

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**WASHINGTON COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Washington County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Washington County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Robin Andreasen, Washington County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The 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 the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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

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

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

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

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

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

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

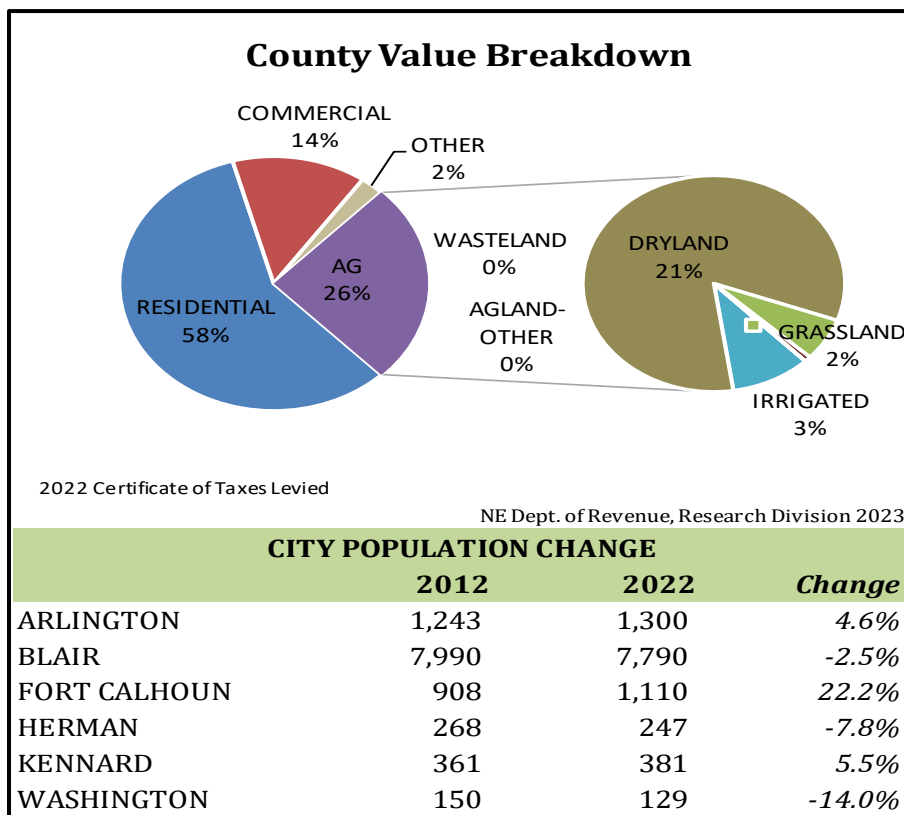
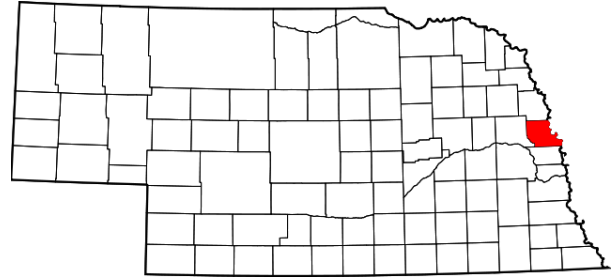
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 390 square miles, Washington County has 20,969 residents, per the Census Bureau Quick Facts for 2021, a 1% population increase over the 2020 U.S. Census. Reports indicate that 79% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$252,142 (2022 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 are 600 employer establishments with total employment of 6,176, for a 1% decrease in employment since 2019.

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.

## 2023 Residential Correlation for Washington County

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### *Assessment Actions*

For the residential class, the rural subdivision lot values were reviewed and adjusted. The county assessor completed a statistical analysis resulting in a percentage increase in each Valuation Group. The result of the increase reflects approximately a 14% increase to the residential class of property. All pick-up work was timely completed.

### *Assessment Practice Review*

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

The sales verification and qualification processes were reviewed. The usability rate for the residential class is near the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

There are five valuation groups in the residential class. The majority of the residential activity occurs in Valuation Group 1, Blair, the largest city in Washington County. Valuation Groups 10 and 15 consist of small towns. Rural parcels make up Valuation Group 40, while rural subdivisions throughout the county and the remaining incorporated villages make up Valuation Group 50. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The six-year inspection and review cycle is current for the residential class. The county appraisal staff continued to review the southern rural portion of the county. When finished with the southern portion they will move to the northern rural area in 2023. Aerial imagery was updated in the Fall of 2019 and is utilized to assist with the rural residential reviews. The date of the lot value study ranges from 2019 to 2021 for all valuation groups except the rural. The rural lots began a review with some parcel updated for the 2023 assessment year, the rest will be completed by 2024 along with the rural inspection and review. The appraisal tables were reviewed to ensure they are current. Costing and depreciation tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are both dated 2019.

The county assessor has a valuation methodology on file.

## 2023 Residential Correlation for Washington County

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### *Description of Analysis*

Residential parcels are analyzed utilizing five valuation groups in the county.

Valuation Group	Description
1	Blair
10	Arlington
15	Ft Calhoun
40	Rural Residential
50	Rural Subdivisions, Herman, Kennard, Washington

The residential class includes 619 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all measures of central tendency are within the range as well as the qualitative statistics, indicating there is uniformity in the assessed values.

Analysis of each valuation group shows that all have measures of central tendency within the acceptable range, and most have qualitative statistics that support uniformity. However, the Valuation Group 40 qualitative statistics are above the recommended range. The majority of the sales in this valuation group are high dollar sales. Two sales are below \$150,000 and are high outlier ratios, when they are hypothetically removed from the sales, the COD becomes 16% and the PRD 102%.

Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

Review of the statistics with sufficient sales and the assessment practices, suggest that assessments within the county are valued within the acceptable range, and are therefore equalized. The quality of assessment for the residential property in Washington County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	351	92.03	95.68	93.91	15.49	101.88
10	48	93.16	99.51	95.96	22.13	103.70
15	40	96.99	98.48	95.55	14.19	103.07
40	53	92.17	99.05	92.31	21.80	107.30
50	127	96.32	97.89	97.56	12.94	100.34
____ALL____	619	93.43	96.90	94.98	16.01	102.02

## 2023 Residential Correlation for Washington County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Washington County is 93%.

# 2023 Commercial Correlation for Washington County

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## *Assessment Actions*

For the commercial class, the towns of Herman and Ft. Calhoun were reviewed and reappraised. Pick-up work was completed in a timely manner.

## *Assessment Practice Review*

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

The sales verification and qualification processes were reviewed. The usability rate for the commercial class is near the statewide average. Review of the non-qualified sales showed adequate comments notating the reasons for the disqualified sales. All arm's-length sales have been made available for measurement purposes.

There are three valuation groups in the commercial class. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined. Valuation Group 1 is the largest commercial base in Washington County, Valuation Group 2 is the second largest, and Valuation Group 3 includes all the small villages and the rural commercial parcels.

The required six-year inspection and review cycle is current for the commercial class. The inspection and review of Herman and Ft. Calhoun was completed for 2023. Valuation Group 1 and 2 were inspected and reviewed in 2022. The appraisal tables were reviewed to ensure they are current. Depreciation and costing tables are both dated 2019. The lots in Valuation Group 1 and 3 were completed in 2019 and Valuation Group 2 was completed in 2018.

## *Description of Analysis*

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

<b>Valuation Group</b>	<b>Description</b>
1	Blair
2	Arlington
3	Ft Calhoun, Herman, Kennard and Rural

Review of the sample shows 46 qualified sales representing all valuation groups. All measures of central tendency as well as the qualitative statistics are within the acceptable ranges. Review of each valuation group is also within the acceptable ranges. The COD in Valuation Group 1 is influenced by two outlier ratios, one from each end of the array. Hypothetically if those were removed the COD would become 19% for Valuation Group 1 and 17% for the overall COD.

## 2023 Commercial Correlation for Washington County

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The Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that values were uniformly applied in the commercial class and reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

Review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable ranges and are therefore equalized. The quality of assessment of the commercial property in Washington County complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	23	95.05	95.71	94.75	25.97	101.01
2	12	94.64	97.59	97.10	15.66	100.50
3	11	93.39	96.69	101.17	13.81	95.57
____ALL____	46	94.29	96.44	96.02	20.50	100.44

### *Level of Value*

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

# 2023 Agricultural Correlation for Washington County

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## *Assessment Actions*

Physical inspection and review were completed in the majority of the southern portion of the county. All agricultural land values were increased 13%. The pick-up work was timely completed.

## *Assessment Practice Review*

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

The sales verification and qualification processes were reviewed. The usability rate for the agricultural class is near the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

There is one market area currently identified. The county assessor reviews the market to determine if additional market areas are needed. Aerial imagery, which was last updated in 2019, is used to keep parcel land use up-to-date and pick-up new improvements. The required six-year inspection and review cycle is current for the agricultural class as the review started in the southern portion of the county and the northern portion will be finished in 2023.

Agricultural homes and improvements are valued using the same practices as the rural residential homes and were last reappraised in 2021. Costing and depreciation tables utilized from their Computer-Assisted Mass Appraisal (CAMA) system are dated 2019.

Non-agricultural influences from residential housing exist throughout the county. The county assessor has a written special valuation methodology on file and has assigned special value to parcels in the county.

Intensive use is not currently identified in the county.

## *Description of Analysis*

Washington County is influenced by rural residential housing development throughout the county and is considered to be fully influenced by influences other than agricultural uses. For this reason, the sales analysis was conducted by using agricultural sales from Burt County only. All other counties adjacent to Washington County have some degree of non-agricultural influence.

There were 53 qualified sales in the study period. The overall median is slightly above the acceptable range and is influenced by the irrigated sales. The mean is also high, but the weighted mean is in the acceptable range. The COD is slightly high, however, more dispersion in assessment ratios and less precision in the calculated statistics must be tolerated for the fully influenced counties as all sales utilized for measurement come from outside the county.

## 2023 Agricultural Correlation for Washington County

Review of the 80% Majority Land Use (MLU), indicates that dryland is within the range, while irrigated land is high. The irrigated subclass consists of only 10 sales, with the median ratio being the average of two middle ratios at 77% and 92%, providing little reliability in the median calculation. Further a decrease of 15% to the irrigated MLU would achieve a median of 72% but would also place Washington County's irrigated value below the dryland values and would be illogical. An Average Acre Value Comparison Chart showing the impact of a hypothetical 15% decrease to the irrigated class is found in the appendix of this report. However, this adjustment would move the irrigated land valuations in Washington County below the dryland values and is not recommended. Dryland represents 71% of the agricultural acre base in Washington County, while the irrigated represents only 8% of the acres. Dryland has been measured with a sufficient sample of sales and is within the acceptable range, based on the analysis all agricultural land values are determined to be in the acceptable range; the statistics will not be relied upon to determine a point estimate of the level of value for agricultural land in Washington County.

Comparison of the 2023 County Abstract of Assessment for the Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same process that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicates that the Washington County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Washington County 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	10	84.50	81.72	76.94	15.51	106.21
1	10	84.50	81.72	76.94	15.51	106.21
<u>    Dry    </u>						
County	30	72.59	73.06	70.18	16.99	104.10
1	30	72.59	73.06	70.18	16.99	104.10
<u>    Grass    </u>						
County	2	87.51	87.51	93.60	62.62	93.49
1	2	87.51	87.51	93.60	62.62	93.49
<u>    ALL    </u>						
10/01/2019 To 09/30/2022	53	75.97	78.84	72.46	23.55	108.80



## **2023 Agricultural Correlation for Washington County**

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### ***Special Valuation Level of Value***

Based on a review of all available information, the level of value for Special Valuation of agricultural land in Washington County is determined to be at the statutory level of 75% of market value.

## 2023 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2023 Commission Summary for Washington County

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### Residential Real Property - Current

Number of Sales	619	Median	93.43
Total Sales Price	\$177,278,585	Mean	96.90
Total Adj. Sales Price	\$177,278,585	Wgt. Mean	94.98
Total Assessed Value	\$168,378,850	Average Assessed Value of the Base	\$198,922
Avg. Adj. Sales Price	\$286,395	Avg. Assessed Value	\$272,018

### Confidence Interval - Current

95% Median C.I	92.19 to 95.21
95% Wgt. Mean C.I	93.37 to 96.59
95% Mean C.I	95.12 to 98.68
% of Value of the Class of all Real Property Value in the County	42.58
% of Records Sold in the Study Period	7.16
% of Value Sold in the Study Period	9.79

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	642	94	93.93
2021	612	94	93.54
2020	560	94	94.16
2019	535	96	95.79

## 2023 Commission Summary for Washington County

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### Commercial Real Property - Current

Number of Sales	46	Median	94.29
Total Sales Price	\$12,671,175	Mean	96.44
Total Adj. Sales Price	\$12,671,175	Wgt. Mean	96.02
Total Assessed Value	\$12,167,400	Average Assessed Value of the Base	\$802,739
Avg. Adj. Sales Price	\$275,460	Avg. Assessed Value	\$264,509

### Confidence Interval - Current

95% Median C.I	89.54 to 102.75
95% Wgt. Mean C.I	84.91 to 107.14
95% Mean C.I	87.90 to 104.98
% of Value of the Class of all Real Property Value in the County	15.43
% of Records Sold in the Study Period	5.92
% of Value Sold in the Study Period	1.95

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	34	98	97.55
2021	23	100	93.67
2020	19	94	93.73
2019	30	100	91.94

**89 Washington  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 619  
 Total Sales Price : 177,278,585  
 Total Adj. Sales Price : 177,278,585  
 Total Assessed Value : 168,378,850  
 Avg. Adj. Sales Price : 286,395  
 Avg. Assessed Value : 272,018

MEDIAN : 93  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 16.01  
 PRD : 102.02

COV : 23.37  
 STD : 22.65  
 Avg. Abs. Dev : 14.96  
 MAX Sales Ratio : 332.02  
 MIN Sales Ratio : 54.51

95% Median C.I. : 92.19 to 95.21  
 95% Wgt. Mean C.I. : 93.37 to 96.59  
 95% Mean C.I. : 95.12 to 98.68

