



2016 REPORTS & OPINIONS

BUFFALO COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
PO Box 94818 • Lincoln, Nebraska 68509-4818
Phone: 402-471-5729 • revenue.nebraska.gov

April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Buffalo 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 Buffalo 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: Joseph D. Barber, Buffalo County Assessor

Table of Contents

2016 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

| Property Class | COD | PRD |
|-----------------------|------------|------------|
| Residential | .05 -.15 | .98-1.03 |
| Newer Residential | .05 -.10 | .98-1.03 |
| Commercial | .05 -.20 | .98-1.03 |
| Agricultural Land | .05 -.25 | .98-1.03 |

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

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

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

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

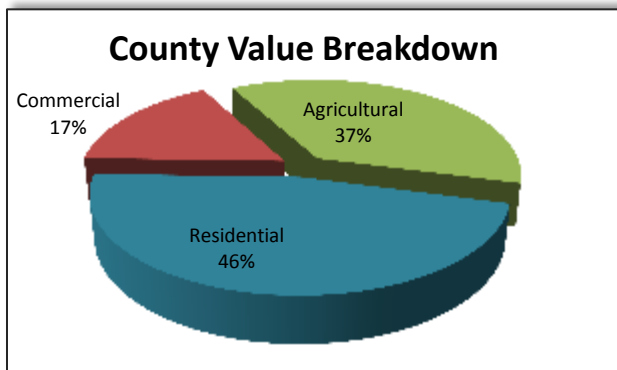
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 968 square miles, Buffalo had 48,224 residents, per the Census Bureau Quick Facts for 2014, a 4% population increase over the 2010 US Census. In a review of the past fifty years, Buffalo has seen a steady rise in population of 84% (Nebraska Department of Economic Development). Reports indicated that 64% of county residents were homeowners and 78% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Buffalo convene in and around the county seat of Kearney. Per the latest information available from the U.S. Census Bureau, there were 1,558 employer establishments in Buffalo. County-wide employment was at 26,905 people, a 6% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Buffalo that has fortified the local rural area economies. Buffalo is included in both the Central Platte and Lower Loup Natural Resources Districts (NRD). The primary crops in the county are corn, soybeans, and alfalfa; approximately 40% of the agricultural land is pastureland for cattle grazing.

| Buffalo County Quick Facts | |
|----------------------------|---|
| Founded | 1870 |
| Namesake | Bison found in the county |
| Region | Central |
| County Seat | Kearney |
| Other Communities | Amherst Shelton Elm Creek Gibbon Miller Pleasanton Ravenna Riverdale |
| Most Populated | Kearney (32,174) +4% over 2010 US Census |

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Buffalo County

Assessment Actions

All of the scheduled cyclical review work was completed this year, which included reviews of 18 neighborhoods within Kearney, six mobile home courts in Kearney, two rural subdivisions and rural residential properties in five townships, as well as the small Villages of Miller and Riverdale.

Additionally, lot values were studied and updated for all valuation groupings, and new valuation models were implemented for all residential improvements outside of Kearney, completing a two year reappraisal of the class. Within Kearney, sales analyses were completed and changes were made to economic condition and or cost factors to adjust values as warranted.

Description of Analysis

Residential sales are stratified into ten different valuation groupings and generally, the valuation groupings represent economic areas. Valuation group seven, represents all the villages outside of Kearney. In prior years, the county has listed the larger villages of Elm Creek, Gibbon, Ravenna, and Shelton as individual valuation groupings with Amherst, Miller, Odessa, Pleasanton, and Riverdale being combined into one valuation group. This year, the small towns were all valued using Marshall & Swift depreciation with economic depreciation applied by area and the county reported the bulk of the villages as one valuation group in both the sales file and the abstract. The Division analyzed sales in the four larger villages separately, and concluded that each village was assessed within the acceptable range, indicating that while valuation group seven could have been stratified more narrowly, there was no bias in the decision to report them collectively.

| Valuation Grouping | Assessor Location |
|--------------------|---|
| 1 | Southeast Kearney |
| 2 | Southwest Kearney |
| 3 | Central Kearney, East Side |
| 4 | Central Kearney, West Side |
| 5 | Northeast Kearney |
| 6 | Northwest Kearney |
| 7 | Amherst, Elm Creek, Gibbon, Miller, Odessa, Pleasanton, Ravenna, Riverdale, and Shelton |
| 8 | Rural Residential Subdivisions |
| 9 | Rural Residential Acreages |
| 12 | Recreational |

The reported assessment actions increased value in the sales file approximately 13% which correlates closely with the 2016 Abstract of Assessment, Form 45 compared to the 2015 Abstract of Assessment showing an overall increase of 14% to the class. Review of the statistical profile supports that the county has achieved a level of value within the acceptable range. The median and weighted mean are identical, the mean is slightly above the range and is subject to outliers.

2016 Residential Correlation for Buffalo County

The coefficient of dispersion is low enough to support that sales are tightly clustered around the median and the 95% confidence interval around both the median and weighted mean are very narrow, supporting that median can be relied upon as a point estimate of the level of value.

Assessment Practice Review

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. In Buffalo County, due to the volume of sales that occur annually, sales in the residential class are only verified when review of the Real Property Transfer Statement indicates a need for further information. Review of the sales rosters indicate that utilization rates within the county are and have historically been high, near 70%. The review indicated that reasons for disqualifying sales are well documented and that sales are qualified without a bias. The review of sales data also included processes that ensured that sales information and assessed values were accurately and timely filed with the Division. Buffalo County consistently complies with the Division's regulations and directives regarding data submission timelines, and sales and value information is accurately reported.

The frequency and completeness of the review cycle was also examined. In the annual three year plan, Buffalo County provides a comprehensive display of the cyclical review cycle to ensure that properties are reviewed no less frequently than every six years, the Division's review supported that the county is inspecting property as reported. The review process in the county is also thorough and includes an attempt to conduct interior inspections and/or interview taxpayers where permitted. Documentation of the review work is thorough; the county assigns work to staff appraisers by area. The Division's discussion with staff appraisers supports that each appraiser uses similar processes. The county has also instituted quality control reviews to ensure subjective decisions are made as consistently as possible.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In Buffalo County, valuation changes were systematic, well documented, and affected sold and unsold properties similarly, both when examining the frequency and dollar amount of valuation changes.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups within Kearney and rural areas of the county do represent economically similar areas, which are valued using similar models and are appropriately constructed into valuation groupings. At the time of the review, the appraisal staff within the county intended to consolidate the small towns

2016 Residential Correlation for Buffalo County

as much as possible for valuation purposes and began reporting all small towns with the location codes. Review of the final valuation models used for 2016 suggest that the small towns could have been stratified further into three to five different valuation groups based on the number of sales with each location and the economic depreciation applied. Since the county does report neighborhood location on the sold properties, the Division was able to re-stratify the small towns into smaller groupings and confirmed that values are uniformly assessed in all of the villages. The Division will continue to work with the county to ensure that for 2017, the coding of property most accurately represent the valuation processes used by the county.

The final section of the assessment practices review that pertains to the residential class included a review of the vacant land valuation methodologies. Buffalo County annually examines vacant land sales to arrive at the market value of residential lots. All land tables within the county have been updated within the current or prior assessment year.

Equalization and Quality of Assessment

Where there are a sufficient number of sales, the valuation groups are all uniformly assessed at 98-100% of market value. The COD and PRD both support that values are uniformly and equitably assessed. The COD is lowest in valuation groups five, six, and eight, which is logical given that these groupings represent areas where the majority of growth has occurred, properties are newer and more homogeneous within neighborhoods. All the evidence supports that the assessment practices in Buffalo County comply with generally accepted mass appraisal standards.

| VALUATION GROUPING | | | | | | |
|--------------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 01 | 88 | 99.00 | 104.99 | 99.41 | 16.95 | 105.61 |
| 02 | 225 | 99.00 | 99.96 | 98.74 | 09.42 | 101.24 |
| 03 | 239 | 99.19 | 100.46 | 99.54 | 10.36 | 100.92 |
| 04 | 165 | 99.16 | 99.17 | 99.61 | 12.51 | 99.56 |
| 05 | 187 | 98.93 | 99.95 | 99.74 | 06.51 | 100.21 |
| 06 | 139 | 98.90 | 98.90 | 98.79 | 08.18 | 100.11 |
| 07 | 206 | 99.43 | 120.87 | 98.74 | 40.40 | 122.41 |
| 08 | 101 | 99.91 | 99.71 | 99.26 | 07.65 | 100.45 |
| 09 | 63 | 98.33 | 109.57 | 96.74 | 24.89 | 113.26 |
| 12 | 2 | 66.62 | 66.62 | 57.91 | 69.15 | 115.04 |
| ____ALL____ | 1,415 | 99.16 | 103.57 | 99.04 | 15.04 | 104.57 |

Level of Value

Based on the review of all available information, the level of value of residential property in Buffalo County is 99%.

2016 Commercial Correlation for Buffalo County

Assessment Actions

All of the cyclical review work scheduled in the three-year plan was completed this year, which included reviews of five neighborhoods within Kearney, one rural neighborhood just outside of Kearney, and the Village of Odessa. Additionally, lot value studies were completed, and adjustments were made to the land tables where warranted. A sales analysis was completed and adjustments were made to economic depreciation as needed to equalize values.

Description of Analysis

There are only two valuation groupings within the commercial class; two-thirds of the commercial parcels within the county are in the City of Kearney, which is a regional center for goods, services, and jobs. There is a strong demand for commercial property in Kearney. The market throughout the rest of the county is less organized as commercial businesses are subject to local economic trends.

| Valuation Grouping | Description |
|--------------------|-----------------------------------|
| 1 | Kearney |
| 2 | All commercial outside of Kearney |

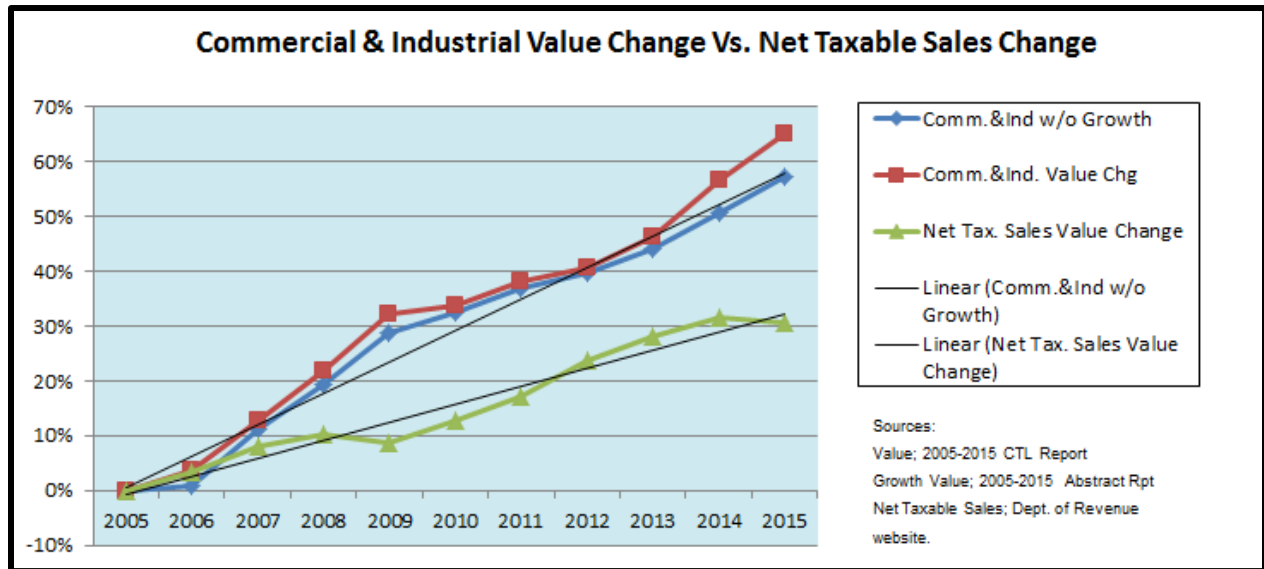
The assessment actions affected both the sales file and the abstract similarly; the 2016 Abstract compared to the 2015 Certificate of Taxes Levied indicates a seven percent increase to the class. Review of the statistical profile supports a level of value within the acceptable range and the median and mean correlate closely. The weighted mean is quite low, but is significantly impacted by a single large dollar sale; the removal of the outlier improves the weighted mean to 89% and the PRD to 108%. The coefficient of dispersion is abnormally low, particularly for the small towns. All commercial properties received new costing and depreciation for 2014, and the COD is a reflection of that reappraisal activity. The study year substrata reflects medians that are slightly declining over the three year study period, indicating a gradual market increase, which supports the actions taken to the class for the current assessment year.

| <u>DATE OF SALE *</u> | | | | | | |
|--------------------------|-------|--------|-------|-----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT. MEAN | COD | PRD |
| _____ Study Yrs _____ | | | | | | |
| 10/01/2012 To 09/30/2013 | 50 | 98.44 | 97.78 | 89.14 | 08.29 | 109.69 |
| 10/01/2013 To 09/30/2014 | 50 | 97.26 | 94.23 | 85.66 | 11.60 | 110.00 |
| 10/01/2014 To 09/30/2015 | 43 | 94.93 | 94.04 | 67.57 | 15.47 | 139.17 |

Comparison of the net taxable sales in the county to assessed value changes over time offers an illustration of economic trends compared to assessed value change. The trend lines support that the local economy has steadily increased over a ten-year period and assessed values have correspondingly increased. Although it may seem that assessed values have appreciated more

2016 Commercial Correlation for Buffalo County

quickly, the trend line that represents assessed value excluding growth is still affected by more than single year assessment actions. It captures Tax Increment Financing (TIF) value at the end of the project when it is placed on the tax roll, and it captures growth value in the year after it occurs. The average annual change of assessed value and net taxable sales is identical at 3% per year.



Assessment Practice Review

Annually a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. In the commercial class, the review is conducted by the commercial appraiser, sales questionnaires are sent, but a follow-up interview generally takes place during an onsite review. The interview allows the opportunity for the appraiser to verify the listing and to interview the taxpayer to ensure that personal property and business interest were not included in the sale.

The frequency and completeness of the review cycle was also examined. In the annual three-year plan, Buffalo County provides a comprehensive display of the cyclical review cycle to ensure that properties are reviewed no less frequently than every six years, the Division's review supported that the county is inspecting property as reported. The review process in the county is thorough, and for commercial property, it will usually include an interior inspection.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In Buffalo County,

2016 Commercial Correlation for Buffalo County

the review indicated that changes made through the sales review process had the potential to affect sold and unsold properties differently. The Division is confident that the changes were not intended to circumvent the measurement process because the county has demonstrated steady valuation changes overtime, regardless the extra scrutiny to the sold property still has the potential to affect uniformity. The county assessor, who delegates the bulk of the commercial work to staff, has been committed to working with the Division to improve the processes used within the office. Recently, the county has experienced turnover in the commercial appraiser position, and the county assessor and the Division will be working with the new appraiser to ensure that uniformity within the class continues to improve.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. The City of Kearney is a regional center for goods, services, and jobs and there is strong demand for commercial property there. The market in the rest of the county is less predictable as commercial businesses are restricted by the purchasing capacity of the local population. The valuation groups within the class are suitably stratified into two valuation groupings to reflect these differences.

The final section of the assessment practices review that pertains to the commercial class included a review of the vacant land valuation methodologies. Buffalo County annually examines vacant land sales to arrive at the market value of commercial lots. All land tables within the county have been updated within the current or prior assessment year.

Equalization and Quality of Assessment

Both valuation groupings have been assessed at similar portions of market value, and the qualitative statistics support uniformity of assessments. All the evidence supports that the assessment practices in Buffalo County comply with professionally accepted mass appraisal standards.

| VALUATION GROUPING | | | | | | |
|--------------------|-------|--------|-------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 01 | 93 | 97.11 | 94.64 | 87.55 | 11.66 | 108.10 |
| 02 | 50 | 98.87 | 96.84 | 70.64 | 11.35 | 137.09 |
| ____ ALL ____ | 143 | 97.27 | 95.41 | 81.35 | 11.66 | 117.28 |

Level of Value

Based on a review of all available information, the level of value of commercial property in Buffalo County is 97%.

2016 Agricultural Correlation for Buffalo County

Assessment Actions

A physical inspections of agricultural parcels in five rural townships was completed, these include Sharon, Valley, Elm Creek, Odessa and Center Townships. The physical inspection of the agricultural parcels not only includes a review of the improvements, but also includes both an onsite review of the agricultural land as well as an aerial imagery review to ensure that the land is properly inventoried. Through the review, the staff appraiser will establish the primary use of the parcel, when additional information is needed the appraiser will also contact the taxpayer for additional information. For the improved properties, farm home site values and the economic depreciation was adjusted to be equalized with rural residential acreages in the same neighborhood.

The market area boundaries were redrawn this year to more accurately split the county based on geographic difference and reduce the area of influence in the eastern portion of the county; market areas one and four were developed to identify the northern hills from the southern river valley. Additionally, market areas two, five, and six are used to define influenced portions of the county; market area two is influenced by the growth of residential and commercial development outside of Kearney; market areas five and six are influenced by recreational uses along the Platte River.

A sales study was conducted for agricultural land throughout the county. Due to the change in market area boundaries, individual properties increased at varying amounts, however, the individual LCG values increased seven to nine percent for cropland and 13-50% for grassland in the county. All grass in the county was valued using the same schedule of values for 2016.

Description of Analysis

Review of the redrawn market areas supports that they more accurately reflect areas of distinct geographic differences. The areas of influence are also well drawn and were supported by a sales analysis. Buffalo County is comparable to all adjoining counties. Analysis of sales within the study period showed area one to be significantly lacking sales in the newest time period. Market Area four was proportionately distributed and contained a representative and reliable grouping of sales; although there is a lack of dry and grass land sales in market area four, there were no comparable sales of dry and grass land in the adjoining area, as the entire area is heavily irrigated. The sample of sales in market area one was expanded with comparable sales from the adjoining counties.

Review of the statistical profile supports a level of value within the acceptable range; both market areas have been assessed at similar portions of market value. Where a sufficient number of sales exist, the majority land use subclasses (MLU) also suggest that values are acceptable. The only exception is irrigated land in market area one which is below the range with a sample of 24 sales. Irrigated land in Buffalo County market area one is already assessed higher than all adjoining counties, an adjustment based on the midpoint would only magnify those differences. Additionally, the ratios within the market area one irrigated subclass are increasing in the study

2016 Agricultural Correlation for Buffalo County

period, suggesting that a further increase in value for the 2016 assessment year may need to be reversed by the county in the next assessment year. A full statistical profile of the 24 irrigated sales in market area one can be found in the addendum of this report.

| DATE OF SALE * | | | | | | |
|--------------------------|-------|--------|-------|-----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT. MEAN | COD | PRD |
| <u>Study Yrs</u> | | | | | | |
| 10/01/2012 To 09/30/2013 | 10 | 56.57 | 57.02 | 58.55 | 14.30 | 97.39 |
| 10/01/2013 To 09/30/2014 | 6 | 64.72 | 67.38 | 66.60 | 12.89 | 101.17 |
| 10/01/2014 To 09/30/2015 | 8 | 84.51 | 85.46 | 86.06 | 16.99 | 99.30 |

All of the adjustments made by the county were typical for the region which still experienced a slight increase to cropland, with a more significant upward adjustment for the grass. The resulting values are comparable to all adjoining counties, and achieved overall results within the acceptable range; therefore, irrigated land in market area one is also believed to be assessed within the acceptable range.

The county does utilize special valuation in market areas two, five, and six. Market Areas two and six are geographically the most similar to market area four and therefore, the agricultural values established for market area four are used for the special valuation of market area two and four. The special values in area five are the same as the uninfluenced values in market area three.

Assessment Practice Review

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. In Buffalo County, all agricultural sales are verified to try to identify sales terms and to determine whether any personal property was involved in the sale. Review of the sales roster supported that reasons for non-qualifying sales were well documented and made without a bias. The sales review also included processes to ensure that sales and value information was accurately and timely filed with the Division; the county's data reporting process meets the Division's requirements.

The frequency and completeness of the review cycle was also examined. In the annual three year plan, the county includes a comprehensive outline of the physical inspection cycle. In the agricultural class, the inspection work relates both to improved and unimproved parcels in the same timeline.

2016 Agricultural Correlation for Buffalo County

The annual review also includes an analysis of assessed value changes to ensure that values are evenly distributed to sold and unsold property. Within Buffalo County, all sold and unsold agricultural properties were valued using the same tables.

During the review, the agricultural market areas were discussed to ensure that the areas adequately identify differences in the agricultural land market. Prior to this year, Buffalo County drew market area boundaries for the uninfluenced area based on the Natural Resource District (NRD) boundaries; these boundaries did not adequately separate two distinctly different geographic areas in the county, and there was little evidence that the NRD districts were impacting the market value of agricultural land within the county. This year, the county redefined the boundary lines based on soil and topographical differences for the uninfluenced areas; the influenced areas continue to be drawn based on the non-agricultural influence, with area two experiencing influence from residential and commercial development outside of Kearney. Market Areas five and six are both recreational influences along the Platte River, although there is not conclusive data to support separating the areas, the assessed values are reasonably comparable between these two areas, and the county uses the split in the area to transition value across the county, and better equalize with all adjoining counties.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel and where applicable special valuation of agricultural land. In Buffalo County, the review indicated that there were some discrepancies in the classification of rural residential and agricultural parcels with farm home sites. The county reviewed the primary use of all parcels with a home site for 2016 and reclassified approximately 1300 parcels from farm home site to rural residential. The primary use of the parcel will continue to be examined during the cyclical review cycle. The special values in Buffalo County are established from the most comparable uninfluenced area. The county also analyzes the market value of land in the influenced market areas each year and maintains a file of sales information to support the values established.

Equalization

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages have; since the rural residential acreages have been determined to be assessed within the acceptable range, agricultural improvements are believed to be equalized at the statutorily required assessment level.

Evaluation of the statistical profile and comparison of adjoining county values supports that all agricultural values are uniformly assessed at uniform portions of market value. Although the irrigated land in market area one has a median below the acceptable range, it has been determined to be acceptably assessed. The quality of assessment of agricultural land in Buffalo County complies with professionally accepted mass appraisal standards.