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	95	104.85	106.86	106.93	12.25	99.93	65.55	182.17	100.74 to 109.36	287,045	306,933	
01-JAN-21 To 31-MAR-21	51	100.85	101.91	101.33	12.09	100.57	71.21	155.66	96.21 to 106.19	291,758	295,627	
01-APR-21 To 30-JUN-21	80	97.07	99.45	98.27	15.10	101.20	65.06	177.43	91.89 to 102.24	288,991	284,006	
01-JUL-21 To 30-SEP-21	97	93.88	99.66	95.40	14.89	104.47	55.77	192.57	90.73 to 98.55	269,794	257,384	
01-OCT-21 To 31-DEC-21	90	89.62	95.20	90.33	15.51	105.39	56.70	196.01	87.71 to 93.98	265,138	239,488	
01-JAN-22 To 31-MAR-22	47	90.29	97.83	93.01	19.40	105.18	54.51	332.02	84.24 to 97.49	273,006	253,934	
01-APR-22 To 30-JUN-22	84	84.42	89.11	89.17	15.59	99.93	59.50	180.85	82.03 to 89.91	302,026	269,320	
01-JUL-22 To 30-SEP-22	75	82.66	84.80	85.57	14.76	99.10	57.67	178.54	78.92 to 88.05	317,020	271,263	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	323	98.81	102.08	100.53	14.15	101.54	55.77	192.57	96.92 to 101.22	283,090	284,589	
01-OCT-21 To 30-SEP-22	296	87.84	91.25	89.07	16.07	102.45	54.51	332.02	85.67 to 89.59	290,001	258,299	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	318	94.86	98.70	95.78	14.99	103.05	55.77	196.01	92.88 to 97.01	276,828	265,150	
<u>ALL</u>	619	93.43	96.90	94.98	16.01	102.02	54.51	332.02	92.19 to 95.21	286,395	272,018	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	351	92.03	95.68	93.91	15.49	101.88	54.51	196.01	89.59 to 94.47	231,127	217,059	
10	48	93.16	99.51	95.96	22.13	103.70	58.71	192.57	86.67 to 103.62	222,290	213,320	
15	40	96.99	98.48	95.55	14.19	103.07	55.77	182.17	89.71 to 98.52	271,965	259,855	
40	53	92.17	99.05	92.31	21.80	107.30	59.54	332.02	88.05 to 103.06	440,102	406,247	
50	127	96.32	97.89	97.56	12.94	100.34	56.70	138.77	93.20 to 100.74	403,772	393,909	
<u>ALL</u>	619	93.43	96.90	94.98	16.01	102.02	54.51	332.02	92.19 to 95.21	286,395	272,018	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	619	93.43	96.90	94.98	16.01	102.02	54.51	332.02	92.19 to 95.21	286,395	272,018	
06												
07												
<u>ALL</u>	619	93.43	96.90	94.98	16.01	102.02	54.51	332.02	92.19 to 95.21	286,395	272,018	

**89 Washington**

**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 619  
 Total Sales Price : 177,278,585  
 Total Adj. Sales Price : 177,278,585  
 Total Assessed Value : 168,378,850  
 Avg. Adj. Sales Price : 286,395  
 Avg. Assessed Value : 272,018

MEDIAN : 93  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 16.01  
 PRD : 102.02

COV : 23.37  
 STD : 22.65  
 Avg. Abs. Dev : 14.96  
 MAX Sales Ratio : 332.02  
 MIN Sales Ratio : 54.51

95% Median C.I. : 92.19 to 95.21  
 95% Wgt. Mean C.I. : 93.37 to 96.59  
 95% Mean C.I. : 95.12 to 98.68

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	119.58	119.58	120.70	06.60	99.07	111.69	127.46	N/A	11,375	13,730
Less Than 30,000	4	119.58	128.00	134.05	24.17	95.49	86.50	186.33	N/A	16,688	22,370
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	619	93.43	96.90	94.98	16.01	102.02	54.51	332.02	92.19 to 95.21	286,395	272,018
Greater Than 14,999	617	93.32	96.83	94.98	15.99	101.95	54.51	332.02	92.17 to 95.19	287,287	272,855
Greater Than 29,999	615	93.32	96.70	94.97	15.86	101.82	54.51	332.02	92.17 to 95.19	288,149	273,641
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	119.58	119.58	120.70	06.60	99.07	111.69	127.46	N/A	11,375	13,730
15,000 TO 29,999	2	136.42	136.42	140.95	36.59	96.79	86.50	186.33	N/A	22,000	31,010
30,000 TO 59,999	4	151.06	150.61	149.23	13.80	100.92	121.76	178.54	N/A	50,000	74,615
60,000 TO 99,999	28	107.03	126.41	125.68	32.85	100.58	58.71	332.02	98.35 to 146.21	79,359	99,741
100,000 TO 149,999	70	96.69	104.65	102.93	22.57	101.67	59.59	196.01	91.95 to 107.24	125,502	129,181
150,000 TO 249,999	230	90.08	91.95	91.81	12.34	100.15	54.51	154.89	88.69 to 93.32	199,432	183,103
250,000 TO 499,999	210	92.85	95.10	95.50	13.84	99.58	55.77	142.40	89.82 to 97.05	334,918	319,835
500,000 TO 999,999	68	95.54	94.55	94.49	13.27	100.06	59.54	138.77	90.01 to 99.52	653,390	617,411
1,000,000 +	5	90.45	91.10	91.07	10.98	100.03	74.02	104.31	N/A	1,074,400	978,488
<b>ALL</b>	<b>619</b>	<b>93.43</b>	<b>96.90</b>	<b>94.98</b>	<b>16.01</b>	<b>102.02</b>	<b>54.51</b>	<b>332.02</b>	<b>92.19 to 95.21</b>	<b>286,395</b>	<b>272,018</b>

**89 Washington**

**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 46  
 Total Sales Price : 12,671,175  
 Total Adj. Sales Price : 12,671,175  
 Total Assessed Value : 12,167,400  
 Avg. Adj. Sales Price : 275,460  
 Avg. Assessed Value : 264,509

MEDIAN : 94  
 WGT. MEAN : 96  
 MEAN : 96  
 COD : 20.50  
 PRD : 100.44

COV : 30.63  
 STD : 29.54  
 Avg. Abs. Dev : 19.33  
 MAX Sales Ratio : 218.51  
 MIN Sales Ratio : 27.24

95% Median C.I. : 89.54 to 102.75  
 95% Wgt. Mean C.I. : 84.91 to 107.14  
 95% Mean C.I. : 87.90 to 104.98

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	4	107.83	109.28	109.15	10.85	100.12	89.54	131.91	N/A	107,250	117,065
01-JAN-20 To 31-MAR-20	6	85.32	96.10	97.13	19.33	98.94	78.67	154.50	78.67 to 154.50	255,000	247,692
01-APR-20 To 30-JUN-20	3	119.90	121.50	120.41	02.66	100.91	117.52	127.09	N/A	333,333	401,378
01-JUL-20 To 30-SEP-20	4	97.25	104.42	117.72	09.87	88.70	92.91	130.26	N/A	391,250	460,574
01-OCT-20 To 31-DEC-20	2	94.29	94.29	86.96	18.14	108.43	77.19	111.39	N/A	105,000	91,313
01-JAN-21 To 31-MAR-21	4	110.72	134.04	169.51	27.67	79.07	96.19	218.51	N/A	117,500	199,176
01-APR-21 To 30-JUN-21	3	95.05	95.76	97.15	04.66	98.57	89.47	102.75	N/A	116,667	113,345
01-JUL-21 To 30-SEP-21	3	80.77	75.97	72.54	06.22	104.73	66.03	81.10	N/A	138,333	100,345
01-OCT-21 To 31-DEC-21	3	92.07	77.94	65.36	31.60	119.25	27.24	114.51	N/A	308,333	201,515
01-JAN-22 To 31-MAR-22	3	100.00	103.93	102.91	06.24	100.99	96.53	115.26	N/A	422,392	434,688
01-APR-22 To 30-JUN-22	6	84.66	83.79	87.46	15.70	95.80	63.44	104.31	63.44 to 104.31	419,167	366,616
01-JUL-22 To 30-SEP-22	5	60.26	70.40	72.07	27.35	97.68	48.58	95.28	N/A	399,000	287,571
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	17	97.77	105.64	110.54	17.79	95.57	78.67	154.50	89.54 to 127.09	266,118	294,167
01-OCT-20 To 30-SEP-21	12	95.62	103.32	112.14	22.71	92.13	66.03	218.51	80.77 to 110.84	120,417	135,033
01-OCT-21 To 30-SEP-22	17	92.07	82.37	82.75	20.28	99.54	27.24	115.26	60.26 to 100.00	394,246	326,245
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	15	96.73	103.16	109.53	18.35	94.18	77.19	154.50	80.47 to 119.90	287,000	314,347
01-JAN-21 To 31-DEC-21	13	95.05	98.86	94.55	25.63	104.56	27.24	218.51	80.77 to 110.84	166,154	157,102
<u>ALL</u>	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	23	95.05	95.71	94.75	25.97	101.01	27.24	218.51	78.67 to 110.84	389,051	368,622
2	12	94.64	97.59	97.10	15.66	100.50	63.44	154.50	81.10 to 110.05	158,917	154,314
3	11	93.39	96.69	101.17	13.81	95.57	72.15	127.09	79.69 to 117.52	165,091	167,030
<u>ALL</u>	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509



**89 Washington**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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WGT. MEAN : 96  
MEAN : 96  
COD : 20.50  
PRD : 100.44

COV : 30.63  
STD : 29.54  
Avg. Abs. Dev : 19.33  
MAX Sales Ratio : 218.51  
MIN Sales Ratio : 27.24

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95% Wgt. Mean C.I. : 84.91 to 107.14  
95% Mean C.I. : 87.90 to 104.98

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	87.88	87.88	86.87	08.43	101.16	80.47	95.28	N/A	537,500	466,940
03	43	93.53	94.00	94.03	18.63	99.97	27.24	154.50	89.54 to 102.75	263,516	247,778
04	1	218.51	218.51	218.51	00.00	100.00	218.51	218.51	N/A	265,000	579,060
<u>ALL</u>	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509

**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											
Less Than 30,000	1	110.60	110.60	110.60	00.00	100.00	110.60	110.60	N/A	25,000	27,650
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509
Greater Than 14,999	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509
Greater Than 29,999	45	93.53	96.12	96.00	20.72	100.13	27.24	218.51	89.54 to 100.00	281,026	269,772
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	110.60	110.60	110.60	00.00	100.00	110.60	110.60	N/A	25,000	27,650
30,000 TO 59,999	3	96.53	95.78	96.43	10.11	99.33	80.77	110.05	N/A	37,000	35,680
60,000 TO 99,999	5	96.19	96.47	95.45	09.95	101.07	79.69	111.39	N/A	72,400	69,104
100,000 TO 149,999	7	92.07	91.85	91.64	08.77	100.23	75.93	110.84	75.93 to 110.84	128,571	117,829
150,000 TO 249,999	12	93.00	94.36	93.38	16.08	101.05	66.03	131.91	77.19 to 104.31	194,333	181,471
250,000 TO 499,999	14	94.34	98.30	92.96	37.46	105.74	27.24	218.51	56.09 to 119.90	360,714	335,307
500,000 TO 999,999	2	90.24	90.24	92.51	10.83	97.55	80.47	100.00	N/A	795,588	736,013
1,000,000 TO 1,999,999	2	111.90	111.90	109.50	16.42	102.19	93.53	130.26	N/A	1,150,000	1,259,208
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509

**89 Washington  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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MEDIAN : 94  
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COV : 30.63  
 STD : 29.54  
 Avg. Abs. Dev : 19.33  
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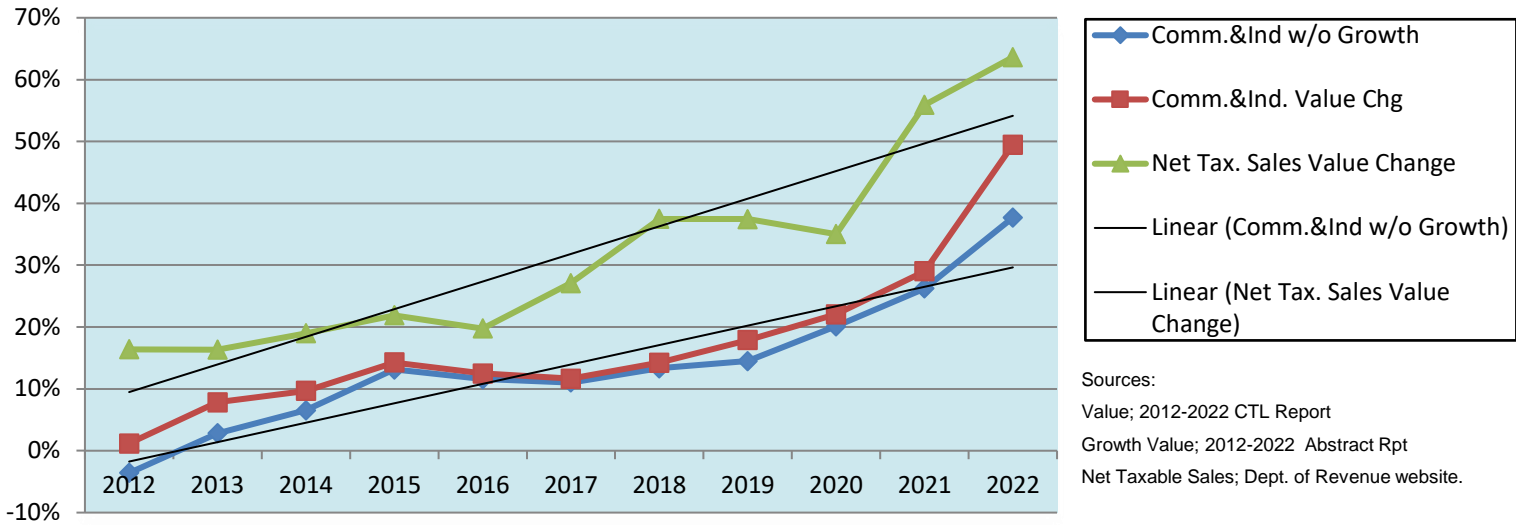
95% Median C.I. : 89.54 to 102.75  
 95% Wgt. Mean C.I. : 84.91 to 107.14  
 95% Mean C.I. : 87.90 to 104.98

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
299	1	63.44	63.44	63.44	00.00	100.00	63.44	63.44	N/A	350,000	222,050
311	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	981,175	981,175
341	1	96.73	96.73	96.73	00.00	100.00	96.73	96.73	N/A	215,000	207,980
344	6	112.66	128.36	129.01	23.36	99.50	91.77	218.51	91.77 to 218.51	363,333	468,738
350	1	93.53	93.53	93.53	00.00	100.00	93.53	93.53	N/A	1,300,000	1,215,850
352	4	94.34	91.42	88.59	04.76	103.19	80.47	96.53	N/A	359,000	318,038
353	5	89.54	89.39	87.93	04.72	101.66	78.67	96.19	N/A	142,400	125,207
384	2	84.00	84.00	84.79	09.61	99.07	75.93	92.07	N/A	127,500	108,113
386	4	84.96	88.96	91.37	23.39	97.36	66.03	119.90	N/A	231,250	211,295
406	4	76.59	78.09	65.13	30.90	119.90	48.58	110.60	N/A	215,000	140,038
426	1	114.51	114.51	114.51	00.00	100.00	114.51	114.51	N/A	300,000	343,525
442	1	127.09	127.09	127.09	00.00	100.00	127.09	127.09	N/A	220,000	279,595
471	4	78.44	73.44	64.09	08.67	114.59	56.09	80.77	N/A	188,750	120,964
494	4	114.46	117.92	118.84	05.94	99.23	110.84	131.91	N/A	193,750	230,259
528	4	97.89	94.38	80.00	36.45	117.98	27.24	154.50	N/A	246,750	197,410
600	3	95.05	92.97	92.98	07.60	99.99	81.10	102.75	N/A	140,000	130,175
<u>ALL</u>	46	94.29	96.44	96.02	20.50	100.44	27.24	218.51	89.54 to 102.75	275,460	264,509

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 317,911,790	\$ 8,005,805	2.52%	\$ 309,905,985		\$ 127,005,231	
2012	\$ 321,680,535	\$ 15,207,630	4.73%	\$ 306,472,905	-3.60%	\$ 147,838,236	16.40%
2013	\$ 342,798,585	\$ 15,899,155	4.64%	\$ 326,899,430	1.62%	\$ 147,748,169	-0.06%
2014	\$ 348,647,960	\$ 9,937,205	2.85%	\$ 338,710,755	-1.19%	\$ 151,101,572	2.27%
2015	\$ 363,225,290	\$ 3,559,400	0.98%	\$ 359,665,890	3.16%	\$ 154,818,376	2.46%
2016	\$ 357,651,290	\$ 2,879,310	0.81%	\$ 354,771,980	-2.33%	\$ 152,123,501	-1.74%
2017	\$ 354,991,435	\$ 1,956,205	0.55%	\$ 353,035,230	-1.29%	\$ 161,430,762	6.12%
2018	\$ 363,198,145	\$ 2,926,400	0.81%	\$ 360,271,745	1.49%	\$ 174,605,107	8.16%
2019	\$ 374,764,395	\$ 10,768,515	2.87%	\$ 363,995,880	0.22%	\$ 174,586,818	-0.01%
2020	\$ 388,051,555	\$ 6,153,675	1.59%	\$ 381,897,880	1.90%	\$ 171,475,269	-1.78%
2021	\$ 410,158,485	\$ 8,839,300	2.16%	\$ 401,319,185	3.42%	\$ 198,019,821	15.48%
2022	\$ 475,204,196	\$ 37,470,065	7.89%	\$ 437,734,131	6.72%	\$ 207,814,736	4.95%
<b>Ann %chg</b>	<b>3.98%</b>			<b>Average</b>	<b>0.92%</b>	3.46%	<b>4.75%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-3.60%	1.19%	16.40%
2013	2.83%	7.83%	16.33%
2014	6.54%	9.67%	18.97%
2015	13.13%	14.25%	21.90%
2016	11.59%	12.50%	19.78%
2017	11.05%	11.66%	27.11%
2018	13.32%	14.24%	37.48%
2019	14.50%	17.88%	37.46%
2020	20.13%	22.06%	35.01%
2021	26.24%	29.02%	55.91%
2022	37.69%	49.48%	63.63%

County Number	89
County Name	Washington

Type : Qualified

Number of Sales :	53	Median :	76	COV :	34.50	95% Median C.I. :	67.79 to 79.94
Total Sales Price :	49,328,495	Wgt. Mean :	72	STD :	27.20	95% Wgt. Mean C.I. :	67.53 to 77.39
Total Adj. Sales Price :	49,328,495	Mean :	79	Avg. Abs.Dev :	17.89	95% Mean C.I. :	71.52 to 86.16
Total Assessed Value :	35,743,401						
Avg. Adj. Sales Price :	930,726	COD :	23.55	MAX Sales Ratio :	198.95		
Avg. Assessed Value :	674,404	PRD :	108.80	MIN Sales Ratio :	32.71		

Printed : 03/30/2023

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>											
10/01/2019 To 12/31/2019	3	123.49	113.79	108.58	09.33	104.80	91.67	126.22	N/A	488,058	529,921
01/01/2020 To 03/31/2020	3	79.94	99.52	87.69	27.52	113.49	76.32	142.31	N/A	717,500	629,148
04/01/2020 To 06/30/2020	5	71.72	77.23	79.44	18.54	97.22	61.67	97.32	N/A	723,597	574,821
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	4	75.50	78.03	74.75	09.81	104.39	67.79	93.34	N/A	947,595	708,366
01/01/2021 To 03/31/2021	13	74.24	81.30	71.63	25.13	113.50	51.70	198.95	60.14 to 90.30	973,298	697,133
04/01/2021 To 06/30/2021	5	68.30	72.35	66.10	19.11	109.46	47.74	91.69	N/A	952,361	629,510
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	7	75.97	68.80	67.39	13.41	102.09	40.42	83.20	40.42 to 83.20	1,241,209	836,395
01/01/2022 To 03/31/2022	3	64.51	62.95	63.58	05.12	99.01	57.21	67.12	N/A	1,940,646	1,233,873
04/01/2022 To 06/30/2022	4	81.58	79.09	77.65	12.36	101.85	60.04	93.16	N/A	587,793	456,436
07/01/2022 To 09/30/2022	6	71.63	72.45	73.65	44.30	98.37	32.71	120.51	32.71 to 120.51	671,201	494,371
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	11	91.67	93.28	87.79	22.86	106.25	61.67	142.31	62.28 to 126.22	657,696	577,392
10/01/2020 To 09/30/2021	22	73.85	78.67	70.94	21.14	110.90	47.74	198.95	66.37 to 87.67	963,867	683,806
10/01/2021 To 09/30/2022	20	71.73	71.08	68.69	24.06	103.48	32.71	120.51	59.27 to 83.20	1,044,439	717,418
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	12	76.93	83.07	79.44	18.46	104.57	61.67	142.31	67.79 to 93.34	796,739	632,918
01/01/2021 To 12/31/2021	25	74.24	76.01	69.21	20.84	109.83	40.42	198.95	66.37 to 78.19	1,044,126	722,602

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	53	75.97	78.84	72.46	23.55	108.80	32.71	198.95	67.79 to 79.94	930,726	674,404

Type : Qualified

Number of Sales :	53	Median :	76	COV :	34.50	95% Median C.I. :	67.79 to 79.94
Total Sales Price :	49,328,495	Wgt. Mean :	72	STD :	27.20	95% Wgt. Mean C.I. :	67.53 to 77.39
Total Adj. Sales Price :	49,328,495	Mean :	79	Avg. Abs. Dev :	17.89	95% Mean C.I. :	71.52 to 86.16
Total Assessed Value :	35,743,401						
Avg. Adj. Sales Price :	930,726	COD :	23.55	MAX Sales Ratio :	198.95		
Avg. Assessed Value :	674,404	PRD :	108.80	MIN Sales Ratio :	32.71		

Printed : 03/30/2023

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	5	76.33	78.04	77.77	16.80	100.35	48.92	97.32	N/A	902,501	701,903
1	5	76.33	78.04	77.77	16.80	100.35	48.92	97.32	N/A	902,501	701,903
<u>Dry</u>											
County	27	71.72	70.72	68.95	15.16	102.57	40.51	93.34	61.67 to 77.98	803,956	554,308
1	27	71.72	70.72	68.95	15.16	102.57	40.51	93.34	61.67 to 77.98	803,956	554,308
<u>Grass</u>											
County	1	142.31	142.31	142.31		100.00	142.31	142.31	N/A	300,000	426,920
1	1	142.31	142.31	142.31		100.00	142.31	142.31	N/A	300,000	426,920
<u>ALL</u>											
10/01/2019 To 09/30/2022	53	75.97	78.84	72.46	23.55	108.80	32.71	198.95	67.79 to 79.94	930,726	674,404

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	10	84.50	81.72	76.94	15.51	106.21	48.92	97.68	64.51 to 97.32	1,117,044	859,410
1	10	84.50	81.72	76.94	15.51	106.21	48.92	97.68	64.51 to 97.32	1,117,044	859,410
<u>Dry</u>											
County	30	72.59	73.06	70.18	16.99	104.10	40.51	123.49	67.12 to 77.98	791,627	555,528
1	30	72.59	73.06	70.18	16.99	104.10	40.51	123.49	67.12 to 77.98	791,627	555,528
<u>Grass</u>											
County	2	87.51	87.51	93.60	62.62	93.49	32.71	142.31	N/A	270,000	252,707
1	2	87.51	87.51	93.60	62.62	93.49	32.71	142.31	N/A	270,000	252,707
<u>ALL</u>											
10/01/2019 To 09/30/2022	53	75.97	78.84	72.46	23.55	108.80	32.71	198.95	67.79 to 79.94	930,726	674,404

## Washington County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	7,455	7,415	6,685	6,545	n/a	4,350	4,015	2,735	<b>5,837</b>
Douglas	1	6,625	n/a	6,000	5,675	n/a	5,050	4,725	4,425	<b>5,900</b>
Dodge	3	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	<b>6,764</b>
Dodge	1	6,193	6,005	5,821	5,621	2,140	5,180	5,449	4,820	<b>5,766</b>
Dodge	2	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	<b>6,514</b>
Burt	2	6,600	6,300	5,925	5,682	n/a	5,375	4,350	3,475	<b>5,792</b>
Burt	1	6,500	6,150	5,125	4,823	n/a	4,300	3,860	3,215	<b>5,205</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	7,430	7,395	6,575	6,340	4,190	4,185	3,800	2,615	<b>5,441</b>
Douglas	1	5,475	5,175	4,900	2,759	4,302	4,034	1,801	3,475	<b>4,511</b>
Dodge	3	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	<b>6,638</b>
Dodge	1	5,707	5,275	5,279	n/a	4,972	4,521	4,832	4,623	<b>5,152</b>
Dodge	2	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	<b>6,537</b>
Burt	2	6,600	6,300	5,675	n/a	4,568	5,300	4,175	3,799	<b>5,636</b>
Burt	1	6,500	6,150	6,000	n/a	5,657	5,500	5,300	5,000	<b>5,613</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,390	2,195	1,875	1,805	1,760	1,715	1,665	1,554	<b>2,263</b>
Douglas	1	2,139	1,655	1,644	1,635	732	883	777	882	<b>1,908</b>
Dodge	3	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	<b>2,538</b>
Dodge	1	2,547	2,555	2,450	2,450	n/a	n/a	n/a	2,225	<b>2,524</b>
Dodge	2	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	<b>2,534</b>
Burt	2	2,750	2,350	2,100	2,080	n/a	n/a	n/a	1,770	<b>2,432</b>
Burt	1	2,200	2,100	2,000	1,900	n/a	n/a	1,600	1,500	<b>2,088</b>

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	3,913	n/a	420
Douglas	1	n/a	n/a	150
Dodge	3	3,210	n/a	131
Dodge	1	3,210	n/a	152
Dodge	2	3,210	n/a	198
Burt	2	3,596	n/a	275
Burt				

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

## Washington County 2023 Average Acre Value Comparison

Hypothetical 15% decrease to Irrigated

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	6,335	6,305	5,680	5,565	n/a	3,700	3,415	2,325	<b>5,037</b>
Douglas	1	6,625	n/a	6,000	5,675	n/a	5,050	4,725	4,425	<b>5,900</b>
Dodge	3	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	<b>6,764</b>
Dodge	1	6,193	6,005	5,821	5,621	2,140	5,180	5,449	4,820	<b>5,766</b>
Dodge	2	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	<b>6,514</b>
Burt	2	6,600	6,300	5,925	5,682	n/a	5,375	4,350	3,475	<b>5,792</b>
Burt	1	6,500	6,150	5,125	4,823	n/a	4,300	3,860	3,215	<b>5,205</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	7,430	7,395	6,575	6,340	4,190	4,185	3,800	2,615	<b>5,441</b>
Douglas	1	5,475	5,175	4,900	2,759	4,302	4,034	1,801	3,475	<b>4,511</b>
Dodge	3	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	<b>6,638</b>
Dodge	1	5,707	5,275	5,279	n/a	4,972	4,521	4,832	4,623	<b>5,152</b>
Dodge	2	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	<b>6,537</b>
Burt	2	6,600	6,300	5,675	n/a	4,568	5,300	4,175	3,799	<b>5,636</b>
Burt	1	6,500	6,150	6,000	n/a	5,657	5,500	5,300	5,000	<b>5,613</b>