2016 Agricultural Correlation for Buffalo County

| AREA (MARKET) | | | | | | |
|---------------|-------|--------|-------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 69 | 70.46 | 77.60 | 70.27 | 23.64 | 110.43 |
| 4 | 16 | 68.89 | 70.76 | 68.61 | 11.57 | 103.13 |
| ____ALL____ | 85 | 70.46 | 76.32 | 69.94 | 21.32 | 109.12 |

| 80%MLU By Market Area | | | | | | |
|-----------------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| ____Irrigated____ | | | | | | |
| County | 38 | 64.81 | 69.86 | 67.00 | 18.33 | 104.27 |
| 1 | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 |
| 4 | 14 | 68.89 | 71.20 | 68.63 | 12.48 | 103.74 |
| ____Dry____ | | | | | | |
| County | 5 | 72.73 | 111.28 | 76.24 | 67.28 | 145.96 |
| 1 | 5 | 72.73 | 111.28 | 76.24 | 67.28 | 145.96 |
| ____Grass____ | | | | | | |
| County | 22 | 70.90 | 77.78 | 75.55 | 16.42 | 102.95 |
| 1 | 20 | 71.23 | 78.78 | 76.31 | 17.46 | 103.24 |
| 4 | 2 | 67.74 | 67.74 | 68.29 | 05.30 | 99.19 |
| ____ALL____ | 85 | 70.46 | 76.32 | 69.94 | 21.32 | 109.12 |

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Buffalo County is 70%.

Special Value

A review of agricultural values in Buffalo County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the County where no non-agricultural influences exist. The area five special values are arrived from area one and the area two and six special values are arrived from area four. It is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Buffalo County is 70%.

2016 Opinions of the Property Tax Administrator for Buffalo County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---|----------------|--|----------------------------|
| Residential Real Property | 99 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Commercial Real Property | 97 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Agricultural Land | 70 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Special Valuation of Agricultural Land | 70 | Meets generally accepted mass appraisal practices. | No recommendation. |

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Buffalo County

Residential Real Property - Current

| | | | |
|------------------------|---------------|------------------------------------|-----------|
| Number of Sales | 1415 | Median | 99.16 |
| Total Sales Price | \$265,818,160 | Mean | 103.57 |
| Total Adj. Sales Price | \$265,818,160 | Wgt. Mean | 99.04 |
| Total Assessed Value | \$263,262,700 | Average Assessed Value of the Base | \$148,015 |
| Avg. Adj. Sales Price | \$187,857 | Avg. Assessed Value | \$186,051 |

Confidence Interval - Current

| | |
|---|------------------|
| 95% Median C.I | 98.63 to 99.61 |
| 95% Wgt. Mean C.I | 98.22 to 99.85 |
| 95% Mean C.I | 101.58 to 105.56 |
| % of Value of the Class of all Real Property Value in the | 44.79 |
| % of Records Sold in the Study Period | 8.61 |
| % of Value Sold in the Study Period | 10.82 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2015 | 1,403 | 96 | 96.33 |
| 2014 | 1,423 | 95 | 95.00 |
| 2013 | 1,260 | 95 | 94.91 |
| 2012 | 1,267 | 95 | 95.48 |

2016 Commission Summary for Buffalo County

Commercial Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 143 | Median | 97.27 |
| Total Sales Price | \$93,837,050 | Mean | 95.41 |
| Total Adj. Sales Price | \$93,837,050 | Wgt. Mean | 81.35 |
| Total Assessed Value | \$76,332,995 | Average Assessed Value of the Base | \$418,522 |
| Avg. Adj. Sales Price | \$656,203 | Avg. Assessed Value | \$533,797 |

Confidence Interval - Current

| | |
|--|----------------|
| 95% Median C.I | 95.72 to 98.53 |
| 95% Wgt. Mean C.I | 67.41 to 95.28 |
| 95% Mean C.I | 92.26 to 98.56 |
| % of Value of the Class of all Real Property Value in the County | 16.10 |
| % of Records Sold in the Study Period | 6.85 |
| % of Value Sold in the Study Period | 8.73 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2015 | 141 | 97 | 97.93 |
| 2014 | 137 | 98 | 97.90 |
| 2013 | 125 | 98 | 97.79 |
| 2012 | 116 | 98 | 98.08 |

10 Buffalo
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 1,415
 Total Sales Price : 265,818,160
 Total Adj. Sales Price : 265,818,160
 Total Assessed Value : 263,262,700
 Avg. Adj. Sales Price : 187,857
 Avg. Assessed Value : 186,051

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 104
 COD : 15.04
 PRD : 104.57

COV : 36.89
 STD : 38.21
 Avg. Abs. Dev : 14.91
 MAX Sales Ratio : 1026.13
 MIN Sales Ratio : 05.81

95% Median C.I. : 98.63 to 99.61
 95% Wgt. Mean C.I. : 98.22 to 99.85
 95% Mean C.I. : 101.58 to 105.56

Printed:4/6/2016 4:03:38PM

| 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-13 To 31-DEC-13 | 150 | 102.19 | 108.39 | 102.50 | 16.33 | 105.75 | 20.55 | 322.57 | 100.00 to 104.47 | 170,509 | 174,772 |
| 01-JAN-14 To 31-MAR-14 | 136 | 104.71 | 113.03 | 105.47 | 16.86 | 107.17 | 70.81 | 423.03 | 102.97 to 106.10 | 181,325 | 191,245 |
| 01-APR-14 To 30-JUN-14 | 211 | 100.02 | 107.34 | 100.92 | 15.07 | 106.36 | 69.47 | 380.40 | 99.33 to 101.54 | 190,433 | 192,183 |
| 01-JUL-14 To 30-SEP-14 | 190 | 99.00 | 103.89 | 100.10 | 13.26 | 103.79 | 65.32 | 430.25 | 96.71 to 99.85 | 179,065 | 179,242 |
| 01-OCT-14 To 31-DEC-14 | 174 | 99.45 | 99.37 | 98.34 | 11.79 | 101.05 | 05.81 | 217.84 | 97.68 to 99.95 | 199,265 | 195,955 |
| 01-JAN-15 To 31-MAR-15 | 116 | 97.54 | 99.36 | 98.03 | 12.00 | 101.36 | 59.57 | 198.78 | 94.70 to 99.57 | 185,656 | 181,991 |
| 01-APR-15 To 30-JUN-15 | 222 | 97.28 | 99.51 | 96.66 | 13.90 | 102.95 | 65.07 | 315.87 | 95.24 to 99.16 | 195,268 | 188,738 |
| 01-JUL-15 To 30-SEP-15 | 216 | 93.73 | 100.11 | 94.03 | 17.89 | 106.47 | 11.46 | 1026.13 | 92.31 to 95.65 | 193,611 | 182,056 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-13 To 30-SEP-14 | 687 | 100.64 | 107.74 | 101.92 | 15.52 | 105.71 | 20.55 | 430.25 | 99.93 to 102.09 | 181,136 | 184,617 |
| 01-OCT-14 To 30-SEP-15 | 728 | 96.88 | 99.63 | 96.50 | 14.40 | 103.24 | 05.81 | 1026.13 | 96.01 to 98.06 | 194,200 | 187,405 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-14 To 31-DEC-14 | 711 | 99.91 | 105.56 | 100.88 | 14.45 | 104.64 | 05.81 | 430.25 | 99.52 to 100.68 | 187,814 | 189,468 |
| <u>ALL</u> | 1,415 | 99.16 | 103.57 | 99.04 | 15.04 | 104.57 | 05.81 | 1026.13 | 98.63 to 99.61 | 187,857 | 186,051 |

| VALUATION GROUPING | | | | | | | | | | Avg. Adj. | Avg. |
|---------------------------|-------|--------|--------|----------|-------|--------|-------|---------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 01 | 88 | 99.00 | 104.99 | 99.41 | 16.95 | 105.61 | 46.63 | 221.31 | 97.41 to 102.50 | 121,491 | 120,770 |
| 02 | 225 | 99.00 | 99.96 | 98.74 | 09.42 | 101.24 | 61.30 | 183.43 | 97.93 to 99.95 | 170,125 | 167,974 |
| 03 | 239 | 99.19 | 100.46 | 99.54 | 10.36 | 100.92 | 20.36 | 175.66 | 97.68 to 99.94 | 153,141 | 152,434 |
| 04 | 165 | 99.16 | 99.17 | 99.61 | 12.51 | 99.56 | 60.73 | 169.83 | 96.84 to 100.45 | 205,052 | 204,256 |
| 05 | 187 | 98.93 | 99.95 | 99.74 | 06.51 | 100.21 | 82.06 | 145.40 | 97.53 to 99.95 | 260,608 | 259,927 |
| 06 | 139 | 98.90 | 98.90 | 98.79 | 08.18 | 100.11 | 72.13 | 130.35 | 97.05 to 100.01 | 266,908 | 263,685 |
| 07 | 206 | 99.43 | 120.87 | 98.74 | 40.40 | 122.41 | 05.81 | 1026.13 | 95.42 to 103.81 | 100,716 | 99,450 |
| 08 | 101 | 99.91 | 99.71 | 99.26 | 07.65 | 100.45 | 69.97 | 150.35 | 99.23 to 100.38 | 257,775 | 255,858 |
| 09 | 63 | 98.33 | 109.57 | 96.74 | 24.89 | 113.26 | 68.40 | 322.57 | 95.42 to 103.95 | 209,696 | 202,852 |
| 12 | 2 | 66.62 | 66.62 | 57.91 | 69.15 | 115.04 | 20.55 | 112.69 | N/A | 293,500 | 169,958 |
| <u>ALL</u> | 1,415 | 99.16 | 103.57 | 99.04 | 15.04 | 104.57 | 05.81 | 1026.13 | 98.63 to 99.61 | 187,857 | 186,051 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|---------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 01 | 1,413 | 99.16 | 103.62 | 99.13 | 15.00 | 104.53 | 05.81 | 1026.13 | 98.63 to 99.61 | 187,708 | 186,074 |
| 06 | 2 | 66.62 | 66.62 | 57.91 | 69.15 | 115.04 | 20.55 | 112.69 | N/A | 293,500 | 169,958 |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 1,415 | 99.16 | 103.57 | 99.04 | 15.04 | 104.57 | 05.81 | 1026.13 | 98.63 to 99.61 | 187,857 | 186,051 |

10 Buffalo
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 1,415
 Total Sales Price : 265,818,160
 Total Adj. Sales Price : 265,818,160
 Total Assessed Value : 263,262,700
 Avg. Adj. Sales Price : 187,857
 Avg. Assessed Value : 186,051

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 104
 COD : 15.04
 PRD : 104.57

COV : 36.89
 STD : 38.21
 Avg. Abs. Dev : 14.91
 MAX Sales Ratio : 1026.13
 MIN Sales Ratio : 05.81

95% Median C.I. : 98.63 to 99.61
 95% Wgt. Mean C.I. : 98.22 to 99.85
 95% Mean C.I. : 101.58 to 105.56

Printed:4/6/2016 4:03:38PM

| SALE PRICE * | | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|---------|------------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | 4 | 392.78 | 495.94 | 508.75 | 59.13 | 97.48 | 172.07 | 1026.13 | N/A | 7,875 | 40,064 | |
| Less Than 30,000 | 15 | 315.87 | 327.97 | 287.41 | 42.27 | 114.11 | 126.55 | 1026.13 | 172.07 to 380.40 | 17,087 | 49,109 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 1,415 | 99.16 | 103.57 | 99.04 | 15.04 | 104.57 | 05.81 | 1026.13 | 98.63 to 99.61 | 187,857 | 186,051 | |
| Greater Than 14,999 | 1,411 | 99.10 | 102.45 | 98.99 | 13.96 | 103.50 | 05.81 | 423.03 | 98.60 to 99.59 | 188,368 | 186,465 | |
| Greater Than 29,999 | 1,400 | 98.99 | 101.16 | 98.86 | 12.75 | 102.33 | 05.81 | 270.14 | 98.54 to 99.54 | 189,687 | 187,519 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | 4 | 392.78 | 495.94 | 508.75 | 59.13 | 97.48 | 172.07 | 1026.13 | N/A | 7,875 | 40,064 | |
| 15,000 TO 29,999 | 11 | 293.35 | 266.89 | 256.40 | 30.13 | 104.09 | 126.55 | 423.03 | 143.92 to 380.40 | 20,436 | 52,398 | |
| 30,000 TO 59,999 | 64 | 141.58 | 143.68 | 141.31 | 23.65 | 101.68 | 46.63 | 254.79 | 127.43 to 152.78 | 46,222 | 65,314 | |
| 60,000 TO 99,999 | 128 | 104.26 | 112.04 | 111.19 | 20.54 | 100.76 | 62.71 | 270.14 | 99.81 to 109.20 | 82,379 | 91,598 | |
| 100,000 TO 149,999 | 322 | 98.13 | 97.76 | 97.57 | 11.74 | 100.19 | 51.45 | 162.76 | 96.85 to 99.55 | 128,791 | 125,664 | |
| 150,000 TO 249,999 | 581 | 98.60 | 97.70 | 97.94 | 09.26 | 99.75 | 05.81 | 169.83 | 97.82 to 99.22 | 193,464 | 189,474 | |
| 250,000 TO 499,999 | 292 | 98.57 | 98.05 | 98.10 | 08.78 | 99.95 | 20.55 | 130.24 | 96.82 to 99.62 | 307,719 | 301,887 | |
| 500,000 TO 999,999 | 12 | 91.70 | 92.51 | 93.55 | 09.18 | 98.89 | 76.71 | 119.27 | 83.44 to 100.00 | 609,333 | 570,056 | |
| 1,000,000 + | 1 | 106.05 | 106.05 | 106.05 | 00.00 | 100.00 | 106.05 | 106.05 | N/A | 1,020,000 | 1,081,750 | |
| <u>ALL</u> | 1,415 | 99.16 | 103.57 | 99.04 | 15.04 | 104.57 | 05.81 | 1026.13 | 98.63 to 99.61 | 187,857 | 186,051 | |

10 Buffalo
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 143
Total Sales Price : 93,837,050
Total Adj. Sales Price : 93,837,050
Total Assessed Value : 76,332,995
Avg. Adj. Sales Price : 656,203
Avg. Assessed Value : 533,797

MEDIAN : 97
WGT. MEAN : 81
MEAN : 95
COD : 11.66
PRD : 117.28

COV : 20.12
STD : 19.20
Avg. Abs. Dev : 11.34
MAX Sales Ratio : 162.29
MIN Sales Ratio : 19.31

95% Median C.I. : 95.72 to 98.53
95% Wgt. Mean C.I. : 67.41 to 95.28
95% Mean C.I. : 92.26 to 98.56

Printed:4/6/2016 4:03:41PM

| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qtrts</u> | | | | | | | | | | | |
| 01-OCT-12 To 31-DEC-12 | 16 | 99.51 | 98.50 | 81.41 | 06.75 | 120.99 | 50.30 | 115.96 | 97.27 to 104.92 | 494,619 | 402,661 |
| 01-JAN-13 To 31-MAR-13 | 11 | 99.89 | 105.22 | 112.32 | 07.31 | 93.68 | 95.03 | 162.29 | 96.87 to 106.79 | 123,936 | 139,207 |
| 01-APR-13 To 30-JUN-13 | 14 | 94.35 | 88.76 | 86.15 | 10.15 | 103.03 | 24.93 | 104.35 | 84.98 to 100.36 | 1,365,750 | 1,176,563 |
| 01-JUL-13 To 30-SEP-13 | 9 | 97.48 | 101.42 | 97.89 | 06.51 | 103.61 | 91.00 | 137.91 | 94.56 to 100.65 | 1,103,230 | 1,079,959 |
| 01-OCT-13 To 31-DEC-13 | 19 | 98.94 | 97.84 | 97.62 | 03.62 | 100.23 | 84.61 | 111.73 | 95.29 to 99.57 | 543,813 | 530,854 |
| 01-JAN-14 To 31-MAR-14 | 11 | 85.05 | 86.32 | 80.83 | 13.42 | 106.79 | 57.46 | 105.37 | 69.36 to 99.46 | 738,016 | 596,510 |
| 01-APR-14 To 30-JUN-14 | 10 | 95.13 | 93.90 | 89.77 | 12.99 | 104.60 | 70.26 | 126.23 | 72.71 to 108.19 | 301,700 | 270,847 |
| 01-JUL-14 To 30-SEP-14 | 10 | 97.26 | 96.38 | 63.12 | 22.55 | 152.69 | 36.51 | 159.28 | 69.78 to 137.86 | 429,138 | 270,880 |
| 01-OCT-14 To 31-DEC-14 | 15 | 96.99 | 98.68 | 93.76 | 16.87 | 105.25 | 61.47 | 151.47 | 84.49 to 111.94 | 337,067 | 316,043 |
| 01-JAN-15 To 31-MAR-15 | 10 | 92.94 | 94.48 | 88.70 | 18.56 | 106.52 | 64.14 | 129.77 | 73.81 to 126.58 | 841,058 | 746,057 |
| 01-APR-15 To 30-JUN-15 | 9 | 94.93 | 94.31 | 95.93 | 06.54 | 98.31 | 76.12 | 106.34 | 85.46 to 103.11 | 71,044 | 68,152 |
| 01-JUL-15 To 30-SEP-15 | 9 | 95.23 | 85.55 | 46.58 | 18.02 | 183.66 | 19.31 | 111.86 | 52.02 to 103.99 | 1,738,366 | 809,772 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-12 To 30-SEP-13 | 50 | 98.44 | 97.78 | 89.14 | 08.29 | 109.69 | 24.93 | 162.29 | 96.87 to 99.89 | 766,536 | 683,307 |
| 01-OCT-13 To 30-SEP-14 | 50 | 97.26 | 94.23 | 85.66 | 11.60 | 110.00 | 36.51 | 159.28 | 93.39 to 98.94 | 515,180 | 441,302 |
| 01-OCT-14 To 30-SEP-15 | 43 | 94.93 | 94.04 | 67.57 | 15.47 | 139.17 | 19.31 | 151.47 | 90.79 to 99.25 | 691,890 | 467,501 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-13 To 31-DEC-13 | 53 | 98.29 | 97.58 | 92.79 | 07.03 | 105.16 | 24.93 | 162.29 | 96.04 to 99.50 | 768,780 | 713,378 |
| 01-JAN-14 To 31-DEC-14 | 46 | 95.13 | 94.18 | 81.63 | 16.76 | 115.37 | 36.51 | 159.28 | 85.05 to 98.54 | 445,273 | 363,468 |
| <u>ALL</u> | 143 | 97.27 | 95.41 | 81.35 | 11.66 | 117.28 | 19.31 | 162.29 | 95.72 to 98.53 | 656,203 | 533,797 |

| VALUATION GROUPING | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|--------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 01 | 93 | 97.11 | 94.64 | 87.55 | 11.66 | 108.10 | 36.51 | 162.29 | 94.93 to 98.37 | 638,745 | 559,237 |
| 02 | 50 | 98.87 | 96.84 | 70.64 | 11.35 | 137.09 | 19.31 | 151.47 | 95.03 to 99.89 | 688,675 | 486,478 |
| <u>ALL</u> | 143 | 97.27 | 95.41 | 81.35 | 11.66 | 117.28 | 19.31 | 162.29 | 95.72 to 98.53 | 656,203 | 533,797 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 02 | 12 | 98.23 | 98.49 | 95.13 | 09.44 | 103.53 | 75.44 | 137.91 | 93.38 to 100.36 | 405,708 | 385,965 |
| 03 | 130 | 97.22 | 95.11 | 80.18 | 11.94 | 118.62 | 19.31 | 162.29 | 95.29 to 98.54 | 668,220 | 535,803 |
| 04 | 1 | 97.48 | 97.48 | 97.48 | 00.00 | 100.00 | 97.48 | 97.48 | N/A | 2,100,000 | 2,047,010 |
| <u>ALL</u> | 143 | 97.27 | 95.41 | 81.35 | 11.66 | 117.28 | 19.31 | 162.29 | 95.72 to 98.53 | 656,203 | 533,797 |

10 Buffalo
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 143
 Total Sales Price : 93,837,050
 Total Adj. Sales Price : 93,837,050
 Total Assessed Value : 76,332,995
 Avg. Adj. Sales Price : 656,203
 Avg. Assessed Value : 533,797

MEDIAN : 97
 WGT. MEAN : 81
 MEAN : 95
 COD : 11.66
 PRD : 117.28

COV : 20.12
 STD : 19.20
 Avg. Abs. Dev : 11.34
 MAX Sales Ratio : 162.29
 MIN Sales Ratio : 19.31

95% Median C.I. : 95.72 to 98.53
 95% Wgt. Mean C.I. : 67.41 to 95.28
 95% Mean C.I. : 92.26 to 98.56

Printed:4/6/2016 4:03:41PM

| SALE PRICE * | | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | 6 | 97.04 | 101.45 | 99.11 | 17.76 | 102.36 | 72.71 | 151.47 | 72.71 to 151.47 | 9,500 | 9,415 | |
| Less Than 30,000 | 18 | 99.66 | 103.95 | 103.92 | 10.26 | 100.03 | 72.71 | 151.47 | 98.53 to 108.19 | 18,106 | 18,816 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 143 | 97.27 | 95.41 | 81.35 | 11.66 | 117.28 | 19.31 | 162.29 | 95.72 to 98.53 | 656,203 | 533,797 | |
| Greater Than 14,999 | 137 | 97.27 | 95.15 | 81.34 | 11.40 | 116.98 | 19.31 | 162.29 | 95.72 to 98.53 | 684,526 | 556,763 | |
| Greater Than 29,999 | 125 | 96.99 | 94.18 | 81.27 | 11.70 | 115.89 | 19.31 | 162.29 | 95.12 to 98.29 | 748,089 | 607,955 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | 6 | 97.04 | 101.45 | 99.11 | 17.76 | 102.36 | 72.71 | 151.47 | 72.71 to 151.47 | 9,500 | 9,415 | |
| 15,000 TO 29,999 | 12 | 99.81 | 105.20 | 104.94 | 06.72 | 100.25 | 95.03 | 137.86 | 99.11 to 111.94 | 22,408 | 23,516 | |
| 30,000 TO 59,999 | 10 | 94.61 | 93.80 | 93.86 | 19.30 | 99.94 | 24.93 | 159.28 | 76.12 to 106.34 | 41,950 | 39,376 | |
| 60,000 TO 99,999 | 9 | 99.95 | 105.65 | 106.64 | 08.10 | 99.07 | 94.11 | 137.91 | 96.02 to 115.96 | 79,011 | 84,257 | |
| 100,000 TO 149,999 | 18 | 99.58 | 98.38 | 98.31 | 09.63 | 100.07 | 61.47 | 131.16 | 91.00 to 101.59 | 119,742 | 117,717 | |
| 150,000 TO 249,999 | 26 | 98.33 | 95.99 | 95.62 | 07.97 | 100.39 | 69.36 | 126.58 | 93.38 to 99.48 | 190,414 | 182,080 | |
| 250,000 TO 499,999 | 23 | 96.99 | 95.76 | 94.46 | 09.75 | 101.38 | 52.02 | 162.29 | 94.42 to 98.70 | 356,930 | 337,144 | |
| 500,000 TO 999,999 | 17 | 95.23 | 93.61 | 93.68 | 08.32 | 99.93 | 70.26 | 115.97 | 90.29 to 98.94 | 734,768 | 688,347 | |
| 1,000,000 + | 22 | 89.56 | 82.88 | 75.16 | 19.71 | 110.27 | 19.31 | 129.77 | 73.81 to 98.42 | 2,935,181 | 2,206,047 | |
| <u>ALL</u> | 143 | 97.27 | 95.41 | 81.35 | 11.66 | 117.28 | 19.31 | 162.29 | 95.72 to 98.53 | 656,203 | 533,797 | |

10 Buffalo
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 143
Total Sales Price : 93,837,050
Total Adj. Sales Price : 93,837,050
Total Assessed Value : 76,332,995
Avg. Adj. Sales Price : 656,203
Avg. Assessed Value : 533,797

MEDIAN : 97
WGT. MEAN : 81
MEAN : 95
COD : 11.66
PRD : 117.28

COV : 20.12
STD : 19.20
Avg. Abs. Dev : 11.34
MAX Sales Ratio : 162.29
MIN Sales Ratio : 19.31

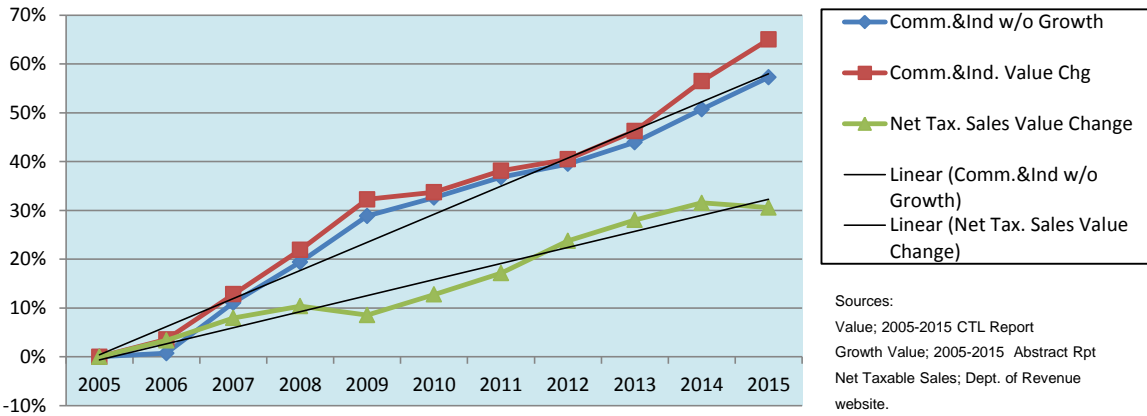
95% Median C.I. : 95.72 to 98.53
95% Wgt. Mean C.I. : 67.41 to 95.28
95% Mean C.I. : 92.26 to 98.56

Printed:4/6/2016 4:03:41PM

OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| 300 | 1 | 98.54 | 98.54 | 98.54 | 00.00 | 100.00 | 98.54 | 98.54 | N/A | 150,000 | 147,810 |
| 306 | 1 | 100.65 | 100.65 | 100.65 | 00.00 | 100.00 | 100.65 | 100.65 | N/A | 103,000 | 103,665 |
| 319 | 1 | 73.81 | 73.81 | 73.81 | 00.00 | 100.00 | 73.81 | 73.81 | N/A | 2,400,000 | 1,771,455 |
| 326 | 7 | 98.29 | 100.58 | 100.95 | 06.48 | 99.63 | 85.46 | 126.23 | 85.46 to 126.23 | 145,214 | 146,591 |
| 328 | 1 | 95.66 | 95.66 | 95.66 | 00.00 | 100.00 | 95.66 | 95.66 | N/A | 45,000 | 43,045 |
| 336 | 1 | 81.07 | 81.07 | 81.07 | 00.00 | 100.00 | 81.07 | 81.07 | N/A | 120,000 | 97,285 |
| 340 | 1 | 99.99 | 99.99 | 99.99 | 00.00 | 100.00 | 99.99 | 99.99 | N/A | 150,000 | 149,985 |
| 341 | 3 | 96.99 | 93.32 | 93.25 | 06.59 | 100.08 | 81.91 | 101.07 | N/A | 309,967 | 289,038 |
| 342 | 1 | 115.96 | 115.96 | 115.96 | 00.00 | 100.00 | 115.96 | 115.96 | N/A | 75,000 | 86,970 |
| 343 | 8 | 99.20 | 89.60 | 60.15 | 12.80 | 148.96 | 19.31 | 109.34 | 19.31 to 109.34 | 2,592,786 | 1,559,433 |
| 344 | 26 | 97.23 | 96.11 | 91.46 | 07.06 | 105.08 | 52.02 | 131.16 | 94.93 to 99.11 | 334,754 | 306,175 |
| 349 | 5 | 82.90 | 93.88 | 86.31 | 18.01 | 108.77 | 74.84 | 126.58 | N/A | 937,251 | 808,963 |
| 350 | 9 | 85.37 | 85.33 | 59.48 | 29.30 | 143.46 | 36.51 | 137.86 | 50.30 to 115.97 | 1,008,121 | 599,603 |
| 351 | 1 | 94.42 | 94.42 | 94.42 | 00.00 | 100.00 | 94.42 | 94.42 | N/A | 480,000 | 453,220 |
| 352 | 13 | 98.05 | 100.88 | 94.57 | 15.65 | 106.67 | 69.78 | 159.28 | 77.85 to 111.73 | 390,231 | 369,057 |
| 353 | 12 | 98.44 | 97.76 | 96.83 | 06.61 | 100.96 | 84.61 | 108.19 | 89.75 to 106.34 | 160,704 | 155,616 |
| 384 | 3 | 99.58 | 89.61 | 73.79 | 10.22 | 121.44 | 69.36 | 99.89 | N/A | 92,667 | 68,382 |
| 386 | 7 | 95.03 | 83.19 | 94.41 | 15.48 | 88.12 | 24.93 | 99.48 | 24.93 to 99.48 | 325,843 | 307,628 |
| 391 | 1 | 98.62 | 98.62 | 98.62 | 00.00 | 100.00 | 98.62 | 98.62 | N/A | 177,850 | 175,400 |
| 406 | 12 | 95.07 | 99.21 | 86.88 | 14.04 | 114.19 | 70.26 | 151.47 | 90.29 to 111.94 | 224,167 | 194,746 |
| 412 | 2 | 97.01 | 97.01 | 97.07 | 00.63 | 99.94 | 96.40 | 97.61 | N/A | 3,275,000 | 3,179,140 |
| 421 | 1 | 82.64 | 82.64 | 82.64 | 00.00 | 100.00 | 82.64 | 82.64 | N/A | 180,000 | 148,760 |
| 426 | 1 | 85.05 | 85.05 | 85.05 | 00.00 | 100.00 | 85.05 | 85.05 | N/A | 352,000 | 299,390 |
| 442 | 2 | 95.20 | 95.20 | 93.87 | 04.97 | 101.42 | 90.47 | 99.93 | N/A | 174,063 | 163,390 |
| 453 | 1 | 85.72 | 85.72 | 85.72 | 00.00 | 100.00 | 85.72 | 85.72 | N/A | 15,010,000 | 12,866,095 |
| 458 | 1 | 95.23 | 95.23 | 95.23 | 00.00 | 100.00 | 95.23 | 95.23 | N/A | 830,000 | 790,445 |
| 472 | 1 | 104.92 | 104.92 | 104.92 | 00.00 | 100.00 | 104.92 | 104.92 | N/A | 80,095 | 84,035 |
| 482 | 1 | 95.72 | 95.72 | 95.72 | 00.00 | 100.00 | 95.72 | 95.72 | N/A | 350,000 | 335,020 |
| 483 | 1 | 98.42 | 98.42 | 98.42 | 00.00 | 100.00 | 98.42 | 98.42 | N/A | 1,060,000 | 1,043,230 |
| 494 | 2 | 113.63 | 113.63 | 111.92 | 14.21 | 101.53 | 97.48 | 129.77 | N/A | 1,900,000 | 2,126,565 |
| 528 | 10 | 95.72 | 93.97 | 93.79 | 06.54 | 100.19 | 61.47 | 105.00 | 93.43 to 100.14 | 168,400 | 157,946 |
| 531 | 5 | 99.95 | 104.64 | 83.71 | 25.02 | 125.00 | 64.14 | 162.29 | N/A | 493,000 | 412,707 |
| 851 | 1 | 99.46 | 99.46 | 99.46 | 00.00 | 100.00 | 99.46 | 99.46 | N/A | 25,000 | 24,865 |
| <u>ALL</u> | <u>143</u> | <u>97.27</u> | <u>95.41</u> | <u>81.35</u> | <u>11.66</u> | <u>117.28</u> | <u>19.31</u> | <u>162.29</u> | <u>95.72 to 98.53</u> | <u>656,203</u> | <u>533,797</u> |

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



| Tax Year | Value | Growth Value | % Growth of Value | Value Exclud. Growth | Ann.%chg w/o grwth | Net Taxable Sales Value | % Chg Net Tax. Sales |
|-----------------|----------------|---------------|-------------------|----------------------|--------------------|-------------------------|----------------------|
| 2005 | \$ 483,066,525 | \$ 13,754,345 | 2.85% | \$ 469,312,180 | - | \$ 584,680,853 | - |
| 2006 | \$ 500,222,695 | \$ 13,591,273 | 2.72% | \$ 486,631,422 | 0.74% | \$ 604,191,680 | 3.34% |
| 2007 | \$ 545,065,690 | \$ 8,488,070 | 1.56% | \$ 536,577,620 | 7.27% | \$ 631,104,182 | 4.45% |
| 2008 | \$ 588,925,695 | \$ 12,028,315 | 2.04% | \$ 576,897,380 | 5.84% | \$ 645,322,825 | 2.25% |
| 2009 | \$ 638,923,735 | \$ 16,428,560 | 2.57% | \$ 622,495,175 | 5.70% | \$ 634,771,227 | -1.64% |
| 2010 | \$ 646,065,355 | \$ 5,495,765 | 0.85% | \$ 640,569,590 | 0.26% | \$ 659,347,843 | 3.87% |
| 2011 | \$ 667,345,105 | \$ 6,525,115 | 0.98% | \$ 660,819,990 | 2.28% | \$ 685,032,185 | 3.90% |
| 2012 | \$ 678,656,865 | \$ 4,670,020 | 0.69% | \$ 673,986,845 | 1.00% | \$ 723,615,697 | 5.63% |
| 2013 | \$ 706,453,840 | \$ 11,017,840 | 1.56% | \$ 695,436,000 | 2.47% | \$ 748,643,266 | 3.46% |
| 2014 | \$ 755,906,285 | \$ 27,822,630 | 3.68% | \$ 728,083,655 | 3.06% | \$ 769,045,735 | 2.73% |
| 2015 | \$ 797,240,490 | \$ 37,384,788 | 4.69% | \$ 759,855,702 | 0.52% | \$ 763,593,549 | -0.71% |
| Ann %chg | 5.14% | | | Average | 2.91% | 3.09% | 2.73% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2005 | - | - | - |
| 2006 | 0.74% | 3.55% | 3.34% |
| 2007 | 11.08% | 12.83% | 7.94% |
| 2008 | 19.42% | 21.91% | 10.37% |
| 2009 | 28.86% | 32.26% | 8.57% |
| 2010 | 32.60% | 33.74% | 12.77% |
| 2011 | 36.80% | 38.15% | 17.16% |
| 2012 | 39.52% | 40.49% | 23.76% |
| 2013 | 43.96% | 46.24% | 28.04% |
| 2014 | 50.72% | 56.48% | 31.53% |
| 2015 | 57.30% | 65.04% | 30.60% |

County Number: 10
 County Name: Buffalo

10 Buffalo
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 85
Total Sales Price : 69,862,827
Total Adj. Sales Price : 69,862,827
Total Assessed Value : 48,860,925
Avg. Adj. Sales Price : 821,916
Avg. Assessed Value : 574,834

MEDIAN : 70
WGT. MEAN : 70
MEAN : 76
COD : 21.32
PRD : 109.12

COV : 34.11
STD : 26.03
Avg. Abs. Dev : 15.02
MAX Sales Ratio : 240.44
MIN Sales Ratio : 32.84

95% Median C.I. : 65.72 to 75.86
95% Wgt. Mean C.I. : 66.42 to 73.46
95% Mean C.I. : 70.79 to 81.85

Printed:4/6/2016 4:03:44PM

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Qtrrs</u> | | | | | | | | | | | |
| 01-OCT-12 To 31-DEC-12 | 18 | 76.61 | 80.14 | 75.48 | 20.19 | 106.17 | 32.84 | 138.42 | 69.94 to 89.05 | 793,918 | 599,223 |
| 01-JAN-13 To 31-MAR-13 | 5 | 55.95 | 56.03 | 56.29 | 03.88 | 99.54 | 52.26 | 60.35 | N/A | 2,025,966 | 1,140,331 |
| 01-APR-13 To 30-JUN-13 | 6 | 65.73 | 76.65 | 65.12 | 28.45 | 117.71 | 49.17 | 148.05 | 49.17 to 148.05 | 683,648 | 445,206 |
| 01-JUL-13 To 30-SEP-13 | 1 | 64.50 | 64.50 | 64.50 | 00.00 | 100.00 | 64.50 | 64.50 | N/A | 1,042,090 | 672,180 |
| 01-OCT-13 To 31-DEC-13 | 6 | 75.48 | 74.34 | 73.12 | 13.25 | 101.67 | 56.87 | 91.75 | 56.87 to 91.75 | 695,500 | 508,518 |
| 01-JAN-14 To 31-MAR-14 | 8 | 63.95 | 86.25 | 62.86 | 44.11 | 137.21 | 52.78 | 240.44 | 52.78 to 240.44 | 833,143 | 523,716 |
| 01-APR-14 To 30-JUN-14 | 10 | 70.24 | 71.43 | 71.65 | 13.34 | 99.69 | 58.00 | 84.50 | 59.21 to 84.14 | 657,525 | 471,137 |
| 01-JUL-14 To 30-SEP-14 | 5 | 73.70 | 78.99 | 66.68 | 19.65 | 118.46 | 54.86 | 111.54 | N/A | 529,600 | 353,147 |
| 01-OCT-14 To 31-DEC-14 | 13 | 82.09 | 82.75 | 80.87 | 17.88 | 102.32 | 64.09 | 121.54 | 66.50 to 105.52 | 915,983 | 740,786 |
| 01-JAN-15 To 31-MAR-15 | 5 | 65.72 | 70.74 | 72.18 | 09.10 | 98.00 | 63.75 | 83.59 | N/A | 369,510 | 266,695 |
| 01-APR-15 To 30-JUN-15 | 5 | 75.72 | 72.96 | 67.73 | 10.80 | 107.72 | 62.04 | 83.91 | N/A | 865,156 | 585,958 |
| 01-JUL-15 To 30-SEP-15 | 3 | 64.15 | 66.71 | 65.79 | 08.18 | 101.40 | 60.12 | 75.86 | N/A | 718,667 | 472,809 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-12 To 30-SEP-13 | 30 | 70.61 | 74.90 | 67.08 | 23.44 | 111.66 | 32.84 | 148.05 | 61.73 to 77.33 | 985,478 | 661,036 |
| 01-OCT-13 To 30-SEP-14 | 29 | 69.57 | 77.42 | 68.38 | 23.52 | 113.22 | 52.78 | 240.44 | 63.25 to 82.29 | 691,772 | 473,032 |
| 01-OCT-14 To 30-SEP-15 | 26 | 72.91 | 76.71 | 75.66 | 16.10 | 101.39 | 60.12 | 121.54 | 65.29 to 83.59 | 778,350 | 588,919 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-13 To 31-DEC-13 | 18 | 63.96 | 69.48 | 62.20 | 20.11 | 111.70 | 49.17 | 148.05 | 56.87 to 72.73 | 1,080,378 | 672,010 |
| 01-JAN-14 To 31-DEC-14 | 36 | 70.02 | 79.86 | 73.02 | 24.32 | 109.37 | 52.78 | 240.44 | 64.84 to 83.64 | 772,116 | 563,807 |
| <u>ALL</u> | 85 | 70.46 | 76.32 | 69.94 | 21.32 | 109.12 | 32.84 | 240.44 | 65.72 to 75.86 | 821,916 | 574,834 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1 | 69 | 70.46 | 77.60 | 70.27 | 23.64 | 110.43 | 32.84 | 240.44 | 65.72 to 78.23 | 811,775 | 570,418 |
| 4 | 16 | 68.89 | 70.76 | 68.61 | 11.57 | 103.13 | 58.31 | 89.05 | 62.04 to 80.83 | 865,645 | 593,878 |
| <u>ALL</u> | 85 | 70.46 | 76.32 | 69.94 | 21.32 | 109.12 | 32.84 | 240.44 | 65.72 to 75.86 | 821,916 | 574,834 |

10 Buffalo
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 85
 Total Sales Price : 69,862,827
 Total Adj. Sales Price : 69,862,827
 Total Assessed Value : 48,860,925
 Avg. Adj. Sales Price : 821,916
 Avg. Assessed Value : 574,834

MEDIAN : 70
 WGT. MEAN : 70
 MEAN : 76
 COD : 21.32
 PRD : 109.12

COV : 34.11
 STD : 26.03
 Avg. Abs. Dev : 15.02
 MAX Sales Ratio : 240.44
 MIN Sales Ratio : 32.84

95% Median C.I. : 65.72 to 75.86
 95% Wgt. Mean C.I. : 66.42 to 73.46
 95% Mean C.I. : 70.79 to 81.85

Printed:4/6/2016 4:03:44PM

95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 14 | 68.89 | 71.87 | 71.51 | 12.25 | 100.50 | 58.31 | 89.05 | 64.09 to 83.02 | 1,106,492 | 791,263 |
| 1 | 4 | 71.31 | 72.57 | 74.34 | 10.66 | 97.62 | 64.65 | 83.02 | N/A | 1,652,642 | 1,228,610 |
| 4 | 10 | 68.89 | 71.60 | 69.40 | 12.74 | 103.17 | 58.31 | 89.05 | 60.35 to 83.59 | 888,032 | 616,324 |
| _____Dry_____ | | | | | | | | | | | |
| County | 4 | 67.13 | 108.17 | 67.24 | 72.11 | 160.87 | 58.00 | 240.44 | N/A | 361,280 | 242,916 |
| 1 | 4 | 67.13 | 108.17 | 67.24 | 72.11 | 160.87 | 58.00 | 240.44 | N/A | 361,280 | 242,916 |
| _____Grass_____ | | | | | | | | | | | |
| County | 22 | 70.90 | 77.78 | 75.55 | 16.42 | 102.95 | 56.46 | 138.42 | 66.78 to 82.29 | 423,744 | 320,132 |
| 1 | 20 | 71.23 | 78.78 | 76.31 | 17.46 | 103.24 | 56.46 | 138.42 | 66.91 to 82.29 | 421,668 | 321,789 |
| 4 | 2 | 67.74 | 67.74 | 68.29 | 05.30 | 99.19 | 64.15 | 71.33 | N/A | 444,500 | 303,558 |
| _____ALL_____ | 85 | 70.46 | 76.32 | 69.94 | 21.32 | 109.12 | 32.84 | 240.44 | 65.72 to 75.86 | 821,916 | 574,834 |

80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 38 | 64.81 | 69.86 | 67.00 | 18.33 | 104.27 | 32.84 | 121.54 | 62.04 to 75.88 | 1,184,744 | 793,796 |
| 1 | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 | 32.84 | 121.54 | 57.19 to 79.34 | 1,335,789 | 886,221 |
| 4 | 14 | 68.89 | 71.20 | 68.63 | 12.48 | 103.74 | 58.31 | 89.05 | 62.04 to 82.09 | 925,809 | 635,353 |
| _____Dry_____ | | | | | | | | | | | |
| County | 5 | 72.73 | 111.28 | 76.24 | 67.28 | 145.96 | 58.00 | 240.44 | N/A | 343,785 | 262,086 |
| 1 | 5 | 72.73 | 111.28 | 76.24 | 67.28 | 145.96 | 58.00 | 240.44 | N/A | 343,785 | 262,086 |
| _____Grass_____ | | | | | | | | | | | |
| County | 22 | 70.90 | 77.78 | 75.55 | 16.42 | 102.95 | 56.46 | 138.42 | 66.78 to 82.29 | 423,744 | 320,132 |
| 1 | 20 | 71.23 | 78.78 | 76.31 | 17.46 | 103.24 | 56.46 | 138.42 | 66.91 to 82.29 | 421,668 | 321,789 |
| 4 | 2 | 67.74 | 67.74 | 68.29 | 05.30 | 99.19 | 64.15 | 71.33 | N/A | 444,500 | 303,558 |
| _____ALL_____ | 85 | 70.46 | 76.32 | 69.94 | 21.32 | 109.12 | 32.84 | 240.44 | 65.72 to 75.86 | 821,916 | 574,834 |