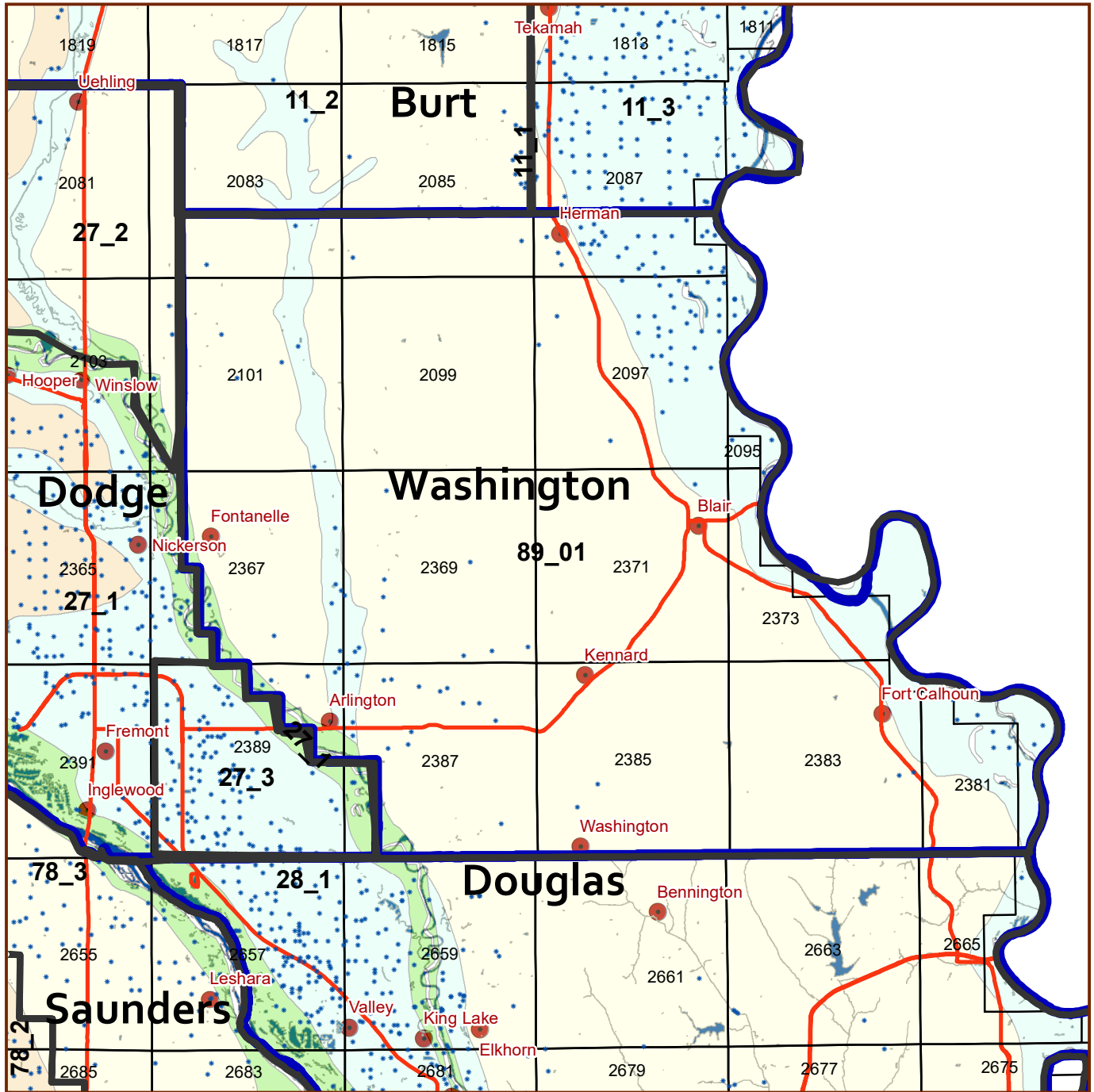
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,390	2,195	1,875	1,805	1,760	1,715	1,665	1,554	<b>2,263</b>
Douglas	1	2,139	1,655	1,644	1,635	732	883	777	882	<b>1,908</b>
Dodge	3	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	<b>2,538</b>
Dodge	1	2,547	2,555	2,450	2,450	n/a	n/a	n/a	2,225	<b>2,524</b>
Dodge	2	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	<b>2,534</b>
Burt	2	2,750	2,350	2,100	2,080	n/a	n/a	n/a	1,770	<b>2,432</b>
Burt	1	2,200	2,100	2,000	1,900	n/a	n/a	1,600	1,500	<b>2,088</b>

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	3,913	n/a	420
Douglas	1	n/a	n/a	150
Dodge	3	3,210	n/a	131
Dodge	1	3,210	n/a	152
Dodge	2	3,210	n/a	198
Burt	2	3,596	n/a	275
Burt				

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# WASHINGTON COUNTY



**Legend**

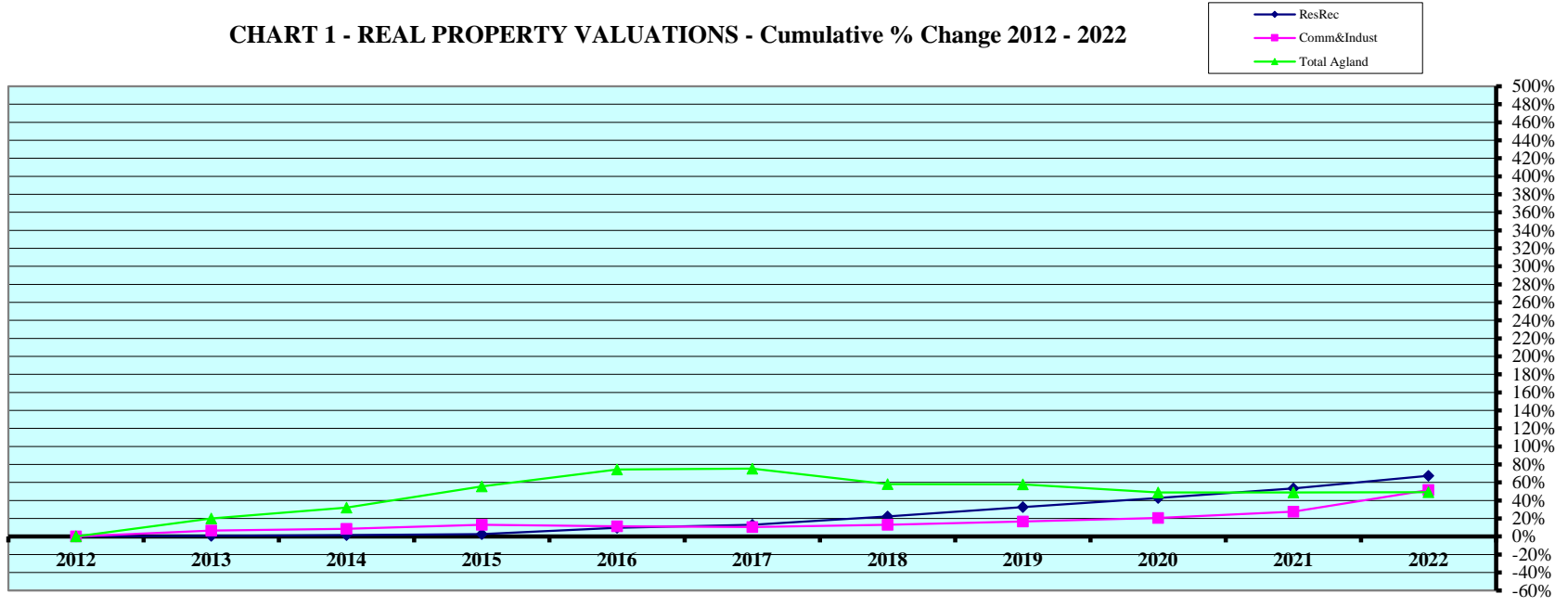
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils CLASS**

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



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	897,670,450	-	-	-	321,680,535	-	-	-	592,533,520	-	-	-
2013	902,909,865	5,239,415	0.58%	0.58%	342,798,585	21,118,050	6.56%	6.56%	710,537,205	118,003,685	19.92%	19.92%
2014	911,254,315	8,344,450	0.92%	1.51%	348,647,960	5,849,375	1.71%	8.38%	782,480,890	71,943,685	10.13%	32.06%
2015	920,078,520	8,824,205	0.97%	2.50%	363,225,290	14,577,330	4.18%	12.91%	922,466,665	139,985,775	17.89%	55.68%
2016	983,191,105	63,112,585	6.86%	9.53%	357,651,290	-5,574,000	-1.53%	11.18%	1,033,561,635	111,094,970	12.04%	74.43%
2017	1,013,206,740	30,015,635	3.05%	12.87%	354,991,435	-2,659,855	-0.74%	10.36%	1,039,139,720	5,578,085	0.54%	75.37%
2018	1,097,806,380	84,599,640	8.35%	22.30%	363,198,145	8,206,710	2.31%	12.91%	936,660,795	-102,478,925	-9.86%	58.08%
2019	1,189,464,040	91,657,660	8.35%	32.51%	374,764,395	11,566,250	3.18%	16.50%	935,894,395	-766,400	-0.08%	57.95%
2020	1,280,247,090	90,783,050	7.63%	42.62%	388,051,555	13,287,160	3.55%	20.63%	882,959,240	-52,935,155	-5.66%	49.01%
2021	1,377,584,370	97,337,280	7.60%	53.46%	410,158,485	22,106,930	5.70%	27.50%	883,018,865	59,625	0.01%	49.02%
2022	1,502,810,235	125,225,865	9.09%	67.41%	487,568,795	77,410,310	18.87%	51.57%	883,197,690	178,825	0.02%	49.05%

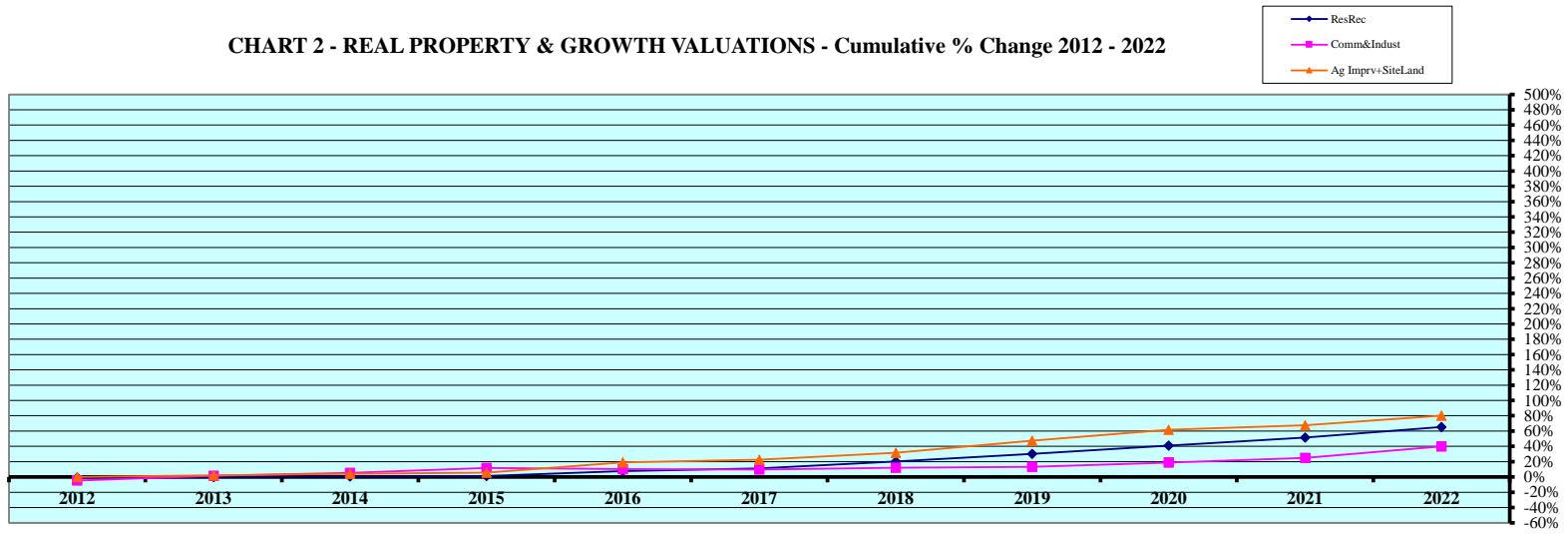
Rate Annual %chg: Residential & Recreational **5.29%** Commercial & Industrial **4.25%** Agricultural Land **4.07%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	897,670,450	7,413,301	0.83%	890,257,149	-	-0.83%	321,680,535	15,207,630	4.73%	306,472,905	-	-4.73%		
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	-0.27%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	1.62%		
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	0.51%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	5.29%		
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	1.21%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	11.81%		
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	7.80%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	10.29%		
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	11.20%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	9.75%		
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	20.27%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	12.00%		
2019	1,189,464,040	20,228,591	1.70%	1,169,235,449	6.51%	30.25%	374,764,395	10,768,515	2.87%	363,995,880	0.22%	13.15%		
2020	1,280,247,090	13,640,239	1.07%	1,266,606,851	6.49%	41.10%	388,051,555	6,153,675	1.59%	381,897,880	1.90%	18.72%		
2021	1,377,584,370	18,560,714	1.35%	1,359,023,656	6.15%	51.39%	410,158,485	8,839,300	2.16%	401,319,185	3.42%	24.76%		
2022	1,502,810,235	18,760,606	1.25%	1,484,049,629	7.73%	65.32%	487,568,795	37,470,065	7.69%	450,098,730	9.74%	39.92%		
Rate Ann%chg	5.29%					Resid & Recreat w/o growth	3.95%	4.25%					C & I w/o growth	1.67%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-	-
2013	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	2.18%
2014	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	4.02%
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	5.57%
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	18.93%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	22.58%
2018	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	31.61%
2019	405,020,400	80,453,810	485,474,210	11,370,940	2.34%	474,103,270	10.03%	47.49%
2020	452,703,510	77,662,210	530,365,720	10,493,003	1.98%	519,872,717	7.09%	61.73%
2021	466,040,595	82,371,505	548,412,100	10,119,362	1.85%	538,292,738	1.49%	67.46%
2022	507,448,075	86,459,660	593,907,735	14,937,368	2.52%	578,970,367	5.57%	80.11%
Rate Ann%chg	6.55%	5.15%	6.33%	Ag Imprv+Site w/o growth			4.54%	