Buffalo County 2016 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|---------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Buffalo | 1 | 5,850 | 5,837 | 5,600 | 5,447 | 4,922 | 5,145 | 4,722 | 4,721 | 5,264 |
| Buffalo | 5 | n/a | 5,850 | 5,600 | 4,344 | n/a | 5,150 | n/a | 4,725 | 4,521 |
| Dawson | 1 | n/a | 5,365 | 4,975 | 4,497 | 4,055 | 3,774 | 3,546 | 3,300 | 4,953 |
| Custer | 1 | n/a | 5,555 | 5,238 | 4,713 | 4,447 | 4,069 | 4,053 | 4,045 | 4,856 |
| Sherman | 1 | n/a | 4,680 | 4,510 | 4,510 | 4,355 | 4,355 | 4,250 | 4,246 | 4,406 |
| Howard | 7100 | 4,950 | 4,950 | 4,500 | 4,400 | 4,100 | 3,900 | 3,600 | 3,600 | 4,065 |
| | | | | | | | | | | |
| Buffalo | 4 | 6,650 | 6,648 | 6,400 | 6,250 | 5,850 | 5,700 | 5,500 | 5,450 | 6,533 |
| Buffalo | 2 | 6,650 | 6,731 | 6,400 | 6,261 | 5,850 | 5,700 | 5,500 | 5,346 | 6,446 |
| Buffalo | 6 | 3,300 | 6,650 | 6,400 | 6,251 | n/a | 5,700 | 5,500 | 5,499 | 5,973 |
| Hall | 1 | 7,260 | 7,265 | 6,413 | 6,392 | 5,115 | 5,116 | 4,846 | 4,849 | 6,589 |
| Phelps | 1 | 4,896 | 6,100 | 5,100 | 4,697 | 4,500 | 4,300 | 4,200 | 3,800 | 5,737 |
| Kearney | 1 | n/a | 6,799 | 6,300 | 6,000 | 5,000 | 3,500 | 3,500 | 3,500 | 6,028 |
| Adams | 4000 | 6,800 | 6,700 | 6,500 | 6,300 | 6,100 | 5,900 | 5,700 | 5,500 | 6,548 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|---------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Buffalo | 1 | 2,750 | 2,750 | 2,550 | 2,550 | 2,375 | 2,275 | 2,225 | 2,225 | 2,423 |
| Buffalo | 5 | n/a | 4,600 | n/a | 2,973 | n/a | 2,275 | 4,100 | 2,225 | 3,010 |
| Dawson | 1 | n/a | 2,450 | 2,205 | 2,010 | 1,995 | 1,799 | 1,555 | 1,540 | 1,998 |
| Custer | 1 | n/a | 2,589 | 2,290 | 2,165 | 2,045 | 1,865 | 1,860 | 1,855 | 2,150 |
| Sherman | 1 | n/a | 2,180 | 2,070 | 2,070 | 1,960 | 1,960 | 1,850 | 1,850 | 1,946 |
| Howard | 7100 | 2,650 | 2,650 | 2,550 | 2,550 | 2,450 | 2,350 | 2,200 | 2,050 | 2,365 |
| | | | | | | | | | | |
| Buffalo | 4 | n/a | 2,900 | 2,700 | 2,600 | 2,450 | 2,400 | 2,325 | 2,300 | 2,716 |
| Buffalo | 2 | 2,900 | 2,937 | 2,700 | 2,600 | 2,450 | 2,400 | 2,347 | 2,300 | 2,721 |
| Buffalo | 6 | n/a | 2,899 | 2,700 | 2,600 | n/a | 2,400 | n/a | 2,300 | 2,460 |
| Hall | 1 | 3,627 | 3,624 | 3,201 | 3,200 | 2,734 | 2,666 | 2,399 | 2,394 | 3,172 |
| Phelps | 1 | 3,000 | 3,000 | 2,900 | 2,700 | 2,600 | 2,500 | 2,300 | 2,000 | 2,849 |
| Kearney | 1 | n/a | 3,500 | 3,100 | 3,100 | 2,500 | 2,000 | 2,000 | 2,000 | 3,097 |
| Adams | 4000 | 3,325 | 3,135 | 2,945 | 2,755 | 2,755 | 2,755 | 2,565 | 2,565 | 3,031 |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|---------|----------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| Buffalo | 1 | 1,700 | 1,700 | 1,675 | 1,650 | 1,625 | 1,600 | 1,550 | 1,525 | 1,559 |
| Buffalo | 5 | 1,700 | 3,800 | 1,676 | 1,946 | n/a | 2,210 | n/a | 1,943 | 1,990 |
| Dawson | 1 | n/a | 1,665 | 1,430 | 1,295 | 1,240 | 1,140 | 1,110 | 1,100 | 1,142 |
| Custer | 1 | n/a | 1,071 | 1,065 | 1,065 | 1,060 | 1,060 | 1,011 | 983 | 994 |
| Sherman | 1 | n/a | 1,350 | 1,300 | 1,300 | 1,235 | 1,235 | 1,220 | 1,219 | 1,226 |
| Howard | 7100 | 1,550 | 1,550 | 1,400 | 1,400 | 1,350 | 1,300 | 1,250 | 1,250 | 1,292 |
| | | | | | | | | | | |
| Buffalo | 4 | 1,700 | 1,700 | 1,675 | 1,650 | 1,625 | 1,600 | 1,500 | 1,525 | 1,570 |
| Buffalo | 2 | n/a | 1,983 | 1,781 | 1,856 | 2,132 | 1,617 | 1,640 | 1,772 | 1,770 |
| Buffalo | 6 | n/a | 1,700 | n/a | 1,662 | n/a | 1,600 | 1,550 | 1,550 | 1,586 |
| Hall | 1 | 2,396 | 2,394 | 1,970 | 1,974 | 1,523 | 1,523 | 1,520 | 1,521 | 1,652 |
| Phelps | 1 | 1,510 | 1,885 | 1,784 | 1,681 | 1,523 | 1,598 | 1,353 | 1,314 | 1,517 |
| Kearney | 1 | n/a | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Adams | 4000 | 1,595 | 1,595 | 1,540 | 1,485 | 1,430 | 1,405 | 1,405 | 1,405 | 1,454 |

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL

Type : Qualified

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|--------|----------------------|----------------|
| Number of Sales : | 24 | Median : | 65 | COV : | 27.63 | 95% Median C.I. : | 57.19 to 79.34 |
| Total Sales Price : | 32,058,938 | Wgt. Mean : | 66 | STD : | 19.09 | 95% Wgt. Mean C.I. : | 60.40 to 72.29 |
| Total Adj. Sales Price : | 32,058,938 | Mean : | 69 | Avg. Abs. Dev : | 13.65 | 95% Mean C.I. : | 61.03 to 77.15 |
| Total Assessed Value : | 21,269,302 | | | | | | |
| Avg. Adj. Sales Price : | 1,335,789 | COD : | 21.09 | MAX Sales Ratio : | 121.54 | | |
| Avg. Assessed Value : | 886,221 | PRD : | 104.15 | MIN Sales Ratio : | 32.84 | | |

Printed : 03/29/2016

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 10/01/2012 To 12/31/2012 | 3 | 61.73 | 57.30 | 64.60 | 24.02 | 88.70 | 32.84 | 77.33 | N/A | 1,549,805 | 1,001,197 |
| 01/01/2013 To 03/31/2013 | 4 | 55.19 | 54.96 | 55.90 | 02.94 | 98.32 | 52.26 | 57.19 | N/A | 2,311,708 | 1,292,181 |
| 04/01/2013 To 06/30/2013 | 2 | 56.98 | 56.98 | 53.85 | 13.71 | 105.81 | 49.17 | 64.78 | N/A | 1,050,000 | 565,470 |
| 07/01/2013 To 09/30/2013 | 1 | 64.50 | 64.50 | 64.50 | | 100.00 | 64.50 | 64.50 | N/A | 1,042,090 | 672,180 |
| 10/01/2013 To 12/31/2013 | 1 | 83.02 | 83.02 | 83.02 | | 100.00 | 83.02 | 83.02 | N/A | 1,500,000 | 1,245,325 |
| 01/01/2014 To 03/31/2014 | 3 | 59.69 | 59.04 | 59.25 | 06.63 | 99.65 | 52.78 | 64.65 | N/A | 1,604,151 | 950,425 |
| 04/01/2014 To 06/30/2014 | 2 | 72.06 | 72.06 | 71.78 | 10.10 | 100.39 | 64.78 | 79.34 | N/A | 1,040,000 | 746,483 |
| 07/01/2014 To 09/30/2014 | | | | | | | | | | | |
| 10/01/2014 To 12/31/2014 | 5 | 86.85 | 96.59 | 93.31 | 13.37 | 103.52 | 83.64 | 121.54 | N/A | 1,011,000 | 943,367 |
| 01/01/2015 To 03/31/2015 | 2 | 70.32 | 70.32 | 68.92 | 07.15 | 102.03 | 65.29 | 75.35 | N/A | 236,576 | 163,058 |
| 04/01/2015 To 06/30/2015 | | | | | | | | | | | |
| 07/01/2015 To 09/30/2015 | 1 | 60.12 | 60.12 | 60.12 | | 100.00 | 60.12 | 60.12 | N/A | 1,100,000 | 661,351 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 10/01/2012 To 09/30/2013 | 10 | 56.57 | 57.02 | 58.55 | 14.30 | 97.39 | 32.84 | 77.33 | 49.17 to 64.78 | 1,703,834 | 997,544 |
| 10/01/2013 To 09/30/2014 | 6 | 64.72 | 67.38 | 66.60 | 12.89 | 101.17 | 52.78 | 83.02 | 52.78 to 83.02 | 1,398,742 | 931,594 |
| 10/01/2014 To 09/30/2015 | 8 | 84.51 | 85.46 | 86.06 | 16.99 | 99.30 | 60.12 | 121.54 | 60.12 to 121.54 | 828,519 | 713,038 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01/01/2013 To 12/31/2013 | 8 | 56.57 | 60.16 | 59.16 | 12.75 | 101.69 | 49.17 | 83.02 | 49.17 to 83.02 | 1,736,115 | 1,027,146 |
| 01/01/2014 To 12/31/2014 | 10 | 81.49 | 80.42 | 75.84 | 19.84 | 106.04 | 52.78 | 121.54 | 59.69 to 105.52 | 1,194,745 | 906,108 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 1 | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 | 32.84 | 121.54 | 57.19 to 79.34 | 1,335,789 | 886,221 |

AGRICULTURAL

Type : Qualified

| | | | | | | | |
|--------------------------|------------|-------------|--------|-------------------|--------|----------------------|----------------|
| Number of Sales : | 24 | Median : | 65 | COV : | 27.63 | 95% Median C.I. : | 57.19 to 79.34 |
| Total Sales Price : | 32,058,938 | Wgt. Mean : | 66 | STD : | 19.09 | 95% Wgt. Mean C.I. : | 60.40 to 72.29 |
| Total Adj. Sales Price : | 32,058,938 | Mean : | 69 | Avg. Abs. Dev : | 13.65 | 95% Mean C.I. : | 61.03 to 77.15 |
| Total Assessed Value : | 21,269,302 | | | | | | |
| Avg. Adj. Sales Price : | 1,335,789 | COD : | 21.09 | MAX Sales Ratio : | 121.54 | | |
| Avg. Assessed Value : | 886,221 | PRD : | 104.15 | MIN Sales Ratio : | 32.84 | | |

Printed : 03/29/2016

95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| <u>Irrigated</u> | | | | | | | | | | | |
| County | 4 | 71.31 | 72.57 | 74.34 | 10.66 | 97.62 | 64.65 | 83.02 | N/A | 1,652,642 | 1,228,610 |
| 1 | 4 | 71.31 | 72.57 | 74.34 | 10.66 | 97.62 | 64.65 | 83.02 | N/A | 1,652,642 | 1,228,610 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2012 To 09/30/2015 | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 | 32.84 | 121.54 | 57.19 to 79.34 | 1,335,789 | 886,221 |

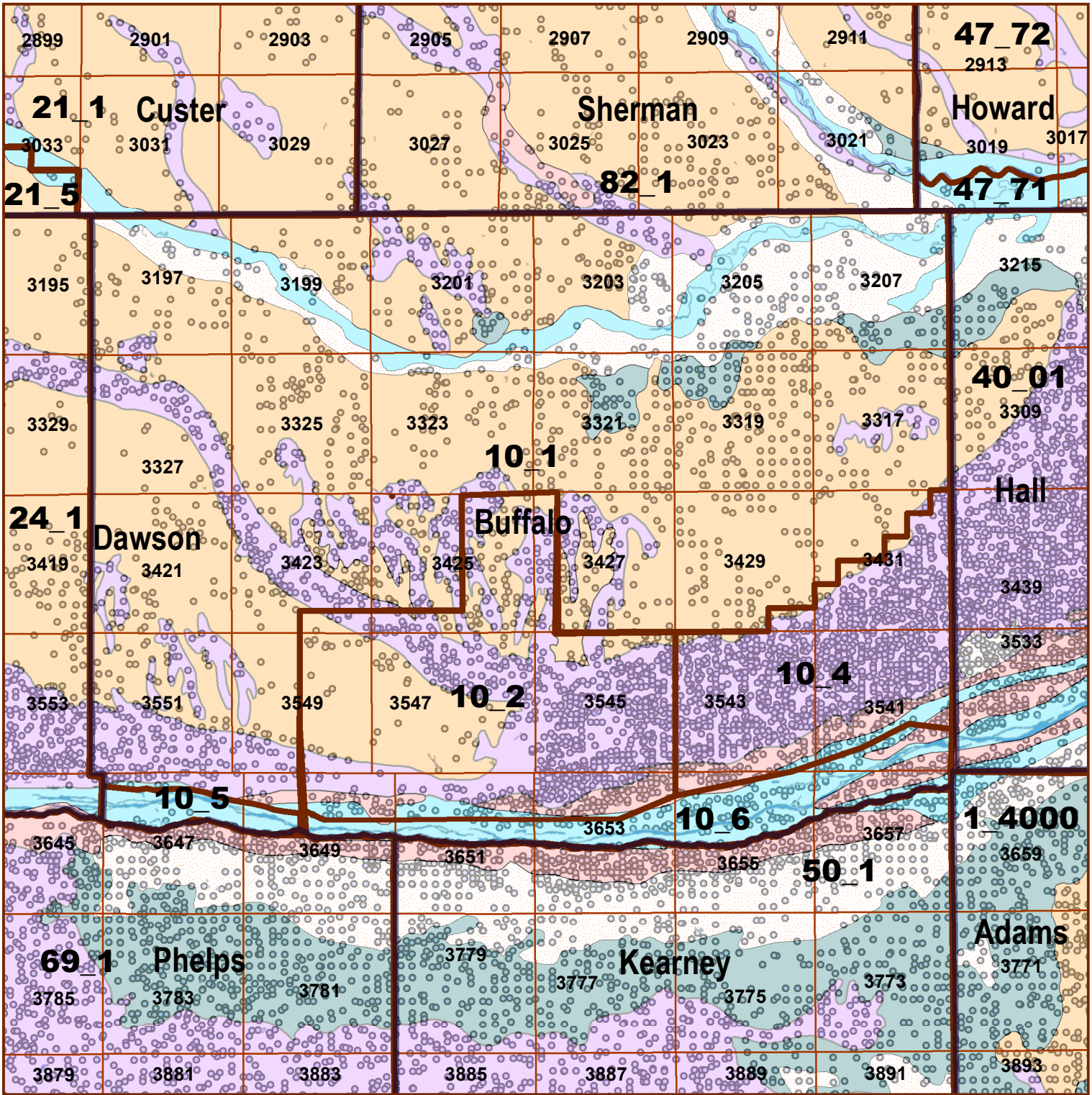
80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| <u>Irrigated</u> | | | | | | | | | | | |
| County | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 | 32.84 | 121.54 | 57.19 to 79.34 | 1,335,789 | 886,221 |
| 1 | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 | 32.84 | 121.54 | 57.19 to 79.34 | 1,335,789 | 886,221 |
| <u>ALL</u> | | | | | | | | | | | |
| 10/01/2012 To 09/30/2015 | 24 | 64.72 | 69.09 | 66.34 | 21.09 | 104.15 | 32.84 | 121.54 | 57.19 to 79.34 | 1,335,789 | 886,221 |

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|----------------|--------|--------------|-------------|----------------|
| ALL | | Land | Increase | 0% |

What IF



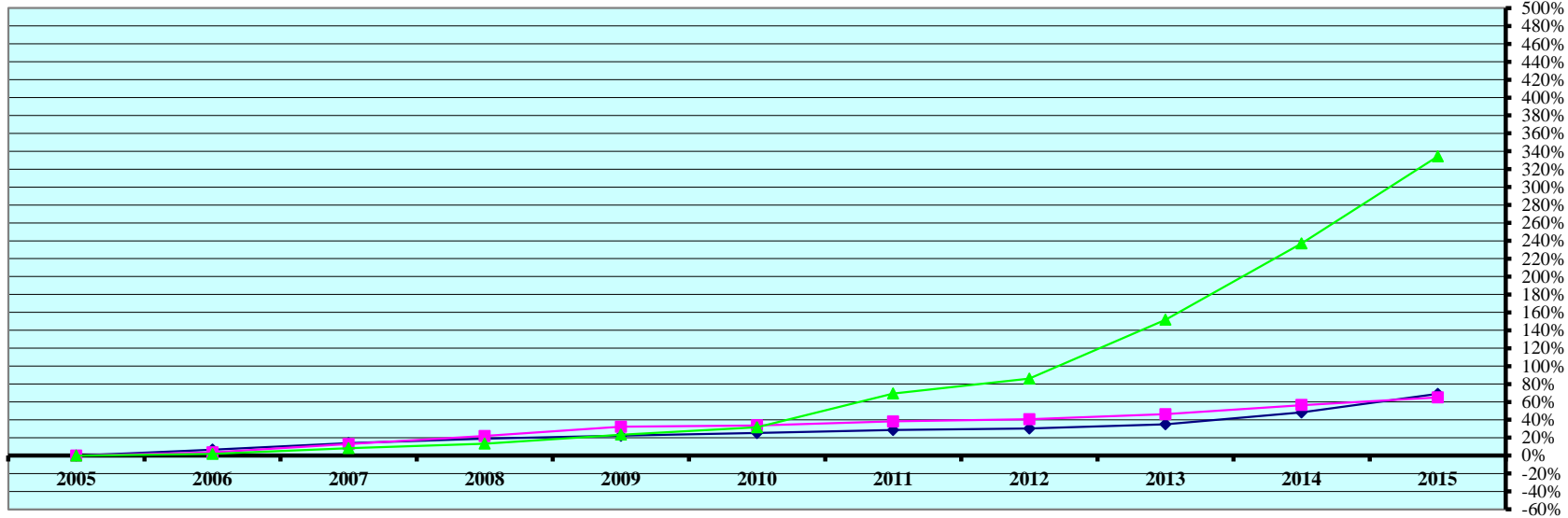
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Buffalo County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | Commercial & Industrial ⁽¹⁾ | | | | Total Agricultural Land ⁽¹⁾ | | | |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
| | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2005 | 1,244,802,985 | -- | -- | -- | 483,066,525 | -- | -- | -- | 417,619,895 | -- | -- | -- |
| 2006 | 1,326,783,500 | 81,980,515 | 6.59% | 6.59% | 500,222,695 | 17,156,170 | 3.55% | 3.55% | 425,622,730 | 8,002,835 | 1.92% | 1.92% |
| 2007 | 1,419,583,620 | 92,800,120 | 6.99% | 14.04% | 545,065,690 | 44,842,995 | 8.96% | 12.83% | 452,861,045 | 27,238,315 | 6.40% | 8.44% |
| 2008 | 1,481,220,815 | 61,637,195 | 4.34% | 18.99% | 588,925,695 | 43,860,005 | 8.05% | 21.91% | 472,927,280 | 20,066,235 | 4.43% | 13.24% |
| 2009 | 1,521,227,575 | 40,006,760 | 2.70% | 22.21% | 638,923,735 | 49,998,040 | 8.49% | 32.26% | 515,607,765 | 42,680,485 | 9.02% | 23.46% |
| 2010 | 1,558,429,530 | 37,201,955 | 2.45% | 25.19% | 646,065,355 | 7,141,620 | 1.12% | 33.74% | 549,789,250 | 34,181,485 | 6.63% | 31.65% |
| 2011 | 1,600,924,960 | 42,495,430 | 2.73% | 28.61% | 667,345,105 | 21,279,750 | 3.29% | 38.15% | 707,640,010 | 157,850,760 | 28.71% | 69.45% |
| 2012 | 1,622,405,895 | 21,480,935 | 1.34% | 30.33% | 678,656,865 | 11,311,760 | 1.70% | 40.49% | 776,749,690 | 69,109,680 | 9.77% | 85.99% |
| 2013 | 1,679,939,745 | 57,533,850 | 3.55% | 34.96% | 706,453,840 | 27,796,975 | 4.10% | 46.24% | 1,051,527,895 | 274,778,205 | 35.38% | 151.79% |
| 2014 | 1,844,453,584 | 164,513,839 | 9.79% | 48.17% | 755,906,285 | 49,452,445 | 7.00% | 56.48% | 1,407,835,470 | 356,307,575 | 33.88% | 237.11% |
| 2015 | 2,103,240,308 | 258,786,724 | 14.03% | 68.96% | 797,240,490 | 41,334,205 | 5.47% | 65.04% | 1,813,556,080 | 405,720,610 | 28.82% | 334.26% |

Rate Annual %chg: Residential & Recreational **5.39%**

Commercial & Industrial **5.14%**

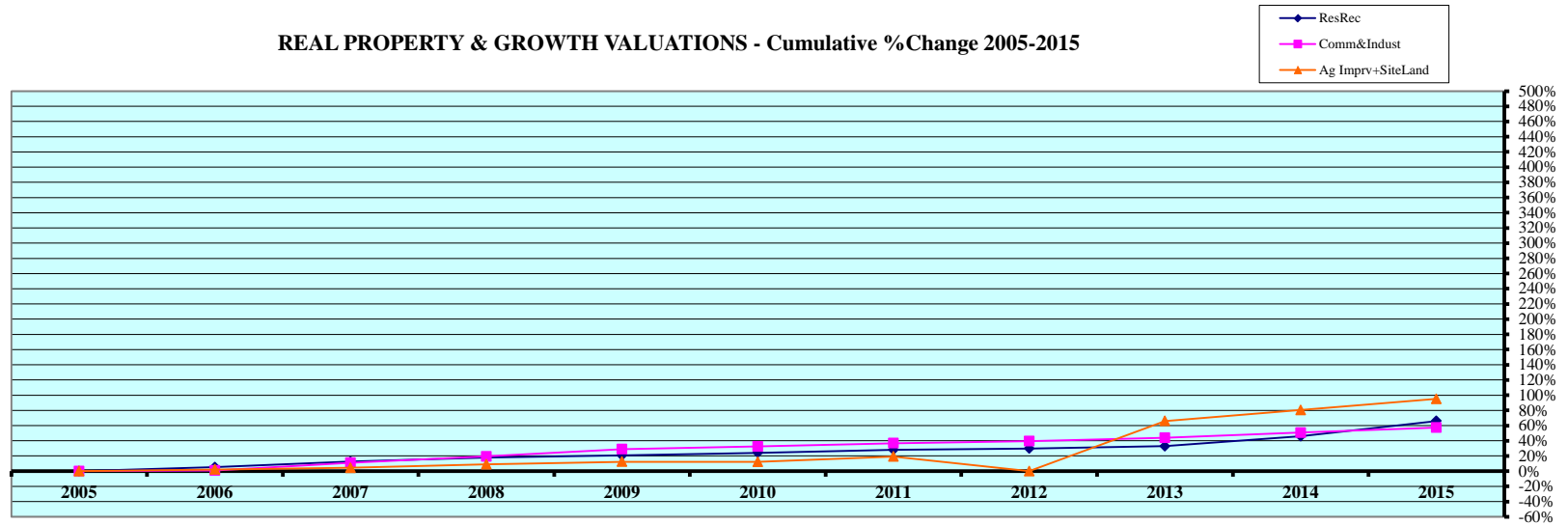
Agricultural Land **15.82%**

Cnty# **10**
County **BUFFALO**

CHART 1 EXHIBIT 10B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | | | Commercial & Industrial ⁽¹⁾ | | | | | | |
|--------------|---|--------------|-------------------|-------------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|--------------|
| | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | |
| 2005 | 1,244,802,985 | 32,392,367 | 2.60% | 1,212,410,618 | -- | -- | 483,066,525 | 13,754,345 | 2.85% | 469,312,180 | -- | -- | |
| 2006 | 1,326,783,500 | 17,070,100 | 1.29% | 1,309,713,400 | 5.21% | 5.21% | 500,222,695 | 13,591,273 | 2.72% | 486,631,422 | 0.74% | 0.74% | |
| 2007 | 1,419,583,620 | 17,401,000 | 1.23% | 1,402,182,620 | 5.68% | 12.64% | 545,065,690 | 8,488,070 | 1.56% | 536,577,620 | 7.27% | 11.08% | |
| 2008 | 1,481,220,815 | 12,140,835 | 0.82% | 1,469,079,980 | 3.49% | 18.02% | 588,925,695 | 12,028,315 | 2.04% | 576,897,380 | 5.84% | 19.42% | |
| 2009 | 1,521,227,575 | 17,928,590 | 1.18% | 1,503,298,985 | 1.49% | 20.77% | 638,923,735 | 16,428,560 | 2.57% | 622,495,175 | 5.70% | 28.86% | |
| 2010 | 1,558,429,530 | 12,348,250 | 0.79% | 1,546,081,280 | 1.63% | 24.20% | 646,065,355 | 5,495,765 | 0.85% | 640,569,590 | 0.26% | 32.60% | |
| 2011 | 1,600,924,960 | 7,493,270 | 0.47% | 1,593,431,690 | 2.25% | 28.01% | 667,345,105 | 6,525,115 | 0.98% | 660,819,990 | 2.28% | 36.80% | |
| 2012 | 1,622,405,895 | 7,181,035 | 0.44% | 1,615,224,860 | 0.89% | 29.76% | 678,656,865 | 4,670,020 | 0.69% | 673,986,845 | 1.00% | 39.52% | |
| 2013 | 1,679,939,745 | 25,791,115 | 1.54% | 1,654,148,630 | 1.96% | 32.88% | 706,453,840 | 11,017,840 | 1.56% | 695,436,000 | 2.47% | 43.96% | |
| 2014 | 1,844,453,584 | 28,721,645 | 1.56% | 1,815,731,939 | 8.08% | 45.87% | 755,906,285 | 27,822,630 | 3.68% | 728,083,655 | 3.06% | 50.72% | |
| 2015 | 2,103,240,308 | 35,751,892 | 1.70% | 2,067,488,416 | 12.09% | 66.09% | 797,240,490 | 37,384,788 | 4.69% | 759,855,702 | 0.52% | 57.30% | |
| Rate Ann%chg | 5.39% | | | Resid & Rec. w/o growth | | | 4.28% | | | C & I w/o growth | | | 2.91% |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | | |
|--------------|--|----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Agoutbldg & 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 |
| 2005 | 42,832,355 | 14,969,530 | 57,801,885 | 777,715 | 1.35% | 57,024,170 | -- | -- |
| 2006 | 44,369,580 | 15,261,505 | 59,631,085 | 498,425 | 0.84% | 59,132,660 | 2.30% | 2.30% |
| 2007 | 45,488,320 | 15,098,105 | 60,586,425 | 180,540 | 0.30% | 60,405,885 | 1.30% | 4.51% |
| 2008 | 48,820,370 | 14,762,040 | 63,582,410 | 485,975 | 0.76% | 63,096,435 | 4.14% | 9.16% |
| 2009 | 50,718,280 | 15,403,540 | 66,121,820 | 1,120,800 | 1.70% | 65,001,020 | 2.23% | 12.45% |
| 2010 | 49,949,650 | 16,350,415 | 66,300,065 | 1,315,440 | 1.98% | 64,984,625 | -1.72% | 12.43% |
| 2011 | 51,323,550 | 18,434,895 | 69,758,445 | 807,255 | 1.16% | 68,951,190 | 4.00% | 19.29% |
| 2012 | 43,785,100 | 15,495,175 | 59,280,275 | 1,458,520 | 2.46% | 57,821,755 | -17.11% | 0.03% |
| 2013 | 77,316,290 | 21,609,165 | 98,925,455 | 2,986,445 | 3.02% | 95,939,010 | 61.84% | 65.98% |
| 2014 | 84,204,650 | 21,086,420 | 105,291,070 | 959,310 | 0.91% | 104,331,760 | 5.47% | 80.50% |
| 2015 | 91,991,905 | 23,854,665 | 115,846,570 | 3,042,865 | 2.63% | 112,803,705 | 7.14% | 95.16% |
| Rate Ann%chg | 7.94% | 4.77% | 7.20% | Ag Imprv+Site w/o growth | | | 6.96% | |

(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; 2005 - 2015 CTL

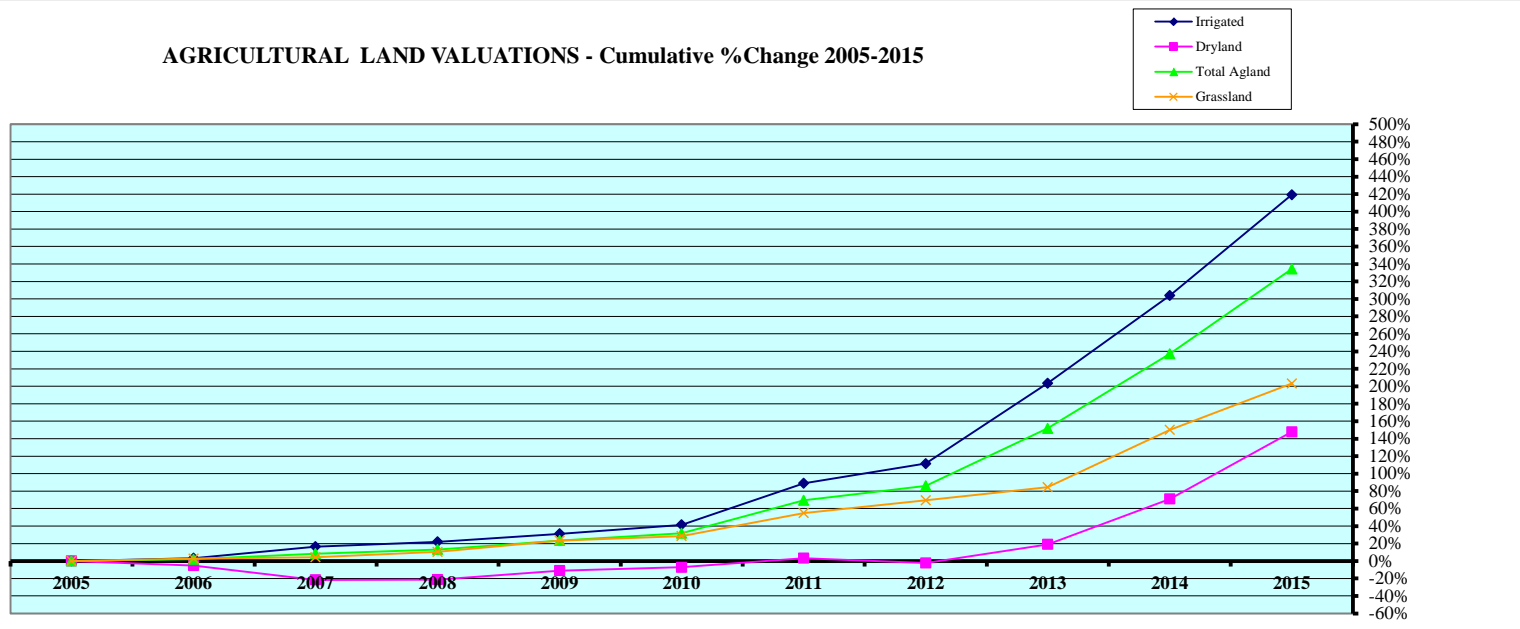
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# 10
County BUFFALO

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



| 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 |
| 2005 | 268,106,520 | -- | -- | -- | 59,822,895 | -- | -- | -- | 86,889,750 | -- | -- | -- |
| 2006 | 276,849,365 | 8,742,845 | 3.26% | 3.26% | 56,716,810 | -3,106,085 | -5.19% | -5.19% | 89,232,285 | 2,342,535 | 2.70% | 2.70% |
| 2007 | 312,199,840 | 35,350,475 | 12.77% | 16.45% | 46,887,100 | -9,829,710 | -17.33% | -21.62% | 90,526,615 | 1,294,330 | 1.45% | 4.19% |
| 2008 | 326,856,715 | 14,656,875 | 4.69% | 21.91% | 47,025,080 | 137,980 | 0.29% | -21.39% | 95,936,825 | 5,410,210 | 5.98% | 10.41% |
| 2009 | 351,482,070 | 24,625,355 | 7.53% | 31.10% | 53,219,170 | 6,194,090 | 13.17% | -11.04% | 107,079,180 | 11,142,355 | 11.61% | 23.24% |
| 2010 | 379,093,440 | 27,611,370 | 7.86% | 41.40% | 55,499,340 | 2,280,170 | 4.28% | -7.23% | 111,665,875 | 4,586,695 | 4.28% | 28.51% |
| 2011 | 506,289,825 | 127,196,385 | 33.55% | 88.84% | 61,774,440 | 6,275,100 | 11.31% | 3.26% | 134,580,135 | 22,914,260 | 20.52% | 54.89% |
| 2012 | 566,976,580 | 60,686,755 | 11.99% | 111.47% | 58,415,750 | -3,358,690 | -5.44% | -2.35% | 147,182,645 | 12,602,510 | 9.36% | 69.39% |
| 2013 | 813,611,515 | 246,634,935 | 43.50% | 203.47% | 71,221,945 | 12,806,195 | 21.92% | 19.05% | 160,248,765 | 13,066,120 | 8.88% | 84.43% |
| 2014 | 1,082,676,515 | 269,065,000 | 33.07% | 303.82% | 102,302,845 | 31,080,900 | 43.64% | 71.01% | 217,358,255 | 57,109,490 | 35.64% | 150.15% |
| 2015 | 1,392,137,700 | 309,461,185 | 28.58% | 419.25% | 148,216,205 | 45,913,360 | 44.88% | 147.76% | 263,459,550 | 46,101,295 | 21.21% | 203.21% |

Rate Ann.%chg: Irrigated **17.91%** Dryland **9.50%** Grassland **11.73%**

| Tax Year | Waste Land ⁽¹⁾ | | | | Other Agland ⁽¹⁾ | | | | Total Agricultural | | | |
|----------|---------------------------|------------|---------|-----------|-----------------------------|------------|------------|-----------|--------------------|-------------|---------|-----------|
| | Value | Value Chg | Ann%chg | Cmltv%chg | Value | Value Chg | Ann%chg | Cmltv%chg | Value | Value Chg | Ann%chg | Cmltv%chg |
| 2005 | 2,751,595 | -- | -- | -- | 49,135 | -- | -- | -- | 417,619,895 | -- | -- | -- |
| 2006 | 2,781,630 | 30,035 | 1.09% | 1.09% | 42,640 | -6,495 | -13.22% | -13.22% | 425,622,730 | 8,002,835 | 1.92% | 1.92% |
| 2007 | 3,212,730 | 431,100 | 15.50% | 16.76% | 34,760 | -7,880 | -18.48% | -29.26% | 452,861,045 | 27,238,315 | 6.40% | 8.44% |
| 2008 | 3,074,960 | -137,770 | -4.29% | 11.75% | 33,700 | -1,060 | -3.05% | -31.41% | 472,927,280 | 20,066,235 | 4.43% | 13.24% |
| 2009 | 3,796,650 | 721,690 | 23.47% | 37.98% | 30,695 | -3,005 | -8.92% | -37.53% | 515,607,765 | 42,680,485 | 9.02% | 23.46% |
| 2010 | 3,464,725 | -331,925 | -8.74% | 25.92% | 65,870 | 35,175 | 114.60% | 34.06% | 549,789,250 | 34,181,485 | 6.63% | 31.65% |
| 2011 | 4,819,880 | 1,355,155 | 39.11% | 75.17% | 175,730 | 109,860 | 166.78% | 257.65% | 707,640,010 | 157,850,760 | 28.71% | 69.45% |
| 2012 | 4,173,945 | -645,935 | -13.40% | 51.69% | 770 | -174,960 | -99.56% | -98.43% | 776,749,690 | 69,109,680 | 9.77% | 85.99% |
| 2013 | 2,995,210 | -1,178,735 | -28.24% | 8.85% | 3,450,460 | 3,449,690 | 448011.69% | 6922.41% | 1,051,527,895 | 274,778,205 | 35.38% | 151.79% |
| 2014 | 4,498,440 | 1,503,230 | 50.19% | 63.48% | 999,415 | -2,451,045 | -71.04% | 1934.02% | 1,407,835,470 | 356,307,575 | 33.88% | 237.11% |
| 2015 | 5,554,345 | 1,055,905 | 23.47% | 101.86% | 4,188,280 | 3,188,865 | 319.07% | 8424.03% | 1,813,556,080 | 405,720,610 | 28.82% | 334.26% |

Cnty# **10**
County **BUFFALO**

Rate Ann.%chg: Total Agric Land **15.82%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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 |
| 2005 | 272,088,665 | 218,807 | 1,244 | | | 61,890,215 | 93,358 | 663 | | | 90,760,140 | 220,984 | 411 | | |
| 2006 | 273,415,005 | 221,287 | 1,236 | -0.64% | -0.64% | 61,207,000 | 91,073 | 672 | 1.38% | 1.38% | 93,077,805 | 220,218 | 423 | 2.91% | 2.91% |
| 2007 | 294,813,510 | 233,049 | 1,265 | 2.38% | 1.73% | 56,489,335 | 83,193 | 679 | 1.03% | 2.43% | 92,279,545 | 216,130 | 427 | 1.02% | 3.96% |
| 2008 | 326,254,050 | 254,992 | 1,279 | 1.14% | 2.89% | 46,888,780 | 69,817 | 672 | -1.09% | 1.31% | 96,023,430 | 211,848 | 453 | 6.16% | 10.36% |
| 2009 | 351,498,490 | 256,194 | 1,372 | 7.23% | 10.33% | 52,721,190 | 69,724 | 756 | 12.59% | 14.06% | 108,104,800 | 212,063 | 510 | 12.47% | 24.12% |
| 2010 | 374,577,810 | 256,520 | 1,460 | 6.43% | 17.43% | 55,862,280 | 67,713 | 825 | 9.10% | 24.44% | 111,906,395 | 214,160 | 523 | 2.50% | 27.23% |
| 2011 | 505,798,855 | 257,553 | 1,964 | 34.49% | 57.93% | 62,096,510 | 64,679 | 960 | 16.37% | 44.82% | 135,335,760 | 216,588 | 625 | 19.58% | 52.14% |
| 2012 | 566,074,790 | 257,604 | 2,197 | 11.90% | 76.71% | 58,519,560 | 60,773 | 963 | 0.30% | 45.25% | 148,538,295 | 219,475 | 677 | 8.31% | 64.79% |
| 2013 | 817,966,505 | 259,278 | 3,155 | 43.57% | 153.70% | 70,341,470 | 60,715 | 1,159 | 20.32% | 74.76% | 156,183,545 | 217,821 | 717 | 5.95% | 74.58% |
| 2014 | 1,086,224,220 | 260,187 | 4,175 | 32.33% | 235.73% | 103,121,175 | 62,274 | 1,656 | 42.93% | 149.79% | 216,783,575 | 225,714 | 960 | 33.95% | 133.85% |
| 2015 | 1,392,477,855 | 262,485 | 5,305 | 27.07% | 326.61% | 149,839,930 | 63,208 | 2,371 | 43.16% | 257.59% | 263,055,260 | 229,381 | 1,147 | 19.40% | 179.22% |

Rate Annual %chg Average Value/Acre: 15.61%

13.59%

10.81%

| 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 |
| 2005 | 2,732,335 | 12,161 | 225 | | | 44,175 | 175 | 253 | | | 427,515,530 | 545,484 | 784 | | |
| 2006 | 2,720,265 | 12,141 | 224 | -0.28% | -0.28% | 44,015 | 164 | 268 | 6.04% | 6.04% | 430,464,090 | 544,883 | 790 | 0.80% | 0.80% |
| 2007 | 2,878,820 | 12,065 | 239 | 6.50% | 6.20% | 52,080 | 164 | 317 | 18.32% | 25.47% | 446,513,290 | 544,601 | 820 | 3.78% | 4.61% |
| 2008 | 2,972,030 | 12,029 | 247 | 3.55% | 9.97% | 33,700 | 103 | 327 | 3.21% | 29.49% | 472,171,990 | 548,789 | 860 | 4.94% | 9.78% |
| 2009 | 3,782,315 | 12,360 | 306 | 23.85% | 36.19% | 33,700 | 103 | 327 | 0.00% | 29.49% | 516,140,495 | 550,445 | 938 | 8.98% | 19.64% |
| 2010 | 3,383,995 | 12,386 | 273 | -10.72% | 21.60% | 65,870 | 165 | 400 | 22.21% | 58.26% | 545,796,350 | 550,945 | 991 | 5.65% | 26.40% |
| 2011 | 4,779,550 | 12,463 | 383 | 40.37% | 70.68% | 42,170 | 167 | 253 | -36.75% | 0.10% | 708,052,845 | 551,450 | 1,284 | 29.61% | 63.83% |
| 2012 | 4,200,215 | 14,092 | 298 | -22.28% | 32.65% | 1,780 | 13 | 140 | -44.74% | -44.68% | 777,334,640 | 551,957 | 1,408 | 9.68% | 79.69% |
| 2013 | 5,124,160 | 13,657 | 375 | 25.89% | 66.99% | 466,320 | 1,362 | 342 | 144.85% | 35.45% | 1,050,082,000 | 552,833 | 1,899 | 34.87% | 142.36% |
| 2014 | 4,424,090 | 11,221 | 394 | 5.08% | 75.48% | 221,305 | 649 | 341 | -0.38% | 34.94% | 1,410,774,365 | 560,044 | 2,519 | 32.62% | 221.41% |
| 2015 | 5,536,235 | 10,879 | 509 | 29.07% | 126.50% | 2,750,065 | 5,103 | 539 | 58.02% | 113.23% | 1,813,659,345 | 571,056 | 3,176 | 26.08% | 305.24% |

10
BUFFALO

Rate Annual %chg Average Value/Acre: 15.02%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 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 |
|-------------------------------------|---------------------------|---------------|-------------|---------------|---------------|-------------|------------|------------|---------------|------------|------------|----------|---------------|
| 46,102 | BUFFALO | 293,602,177 | 63,533,048 | 160,918,380 | 2,098,719,443 | 731,295,645 | 65,944,845 | 4,520,865 | 1,813,556,080 | 91,991,905 | 23,854,665 | 41,735 | 5,347,978,788 |
| cnty.sector.value % of total value: | | 5.49% | 1.19% | 3.01% | 39.24% | 13.67% | 1.23% | 0.08% | 33.91% | 1.72% | 0.45% | 0.00% | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 248 | AMHERST | 60,012 | 93,177 | 15,261 | 8,643,040 | 1,106,810 | 0 | 0 | 0 | 0 | 0 | 0 | 9,918,300 |
| 0.54% | %sector of county sector | 0.02% | 0.15% | 0.01% | 0.41% | 0.15% | | | | | | | 0.19% |
| | %sector of municipality | 0.61% | 0.94% | 0.15% | 87.14% | 11.16% | | | | | | | 100.00% |
| 901 | ELM CREEK | 741,300 | 1,537,769 | 3,658,837 | 28,992,580 | 6,171,295 | 0 | 0 | 0 | 0 | 0 | 0 | 41,101,781 |
| 1.95% | %sector of county sector | 0.25% | 2.42% | 2.27% | 1.38% | 0.84% | | | | | | | 0.77% |
| | %sector of municipality | 1.80% | 3.74% | 8.90% | 70.54% | 15.01% | | | | | | | 100.00% |
| 1,833 | GIBBON | 5,657,563 | 2,019,834 | 3,151,705 | 49,684,900 | 7,453,215 | 3,106,965 | 0 | 0 | 0 | 0 | 0 | 71,074,182 |
| 3.98% | %sector of county sector | 1.93% | 3.18% | 1.96% | 2.37% | 1.02% | 4.71% | | | | | | 1.33% |
| | %sector of municipality | 7.96% | 2.84% | 4.43% | 69.91% | 10.49% | 4.37% | | | | | | 100.00% |
| 30,921 | KEARNEY | 87,295,384 | 19,666,220 | 21,550,884 | 1,472,567,093 | 640,527,375 | 8,799,500 | 39,375 | 272,850 | 144,490 | 5,800 | 2,330 | 2,250,871,301 |
| 67.07% | %sector of county sector | 29.73% | 30.95% | 13.39% | 70.17% | 87.59% | 13.34% | 0.87% | 0.02% | 0.16% | 0.02% | 5.58% | 42.09% |
| | %sector of municipality | 3.88% | 0.87% | 0.96% | 65.42% | 28.46% | 0.39% | 0.00% | 0.01% | 0.01% | 0.00% | 0.00% | 100.00% |
| 136 | MILLER | 1,890,016 | 54,121 | 15,093 | 2,810,670 | 495,835 | 0 | 0 | 17,415 | 0 | 0 | 0 | 5,283,150 |
| 0.29% | %sector of county sector | 0.64% | 0.09% | 0.01% | 0.13% | 0.07% | | | 0.00% | | | | 0.10% |
| | %sector of municipality | 35.77% | 1.02% | 0.29% | 53.20% | 9.39% | | | 0.33% | | | | 100.00% |
| 341 | PLEASANTON | 1,506,893 | 276,525 | 81,651 | 10,998,390 | 1,971,415 | 0 | 0 | 0 | 0 | 0 | 0 | 14,834,874 |
| 0.74% | %sector of county sector | 0.51% | 0.44% | 0.05% | 0.52% | 0.27% | | | | | | | 0.28% |
| | %sector of municipality | 10.16% | 1.86% | 0.55% | 74.14% | 13.29% | | | | | | | 100.00% |
| 1,360 | RAVENNA | 20,860,756 | 1,211,003 | 3,082,295 | 36,507,990 | 10,478,585 | 0 | 0 | 56,090 | 0 | 600 | 0 | 72,197,319 |
| 2.95% | %sector of county sector | 7.11% | 1.91% | 1.92% | 1.74% | 1.43% | | | 0.00% | | 0.00% | | 1.35% |
| | %sector of municipality | 28.89% | 1.68% | 4.27% | 50.57% | 14.51% | | | 0.08% | | 0.00% | | 100.00% |
| 182 | RIVERDALE | 541,112 | 126,516 | 26,013 | 9,619,330 | 2,718,985 | 0 | 0 | 806,440 | 75,005 | 1,955 | 0 | 13,915,356 |
| 0.39% | %sector of county sector | 0.18% | 0.20% | 0.02% | 0.46% | 0.37% | | | 0.04% | 0.08% | 0.01% | | 0.26% |
| | %sector of municipality | 3.89% | 0.91% | 0.19% | 69.13% | 19.54% | | | 5.80% | 0.54% | 0.01% | | 100.00% |
| 1059 | SHELTON | 526,376 | 1,513,574 | 2,856,051 | 29,704,145 | 4,570,315 | 0 | 0 | 0 | 0 | 0 | 0 | 39,170,461 |
| 2.30% | %sector of county sector | 0.18% | 2.38% | 1.77% | 1.42% | 0.62% | | | | | | | 0.73% |
| | %sector of municipality | 1.34% | 3.86% | 7.29% | 75.83% | 11.67% | | | | | | | 100.00% |
| 36,981 | Total Municipalities | 119,079,412 | 26,498,739 | 34,437,790 | 1,649,528,138 | 675,493,830 | 11,906,465 | 39,375 | 1,152,795 | 219,495 | 8,355 | 2,330 | 2,518,366,724 |
| 80.22% | %all municip.sect of cnty | 40.56% | 41.71% | 21.40% | 78.60% | 92.37% | 18.06% | 0.87% | 0.06% | 0.24% | 0.04% | 5.58% | 47.09% |