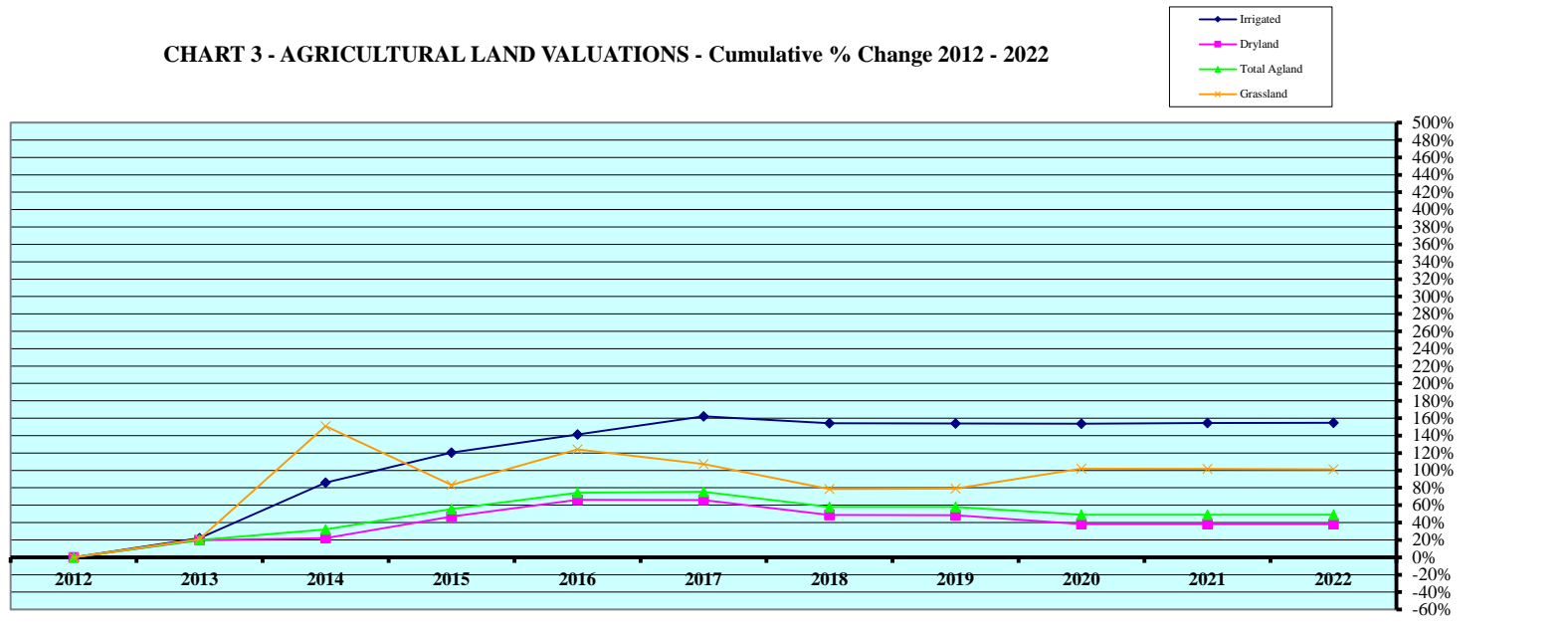
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 89  
County WASHINGTON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	34,303,350	-	-	-	529,800,680	-	-	-	28,056,660	-	-	-
2013	41,842,845	7,539,495	21.98%	21.98%	634,316,105	104,515,425	19.73%	19.73%	33,929,415	5,872,755	20.93%	20.93%
2014	63,794,145	21,951,300	52.46%	85.97%	647,551,865	13,235,760	2.09%	22.23%	70,404,750	36,475,335	107.50%	150.94%
2015	75,643,835	11,849,690	18.57%	120.51%	778,065,965	130,514,100	20.16%	46.86%	51,437,940	-18,966,810	-26.94%	83.34%
2016	82,762,680	7,118,845	9.41%	141.27%	880,470,510	102,404,545	13.16%	66.19%	62,926,145	11,488,205	22.33%	124.28%
2017	89,943,175	7,180,495	8.68%	162.20%	878,471,210	-1,999,300	-0.23%	65.81%	58,139,895	-4,786,250	-7.61%	107.22%
2018	87,224,070	-2,719,105	-3.02%	154.27%	787,935,535	-90,535,675	-10.31%	48.72%	50,081,025	-8,058,870	-13.86%	78.50%
2019	87,081,700	-142,370	-0.16%	153.86%	787,129,535	-806,000	-0.10%	48.57%	50,258,940	177,915	0.36%	79.13%
2020	87,071,440	-10,260	-0.01%	153.83%	732,157,245	-54,972,290	-6.98%	38.19%	56,678,505	6,419,565	12.77%	102.01%
2021	87,281,905	210,465	0.24%	154.44%	731,965,470	-191,775	-0.03%	38.16%	56,622,850	-55,655	-0.10%	101.82%
2022	87,348,370	66,465	0.08%	154.64%	732,213,255	247,785	0.03%	38.21%	56,447,050	-175,800	-0.31%	101.19%

Rate Ann.%chg: Irrigated **9.80%** Dryland **3.29%** Grassland **7.24%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	371,700	-	-	-	1,130	-	-	-	592,533,520	-	-	-
2013	447,710	76,010	20.45%	20.45%	1,130	0	0.00%	0.00%	710,537,205	118,003,685	19.92%	19.92%
2014	724,035	276,325	61.72%	94.79%	6,095	4,965	439.38%	439.38%	782,480,890	71,943,685	10.13%	32.06%
2015	17,317,180	16,593,145	2291.76%	4558.91%	1,745	-4,350	-71.37%	54.42%	922,466,665	139,985,775	17.89%	55.68%
2016	7,402,300	-9,914,880	-57.25%	1891.47%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	74.43%
2017	7,836,610	434,310	5.87%	2008.32%	4,748,830	4,748,830		420150.44%	1,039,139,720	5,578,085	0.54%	75.37%
2018	7,154,960	-681,650	-8.70%	1824.93%	4,265,205	-483,625	-10.18%	377351.77%	936,660,795	-102,478,925	-9.86%	58.08%
2019	7,216,525	61,565	0.86%	1841.49%	4,207,695	-57,510	-1.35%	372262.39%	935,894,395	-766,400	-0.08%	57.95%
2020	6,995,945	-220,580	-3.06%	1782.15%	56,105	-4,151,590	-98.67%	4865.04%	882,959,240	-52,935,155	-5.66%	49.01%
2021	7,071,210	75,265	1.08%	1802.40%	77,430	21,325	38.01%	6752.21%	883,018,865	59,625	0.01%	49.02%
2022	7,111,200	39,990	0.57%	1813.16%	77,815	385	0.50%	6786.28%	883,197,690	178,825	0.02%	49.05%

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 County **WASHINGTON**

Rate Ann.%chg: Total Agric Land **4.07%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	37,184,035	11,209	3,317			530,464,615	174,597	3,038			14,388,750	13,194	1,091		
2013	41,474,835	10,884	3,811	14.87%	14.87%	633,452,135	173,946	3,642	19.86%	19.86%	17,192,920	13,145	1,308	19.94%	19.94%
2014	63,357,540	14,200	4,462	17.09%	34.50%	645,681,195	152,684	4,229	16.13%	39.19%	48,821,360	28,919	1,688	29.07%	54.81%
2015	76,256,890	14,199	5,371	20.37%	61.89%	775,676,915	152,682	5,080	20.13%	67.21%	39,991,385	26,472	1,511	-10.51%	38.53%
2016	83,008,920	14,377	5,774	7.50%	74.04%	877,725,940	152,445	5,758	13.33%	89.51%	62,691,185	28,968	2,164	43.25%	98.45%
2017	89,943,175	15,547	5,785	0.20%	74.38%	876,001,815	152,268	5,753	-0.08%	89.35%	57,821,935	26,922	2,148	-0.76%	96.95%
2018	87,224,035	16,762	5,204	-10.05%	56.85%	786,284,795	151,674	5,184	-9.89%	70.63%	49,929,630	25,954	1,924	-10.43%	76.41%
2019	87,201,460	16,759	5,203	0.00%	56.85%	784,969,635	151,561	5,179	-0.09%	70.47%	50,167,585	26,139	1,919	-0.23%	76.00%
2020	87,750,555	16,778	5,230	0.51%	57.66%	726,957,710	151,216	4,807	-7.18%	58.23%	55,692,640	26,054	2,138	11.38%	96.02%
2021	87,281,905	16,921	5,158	-1.38%	55.48%	732,009,445	151,959	4,817	0.20%	58.55%	56,661,730	26,534	2,135	-0.10%	95.82%
2022	87,348,370	16,913	5,165	0.12%	55.68%	732,126,695	151,955	4,818	0.02%	58.58%	56,509,460	26,465	2,135	-0.01%	95.80%

Rate Annual %chg Average Value/Acre: 4.53%

4.72%

6.95%

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
2012	158,400	1,174	135			15,142,610	12,669	1,195			597,338,410	212,843	2,806		
2013	447,470	2,063	217	60.72%	60.72%	18,533,245	12,818	1,446	20.97%	20.97%	711,100,605	212,857	3,341	19.04%	19.04%
2014	722,255	2,682	269	24.18%	99.58%	23,878,630	14,418	1,656	14.54%	38.56%	782,460,980	212,902	3,675	10.01%	30.96%
2015	17,813,915	16,555	1,076	299.58%	697.49%	13,932,335	3,171	4,393	165.27%	267.57%	923,671,440	213,078	4,335	17.95%	54.46%
2016	7,390,045	16,583	446	-58.58%	230.28%	3,291,440	600	5,482	24.79%	358.70%	1,034,107,530	212,973	4,856	12.01%	73.01%
2017	7,839,185	17,519	447	0.41%	231.63%	3,280,440	594	5,520	0.68%	361.83%	1,034,886,550	212,851	4,862	0.13%	73.24%
2018	7,137,700	17,765	402	-10.21%	197.77%	7,200,810	1,621	4,442	-19.53%	271.64%	937,776,970	213,776	4,387	-9.78%	56.31%
2019	7,154,685	17,807	402	0.00%	197.77%	7,165,940	1,613	4,443	0.02%	271.70%	936,659,305	213,878	4,379	-0.17%	56.05%
2020	6,974,095	17,938	389	-3.24%	188.13%	7,170,485	1,605	4,468	0.58%	273.86%	884,545,485	213,591	4,141	-5.44%	47.56%
2021	7,078,450	17,934	395	1.52%	192.51%	75,890	79	961	-78.50%	-19.61%	883,107,420	213,427	4,138	-0.09%	47.44%
2022	7,109,970	17,948	396	0.37%	193.59%	77,430	83	933	-2.89%	-21.93%	883,171,925	213,364	4,139	0.04%	47.49%

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WASHINGTON

Rate Annual %chg Average Value/Acre: 3.96%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
20,865	WASHINGTON	250,248,661	37,842,417	42,540,958	1,496,924,800	246,470,630	241,098,165	5,885,435	883,197,690	507,448,075	86,459,660	100	3,798,116,591
cnty sectorvalue % of total value:		6.59%	1.00%	1.12%	39.41%	6.49%	6.35%	0.15%	23.25%	13.36%	2.28%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,243	ARLINGTON	658,008	766,963	906,580	92,246,565	6,241,075	0	0	0	0	0	0	100,819,191
5.96%	%sector of county sector	0.26%	2.03%	2.13%	6.16%	2.53%							2.65%
	%sector of municipality	0.65%	0.76%	0.90%	91.50%	6.19%							100.00%
7,990	BLAIR	15,415,422	20,748,023	9,527,340	522,287,855	197,266,230	6,818,770	0	0	0	0	100	772,063,740
38.29%	%sector of county sector	6.16%	54.83%	22.40%	34.89%	80.04%	2.83%					100.00%	20.33%
	%sector of municipality	2.00%	2.69%	1.23%	67.65%	25.55%	0.88%					0.00%	100.00%
908	FORT CALHOUN	1,977,008	536,812	13,537	86,506,705	13,761,095	7,010,660	0	0	0	0	0	109,805,817
4.35%	%sector of county sector	0.79%	1.42%	0.03%	5.78%	5.58%	2.91%						2.89%
	%sector of municipality	1.80%	0.49%	0.01%	78.78%	12.53%	6.38%						100.00%
268	HERMAN	108,701	764,886	123,931	12,635,470	1,757,655	0	0	0	0	0	0	15,390,643
1.28%	%sector of county sector	0.04%	2.02%	0.29%	0.84%	0.71%							0.41%
	%sector of municipality	0.71%	4.97%	0.81%	82.10%	11.42%							100.00%
361	KENNARD	858,050	414,356	1,541,377	23,225,980	936,530	0	0	0	0	0	0	26,976,293
1.73%	%sector of county sector	0.34%	1.09%	3.62%	1.55%	0.38%							0.71%
	%sector of municipality	3.18%	1.54%	5.71%	86.10%	3.47%							100.00%
150	WASHINGTON	123,810	1,120	552	10,201,160	373,835	0	0	0	0	0	0	10,700,477
0.72%	%sector of county sector	0.05%	0.00%	0.00%	0.68%	0.15%							0.28%
	%sector of municipality	1.16%	0.01%	0.01%	95.33%	3.49%							100.00%
	%sector of county sector												
	%sector of municipality												
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10,921	Total Municipalities	19,140,999	23,232,161	12,113,317	747,103,741	220,336,422	13,829,430	0	0	0	0	101	1,035,756,167
52.34%	%all municip.sectors of cnty	7.65%	61.39%	28.47%	49.91%	89.40%	5.74%					101.00%	27.27%

**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 14,099**

**Value : 4,041,108,495**

**Growth 156,009,547**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	946	23,556,995	283	9,786,755	1,184	41,074,015	2,413	74,417,765	
<b>02. Res Improve Land</b>	3,351	67,498,475	452	30,835,865	1,664	97,613,475	5,467	195,947,815	
<b>03. Res Improvements</b>	3,870	735,704,750	594	132,588,780	1,757	575,651,355	6,221	1,443,944,885	
<b>04. Res Total</b>	4,816	826,760,220	877	173,211,400	2,941	714,338,845	8,634	1,714,310,465	19,659,027
<b>% of Res Total</b>	55.78	48.23	10.16	10.10	34.06	41.67	61.24	42.42	12.60
<b>05. Com UnImp Land</b>	117	5,530,060	19	850,765	8	290,790	144	6,671,615	
<b>06. Com Improve Land</b>	497	22,856,235	26	2,645,675	33	2,142,840	556	27,644,750	
<b>07. Com Improvements</b>	499	154,281,305	29	150,719,820	43	20,415,260	571	325,416,385	
<b>08. Com Total</b>	616	182,667,600	48	154,216,260	51	22,848,890	715	359,732,750	105,605,215
<b>% of Com Total</b>	86.15	50.78	6.71	42.87	7.13	6.35	5.07	8.90	67.69
<b>09. Ind UnImp Land</b>	8	389,330	3	486,555	8	270,230	19	1,146,115	
<b>10. Ind Improve Land</b>	20	1,504,480	7	5,197,365	5	1,267,295	32	7,969,140	
<b>11. Ind Improvements</b>	20	9,063,765	17	192,923,115	6	52,893,650	43	254,880,530	
<b>12. Ind Total</b>	28	10,957,575	20	198,607,035	14	54,431,175	62	263,995,785	18,243,855
<b>% of Ind Total</b>	45.16	4.15	32.26	75.23	22.58	20.62	0.44	6.53	11.69
<b>13. Rec UnImp Land</b>	0	0	0	0	1	10,350	1	10,350	
<b>14. Rec Improve Land</b>	0	0	0	0	7	1,296,985	7	1,296,985	
<b>15. Rec Improvements</b>	0	0	0	0	15	5,060,050	15	5,060,050	
<b>16. Rec Total</b>	0	0	0	0	16	6,367,385	16	6,367,385	275,885
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.11	0.16	0.18
<b>Res &amp; Rec Total</b>	4,816	826,760,220	877	173,211,400	2,957	720,706,230	8,650	1,720,677,850	19,934,912
<b>% of Res &amp; Rec Total</b>	55.68	48.05	10.14	10.07	34.18	41.89	61.35	42.58	12.78
<b>Com &amp; Ind Total</b>	644	193,625,175	68	352,823,295	65	77,280,065	777	623,728,535	123,849,070
<b>% of Com &amp; Ind Total</b>	82.88	31.04	8.75	56.57	8.37	12.39	5.51	15.43	79.39
<b>17. Taxable Total</b>	5,460	1,020,385,395	945	526,034,695	3,022	797,986,295	9,427	2,344,406,385	143,783,982
<b>% of Taxable Total</b>	57.92	43.52	10.02	22.44	32.06	34.04	66.86	58.01	92.16