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

| Cnty# | County |
|-------|---------|
| 10 | BUFFALO |

CHART 5

EXHIBIT

10B

Page 5

| | | | | |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 23,413 | Value : 5,430,188,410 | Growth 62,863,030 | Sum Lines 17, 25, & 41 |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|---------------|----------|-------------|---------|-------------|---------|---------------|------------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 920 | 34,892,270 | 249 | 10,337,435 | 284 | 9,779,645 | 1,453 | 55,009,350 | |
| 02. Res Improve Land | 10,947 | 340,475,445 | 1,070 | 42,975,480 | 1,620 | 58,676,705 | 13,637 | 442,127,630 | |
| 03. Res Improvements | 11,997 | 1,473,928,275 | 1,154 | 190,557,905 | 1,744 | 266,174,945 | 14,895 | 1,930,661,125 | |
| 04. Res Total | 12,917 | 1,849,295,990 | 1,403 | 243,870,820 | 2,028 | 334,631,295 | 16,348 | 2,427,798,105 | 35,682,475 |
| % of Res Total | 79.01 | 76.17 | 8.58 | 10.04 | 12.41 | 13.78 | 69.82 | 44.71 | 56.76 |
| 05. Com UnImp Land | 285 | 29,784,420 | 52 | 7,290,460 | 23 | 2,377,120 | 360 | 39,452,000 | |
| 06. Com Improve Land | 1,438 | 164,082,650 | 123 | 10,710,040 | 59 | 4,127,210 | 1,620 | 178,919,900 | |
| 07. Com Improvements | 1,480 | 487,793,905 | 140 | 79,523,405 | 71 | 15,599,830 | 1,691 | 582,917,140 | |
| 08. Com Total | 1,765 | 681,660,975 | 192 | 97,523,905 | 94 | 22,104,160 | 2,051 | 801,289,040 | 19,346,325 |
| % of Com Total | 86.06 | 85.07 | 9.36 | 12.17 | 4.58 | 2.76 | 8.76 | 14.76 | 30.78 |
| 09. Ind UnImp Land | 2 | 296,410 | 1 | 56,915 | 3 | 276,160 | 6 | 629,485 | |
| 10. Ind Improve Land | 8 | 1,581,600 | 18 | 5,493,575 | 4 | 717,740 | 30 | 7,792,915 | |
| 11. Ind Improvements | 8 | 10,727,520 | 19 | 52,177,340 | 5 | 1,676,995 | 32 | 64,581,855 | |
| 12. Ind Total | 10 | 12,605,530 | 20 | 57,727,830 | 8 | 2,670,895 | 38 | 73,004,255 | 6,033,045 |
| % of Ind Total | 26.32 | 17.27 | 52.63 | 79.07 | 21.05 | 3.66 | 0.16 | 1.34 | 9.60 |
| 13. Rec UnImp Land | 1 | 39,375 | 4 | 26,825 | 62 | 2,711,140 | 67 | 2,777,340 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 15 | 916,190 | 15 | 916,190 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 17 | 687,485 | 17 | 687,485 | |
| 16. Rec Total | 1 | 39,375 | 4 | 26,825 | 79 | 4,314,815 | 84 | 4,381,015 | 0 |
| % of Rec Total | 1.19 | 0.90 | 4.76 | 0.61 | 94.05 | 98.49 | 0.36 | 0.08 | 0.00 |
| Res & Rec Total | 12,918 | 1,849,335,365 | 1,407 | 243,897,645 | 2,107 | 338,946,110 | 16,432 | 2,432,179,120 | 35,682,475 |
| % of Res & Rec Total | 78.61 | 76.04 | 8.56 | 10.03 | 12.82 | 13.94 | 70.18 | 44.79 | 56.76 |
| Com & Ind Total | 1,775 | 694,266,505 | 212 | 155,251,735 | 102 | 24,775,055 | 2,089 | 874,293,295 | 25,379,370 |
| % of Com & Ind Total | 84.97 | 79.41 | 10.15 | 17.76 | 4.88 | 2.83 | 8.92 | 16.10 | 40.37 |
| 17. Taxable Total | 14,693 | 2,543,601,870 | 1,619 | 399,149,380 | 2,209 | 363,721,165 | 18,521 | 3,306,472,415 | 61,061,845 |
| % of Taxable Total | 79.33 | 76.93 | 8.74 | 12.07 | 11.93 | 11.00 | 79.11 | 60.89 | 97.13 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 14 | 145,830 | 732,940 | 0 | 0 | 0 |
| 19. Commercial | 28 | 8,432,515 | 39,827,085 | 1 | 712,800 | 7,652,155 |
| 20. Industrial | 1 | 215,000 | 31,861,020 | 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 | 14 | 145,830 | 732,940 |
| 19. Commercial | 0 | 0 | 0 | 29 | 9,145,315 | 47,479,240 |
| 20. Industrial | 0 | 0 | 0 | 1 | 215,000 | 31,861,020 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 44 | 9,506,145 | 80,073,200 |

Schedule III : Mineral Interest Records

| Mineral Interest | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value | Growth |
|-------------------|---------|-------------|---------|----------------|---------|-------------|---------|-------------|--------|
| 23. Producing | 13 | 2,330 | 1 | 0 | 214 | 39,405 | 228 | 41,735 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. Total | 13 | 2,330 | 1 | 0 | 214 | 39,405 | 228 | 41,735 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 783 | 151 | 427 | 1,361 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|---------|----------|------------|---------|---------------|---------|---------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 6 | 373,950 | 100 | 24,300,630 | 3,182 | 1,349,706,290 | 3,288 | 1,374,380,870 |
| 28. Ag-Improved Land | 2 | 345,330 | 54 | 11,535,080 | 1,285 | 644,679,010 | 1,341 | 656,559,420 |
| 29. Ag Improvements | 3 | 28,180 | 54 | 4,056,015 | 1,319 | 88,649,775 | 1,376 | 92,733,970 |
| 30. Ag Total | | | | | | | 4,664 | 2,123,674,260 |

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|-----------|------------|--------------|------------------|--------------------|------------------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 4 | 4.00 | 52,000 | |
| 32. HomeSite Improv Land | 1 | 1.00 | 18,000 | 33 | 33.00 | 465,000 | |
| 33. HomeSite Improvements | 1 | 0.00 | 22,930 | 35 | 0.00 | 3,386,855 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 3 | 4.50 | 9,000 | |
| 36. FarmSite Improv Land | 2 | 3.64 | 7,280 | 46 | 77.54 | 155,080 | |
| 37. FarmSite Improvements | 3 | 0.00 | 5,250 | 50 | 0.00 | 669,160 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 1 | 1.00 | 0 | 72 | 108.58 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 3 | 9.00 | 95,000 | |
| | Records | Acres | Value | Records | Acres | Value | Growth |
| 31. HomeSite UnImp Land | 44 | 46.00 | 549,000 | 48 | 50.00 | 601,000 | |
| 32. HomeSite Improv Land | 808 | 845.58 | 10,165,050 | 842 | 879.58 | 10,648,050 | |
| 33. HomeSite Improvements | 828 | 0.00 | 68,149,835 | 864 | 0.00 | 71,559,620 | 0 |
| 34. HomeSite Total | | | | 912 | 929.58 | 82,808,670 | |
| 35. FarmSite UnImp Land | 93 | 124.88 | 253,180 | 96 | 129.38 | 262,180 | |
| 36. FarmSite Improv Land | 1,133 | 2,662.80 | 5,308,595 | 1,181 | 2,743.98 | 5,470,955 | |
| 37. FarmSite Improvements | 1,236 | 0.00 | 20,499,940 | 1,289 | 0.00 | 21,174,350 | 1,801,185 |
| 38. FarmSite Total | | | | 1,385 | 2,873.36 | 26,907,485 | |
| 39. Road & Ditches | 3,651 | 10,146.51 | 0 | 3,724 | 10,256.09 | 0 | |
| 40. Other- Non Ag Use | 34 | 202.23 | 1,244,285 | 37 | 211.23 | 1,339,285 | |
| 41. Total Section VI | | | | 2,297 | 14,270.26 | 111,055,440 | 1,801,185 |

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 | 1 | 57.52 | 130,850 | 1 | 57.52 | 130,850 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------------|---------|-----------|-------------|----------|-----------|-------------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 108 | 7,603.97 | 29,786,800 |
| 44. Recapture Value N/A | 0 | 0.00 | 0 | 108 | 7,603.97 | 54,427,265 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 910 | 91,420.79 | 383,284,615 | 1,018 | 99,024.76 | 413,071,415 |
| 44. Market Value | 0 | 0 | 0 | 0 | 0 | 0 |

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-------------------|----------------|----------------------|----------------|-------------------------|
| 45. 1A1 | 6,090.75 | 3.77% | 35,630,890 | 4.19% | 5,850.00 |
| 46. 1A | 52,426.99 | 32.45% | 306,032,525 | 35.99% | 5,837.31 |
| 47. 2A1 | 13,618.74 | 8.43% | 76,264,945 | 8.97% | 5,600.00 |
| 48. 2A | 10,805.85 | 6.69% | 58,857,255 | 6.92% | 5,446.80 |
| 49. 3A1 | 8,786.06 | 5.44% | 43,241,875 | 5.08% | 4,921.65 |
| 50. 3A | 1,809.50 | 1.12% | 9,309,485 | 1.09% | 5,144.78 |
| 51. 4A1 | 48,203.01 | 29.84% | 227,591,520 | 26.76% | 4,721.52 |
| 52. 4A | 19,807.90 | 12.26% | 93,515,960 | 11.00% | 4,721.14 |
| 53. Total | 161,548.80 | 100.00% | 850,444,455 | 100.00% | 5,264.32 |
| Dry | | | | | |
| 54. 1D1 | 1,293.22 | 2.42% | 3,556,385 | 2.75% | 2,750.02 |
| 55. 1D | 12,831.00 | 24.03% | 35,285,450 | 27.27% | 2,750.02 |
| 56. 2D1 | 4,927.61 | 9.23% | 12,565,435 | 9.71% | 2,550.01 |
| 57. 2D | 3,525.77 | 6.60% | 8,990,770 | 6.95% | 2,550.02 |
| 58. 3D1 | 2,560.92 | 4.80% | 6,082,505 | 4.70% | 2,375.12 |
| 59. 3D | 633.41 | 1.19% | 1,441,035 | 1.11% | 2,275.04 |
| 60. 4D1 | 21,216.04 | 39.74% | 47,207,140 | 36.49% | 2,225.07 |
| 61. 4D | 6,403.44 | 11.99% | 14,248,485 | 11.01% | 2,225.13 |
| 62. Total | 53,391.41 | 100.00% | 129,377,205 | 100.00% | 2,423.18 |
| Grass | | | | | |
| 63. 1G1 | 1,136.41 | 0.60% | 1,785,340 | 0.62% | 1,571.04 |
| 64. 1G | 11,697.00 | 6.17% | 19,431,385 | 6.73% | 1,661.23 |
| 65. 2G1 | 7,213.05 | 3.81% | 11,385,950 | 3.94% | 1,578.52 |
| 66. 2G | 8,201.79 | 4.33% | 12,718,735 | 4.41% | 1,550.73 |
| 67. 3G1 | 4,536.91 | 2.39% | 7,255,360 | 2.51% | 1,599.19 |
| 68. 3G | 4,337.06 | 2.29% | 5,632,150 | 1.95% | 1,298.61 |
| 69. 4G1 | 59,955.08 | 31.63% | 91,998,060 | 31.86% | 1,534.45 |
| 70. 4G | 92,461.33 | 48.78% | 138,524,055 | 47.98% | 1,498.18 |
| 71. Total | 189,538.63 | 100.00% | 288,731,035 | 100.00% | 1,523.34 |
| <hr/> | | | | | |
| Irrigated Total | 161,548.80 | 39.37% | 850,444,455 | 66.93% | 5,264.32 |
| Dry Total | 53,391.41 | 13.01% | 129,377,205 | 10.18% | 2,423.18 |
| Grass Total | 189,538.63 | 46.19% | 288,731,035 | 22.72% | 1,523.34 |
| 72. Waste | 5,665.89 | 1.38% | 1,983,105 | 0.16% | 350.01 |
| 73. Other | 229.77 | 0.06% | 134,995 | 0.01% | 587.52 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 410,374.50 | 100.00% | 1,270,670,795 | 100.00% | 3,096.37 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 221.22 | 0.49% | 1,471,110 | 0.51% | 6,649.99 |
| 46. 1A | 31,862.21 | 70.71% | 214,472,285 | 73.83% | 6,731.24 |
| 47. 2A1 | 1,611.09 | 3.58% | 10,310,975 | 3.55% | 6,400.00 |
| 48. 2A | 2,021.85 | 4.49% | 12,658,150 | 4.36% | 6,260.68 |
| 49. 3A1 | 766.71 | 1.70% | 4,485,250 | 1.54% | 5,850.00 |
| 50. 3A | 1,313.17 | 2.91% | 7,485,055 | 2.58% | 5,699.99 |
| 51. 4A1 | 4,946.24 | 10.98% | 27,204,320 | 9.37% | 5,500.00 |
| 52. 4A | 2,317.55 | 5.14% | 12,389,175 | 4.27% | 5,345.81 |
| 53. Total | 45,060.04 | 100.00% | 290,476,320 | 100.00% | 6,446.43 |
| Dry | | | | | |
| 54. 1D1 | 5.60 | 0.08% | 16,240 | 0.09% | 2,900.00 |
| 55. 1D | 4,162.29 | 59.43% | 12,223,940 | 64.14% | 2,936.83 |
| 56. 2D1 | 254.97 | 3.64% | 688,420 | 3.61% | 2,700.00 |
| 57. 2D | 256.44 | 3.66% | 666,750 | 3.50% | 2,600.02 |
| 58. 3D1 | 220.94 | 3.15% | 541,305 | 2.84% | 2,450.01 |
| 59. 3D | 127.32 | 1.82% | 305,570 | 1.60% | 2,400.02 |
| 60. 4D1 | 1,491.66 | 21.30% | 3,501,410 | 18.37% | 2,347.32 |
| 61. 4D | 484.77 | 6.92% | 1,114,980 | 5.85% | 2,300.02 |
| 62. Total | 7,003.99 | 100.00% | 19,058,615 | 100.00% | 2,721.11 |
| Grass | | | | | |
| 63. 1G1 | 1.10 | 0.01% | 1,045 | 0.00% | 950.00 |
| 64. 1G | 2,738.48 | 12.82% | 5,274,600 | 14.42% | 1,926.10 |
| 65. 2G1 | 442.71 | 2.07% | 768,950 | 2.10% | 1,736.92 |
| 66. 2G | 762.46 | 3.57% | 1,348,255 | 3.69% | 1,768.30 |
| 67. 3G1 | 469.07 | 2.20% | 983,430 | 2.69% | 2,096.55 |
| 68. 3G | 1,223.96 | 5.73% | 1,972,640 | 5.39% | 1,611.69 |
| 69. 4G1 | 4,812.91 | 22.53% | 7,799,910 | 21.33% | 1,620.62 |
| 70. 4G | 10,914.08 | 51.08% | 18,417,290 | 50.37% | 1,687.48 |
| 71. Total | 21,364.77 | 100.00% | 36,566,120 | 100.00% | 1,711.51 |
| Irrigated Total | | | | | |
| | 45,060.04 | 60.73% | 290,476,320 | 83.85% | 6,446.43 |
| Dry Total | | | | | |
| | 7,003.99 | 9.44% | 19,058,615 | 5.50% | 2,721.11 |
| Grass Total | | | | | |
| | 21,364.77 | 28.79% | 36,566,120 | 10.56% | 1,711.51 |
| 72. Waste | 621.39 | 0.84% | 232,595 | 0.07% | 374.31 |
| 73. Other | 148.65 | 0.20% | 84,835 | 0.02% | 570.70 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 74,198.84 | 100.00% | 346,418,485 | 100.00% | 4,668.79 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 3.00 | 0.01% | 19,950 | 0.01% | 6,650.00 |
| 46. 1A | 39,742.57 | 83.01% | 264,215,770 | 84.48% | 6,648.18 |
| 47. 2A1 | 1,532.26 | 3.20% | 9,806,430 | 3.14% | 6,399.98 |
| 48. 2A | 2,586.21 | 5.40% | 16,163,860 | 5.17% | 6,250.02 |
| 49. 3A1 | 206.00 | 0.43% | 1,205,100 | 0.39% | 5,850.00 |
| 50. 3A | 2,299.93 | 4.80% | 13,109,610 | 4.19% | 5,700.00 |
| 51. 4A1 | 688.40 | 1.44% | 3,786,200 | 1.21% | 5,500.00 |
| 52. 4A | 817.27 | 1.71% | 4,454,125 | 1.42% | 5,450.00 |
| 53. Total | 47,875.64 | 100.00% | 312,761,045 | 100.00% | 6,532.78 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 783.99 | 63.57% | 2,273,565 | 67.88% | 2,899.99 |
| 56. 2D1 | 41.35 | 3.35% | 111,645 | 3.33% | 2,700.00 |
| 57. 2D | 57.47 | 4.66% | 149,420 | 4.46% | 2,599.97 |
| 58. 3D1 | 0.50 | 0.04% | 1,225 | 0.04% | 2,450.00 |
| 59. 3D | 49.84 | 4.04% | 119,615 | 3.57% | 2,399.98 |
| 60. 4D1 | 152.91 | 12.40% | 355,530 | 10.61% | 2,325.09 |
| 61. 4D | 147.12 | 11.93% | 338,375 | 10.10% | 2,299.99 |
| 62. Total | 1,233.18 | 100.00% | 3,349,375 | 100.00% | 2,716.05 |
| Grass | | | | | |
| 63. 1G1 | 7.50 | 0.16% | 12,750 | 0.19% | 1,700.00 |
| 64. 1G | 771.57 | 16.35% | 1,226,865 | 17.84% | 1,590.09 |
| 65. 2G1 | 168.41 | 3.57% | 269,105 | 3.91% | 1,597.92 |
| 66. 2G | 333.22 | 7.06% | 508,215 | 7.39% | 1,525.16 |
| 67. 3G1 | 40.48 | 0.86% | 65,780 | 0.96% | 1,625.00 |
| 68. 3G | 489.70 | 10.38% | 674,395 | 9.81% | 1,377.16 |
| 69. 4G1 | 1,026.19 | 21.75% | 1,466,165 | 21.32% | 1,428.75 |
| 70. 4G | 1,881.43 | 39.87% | 2,654,405 | 38.59% | 1,410.84 |
| 71. Total | 4,718.50 | 100.00% | 6,877,680 | 100.00% | 1,457.60 |
| Irrigated Total | | | | | |
| | 47,875.64 | 87.28% | 312,761,045 | 96.72% | 6,532.78 |
| Dry Total | | | | | |
| | 1,233.18 | 2.25% | 3,349,375 | 1.04% | 2,716.05 |
| Grass Total | | | | | |
| | 4,718.50 | 8.60% | 6,877,680 | 2.13% | 1,457.60 |
| 72. Waste | 975.86 | 1.78% | 341,555 | 0.11% | 350.00 |
| 73. Other | 50.25 | 0.09% | 26,890 | 0.01% | 535.12 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 54,853.43 | 100.00% | 323,356,545 | 100.00% | 5,894.92 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|------------------|----------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 62.80 | 10.38% | 367,380 | 13.43% | 5,850.00 |
| 47. 2A1 | 2.20 | 0.36% | 12,320 | 0.45% | 5,600.00 |
| 48. 2A | 521.76 | 86.24% | 2,266,310 | 82.85% | 4,343.59 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 7.25 | 1.20% | 37,340 | 1.37% | 5,150.34 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 11.00 | 1.82% | 51,975 | 1.90% | 4,725.00 |
| 53. Total | 605.01 | 100.00% | 2,735,325 | 100.00% | 4,521.12 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 7.00 | 3.09% | 32,200 | 4.73% | 4,600.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 183.84 | 81.22% | 546,495 | 80.22% | 2,972.67 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 3.00 | 1.33% | 6,825 | 1.00% | 2,275.00 |
| 60. 4D1 | 12.50 | 5.52% | 51,250 | 7.52% | 4,100.00 |
| 61. 4D | 20.00 | 8.84% | 44,500 | 6.53% | 2,225.00 |
| 62. Total | 226.34 | 100.00% | 681,270 | 100.00% | 3,009.94 |
| Grass | | | | | |
| 63. 1G1 | 9.50 | 1.03% | 16,150 | 0.88% | 1,700.00 |
| 64. 1G | 13.00 | 1.41% | 49,400 | 2.70% | 3,800.00 |
| 65. 2G1 | 1.48 | 0.16% | 2,480 | 0.14% | 1,675.68 |
| 66. 2G | 188.35 | 20.36% | 367,465 | 20.08% | 1,950.97 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 67.03 | 7.24% | 148,160 | 8.10% | 2,210.35 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 645.88 | 69.81% | 1,246,250 | 68.10% | 1,929.54 |
| 71. Total | 925.24 | 100.00% | 1,829,905 | 100.00% | 1,977.76 |
| Irrigated Total | | | | | |
| | 605.01 | 15.04% | 2,735,325 | 32.00% | 4,521.12 |
| Dry Total | | | | | |
| | 226.34 | 5.63% | 681,270 | 7.97% | 3,009.94 |
| Grass Total | | | | | |
| | 925.24 | 23.01% | 1,829,905 | 21.41% | 1,977.76 |
| 72. Waste | 2,265.22 | 56.32% | 3,300,730 | 38.62% | 1,457.13 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 4,021.81 | 100.00% | 8,547,230 | 100.00% | 2,125.22 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 161.50 | 2.05% | 532,950 | 1.13% | 3,300.00 |
| 46. 1A | 80.10 | 1.02% | 532,665 | 1.13% | 6,650.00 |
| 47. 2A1 | 15.75 | 0.20% | 100,800 | 0.21% | 6,400.00 |
| 48. 2A | 5,117.39 | 64.93% | 31,988,040 | 67.95% | 6,250.85 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 698.39 | 8.86% | 3,980,830 | 8.46% | 5,700.01 |
| 51. 4A1 | 17.00 | 0.22% | 93,500 | 0.20% | 5,500.00 |
| 52. 4A | 1,791.17 | 22.73% | 9,849,785 | 20.92% | 5,499.08 |
| 53. Total | 7,881.30 | 100.00% | 47,078,570 | 100.00% | 5,973.45 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 9.92 | 2.31% | 28,760 | 2.72% | 2,899.19 |
| 56. 2D1 | 11.00 | 2.56% | 29,700 | 2.81% | 2,700.00 |
| 57. 2D | 174.76 | 40.65% | 454,390 | 42.96% | 2,600.08 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 60.56 | 14.09% | 145,345 | 13.74% | 2,400.02 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 173.67 | 40.40% | 399,445 | 37.77% | 2,300.02 |
| 62. Total | 429.91 | 100.00% | 1,057,640 | 100.00% | 2,460.14 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 4.70 | 0.06% | 7,990 | 0.07% | 1,700.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 1,536.77 | 19.16% | 2,502,080 | 21.10% | 1,628.14 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 2,016.28 | 25.14% | 3,061,505 | 25.82% | 1,518.39 |
| 69. 4G1 | 154.99 | 1.93% | 234,535 | 1.98% | 1,513.23 |
| 70. 4G | 4,307.73 | 53.71% | 6,052,315 | 51.04% | 1,404.99 |
| 71. Total | 8,020.47 | 100.00% | 11,858,425 | 100.00% | 1,478.52 |
| Irrigated Total | | | | | |
| Irrigated Total | 7,881.30 | 35.55% | 47,078,570 | 73.99% | 5,973.45 |
| Dry Total | | | | | |
| Dry Total | 429.91 | 1.94% | 1,057,640 | 1.66% | 2,460.14 |
| Grass Total | | | | | |
| Grass Total | 8,020.47 | 36.18% | 11,858,425 | 18.64% | 1,478.52 |
| 72. Waste | 902.35 | 4.07% | 703,580 | 1.11% | 779.72 |
| 73. Other | 4,934.33 | 22.26% | 2,927,550 | 4.60% | 593.30 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 22,168.36 | 100.00% | 63,625,765 | 100.00% | 2,870.12 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 19