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	43	880,690	9,014,445	0	0	0
19. Commercial	4	666,720	8,895,800	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	43	880,690	9,014,445
19. Commercial	0	0	0	4	666,720	8,895,800
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				47	1,547,410	17,910,245

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	310	36	266	612

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	158,520	266	46,354,945	2,373	622,836,685	2,641	669,350,150
28. Ag-Improved Land	0	0	215	40,113,280	1,785	409,216,635	2,000	449,329,915
29. Ag Improvements	0	0	215	67,719,160	1,815	510,302,785	2,030	578,021,945

30. Ag Total				4,671	1,696,702,010
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	185,000	
32. HomeSite Improv Land	0	0.00	0	172	180.00	10,495,000	
33. HomeSite Improvements	0	0.00	0	176	0.00	61,419,860	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	3.00	30,000	
36. FarmSite Improv Land	0	0.00	0	135	185.00	1,694,000	
37. FarmSite Improvements	0	0.00	0	176	0.00	6,299,300	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	157	204.60	0	
40. Other- Non Ag Use	1	0.57	500	70	371.64	2,497,025	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	24	24.00	1,325,000	27	27.00	1,510,000	
32. HomeSite Improv Land	1,421	1,473.00	84,141,500	1,593	1,653.00	94,636,500	
33. HomeSite Improvements	1,447	0.00	442,044,270	1,623	0.00	503,464,130	3,667,204
34. HomeSite Total				<b>1,650</b>	<b>1,680.00</b>	<b>599,610,630</b>	
35. FarmSite UnImp Land	33	40.10	355,120	36	43.10	385,120	
36. FarmSite Improv Land	1,420	2,059.83	18,337,665	1,555	2,244.83	20,031,665	
37. FarmSite Improvements	1,604	0.00	68,258,515	1,780	0.00	74,557,815	8,558,361
38. FarmSite Total				<b>1,816</b>	<b>2,287.93</b>	<b>94,974,600</b>	
39. Road & Ditches	2,253	3,305.73	0	2,410	3,510.33	0	
40. Other- Non Ag Use	207	472.73	3,899,145	278	844.94	6,396,670	
41. Total Section VI				<b>3,466</b>	<b>8,323.20</b>	<b>700,981,900</b>	<b>12,225,565</b>



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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	35.93	158,020	453	15,218.51	71,566,930
44. Market Value	1	35.93	329,425	453	15,218.51	145,721,000
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,076	197,714.82	923,970,640	4,530	212,969.26	995,695,590
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	1,432.90	8.47%	10,682,220	10.82%	7,454.97
46. 1A	981.35	5.80%	7,276,700	7.37%	7,414.99
47. 2A1	4,440.01	26.26%	29,681,455	30.07%	6,685.00
48. 2A	5,422.60	32.07%	35,490,900	35.96%	6,545.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	37.74	0.22%	164,170	0.17%	4,350.03
51. 4A1	2,214.28	13.09%	8,890,345	9.01%	4,015.00
52. 4A	2,380.84	14.08%	6,511,590	6.60%	2,735.00
<b>53. Total</b>	<b>16,909.72</b>	<b>100.00%</b>	<b>98,697,380</b>	<b>100.00%</b>	<b>5,836.72</b>
<b>Dry</b>					
54. 1D1	6,735.26	4.43%	50,042,805	6.05%	7,429.97
55. 1D	51,263.22	33.73%	379,095,330	45.84%	7,395.07
56. 2D1	19,497.10	12.83%	128,193,575	15.50%	6,575.01
57. 2D	13.00	0.01%	82,420	0.01%	6,340.00
58. 3D1	6,158.17	4.05%	25,802,675	3.12%	4,189.99
59. 3D	40,659.81	26.75%	170,161,355	20.58%	4,185.00
60. 4D1	1,054.96	0.69%	4,008,835	0.48%	3,799.99
61. 4D	26,596.19	17.50%	69,550,555	8.41%	2,615.06
<b>62. Total</b>	<b>151,977.71</b>	<b>100.00%</b>	<b>826,937,550</b>	<b>100.00%</b>	<b>5,441.18</b>
<b>Grass</b>					
63. 1G1	15,777.80	60.14%	38,091,975	60.87%	2,414.28
64. 1G	5,273.87	20.10%	13,265,855	21.20%	2,515.39
65. 2G1	2,340.08	8.92%	4,446,645	7.11%	1,900.21
66. 2G	440.50	1.68%	795,135	1.27%	1,805.07
67. 3G1	33.17	0.13%	110,625	0.18%	3,335.09
68. 3G	502.59	1.92%	1,697,675	2.71%	3,377.85
69. 4G1	202.59	0.77%	337,310	0.54%	1,664.99
70. 4G	1,663.48	6.34%	3,832,220	6.12%	2,303.74
<b>71. Total</b>	<b>26,234.08</b>	<b>100.00%</b>	<b>62,577,440</b>	<b>100.00%</b>	<b>2,385.35</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>16,909.72</b>	<b>7.94%</b>	<b>98,697,380</b>	<b>9.91%</b>	<b>5,836.72</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>151,977.71</b>	<b>71.36%</b>	<b>826,937,550</b>	<b>83.05%</b>	<b>5,441.18</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>26,234.08</b>	<b>12.32%</b>	<b>62,577,440</b>	<b>6.28%</b>	<b>2,385.35</b>
72. Waste	17,768.29	8.34%	7,469,755	0.75%	420.40
73. Other	87.33	0.04%	37,985	0.00%	434.96
74. Exempt	17.84	0.01%	56,380	0.01%	3,160.31
<b>75. Market Area Total</b>	<b>212,977.13</b>	<b>100.00%</b>	<b>995,720,110</b>	<b>100.00%</b>	<b>4,675.24</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	1,304.47	8,352,185	15,605.25	90,345,195	16,909.72	98,697,380
<b>77. Dry Land</b>	29.68	149,580	10,462.93	58,354,625	141,485.10	768,433,345	151,977.71	826,937,550
<b>78. Grass</b>	3.00	7,025	1,792.13	4,175,585	24,438.95	58,394,830	26,234.08	62,577,440
<b>79. Waste</b>	3.25	1,415	1,650.60	680,890	16,114.44	6,787,450	17,768.29	7,469,755
<b>80. Other</b>	0.00	0	9.00	3,915	78.33	34,070	87.33	37,985
<b>81. Exempt</b>	10.09	56,380	0.00	0	7.75	0	17.84	56,380
<b>82. Total</b>	<b>35.93</b>	<b>158,020</b>	<b>15,219.13</b>	<b>71,567,200</b>	<b>197,722.07</b>	<b>923,994,890</b>	<b>212,977.13</b>	<b>995,720,110</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	16,909.72	7.94%	98,697,380	9.91%	5,836.72
<b>Dry Land</b>	151,977.71	71.36%	826,937,550	83.05%	5,441.18
<b>Grass</b>	26,234.08	12.32%	62,577,440	6.28%	2,385.35
<b>Waste</b>	17,768.29	8.34%	7,469,755	0.75%	420.40
<b>Other</b>	87.33	0.04%	37,985	0.00%	434.96
<b>Exempt</b>	17.84	0.01%	56,380	0.01%	3,160.31
<b>Total</b>	<b>212,977.13</b>	<b>100.00%</b>	<b>995,720,110</b>	<b>100.00%</b>	<b>4,675.24</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1	N/a Or Error	16	370,515	16	633,620	34	4,448,395	50	5,452,530	0
83.2	133 Estates	0	0	15	1,772,600	15	4,881,540	15	6,654,140	0
83.3	Al-bets	0	0	2	181,800	2	174,330	2	356,130	0
83.4	Allen Hills	0	0	52	4,179,500	52	24,220,640	52	28,400,140	26,852
83.5	Allen Hills V	7	178,900	7	553,800	7	3,291,705	14	4,024,405	0
83.6	Arlington	3	25,495	477	7,577,850	477	97,890,895	480	105,494,240	1,878,727
83.7	Arlington V	34	774,655	8	195,860	8	2,668,890	42	3,639,405	0
83.8	Blair	478	13,076,960	2,136	45,601,640	2,557	485,979,140	3,035	544,657,740	6,227,348
83.9	Blair V	329	8,680,945	35	860,295	70	21,713,160	399	31,254,400	113,240
83.10	Blues Spirit Ac V	1	500	0	0	0	0	1	500	0
83.11	Brierbrooke	0	0	3	343,245	3	594,900	3	938,145	0
83.12	Bur-ridge	1	38,800	9	955,000	9	3,756,055	10	4,749,855	0
83.13	C & C	0	0	2	89,200	2	850,045	2	939,245	0
83.14	C & C V	1	79,560	0	0	0	0	1	79,560	0
83.15	Cedar Springs V	1	500	0	0	0	0	1	500	0
83.16	Circle K V	1	500	0	0	0	0	1	500	0
83.17	Clearwater Creek	0	0	15	950,100	15	8,568,540	15	9,518,640	0
83.18	Clearwater Creek V	8	167,630	2	120,000	2	1,024,515	10	1,312,145	0
83.19	Commercial V	1	4,950	0	0	0	0	1	4,950	0
83.20	Cooper Woods	0	0	18	1,400,700	18	7,478,735	18	8,879,435	10,000
83.21	Cooper Woods V	2	1,000	1	75,200	1	373,235	3	449,435	0
83.22	Cottonwood Creek	0	0	47	4,637,500	47	28,664,915	47	33,302,415	79,185
83.23	Cottonwood Creek V	3	106,000	17	1,567,500	17	8,621,120	20	10,294,620	40,560
83.24	Country Air	0	0	5	355,240	5	603,595	5	958,835	0
83.25	Country Air V	1	500	0	0	0	0	1	500	0
83.26	Countryland	0	0	21	1,789,200	21	6,328,905	21	8,118,105	0
83.27	Countryland V	3	185,560	0	0	0	0	3	185,560	0
83.28	Crest Ridge	0	0	21	1,119,500	21	8,823,810	21	9,943,310	445,810
83.29	Crest Ridge V	8	260,000	4	192,000	4	1,675,245	12	2,127,245	0
83.30	Crystal Lake	0	0	15	1,179,690	15	6,779,890	15	7,959,580	215,895
83.31	Crystal Lake V	5	147,770	1	73,090	1	406,745	6	627,605	0
83.32	Deer Run	0	0	1	91,090	1	360,620	1	451,710	0
83.33	Deerson Acres	1	20,200	2	160,850	2	396,205	3	577,255	0
83.34	Du Du Dunes	0	0	1	163,360	1	390,765	1	554,125	0
83.35	Du Du Dunes V	1	72,160	0	0	0	0	1	72,160	0
83.36	Eagle View	0	0	39	2,896,100	39	19,763,605	39	22,659,705	58,787
83.37	Eagle View V	3	69,000	0	0	0	0	3	69,000	0

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	Elkhorn Oaks	0	0	3	274,000	3	1,589,920	3	1,863,920	0
83.39	Elkhorn Riverview	0	0	7	178,200	7	429,335	7	607,535	0
83.40	Elkhorn Riverview V	10	204,500	1	20,900	1	8,320	11	233,720	0
83.41	Exempt	29	16,700	2	37,800	2	319,325	31	373,825	0
83.42	Fawn Ridge	0	0	7	890,400	7	2,158,905	7	3,049,305	0
83.43	Fawn Ridge V	1	90,000	0	0	0	0	1	90,000	0
83.44	Fontanelle	1	55,060	24	1,209,280	24	4,997,875	25	6,262,215	16,000
83.45	Fontanelle V	8	256,265	0	0	0	0	8	256,265	0
83.46	Four Pine	0	0	1	105,000	1	242,945	1	347,945	0
83.47	Frenchs	0	0	2	167,600	2	324,775	2	492,375	0
83.48	Ft Calhoun	2	32,135	337	9,348,270	337	80,475,780	339	89,856,185	669,500
83.49	Ft Calhoun Repl 2 V	1	49,520	0	0	0	0	1	49,520	0
83.50	Ft Calhoun Replat 2	0	0	1	115,240	1	385,915	1	501,155	0
83.51	Ft Calhoun V	34	774,165	13	308,050	13	4,052,660	47	5,134,875	0
83.52	Garryowen	0	0	2	159,680	2	293,265	2	452,945	0
83.53	Garryowen V	1	500	0	0	0	0	1	500	0
83.54	Glen Oaks	0	0	24	1,671,500	24	10,332,990	24	12,004,490	2,853,415
83.55	Glen Oaks V	20	1,373,570	9	742,500	9	4,416,065	29	6,532,135	0
83.56	Golden Pond	0	0	2	281,800	2	1,268,885	2	1,550,685	0
83.57	Gottsch	0	0	1	75,000	1	170,215	1	245,215	0
83.58	Gottsch 2	0	0	3	286,500	3	1,731,425	3	2,017,925	53,950
83.59	Gylden Bakke	0	0	9	675,000	9	3,445,325	9	4,120,325	0
83.60	Hallberg	0	0	2	210,100	2	689,370	2	899,470	0
83.61	Heidi Hollo	0	0	20	651,000	20	7,052,510	20	7,703,510	0
83.62	Heidi Hollo V	4	63,250	0	0	0	0	4	63,250	0
83.63	Heidi Hollo West	0	0	34	1,831,510	34	17,359,770	34	19,191,280	0
83.64	Heidi Hollo West V	16	548,700	0	0	0	0	16	548,700	0
83.65	Herman	2	10,465	126	673,170	127	12,634,780	129	13,318,415	0
83.66	Herman V	31	125,670	1	5,690	1	404,450	32	535,810	0
83.67	High Point	0	0	3	414,000	3	975,445	3	1,389,445	0
83.68	Highland	0	0	7	504,100	7	1,900,165	7	2,404,265	0
83.69	Hillview	0	0	3	186,960	3	1,083,835	3	1,270,795	0
83.70	Hwy 133 Hilltop V	1	500	0	0	0	0	1	500	0
83.71	Imp On Lease Land	0	0	0	0	212	5,758,880	212	5,758,880	48,795
83.72	Jensen Acres	0	0	2	152,030	2	794,480	2	946,510	0
83.73	Jensen Acres V	2	97,570	0	0	0	0	2	97,570	0
83.74	Kaers	0	0	5	468,100	5	741,070	5	1,209,170	0