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-------|-------------|-------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3000

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|-------|-------------|-------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5000

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|-------|-------------|-------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 52. 4A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 53. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------------|----------------|-----------------|-------------------|-------------------|----------------------|-------------------|----------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 84.61 | 532,390 | 4,154.16 | 27,417,230 | 258,732.02 | 1,475,546,095 | 262,970.79 | 1,503,495,715 |
| 77. Dry Land | 31.28 | 110,450 | 741.35 | 2,088,340 | 61,512.20 | 151,325,315 | 62,284.83 | 153,524,105 |
| 78. Grass | 34.20 | 51,160 | 2,989.05 | 4,797,030 | 221,544.36 | 341,014,975 | 224,567.61 | 345,863,165 |
| 79. Waste | 0.00 | 0 | 353.45 | 342,380 | 10,077.26 | 6,219,185 | 10,430.71 | 6,561,565 |
| 80. Other | 0.00 | 0 | 626.72 | 414,650 | 4,736.28 | 2,759,620 | 5,363.00 | 3,174,270 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 82. Total | 150.09 | 694,000 | 8,864.73 | 35,059,630 | 556,602.12 | 1,976,865,190 | 565,616.94 | 2,012,618,820 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|----------------------|----------------|-------------------------|
| Irrigated | 262,970.79 | 46.49% | 1,503,495,715 | 74.70% | 5,717.35 |
| Dry Land | 62,284.83 | 11.01% | 153,524,105 | 7.63% | 2,464.87 |
| Grass | 224,567.61 | 39.70% | 345,863,165 | 17.18% | 1,540.13 |
| Waste | 10,430.71 | 1.84% | 6,561,565 | 0.33% | 629.06 |
| Other | 5,363.00 | 0.95% | 3,174,270 | 0.16% | 591.88 |
| Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Total | 565,616.94 | 100.00% | 2,012,618,820 | 100.00% | 3,558.27 |

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 Area 1 (east Ky South) | 116 | 3,409,445 | 1,059 | 32,822,160 | 1,060 | 92,782,305 | 1,176 | 129,013,910 | 1,346,930 |
| 83.2 Area 2 (west Ky South) | 113 | 4,215,740 | 1,715 | 55,561,420 | 1,715 | 206,407,900 | 1,828 | 266,185,060 | 2,217,930 |
| 83.3 Area 3 (east Ky Middle) | 39 | 1,358,115 | 2,199 | 70,144,215 | 2,199 | 258,885,760 | 2,238 | 330,388,090 | 327,425 |
| 83.4 Area 4 (west Ky Middle) | 86 | 4,639,475 | 1,406 | 51,010,025 | 1,406 | 242,827,515 | 1,492 | 298,477,015 | 2,371,270 |
| 83.5 Area 5 (east Ky North) | 171 | 7,418,940 | 1,251 | 56,236,250 | 1,251 | 266,523,390 | 1,422 | 330,178,580 | 10,486,505 |
| 83.6 Area 6 (west Ky North) | 190 | 11,360,240 | 963 | 44,733,240 | 963 | 203,441,995 | 1,153 | 259,535,475 | 5,335,465 |
| 83.7 Area 7 (small Towns) | 209 | 2,371,500 | 2,364 | 30,285,985 | 2,365 | 195,194,610 | 2,574 | 227,852,095 | 1,225,695 |
| 83.8 Area 8 (rural Res Subs) | 345 | 13,537,970 | 1,303 | 47,642,740 | 1,304 | 266,054,305 | 1,649 | 327,235,015 | 10,103,065 |
| 83.9 Mobile Homes | 0 | 0 | 0 | 0 | 1,229 | 12,549,745 | 1,229 | 12,549,745 | 0 |
| 83.10 Recreational South | 67 | 2,777,340 | 15 | 916,190 | 17 | 687,485 | 84 | 4,381,015 | 0 |
| 83.11 Rural Res Acreages | 184 | 6,697,925 | 1,377 | 53,691,595 | 1,403 | 185,993,600 | 1,587 | 246,383,120 | 2,268,190 |
| 84 Residential Total | 1,520 | 57,786,690 | 13,652 | 443,043,820 | 14,912 | 1,931,348,610 | 16,432 | 2,432,179,120 | 35,682,475 |

Schedule XII : Commercial 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> | |
| 85.1 | Com Outside Kry Cl | 130 | 5,704,900 | 494 | 20,988,175 | 537 | 135,970,845 | 667 | 162,663,920 | 6,880,050 |
| 85.2 | Kearney Res/com | 236 | 34,376,585 | 1,156 | 165,724,640 | 1,186 | 511,528,150 | 1,422 | 711,629,375 | 18,499,320 |
| 86 | Commercial Total | 366 | 40,081,485 | 1,650 | 186,712,815 | 1,723 | 647,498,995 | 2,089 | 874,293,295 | 25,379,370 |

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 | 973.56 | 0.53% | 1,655,055 | 0.58% | 1,700.00 |
| 88. 1G | 11,193.09 | 6.14% | 19,028,265 | 6.70% | 1,700.00 |
| 89. 2G1 | 6,498.77 | 3.56% | 10,885,960 | 3.83% | 1,675.08 |
| 90. 2G | 7,344.57 | 4.03% | 12,118,685 | 4.26% | 1,650.02 |
| 91. 3G1 | 4,416.41 | 2.42% | 7,177,035 | 2.53% | 1,625.08 |
| 92. 3G | 2,961.13 | 1.62% | 4,737,765 | 1.67% | 1,599.99 |
| 93. 4G1 | 59,022.50 | 32.37% | 91,485,125 | 32.19% | 1,550.00 |
| 94. 4G | 89,915.88 | 49.32% | 137,123,990 | 48.25% | 1,525.03 |
| 95. Total | 182,325.91 | 100.00% | 284,211,880 | 100.00% | 1,558.81 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 162.85 | 2.26% | 130,285 | 2.88% | 800.03 |
| 106. 1T | 503.91 | 6.99% | 403,120 | 8.92% | 799.98 |
| 107. 2T1 | 714.28 | 9.90% | 499,990 | 11.06% | 699.99 |
| 108. 2T | 857.22 | 11.88% | 600,050 | 13.28% | 700.00 |
| 109. 3T1 | 120.50 | 1.67% | 78,325 | 1.73% | 650.00 |
| 110. 3T | 1,375.93 | 19.08% | 894,385 | 19.79% | 650.02 |
| 111. 4T1 | 932.58 | 12.93% | 512,935 | 11.35% | 550.02 |
| 112. 4T | 2,545.45 | 35.29% | 1,400,065 | 30.98% | 550.03 |
| 113. Total | 7,212.72 | 100.00% | 4,519,155 | 100.00% | 626.55 |
| <hr/> | | | | | |
| Grass Total | 182,325.91 | 96.19% | 284,211,880 | 98.43% | 1,558.81 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 7,212.72 | 3.81% | 4,519,155 | 1.57% | 626.55 |
| <hr/> | | | | | |
| 114. Market Area Total | 189,538.63 | 100.00% | 288,731,035 | 100.00% | 1,523.34 |

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

Market Area 2

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 2,568.62 | 12.72% | 5,093,565 | 14.25% | 1,983.00 |
| 89. 2G1 | 418.20 | 2.07% | 745,020 | 2.08% | 1,781.49 |
| 90. 2G | 700.26 | 3.47% | 1,299,350 | 3.64% | 1,855.53 |
| 91. 3G1 | 457.50 | 2.27% | 975,330 | 2.73% | 2,131.87 |
| 92. 3G | 1,216.66 | 6.03% | 1,967,530 | 5.51% | 1,617.16 |
| 93. 4G1 | 4,720.38 | 23.38% | 7,743,270 | 21.67% | 1,640.39 |
| 94. 4G | 10,110.71 | 50.07% | 17,914,865 | 50.13% | 1,771.87 |
| 95. Total | 20,192.33 | 100.00% | 35,738,930 | 100.00% | 1,769.93 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 1.10 | 0.09% | 1,045 | 0.13% | 950.00 |
| 106. 1T | 169.86 | 14.49% | 181,035 | 21.89% | 1,065.79 |
| 107. 2T1 | 24.51 | 2.09% | 23,930 | 2.89% | 976.34 |
| 108. 2T | 62.20 | 5.31% | 48,905 | 5.91% | 786.25 |
| 109. 3T1 | 11.57 | 0.99% | 8,100 | 0.98% | 700.09 |
| 110. 3T | 7.30 | 0.62% | 5,110 | 0.62% | 700.00 |
| 111. 4T1 | 92.53 | 7.89% | 56,640 | 6.85% | 612.13 |
| 112. 4T | 803.37 | 68.52% | 502,425 | 60.74% | 625.40 |
| 113. Total | 1,172.44 | 100.00% | 827,190 | 100.00% | 705.53 |
| <hr/> | | | | | |
| Grass Total | 20,192.33 | 94.51% | 35,738,930 | 97.74% | 1,769.93 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 1,172.44 | 5.49% | 827,190 | 2.26% | 705.53 |
| <hr/> | | | | | |
| 114. Market Area Total | 21,364.77 | 100.00% | 36,566,120 | 100.00% | 1,711.51 |

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

Market Area 4

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|-----------|-------------|-------------------------|
| 87. 1G1 | 7.50 | 0.18% | 12,750 | 0.20% | 1,700.00 |
| 88. 1G | 671.80 | 16.15% | 1,142,055 | 17.48% | 1,699.99 |
| 89. 2G1 | 154.36 | 3.71% | 258,565 | 3.96% | 1,675.08 |
| 90. 2G | 287.00 | 6.90% | 473,550 | 7.25% | 1,650.00 |
| 91. 3G1 | 40.48 | 0.97% | 65,780 | 1.01% | 1,625.00 |
| 92. 3G | 374.83 | 9.01% | 599,725 | 9.18% | 1,599.99 |
| 93. 4G1 | 953.07 | 22.91% | 1,429,605 | 21.89% | 1,500.00 |
| 94. 4G | 1,671.85 | 40.18% | 2,549,615 | 39.03% | 1,525.03 |
| 95. Total | 4,160.89 | 100.00% | 6,531,645 | 100.00% | 1,569.77 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 99.77 | 17.89% | 84,810 | 24.51% | 850.06 |
| 107. 2T1 | 14.05 | 2.52% | 10,540 | 3.05% | 750.18 |
| 108. 2T | 46.22 | 8.29% | 34,665 | 10.02% | 750.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 114.87 | 20.60% | 74,670 | 21.58% | 650.04 |
| 111. 4T1 | 73.12 | 13.11% | 36,560 | 10.57% | 500.00 |
| 112. 4T | 209.58 | 37.59% | 104,790 | 30.28% | 500.00 |
| 113. Total | 557.61 | 100.00% | 346,035 | 100.00% | 620.57 |
| <hr/> | | | | | |
| Grass Total | 4,160.89 | 88.18% | 6,531,645 | 94.97% | 1,569.77 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 557.61 | 11.82% | 346,035 | 5.03% | 620.57 |
| <hr/> | | | | | |
| 114. Market Area Total | 4,718.50 | 100.00% | 6,877,680 | 100.00% | 1,457.60 |

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

Market Area 5

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|--------|-------------|-----------|-------------|-------------------------|
| 87. 1G1 | 9.50 | 1.10% | 16,150 | 0.94% | 1,700.00 |
| 88. 1G | 13.00 | 1.51% | 49,400 | 2.87% | 3,800.00 |
| 89. 2G1 | 1.48 | 0.17% | 2,480 | 0.14% | 1,675.68 |
| 90. 2G | 182.85 | 21.17% | 355,915 | 20.71% | 1,946.49 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 67.03 | 7.76% | 148,160 | 8.62% | 2,210.35 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 589.88 | 68.29% | 1,146,350 | 66.71% | 1,943.36 |
| 95. Total | 863.74 | 100.00% | 1,718,455 | 100.00% | 1,989.55 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 5.50 | 8.94% | 11,550 | 10.36% | 2,100.00 |
| 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 | 56.00 | 91.06% | 99,900 | 89.64% | 1,783.93 |
| 113. Total | 61.50 | 100.00% | 111,450 | 100.00% | 1,812.20 |
| <hr/> | | | | | |
| Grass Total | 863.74 | 93.35% | 1,718,455 | 93.91% | 1,989.55 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 61.50 | 6.65% | 111,450 | 6.09% | 1,812.20 |
| <hr/> | | | | | |
| 114. Market Area Total | 925.24 | 100.00% | 1,829,905 | 100.00% | 1,977.76 |

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

Market Area 6

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 4.70 | 0.07% | 7,990 | 0.07% | 1,700.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 1,476.10 | 20.78% | 2,453,540 | 21.78% | 1,662.18 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 1,822.71 | 25.66% | 2,916,325 | 25.89% | 1,599.99 |
| 93. 4G1 | 148.99 | 2.10% | 230,935 | 2.05% | 1,550.00 |
| 94. 4G | 3,650.38 | 51.39% | 5,656,605 | 50.21% | 1,549.59 |
| 95. Total | 7,102.88 | 100.00% | 11,265,395 | 100.00% | 1,586.03 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 60.67 | 6.61% | 48,540 | 8.19% | 800.07 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 193.57 | 21.10% | 145,180 | 24.48% | 750.01 |
| 111. 4T1 | 6.00 | 0.65% | 3,600 | 0.61% | 600.00 |
| 112. 4T | 657.35 | 71.64% | 395,710 | 66.73% | 601.98 |
| 113. Total | 917.59 | 100.00% | 593,030 | 100.00% | 646.29 |
| <hr/> | | | | | |
| Grass Total | 7,102.88 | 88.56% | 11,265,395 | 95.00% | 1,586.03 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 917.59 | 11.44% | 593,030 | 5.00% | 646.29 |
| <hr/> | | | | | |
| 114. Market Area Total | 8,020.47 | 100.00% | 11,858,425 | 100.00% | 1,478.52 |

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

Market Area 19

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-------|-------------|-------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

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

Market Area 3000

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-------|-------------|-------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

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

Market Area 5000

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-------|-------------|-------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

10 Buffalo

| | 2015 CTL County Total | 2016 Form 45 County Total | Value Difference (2016 form 45 - 2015 CTL) | Percent Change | 2016 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 2,098,719,443 | 2,427,798,105 | 329,078,662 | 15.68% | 35,682,475 | 13.98% |
| 02. Recreational | 4,520,865 | 4,381,015 | -139,850 | -3.09% | 0 | -3.09% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 91,991,905 | 82,808,670 | -9,183,235 | -9.98% | 0 | -9.98% |
| 04. Total Residential (sum lines 1-3) | 2,195,232,213 | 2,514,987,790 | 319,755,577 | 14.57% | 35,682,475 | 12.94% |
| 05. Commercial | 731,295,645 | 801,289,040 | 69,993,395 | 9.57% | 19,346,325 | 6.93% |
| 06. Industrial | 65,944,845 | 73,004,255 | 7,059,410 | 10.71% | 6,033,045 | 1.56% |
| 07. Ag-Farmsite Land, Outbuildings | 23,854,665 | 26,907,485 | 3,052,820 | 12.80% | 1,801,185 | 5.25% |
| 08. Minerals | 41,735 | 41,735 | 0 | 0.00 | 0 | 0.00 |
| 09. Total Commercial (sum lines 5-8) | 821,136,890 | 901,242,515 | 80,105,625 | 9.76% | 27,180,555 | 6.45% |
| 10. Total Non-Agland Real Property | 3,016,369,103 | 3,417,569,590 | 401,200,487 | 13.30% | 62,863,030 | 11.22% |
| 11. Irrigated | 1,392,137,700 | 1,503,495,715 | 111,358,015 | 8.00% | | |
| 12. Dryland | 148,216,205 | 153,524,105 | 5,307,900 | 3.58% | | |
| 13. Grassland | 263,459,550 | 345,863,165 | 82,403,615 | 31.28% | | |
| 14. Wasteland | 5,554,345 | 6,561,565 | 1,007,220 | 18.13% | | |
| 15. Other Agland | 4,188,280 | 3,174,270 | -1,014,010 | -24.21% | | |
| 16. Total Agricultural Land | 1,813,556,080 | 2,012,618,820 | 199,062,740 | 10.98% | | |
| 17. Total Value of all Real Property (Locally Assessed) | 4,829,925,183 | 5,430,188,410 | 600,263,227 | 12.43% | 62,863,030 | 11.13% |

2016 Assessment Survey for Buffalo County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | 5, the deputy assessor also does appraisal work |
| 3. | Other full-time employees: |
| | 5 |
| 4. | Other part-time employees: |
| | 1 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$629,513.27 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$629,513.27 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$265,780.02 |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | n/a |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | A budget for the computer system is maintained by the county IT Department. |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$6,360 |
| 12. | Other miscellaneous funds: |
| | n/a |
| 13. | Amount of last year's assessor's budget not used: |
| | None |

B. Computer, Automation Information and GIS

| | |
|----|---|
| 1. | Administrative software: |
| | MIPS, PCv2.5 |
| 2. | CAMA software: |
| | MIPS, PCv2.5 |
| 3. | Are cadastral maps currently being used? |
| | Yes |
| 4. | If so, who maintains the Cadastral Maps? |
| | the Register of Deeds Office |
| 5. | Does the county have GIS software? |
| | Yes |
| 6. | Is GIS available to the public? If so, what is the web address? |
| | Yes, www.buffalo.gisworkshop.com |
| 7. | Who maintains the GIS software and maps? |
| | The GIS software and mapping is maintained by the staff in the assessor's office, the county IT Department, and the vendor. |
| 8. | Personal Property software: |
| | MIPS, PCv2.5 |

C. Zoning Information

| | |
|----|--|
| 1. | Does the county have zoning? |
| | Yes |
| 2. | If so, is the zoning countywide? |
| | Yes, there are two zoning areas, ag and ag residential. Both areas require building permits. |
| 3. | What municipalities in the county are zoned? |
| | Kearney, Riverdale, Elm Creek, Amherst, Miller, Pleasanton, Ravenna, Gibbon and Shelton |
| 4. | When was zoning implemented? |
| | 2003 |

D. Contracted Services

| | |
|----|--|
| 1. | Appraisal Services: |
| | None |
| 2. | GIS Services: |
| | GIS Workshop, Inc. |
| 3. | Other services: |
| | Pictometry Online; AgriData, two subscriptions |

E. Appraisal /Listing Services

| | |
|----|--|
| 1. | Does the county employ outside help for appraisal or listing services? |
| | No |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | n/a |
| 3. | What appraisal certifications or qualifications does the County require? |
| | n/a |
| 4. | Have the existing contracts been approved by the PTA? |
| | n/a |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | n/a |

2016 Residential Assessment Survey for Buffalo County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|--|---------------------------|--|----|--|----|---|----|--|----|---|----|--|----|--|----|---|----|--|----|---|----|---|----|-------------------------------------|
| | The appraisal staff | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | List the valuation groupings recognized by the County and describe the unique characteristics of each: | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Southeast Kearney - from 25th Street south to City limits; primarily some of the oldest homes in Kearney with a few newly developed areas. There are few amenities here.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Southwest Kearney - from 25th Street south to City limits; all ranges of homes can be found in this neighborhood, but they are predominantly newer homes. The area has newly developed amenities such as a hospital, schools, and a park.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Central Kearney, East side - from 25th street north to 46th street. This area is full of parks, schools, and churches, the area is mostly developed with little area available for development. Homes are in the midrange of prices.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Central Kearney, West side - from 25th street north to 39th Street, these are mostly older homes in the college area, many of the homes are single or multiple rental units with few amenities.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Northeast Kearney - from 46th street north to City limits; this area is full of amenities and is the newest area with plenty of land for development. This area is rapidly growing with higher end spec homes.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Northwest Kearney - from 39th street north to the City limits; predominantly new homes with lots of amenities, schools, shopping, church and parks; this area is also growing, and tends to contain more custom homes.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Small Villages - including Amherst, Elm Creek, Gibbon, Miller, Odessa, Pleasanton, Ravenna, Riverdale, and Shelton - these areas have a softer, less predictable market. These areas are valued using Marshall and Swift Depreciation with a local economic depreciation.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Rural Subdivisions - rural residential subdivisions outside of Kearney</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Rural acreages - rural residential properties throughout the county</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Recreational parcels along the Platte River</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table> | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | 01 | Southeast Kearney - from 25th Street south to City limits; primarily some of the oldest homes in Kearney with a few newly developed areas. There are few amenities here. | 02 | Southwest Kearney - from 25th Street south to City limits; all ranges of homes can be found in this neighborhood, but they are predominantly newer homes. The area has newly developed amenities such as a hospital, schools, and a park. | 03 | Central Kearney, East side - from 25th street north to 46th street. This area is full of parks, schools, and churches, the area is mostly developed with little area available for development. Homes are in the midrange of prices. | 04 | Central Kearney, West side - from 25th street north to 39th Street, these are mostly older homes in the college area, many of the homes are single or multiple rental units with few amenities. | 05 | Northeast Kearney - from 46th street north to City limits; this area is full of amenities and is the newest area with plenty of land for development. This area is rapidly growing with higher end spec homes. | 06 | Northwest Kearney - from 39th street north to the City limits; predominantly new homes with lots of amenities, schools, shopping, church and parks; this area is also growing, and tends to contain more custom homes. | 07 | Small Villages - including Amherst, Elm Creek, Gibbon, Miller, Odessa, Pleasanton, Ravenna, Riverdale, and Shelton - these areas have a softer, less predictable market. These areas are valued using Marshall and Swift Depreciation with a local economic depreciation. | 08 | Rural Subdivisions - rural residential subdivisions outside of Kearney | 09 | Rural acreages - rural residential properties throughout the county | 12 | Recreational parcels along the Platte River | Ag | Agricultural homes and outbuildings |
| <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| 01 | Southeast Kearney - from 25th Street south to City limits; primarily some of the oldest homes in Kearney with a few newly developed areas. There are few amenities here. | | | | | | | | | | | | | | | | | | | | | | | | |
| 02 | Southwest Kearney - from 25th Street south to City limits; all ranges of homes can be found in this neighborhood, but they are predominantly newer homes. The area has newly developed amenities such as a hospital, schools, and a park. | | | | | | | | | | | | | | | | | | | | | | | | |
| 03 | Central Kearney, East side - from 25th street north to 46th street. This area is full of parks, schools, and churches, the area is mostly developed with little area available for development. Homes are in the midrange of prices. | | | | | | | | | | | | | | | | | | | | | | | | |
| 04 | Central Kearney, West side - from 25th street north to 39th Street, these are mostly older homes in the college area, many of the homes are single or multiple rental units with few amenities. | | | | | | | | | | | | | | | | | | | | | | | | |
| 05 | Northeast Kearney - from 46th street north to City limits; this area is full of amenities and is the newest area with plenty of land for development. This area is rapidly growing with higher end spec homes. | | | | | | | | | | | | | | | | | | | | | | | | |
| 06 | Northwest Kearney - from 39th street north to the City limits; predominantly new homes with lots of amenities, schools, shopping, church and parks; this area is also growing, and tends to contain more custom homes. | | | | | | | | | | | | | | | | | | | | | | | | |
| 07 | Small Villages - including Amherst, Elm Creek, Gibbon, Miller, Odessa, Pleasanton, Ravenna, Riverdale, and Shelton - these areas have a softer, less predictable market. These areas are valued using Marshall and Swift Depreciation with a local economic depreciation. | | | | | | | | | | | | | | | | | | | | | | | | |
| 08 | Rural Subdivisions - rural residential subdivisions outside of Kearney | | | | | | | | | | | | | | | | | | | | | | | | |
| 09 | Rural acreages - rural residential properties throughout the county | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | Recreational parcels along the Platte River | | | | | | | | | | | | | | | | | | | | | | | | |
| Ag | Agricultural homes and outbuildings | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | | | | | | | | | | | | | |
| | Only the cost approach is used. | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. | If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | | | | | | | | | | | | | | | |
| | In Kearney, depreciation studies are developed using local market information; in the remaining valuation groups physical depreciation is applied from Marshall and Swift tables and a local economic depreciation is applied from the sales. | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation grouping? | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

Yes

6. Describe the methodology used to determine the residential lot values?

A price per square foot analysis is conducted based on sales information within the neighborhood.