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.75 Kameo	0	0	17	1,414,600	17	7,369,740	17	8,784,340	0
83.76 Karas	0	0	1	75,270	1	248,050	1	323,320	0
83.77 Kennard	2	36,390	161	2,287,165	161	22,185,715	163	24,509,270	106,890
83.78 Kennard V	18	400,155	2	44,440	2	265,690	20	710,285	0
83.79 Lakeland	1	6,275	318	6,867,015	318	78,613,360	319	85,486,650	296,585
83.80 Lakeland V	138	964,720	5	69,260	5	991,785	143	2,025,765	0
83.81 Lakeview	0	0	5	325,000	5	1,456,240	5	1,781,240	0
83.82 Lakeview 2	0	0	6	374,100	6	1,523,115	6	1,897,215	0
83.83 Lakeview 2	3	31,130	0	0	0	0	3	31,130	0
83.84 Locust Creek	0	0	5	378,410	5	1,366,175	5	1,744,585	0
83.85 Locust Creek V	3	62,500	0	0	0	0	3	62,500	0
83.86 Long Creek	0	0	6	829,160	6	2,134,835	6	2,963,995	0
83.87 Long Creek V	3	12,700	1	177,270	1	576,050	4	766,020	0
83.88 Longview	0	0	5	415,500	5	2,568,550	5	2,984,050	26,850
83.89 Longview V	2	154,200	2	169,200	2	923,225	4	1,246,625	0
83.90 Looking Glass Hill V	87	364,860	3	62,895	3	813,750	90	1,241,505	2,395
83.91 Looking Glass Hills	0	0	40	945,415	40	10,547,600	40	11,493,015	495,075
83.92 Lorenzen Estates	0	0	2	222,700	2	985,590	2	1,208,290	0
83.93 Lorenzen Estates V	2	180,200	0	0	0	0	2	180,200	0
83.94 Millstone	0	0	19	1,800,200	19	8,919,765	19	10,719,965	9,770
83.95 Millstone V	1	90,600	2	182,700	2	1,035,020	3	1,308,320	0
83.96 Nashville	0	0	20	860,525	20	3,656,820	20	4,517,345	0
83.97 Nashville V	2	51,415	0	0	0	0	2	51,415	0
83.98 Nieto Valley	0	0	1	84,300	1	288,245	1	372,545	0
83.99 North Creek	0	0	2	146,180	2	719,480	2	865,660	0
83.100 Northwoods	0	0	15	1,910,500	15	13,793,980	15	15,704,480	600,540
83.101 Northwoods V	18	773,800	3	346,000	3	2,788,050	21	3,907,850	0
83.102 Oak Park 1	2	18,370	35	1,150,505	35	9,406,255	37	10,575,130	123,124
83.103 Oak Park 1 V	43	502,900	3	72,150	3	675,205	46	1,250,255	0
83.104 Oak Park 2	0	0	12	888,280	12	3,685,870	12	4,574,150	0
83.105 Oak Park 2 V	3	104,295	1	67,960	1	285,190	4	457,445	0
83.106 Oak Park 3	0	0	10	631,370	10	3,092,555	10	3,723,925	0
83.107 Oak Park 3 V	6	151,390	0	0	0	0	6	151,390	0
83.108 Oak Park 4	0	0	14	999,510	14	5,737,770	14	6,737,280	0
83.109 Oak Park 4 V	4	336,050	0	0	0	0	4	336,050	0
83.110 Oak Park 5	0	0	1	68,590	1	520,885	1	589,475	0
83.111 Oak Park 5 V	5	195,730	0	0	0	0	5	195,730	0

Schedule XI : Residential Records - Assessor Location Detail

Line#   Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.112 Oak Point Farms	0	0	2	154,480	2	432,790	2	587,270	0
83.113 Oak Point Farms 1	0	0	1	137,520	1	258,840	1	396,360	0
83.114 Ok Sub	0	0	1	82,100	1	317,515	1	399,615	26,850
83.115 Oleson	0	0	1	100,000	1	254,355	1	354,355	0
83.116 Owakonze Acres	0	0	3	262,970	3	915,120	3	1,178,090	0
83.117 Owen	0	0	2	305,800	2	694,985	2	1,000,785	0
83.118 Papio View	0	0	2	191,400	2	625,760	2	817,160	0
83.119 Pioneer Hills	0	0	7	675,000	7	2,132,450	7	2,807,450	0
83.120 Pioneer Hills V	1	84,700	0	0	0	0	1	84,700	0
83.121 Pushs	0	0	10	1,452,100	10	3,506,610	10	4,958,710	0
83.122 Pushs V	2	210,000	0	0	0	0	2	210,000	0
83.123 Quail Ridge	0	0	13	723,900	13	7,098,970	13	7,822,870	1,316,585
83.124 Quail Ridge V	7	71,300	5	313,500	5	2,286,785	12	2,671,585	25,590
83.125 Quick Hill	0	0	4	226,280	4	637,980	4	864,260	3,175
83.126 Recreation	0	0	5	743,885	6	2,862,580	6	3,606,465	279,025
83.127 Richland	0	0	5	535,900	5	2,558,540	5	3,094,440	0
83.128 Riverbend Acres	0	0	8	578,400	8	2,096,540	8	2,674,940	0
83.129 Riverbend Acres V	1	51,280	0	0	0	0	1	51,280	0
83.130 Rivershores	0	0	1	552,600	1	2,129,825	1	2,682,425	249,035
83.131 Riverside	4	240,000	0	0	4	1,998,710	8	2,238,710	0
83.132 Riverside V	2	50,500	0	0	0	0	2	50,500	0
83.133 Rolland	0	0	3	207,760	3	727,425	3	935,185	0
83.134 Rolling Acres	0	0	34	3,910,200	34	10,389,160	34	14,299,360	980
83.135 Rolling Acres V	1	90,000	0	0	0	0	1	90,000	0
83.136 Rolling Hills	0	0	5	275,000	5	1,265,435	5	1,540,435	0
83.137 Rosalyn Ridge	1	19,820	4	401,150	4	1,781,355	5	2,202,325	0
83.138 Roseann	0	0	2	190,400	2	346,320	2	536,720	0
83.139 Rosenbaum Acres	1	3,120	2	97,680	2	335,945	3	436,745	0
83.140 Rural Res	790	32,806,555	841	48,930,260	875	230,826,515	1,665	312,563,330	2,210,344
83.141 Rural Res V	108	4,246,420	1	65,000	4	122,250	112	4,433,670	0
83.142 Ruths Nashville	0	0	6	234,315	6	1,102,900	6	1,337,215	50,665
83.143 Schmidt	0	0	1	103,900	1	542,615	1	646,515	0
83.144 Schmidts Sub	0	0	2	164,000	2	489,385	2	653,385	0
83.145 Schulz Farm	0	0	2	195,100	2	897,115	2	1,092,215	0
83.146 Shannon Estates	0	0	13	1,245,400	13	5,063,200	13	6,308,600	408,410
83.147 Sheets Hilltop Acres	1	16,080	1	50,000	1	172,655	2	238,735	0
83.148 Sherwood Acres	0	0	16	1,169,190	16	7,057,510	16	8,226,700	37,880

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.149	Sherwood Acres V	2	46,400	0	0	0	0	2	46,400	0
83.150	Siemer V	1	74,700	0	0	0	0	1	74,700	0
83.151	Sorensens	0	0	4	433,700	4	1,072,665	4	1,506,365	0
83.152	South Creek	0	0	1	85,330	1	164,330	1	249,660	0
83.153	Spracklin Acres	0	0	3	265,000	3	497,170	3	762,170	0
83.154	Spring Ridge	21	1,767,600	0	0	21	12,366,485	42	14,134,085	418,530
83.155	Spring Ridge V	14	790,200	0	0	8	4,685,150	22	5,475,350	0
83.156	Spring Valley	1	75,200	20	2,203,000	21	8,045,785	22	10,323,985	0
83.157	Spring Valley V	2	182,600	1	105,000	1	352,745	3	640,345	0
83.158	Stoops	0	0	1	65,000	1	164,250	1	229,250	0
83.159	Sunrise Estates	0	0	8	591,070	8	2,925,055	8	3,516,125	26,120
83.160	Sunrise Estates V	1	105,020	0	0	0	0	1	105,020	0
83.161	Surrey Hills	0	0	20	2,105,000	20	7,453,660	20	9,558,660	220,010
83.162	Surrey Hills 1	3	388,300	0	0	3	1,370,200	6	1,758,500	0
83.163	Thomson Timbers	0	0	4	363,500	4	1,249,240	4	1,612,740	0
83.164	Thomson Timbers V	2	128,500	0	0	0	0	2	128,500	0
83.165	Valley View	0	0	6	477,700	6	2,173,035	6	2,650,735	0
83.166	Valley View V	3	109,580	0	0	0	0	3	109,580	0
83.167	Washington	0	0	61	948,010	61	10,253,230	61	11,201,240	40,480
83.168	Washington V	17	175,060	0	0	0	0	17	175,060	0
83.169	Welchert Acres	3	195,350	1	75,020	1	221,940	4	492,310	221,940
83.170	Wildwood	0	0	1	27,200	1	138,475	1	165,675	0
83.171	Wildwood V	11	101,480	0	0	0	0	11	101,480	0
84	Residential Total	2,414	74,428,115	5,474	197,244,800	6,236	1,449,004,935	8,650	1,720,677,850	19,934,912



Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	N/a Or Error	1	44,005	8	249,235	12	47,078,820	13	47,372,060	0
85.2	Arlington	2	56,800	40	658,110	40	5,284,920	42	5,999,830	0
85.3	Arlington V	6	126,890	1	6,160	1	9,505	7	142,555	0
85.4	Blair	7	261,270	365	21,179,670	365	269,437,340	372	290,878,280	105,292,405
85.5	Blair V	113	6,030,950	14	2,475,230	13	13,097,795	126	21,603,975	383,655
85.6	Cargill	0	0	2	263,175	2	658,230	2	921,405	0
85.7	Cole Nashville	0	0	1	44,540	1	500	1	45,040	0
85.8	Commercial	0	0	33	7,729,730	33	101,383,935	33	109,113,665	78,450
85.9	Commercial V	8	420,200	0	0	0	0	8	420,200	0
85.10	Ericksen V	2	26,570	1	21,670	1	70,010	3	118,250	0
85.11	Exempt	1	8,275	5	246,835	5	1,874,455	6	2,129,565	0
85.12	Fontanelle	0	0	3	62,400	3	291,150	3	353,550	0
85.13	Ft Calhoun	0	0	60	1,745,185	60	20,098,580	60	21,843,765	0
85.14	Ft Calhoun V	6	276,495	2	68,950	2	661,850	8	1,007,295	0
85.15	Herman	0	0	28	325,950	28	2,047,205	28	2,373,155	0
85.16	Herman V	4	21,570	0	0	0	0	4	21,570	0
85.17	Imp On Lease Land	1	5,625	0	0	23	112,761,110	24	112,766,735	17,943,660
85.18	Kennard	0	0	12	96,665	12	644,115	12	740,780	0
85.19	Kennard V	2	17,550	2	20,980	2	153,160	4	191,690	0
85.20	Oak Park 1	0	0	1	124,440	1	498,695	1	623,135	0
85.21	Oak Park 1 V	7	146,400	1	42,375	1	201,515	8	390,290	0
85.22	Rural Res	0	0	2	149,325	2	3,091,680	2	3,241,005	147,370
85.23	Rural Res V	2	367,150	0	0	0	0	2	367,150	0
85.24	State	1	7,980	1	3,700	1	500	2	12,180	0
85.25	Stoops	0	0	1	65,000	1	597,845	1	662,845	0
85.26	Washington	0	0	5	34,565	5	354,000	5	388,565	3,530
86	Commercial Total	163	7,817,730	588	35,613,890	614	580,296,915	777	623,728,535	123,849,070

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	15,702.80	64.66%	37,534,725	68.30%	2,390.32
88. 1G	4,949.05	20.38%	10,863,780	19.77%	2,195.12
89. 2G1	2,327.77	9.58%	4,365,705	7.94%	1,875.49
90. 2G	440.50	1.81%	795,135	1.45%	1,805.07
91. 3G1	11.67	0.05%	20,540	0.04%	1,760.07
92. 3G	164.27	0.68%	281,795	0.51%	1,715.44
93. 4G1	202.59	0.83%	337,310	0.61%	1,664.99
94. 4G	487.91	2.01%	758,105	1.38%	1,553.78
95. Total	24,286.56	100.00%	54,957,095	100.00%	2,262.86
<b>CRP</b>					
96. 1C1	75.00	3.85%	557,250	7.31%	7,430.00
97. 1C	324.82	16.68%	2,402,075	31.52%	7,395.10
98. 2C1	12.31	0.63%	80,940	1.06%	6,575.14
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	21.50	1.10%	90,085	1.18%	4,190.00
101. 3C	338.32	17.37%	1,415,880	18.58%	4,185.03
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1,175.57	60.36%	3,074,115	40.34%	2,615.00
104. Total	1,947.52	100.00%	7,620,345	100.00%	3,912.85
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	24,286.56	92.58%	54,957,095	87.82%	2,262.86
CRP Total	1,947.52	7.42%	7,620,345	12.18%	3,912.85
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	26,234.08	100.00%	62,577,440	100.00%	2,385.35

**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

89 Washington

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,496,924,800	1,714,310,465	217,385,665	14.52%	19,659,027	13.21%
02. Recreational	5,885,435	6,367,385	481,950	8.19%	275,885	3.50%
03. Ag-Homesite Land, Ag-Res Dwelling	507,448,075	599,610,630	92,162,555	18.16%	3,667,204	17.44%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,010,258,310</b>	<b>2,320,288,480</b>	<b>310,030,170</b>	<b>15.42%</b>	<b>23,602,116</b>	<b>14.25%</b>
05. Commercial	246,470,630	359,732,750	113,262,120	45.95%	105,605,215	3.11%
06. Industrial	241,098,165	263,995,785	22,897,620	9.50%	18,243,855	1.93%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>487,568,795</b>	<b>623,728,535</b>	<b>136,159,740</b>	<b>27.93%</b>	<b>123,849,070</b>	<b>2.52%</b>
08. Ag-Farmsite Land, Outbuildings	82,932,095	94,974,600	12,042,505	14.52%	8,558,361	4.20%
09. Minerals	100	100	0	0.00	0	0.00%
10. Non Ag Use Land	3,527,565	6,396,670	2,869,105	81.33%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>86,459,760</b>	<b>101,371,370</b>	<b>14,911,610</b>	<b>17.25%</b>	<b>8,558,361</b>	<b>7.35%</b>
12. Irrigated	87,348,370	98,697,380	11,349,010	12.99%		
13. Dryland	732,213,255	826,937,550	94,724,295	12.94%		
14. Grassland	56,447,050	62,577,440	6,130,390	10.86%		
15. Wasteland	7,111,200	7,469,755	358,555	5.04%		
16. Other Agland	77,815	37,985	-39,830	-51.19%		
<b>17. Total Agricultural Land</b>	<b>883,197,690</b>	<b>995,720,110</b>	<b>112,522,420</b>	<b>12.74%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,467,484,555</b>	<b>4,041,108,495</b>	<b>573,623,940</b>	<b>16.54%</b>	<b>156,009,547</b>	<b>12.04%</b>

## 2023 Assessment Survey for Washington County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	2FTE
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	2
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$395,690
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,150
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Unknown

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Office Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://washington.gworks.com/">http://washington.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor office staff and surveyor staff
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	EagleView/Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	Fall 2019

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Arlington, Blair, Ft. Calhoun, Herman, Kennard and Washington
<b>4.</b>	<b>When was zoning implemented?</b>
	1970; an updated comprehensive plan was implemented June, 2005

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	gWorks; Calvin Paulsen
<b>3.</b>	<b>Other services:</b>
	website hosted by gWorks

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2023 Residential Assessment Survey for Washington County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Appraisal staff																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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; estimated population is 7,781</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Arlington--village with an estimated population of 1,513</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Fort Calhoun--city with an estimated population of 882</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 villages which include: Herman , Kennard and Washington</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</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; estimated population is 7,781	10	Arlington--village with an estimated population of 1,513	15	Fort Calhoun--city with an estimated population of 882	40	Rural	50	Rural Subdivisions--platted subdivisions throughout the county and remaining incorporated villages which include: Herman , Kennard and Washington	AG OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
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50	Rural Subdivisions--platted subdivisions throughout the county and remaining incorporated villages which include: Herman , Kennard and Washington																
AG OB	Agricultural Outbuildings																
AG DW	Agricultural Dwellings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Sales comparison approach is used with costing data from the same costing year being used for all valuation groups so that equalization is achieved within valuation groupings.																
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	The county uses depreciation cost tables provided by their CAMA system.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	The county utilizes a sales comparison approach relying on vacant land sales.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																
	Site values are derived from vacant land sales of 38 acres and below for bare land and then additional costs are added for well, septic and electrical amenities.																
<b>8.</b>	<b>Are there form 191 applications on file?</b>																
	Yes, 7																

**9. 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.

**10.**

<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	2019	2019	2019	2019
10	2019	2019	2020	2020
15	2019	2019	2020	2020
40	2019	2019	2022/2023	2022/2023
50	2019	2019	2021	2021
AG OB	2019	2019	2022/2023	2022/2023
AG DW	2019	2019	2022/2023	2022/2023

These valuation groups represent the county's appraisal cycle. The county has set up all residential parcels in all valuation groups to be reviewed on a five year inspection cycle to ensure that the six year inspection requirement is fulfilled. The rural parcels, rural subdivision parcels and parcels located in the incorporated villages of Herman, Kennard and Washington may be reviewed on a two year cycle. For valuation group 40, rural residential and agricultural homes south of Highway 30 were inspected in 2022, the homes north of Highway 30 were inspected in 2023.



## 2023 Commercial Assessment Survey for Washington County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	County Assessor Office Staff																							
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																							
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and adjust those to the local market.																							
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The county 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 group has been equalized, the new values are correlated with the market values and an overall macro factor cost adjustment is applied if needed to achieve compliance in the sales file.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																							
	Yes, the county develops depreciation tables for each valuation group. An economic factor is applied by location if necessary to adjust values by valuation group.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently. The county will review the lot values at the same time as the properties are reviewed.																							
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</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> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>				<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	2019	2019	2019	2019	2	2019	2019	2018	2021	3	2019	2019	2019	2019
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1	2019	2019	2019	2019																				
2	2019	2019	2018	2021																				
3	2019	2019	2019	2019																				

<p>The County feels these valuation 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 to ensure the six year inspection cycle requirement is met. Washington main street was inspected in 2021, Herman and Ft. Calhoun were reviewed in 2022</p>
--

## 2023 Agricultural Assessment Survey for Washington County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor Office Appraisal Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but there are areas where the county analyzes for other than agricultural influences.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>		<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 there are areas where the county analyzes for other than agricultural influences.	Annually
<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 there are areas where the county analyzes for other than agricultural influences.	Annually						
	The county is considered to be fully influenced by other influences than agricultural influences. Plans are to conduct a land use review in 2023.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	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.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as rural 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 land which is not used for an agricultural or residential purposes.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	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.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The county reviews the sales of similar parcels in adjoining counties.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	N/A							
	<b><i>If your county has special value applications, please answer the following</i></b>							

<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	4,472
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Sales were reviewed in the county as well as sales in neighboring Burt county. The county reviews comparable cash rents and expenses from Burt and Washington Counties. The assumption is if the operating income is comparable, then the market value for agricultural purposes should also be comparable. Any difference between the two counties' operating income would likely indicate a corresponding difference in the market value. The county then compares the market value in the various areas within the counties to those that are different to determine if these are influenced by economic forces other than those recognized in the agricultural market.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Residential, new construction and commercial development.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	The entire county has a non-agricultural influence with a lesser degree of influence in the northern part of the county.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Sales from neighboring Burt County's ag Market Area 2 are used as basis for their special valuation as it is believed that the highest and best use for agricultural use is North of the county in neighboring counties. The county utilizes an income approach based on a comparison of cash rents and expenses in their county with those of Burt County.

2022 PLAN OF ASSESSMENT  
FOR  
WASHINGTON COUTNY  
ASSESSMENT YEARS 2023,2024 AND 2025  
Date: MAY 9, 2022

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 2022 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 15<sup>th</sup>, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

## REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201.

## 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 2021 (payable in 2022) we had a total of 598 applicants and a value exempted of \$85,044,408. with a tax loss of \$1,601,572.70. The average median value for 2022 is not available at this time. The 2021 average medium was \$232,275

### 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 2022 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

### ADMINISTER SPECIAL VALUATION:

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

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

### GENERATE TAX ROLL:

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

### RESPONSIBILITIES OF APPRAISAL:

#### VALUE ALL REAL PROPERTY

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

## DEVELOP PLAN OF REVIEW

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

In 2019, 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 developer's 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 31<sup>st</sup> as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1<sup>st</sup> as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

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

## REVIEW SALES

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

Sales are audited and reviewed by the Assessor. Updates to 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 or will take classes such as Residential Data Collection, Marshall & Swift, MIPS user education, as well as IAAO classes. Position holders are encouraged to 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 or will take several classes in mass appraisal, geographical information systems and MIPS user education. All position holders are encouraged to have a current Assessor Certificate.

## BUDGETING:

### Budget Worksheet 2021-2022

605-00	County Assessor		
1-0100	Official's Salary	\$	64,270.00
1-0201	Deputy's Salary	\$	51,420.00
1-0305	Regular Time Salaries-Clerical	\$	159,418.00
1-0405	Part Time Salaries	\$	61,800.00
1-0505	Overtime	\$	<u>2,060.00</u>
	Personnel Services Total	\$	338,968.00
2-0100	Postal Services	\$	6,000.00
2-1701	Meals	\$	1,000.00
2-1702	Lodging	\$	2,000.00
2-1704	Mileage Allowance	\$	2,500.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	2,500.00
2-3910	Assessor School	\$	<u>3,000.00</u>
	Operating Expenses Total	\$	18,000.00
3-0100	Office Supplies	\$	12,000.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	2,000.00
	Supplies and Materials Total	\$	<u>15,000.00</u>
5-0315	Data Processing Equipment	\$	2,000.00
5-0500	Office Equipment	\$	1,000.00
5-1309	Data Processing Software	\$	1,000.00
	Capital Outlay Total	\$	<u>4,000.00</u>
	Total Expenditures	\$	375,968.00

## HISTORY:

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

### WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural, and personal property are entered into MIPS, 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 entered pictures and sketches into the CAMA system. Washington County's CAMA or MIPS 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 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 2019 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 updates 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 2022 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 8274 with a value of \$1,497,074,825

List the number of commercial parcels and value. The number of parcels is 700 with a value of \$234,136,586

List the number of industrial parcels and value. The number of parcels is 62 with a value of \$241,067,610

List the number of agricultural parcels and value. The total number of agricultural parcels is 4610 including agriculture land value, agricultural (home & building) sites and improvements \$1, 478,191,720. The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is 1642 with a value of \$508,319,055

The total number of parcels with greenbelt special value is 4472 greenbelt value is \$881,451,635.

The number of recreational parcels is 18 with a value of \$5,976,460.

## CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 2020 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 MIPS. 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, workflow 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 works 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 property.

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 2019.

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 MIPS, 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 MIPS.

## 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 MIPS 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

2023

Continue with a six-year plan 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.

2025

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 2025 re-listing. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2026

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington, Ft Calhoun, Kennard, and Lakeland Estates will be the most likely choice for 2026. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2027

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 2027 Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value

2028

Continue with a six-year plan 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 2028. 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 CAMA system.

### LAND

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

The Assessor reviews these values, as required.

### IMPROVEMETS

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 outbuildings 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.

May 9, 2022

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

Re: The Washington County 2023 Plan of Assessment

Dear Ms. Oswald,

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

May 9, 2022

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

Re: The Washington County 2023 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 28, 2023  
Barb Oswald  
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

Barb Oswald,

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 2023 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 2023 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 conducted by USDA in 2022. NASS published this agricultural county level of cash rents data on August 26, 2022.

The 2022 USDA NASS Nebraska Field Office studies on irrigated cropland, non-irrigated cropland and pasture rent were used to compare irrigated land, dry land and pastureland (rent paid per acre) by county in Nebraska. A slight premium in dryland cash rent (.95 %) was noted in Burt County when compared to Washington County. For irrigated land - the cash rent was slightly higher in Washington County (1.07 %) when compared to Burt County. For pasture, was slightly higher for Burt County (1.21%).

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 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 overall 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 is comparable with values for Burt County.

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

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

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

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

Property Assessment Division determines their level of value for special value in Washington County from the State Sales File. The assessor’s level of value can be different from PAD since the assessor is required by Stature (77-1301) to value as of January 1 at 12:01 a.m. The level of value determined by Property Assessment Division is not known at this time.

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

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

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

Expenses from Burt to Washington are considered 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.**

Robin Andreasen  
Washington County Assessor  
1555 Colfax Street  
Blair, Nebraska 68008

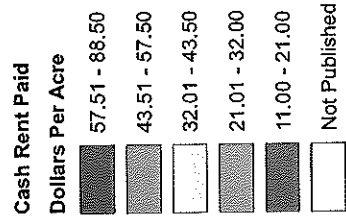
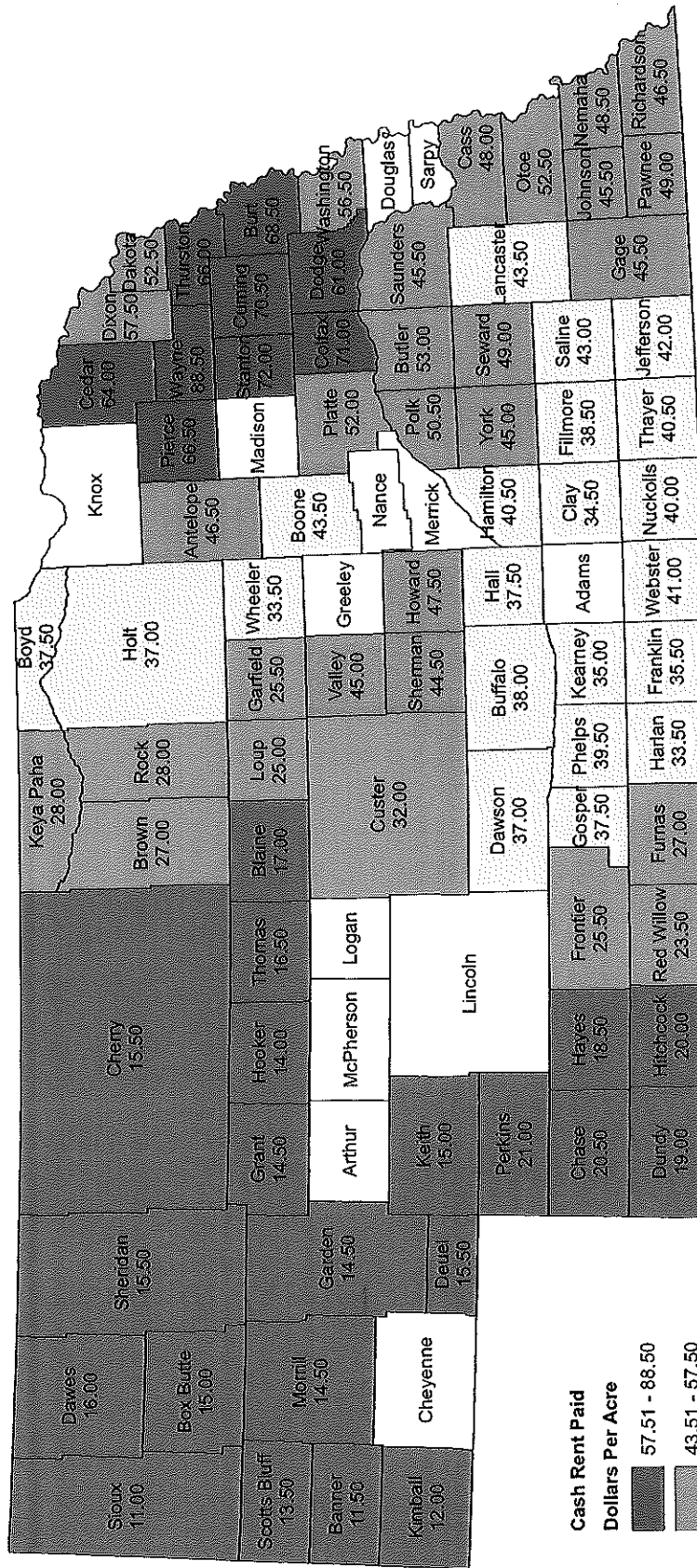








# 2022 Pasture Cash Rent Paid Per Acre Nebraska



Source: USDA National Agricultural Statistics Service  
August 26, 2022