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

A discounted cash-flow analysis is done annually to establish a value for lots held for sales or resale if an application to combine lots has been received. All other lots being held for sale or resale are valued using the regular lot tables for the neighborhood they are located in.

| <u>Valuation Grouping</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> |
|---------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|
| 01 | 2014 | 2013 | 2014 | 2010-2015 |
| 02 | 2014 | 2013 | 2014 | 2010-2015 |
| 03 | 2014 | 2013 | 2014 | 2010-2015 |
| 04 | 2014 | 2013 | 2014 | 2010-2015 |
| 05 | 2014 | 2013 | 2014 | 2010-2015 |
| 06 | 2014 | 2013 | 2014 | 2010-2015 |
| 07 | 2015 | 2013 | 2015 | 2010-2015 |
| 08 | 2015 | 2013 | 2015 | 2010-2015 |
| 09 | 2015 | 2013 | 2015 | 2011-2015 |
| 12 | 2015 | 2013 | 2015 | 2010-2015 |
| Ag | 2015 | 2013 | 2015 | 2011-2015 |

2016 Commercial Assessment Survey for Buffalo County

| | | | | |
|------------|--|---|------------------------|--------------------------------|
| 1. | Valuation data collection done by: | | | |
| | The appraisal staff. | | | |
| 2. | List the valuation groupings recognized in the County and describe the unique characteristics of each: | | | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | | |
| | 01 | Kearney - all commercial and industrial parcels located in the city limits. Commercial businesses in Kearney have the opportunity to serve a broad customer base, as Kearney is a hub for goods and services in Central Nebraska. The market in Kearney is active and strong. | | |
| | 02 | All commercial and industrial parcels outside the City of Kearney. Commercial trade in the in the smaller communities is usually restricted to the local population, making commercial property much less desirable. The market in these areas will often be unorganized. | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | |
| | The sales comparison and cost approach are both used. The income approach is used where income and expense data can be obtained. | | | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | | | |
| | Generally, the cost approach is used. The commercial appraiser will rely on sales information from across the state (when necessary) to develop the appraisal tables; where appropriate the income approach is considered. | | | |
| 4. | If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor? | | | |
| | Depreciation tables are developed using local market information. | | | |
| 5. | Are individual depreciation tables developed for each valuation grouping? | | | |
| | Yes | | | |
| 6. | Describe the methodology used to determine the commercial lot values. | | | |
| | Lot size and location are both considered in establishing the lot values. | | | |
| 7. | <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> |
| | 01 | 2013 | 2014 | 2014 |
| | 02 | 2013 | 2014 | 2014 |
| | | | | <u>Date of Last Inspection</u> |
| | | | | 2010-2015 |
| | | | | 2010-2015 |

2016 Agricultural Assessment Survey for Buffalo County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | | |
|--------------------|--|--------------------------------|--------------------|--|--------------------------------|----|---|-----------|----|--|-----------|----|---|-----------|----|--|-----------|----|--|-----------|
| | The appraisal staff | | | | | | | | | | | | | | | | | | | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This is the northern portion of the county, and is described by the county as the hills. The majority use is grass land, with irrigated farming where it is feasible.</td> <td style="text-align: center;">2011-2015</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This area includes agricultural land around the City of Kearney, the Highway 10 corridor North of Kearney, and the Highway 30, Interstate 80 corridor in the Eastern part of the county. Agricultural land in this area is similar to area four; however, non-agricultural influences from commercial and residential development have caused this area to be identified as a special value market area.</td> <td style="text-align: center;">2011-2015</td> </tr> <tr> <td style="text-align: center;">04</td> <td>This is the Platte River Valley, and it is flat farmland that is almost entirely irrigated.</td> <td style="text-align: center;">2011-2015</td> </tr> <tr> <td style="text-align: center;">05</td> <td>The area is the Platte River corridor on the west side of the county, I-80 is the northern boundary of the area. The area is influenced by recreational uses; the special values are arrived from uninfluenced area 1.</td> <td style="text-align: center;">2011-2015</td> </tr> <tr> <td style="text-align: center;">06</td> <td>The area is the Platte River corridor on the east side of the county, I-80 is the northern boundary of the area. The area is influenced by recreational uses; the special values are arrived from uninfluenced area 4.</td> <td style="text-align: center;">2011-2015</td> </tr> </tbody> </table> | | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 01 | This is the northern portion of the county, and is described by the county as the hills. The majority use is grass land, with irrigated farming where it is feasible. | 2011-2015 | 02 | This area includes agricultural land around the City of Kearney, the Highway 10 corridor North of Kearney, and the Highway 30, Interstate 80 corridor in the Eastern part of the county. Agricultural land in this area is similar to area four; however, non-agricultural influences from commercial and residential development have caused this area to be identified as a special value market area. | 2011-2015 | 04 | This is the Platte River Valley, and it is flat farmland that is almost entirely irrigated. | 2011-2015 | 05 | The area is the Platte River corridor on the west side of the county, I-80 is the northern boundary of the area. The area is influenced by recreational uses; the special values are arrived from uninfluenced area 1. | 2011-2015 | 06 | The area is the Platte River corridor on the east side of the county, I-80 is the northern boundary of the area. The area is influenced by recreational uses; the special values are arrived from uninfluenced area 4. | 2011-2015 |
| <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | | | | | | | | | | | | | | | | | | |
| 01 | This is the northern portion of the county, and is described by the county as the hills. The majority use is grass land, with irrigated farming where it is feasible. | 2011-2015 | | | | | | | | | | | | | | | | | | |
| 02 | This area includes agricultural land around the City of Kearney, the Highway 10 corridor North of Kearney, and the Highway 30, Interstate 80 corridor in the Eastern part of the county. Agricultural land in this area is similar to area four; however, non-agricultural influences from commercial and residential development have caused this area to be identified as a special value market area. | 2011-2015 | | | | | | | | | | | | | | | | | | |
| 04 | This is the Platte River Valley, and it is flat farmland that is almost entirely irrigated. | 2011-2015 | | | | | | | | | | | | | | | | | | |
| 05 | The area is the Platte River corridor on the west side of the county, I-80 is the northern boundary of the area. The area is influenced by recreational uses; the special values are arrived from uninfluenced area 1. | 2011-2015 | | | | | | | | | | | | | | | | | | |
| 06 | The area is the Platte River corridor on the east side of the county, I-80 is the northern boundary of the area. The area is influenced by recreational uses; the special values are arrived from uninfluenced area 4. | 2011-2015 | | | | | | | | | | | | | | | | | | |
| 3. | Describe the process used to determine and monitor market areas. | | | | | | | | | | | | | | | | | | | |
| | Topography and soils are considered as are water availability, allocation and rights, and location. Sales studies are conducted and non-agricultural influences are reviewed for changes in the special valuation area. | | | | | | | | | | | | | | | | | | | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | | | | | | | | | | | | | | | | | | | |
| | Typically, any parcel less than 20 acres is classified as residential. However, all parcels are reviewed and inspected periodically to determine whether the use is residential, recreational or agricultural. | | | | | | | | | | | | | | | | | | | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences? | | | | | | | | | | | | | | | | | | | |
| | Yes | | | | | | | | | | | | | | | | | | | |
| 6. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | | | | | | | | | | | | | | | | | | | |
| | n/a | | | | | | | | | | | | | | | | | | | |
| | <i><u>If your county has special value applications, please answer the following</u></i> | | | | | | | | | | | | | | | | | | | |
| 7a. | How many special valuation applications are on file? | | | | | | | | | | | | | | | | | | | |
| | 1,257 | | | | | | | | | | | | | | | | | | | |

| | |
|------------|--|
| 7b. | What process was used to determine if non-agricultural influences exist in the county? |
| | The county has been monitoring non-agricultural influences for a number of years through cyclical land use reviews, sales verification procedures, and sales analysis. |
| | <i><u>If your county recognizes a special value, please answer the following</u></i> |
| 7c. | Describe the non-agricultural influences recognized within the county. |
| | In the southern portion of the county, agricultural land is subject to a recreational influence from the Platte River. Recently, sales have occurred along the South Loup River that may be indicating a recreational influence; however the market value of pasture land also increased significantly this year, so more analysis is needed to determine whether there is truly a non-agricultural influence developing along the South Loup. Around Kearney, there continues to be influence of both commercial and residential development. |
| 7d. | Where is the influenced area located within the county? |
| | The influences are located within market areas 2, 5, and 6. |
| 7e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | In area two and six, agricultural land is most similar to the land in the uninfluenced area 4; therefore, the special values used in area two match the area 4 values. Similarly, land in area 5 is most similar to land in market area 1 and the area 1 agricultural values are the same as the area 5 special values. |

2015 Plan of Assessment for Buffalo County Assessment Years 2015, 2016, and 2017

Plan of Assessment and Preparation Requirements

Pursuant to [Neb. Revised 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.

[Neb Rev Stat 77-1311.02](#)

Plan of Systematic Inspection and Review

On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels or real property in the county have been inspected and reviewed no less frequently than every six year. [Neb Rev Stat 77-1311.03](#)

Real Property Assessment Requirements

All property in the State of Nebraska is subject to property tax unless exempt by the 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 statute as "...the market value of real property in the ordinary course of trade." "Actual value may be determined using professionally accepted mass appraisal methods, including , but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom

are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used". [Neb Rev Stat 77-112](#).

Acceptable Range of Values

Acceptable ranges are: [\(77-5023\(2\)\)](#)

- (a) For agricultural land and horticultural land...69% to 75% of actual value.
 - (b) For lands receiving special valuation, 69% to 75% of actual value.
 - (c) For all other real property, 92% to 100% of actual value.
- [Neb Rev Stat 77-5023 \(June 2014\)](#)

TABLE A 2015 PARCEL, VALUATION AND GROWTH

| CLASS OR SUB-CLASS | PARCELS | PERCENT OF TOTAL PARCELS | VALUES | PERCENT OF TAXABLE VALUE | GROWTH | PERCENT OF GROWTH |
|---------------------------|----------------|---|-----------------|---------------------------------|---------------|--------------------------|
| RESIDENTIAL | 16,189 | 69.67% | \$2,144,955,750 | 44.0% | \$35,684,507 | 48.79% |
| COMMERCIAL | 1,995 | 8.58% | \$733,991,035 | 15.0% | \$25,913,648 | 35.43% |
| INDUSTRIAL | 33 | 0.14% | \$62,053,855 | 1.3% | \$11,471,140 | 15.69% |
| RECREATIONAL | 86 | 0.37% | \$4,794,920 | 0.1% | \$67,385 | 0.09% |
| AG- LAND | 4,709 | 20.26% | \$1,931,799,060 | 39.6% | na | na |
| MINERAL | 227 | 0.98% | \$41,535 | <0.0% | na | na |
| SUB-TOTAL | 23,239 | 100.00% | \$4,877,636,155 | 100.0% | \$73,136,680 | 100.00% |
| EXEMPT | 1,354* | *Does not include Centrally Assessed nor Federal nor State. | | | | |
| TOTAL | 24,593 | PARCELS | | | | |

| YEAR | PARCELS | VALUE | TYPE | TAX LOSS | TAX LOSS AS PERCENT OF VALUE |
|-------------|----------------|---------------|---------------------|-----------------|-------------------------------------|
| 2014* | 2,147 | \$281,388,888 | Personal Property | na | |
| 2014* | 1,052 | \$84,488,056 | Homestead Exemption | \$1,651,973.90 | 1.95% |

*Most recent year for available data

**TABLE B PARCEL, VALUATION, & GROWTH INCREASE 2011 – 2015
and LEVEL OF VALUE**

SOURCE: YEARLY R & O BY PROPERTY ASSESSMENT DIVISION, NE DEPT OF REVENUE

| YEAR | PAR CELS | PARCEL NUMBER INCREASE | \$ VALUATION | \$ VALUE INCREASE | % VALUE INCR | \$ GROWTH |
|-------------------------|----------|------------------------|-----------------|-------------------|--------------|--------------|
| 2015 | 23,239 | 383 | \$4,877,636,155 | \$758,037,682 | 18.40% | \$76,179,545 |
| 2014 | 22,856 | 332 | \$4,119,598,473 | \$560,044,423 | 15.73% | \$57,503,585 |
| 2013 | 22,524 | 143 | \$3,559,554,050 | \$417,100,525 | 13.27% | \$39,795,400 |
| 2012 | 22,381 | 42 | \$3,142,453,525 | \$98,231,315 | 3.23% | \$13,309,575 |
| 2011 | 22,339 | 36 | \$3,044,222,210 | \$248,081,250 | 8.87% | \$14,825,640 |
| 5 YEAR INCREASE | | 936 | \$1,833,413,945 | \$2,081,495,195 | 60.22% | \$61,353,905 |
| 5 YEAR AVERAGE INCREASE | | 187.2 | \$3,748,692,883 | \$416,299,039 | 12.04% | \$12,270,781 |

| YEAR | % RES LEVEL OF VALUE | % COM LEVEL OF VALUE | % AG LEVEL OF VALUE | % SPEC VAL LEVEL OF VALUE |
|------|----------------------|----------------------|---------------------|---------------------------|
| 2015 | 96 | 97 | 70 | 70 |
| 2014 | 95 | 98 | 71 | 71 |
| 2013 | 95 | 98 | 72 | 70 |
| 2012 | 95 | 98 | 71 | 70 |
| 2011 | 96 | 98 | 72 | 72 |

TABLE C Forecast of 6 Year Required Review and 3 Year Assessment Plan For 2015, 2016, 2017 with projected years 2018-2020

| REQUIRED 3-YEAR FORECAST FOR 2015-2017 and EXTENDED FORECAST FOR 2018-2020 | | | | | | | |
|---|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| APPRAISAL TYPE | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| TABLE 1 | RESIDENTIAL | 901 | 1854 | 2133 | 2193 | 903 | 1183 |
| TABLE 2 | RURAL SUBS | 45 | 501 | 451 | 343 | 10 | 243 |
| TABLE 3 | TOWNS-VILLAGES | 227 | 884 | 335 | 1136 | 0 | 0 |
| TABLE 4 | TOWNSHIPS | 1479 | 1226 | 1310 | 1205 | 0 | 1103 |
| | AG-LAND | 450 | 591 | 352 | 202 | 0 | 262 |
| | ACREAGE | 1029 | 635 | 958 | 1003 | 0 | 841 |
| TABLE 5 | MOBILE HOMES | 168 | 424 | 0 | 274 | 191 | 125 |
| TABLE 6a | COMMERCIAL | 199 | 560 | 534 | 371 | 280 | 139 |
| TABLE 6b | RES ON COMM | 1 | 15 | 12 | 36 | 2 | 0 |
| TABLE 7 | GOVL & PERMISSIVE EXEMPTIONS | 123 | 364 | 218 | 533 | 154 | 33 |
| | MINERAL INTEREST | 228 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | 3371 | 5828 | 4993 | 6091 | 1540 | 2826 |

Attached are tables for accomplishing the 3-year and 6-year statutory inspection/review plus that which has already been done since 2008 for Tables 1 - 6. Table 7, EXEMPT PROPERTIES, begins 2012 and goes forward to 2020.

- TABLE 1 RESIDENTIAL neighborhood review forecast 2015-20
- TABLE 2 RURAL SUBS neighborhood review forecast 2015-20
- TABLE 3 TOWN-VILLAGES neighborhood review forecast 2015-20

| | | |
|----------|------------------------------------|--------------------------------------|
| TABLE 4 | 26 TOWNSHIPS ACREAGE AG-LAND | neighborhood review forecast 2015-20 |
| TABLE 5 | MOBILE HOME | neighborhood review forecast 2015-20 |
| TABLE 6a | COMMERCIAL | neighborhood review forecast 2015-20 |
| 6b | RES ON COMM | |
| TABLE 7 | EXEMPT | neighborhood review forecast 2015-20 |

Activities Performed During Neighborhood Review, Sales Review and Pickup Work (verbally stated, "SYSTEMATIC INSPECTION.")

This activity includes neighborhood review, pickup work, sales review and protests.

These reviews include:

- Re-measuring the house and all sheds and / or outbuildings
- Evaluating Quality / Condition and noting in the condition whether remodeling has taken place
- Data entering the Remodel Type and Year, if applicable
- Evaluating the siding including calculation of percentage of brick veneer
- Obtaining the number of plumbing fixtures
- Obtaining the amount of basement finish
- Establishing an attached or unattached garage and its size, condition and interior finish
- Re-measuring and recording all miscellaneous improvements – porches, decks, covered or uncovered entries, garage finish, walkout basement, garden level basement, egress windows and measuring concrete / asphalt driveways
- Taking pictures front / back of main building and outbuildings
- Updating the parcel record with the changes observed and noted.
- Making new drawings to 1" = 20' Scale and new CAMA sketches
- Entering pictures into the CAMA system.

Table D Available Time Allotments For Field Appraisers

The Assessor’s Office has available time allotments for each field appraiser as follows:

| | | |
|------------------|--------------------|----------------------------|
| 5 months | Review* | April, May, Aug, Sept, Oct |
| 2 months | Protests | June & July |
| 2 months | Pickup | Nov, Dec |
| <u>*3 months</u> | <u>Calibration</u> | <u>Jan, Feb, 2/3 Mar</u> |
| 12 months | | |

(*3 months Review of Sales, Analysis, Calibration of Neighborhoods, and Adjusting Depreciation by Deputy, Chief Appraiser, and Field Appraisers under the direction of the Assessor)

The 5 months available for review, the 2 months available for pickup, and the 2 months available for protests, a total of 9 months, account for the total “inspection and review” for the year.

Table E Field Staff For 2014 Parcel Coverage

| <u>FIELD APPRAISERS</u> | <u>FTE</u> | <u>DUTIES</u> |
|---|------------|---|
| COMMERCIAL (Chief Appraiser with Assessor’s Certificate) | 1.00 FTE | Commercial and Industrial Mass Appraisal with Income Approach (Discounted cash flow & market cap rates), Comparable Sales, and Cost Approach to value; LCG Ag-Land Value And Irrigated Acres verification and authentication. (SCOTT) |
| RESIDENTIAL | 2.00 FTE | Kearney residential, Mobile Homes, Rural Residential Subs, Residential in Towns & Small Villages (LAURA & TODD) |
| AG-LAND | 0.75 FTE | Ag-Land, Residential Acreages, assists with Residential Rural Subs, and verification and authentication of irrigated acres with two NRD authorities. (LENNIE) |
| EXEMPT | 0.75 FTE | Responsible for putting Highest & Best Use value on 1,158 Governmental exempt and 267 |

| | | |
|------------------------------------|------------|---|
| | | Permissive Exempt properties by Dec 1. (0.25 FTE with Splits & Combinations). (DENNISE) |
| DEPUTY (Assessor's Certificate) | 0.10 FTE | Available for Pick-Up Nov-Dec approximately 5 weeks. (NORA) |
| <u>LISTERS</u> | <u>FTE</u> | <u>DUTIES</u> |
| 3/4 TIME | 0.75 FTE | Performs all review activity & call backs. (RUSS) |
| SEASONAL | 0.21 FTE | Performs all review activity & call backs. Available approximately 11 weeks in summer (BEN) |
| <u>TOTAL</u> | 5.56 FTE | |

Therefore, for 2015 we may have available 5.56 Full Time Equivalent Field personnel available to accomplish the 2015 nbhd review requirement, sales review, pick-up and protests. We plan on making up any differences with overtime on Saturdays from January through March and with compensatory time as needed.

All Assessor's Office staff Job Descriptions with assessment and taxation calendars are attached.

ASSESSOR'S OFFICE DUTIES AND RESPONSIBILITIES

- 1. Record Maintenance, Mapping Updates & Ownership Changes**
- 2. Annually prepare and file Assessor Administrative Reports required by statute/regulation**
 - a. Abstracts (Real and Personal Property (2,147 parcels in 2014)
 - b. Assessor Survey (verbally stated, "INVOLVES METHODOLOGY")
 - c. Sale information to PAD roster & annual Assessed Value Update with abstract Form 45.
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report

- h. Report of current values for properties owned by Board of Educational Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

3. Personal Property

Administer annual filing of Buffalo County schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions

Administer annual filings of applications for a new (Form 451) or continued exempt use (Form 451a), review and make recommendations to B.O.E.

5. Taxable Government Owned Property

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homestead Exemptions

Administer Buffalo County annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance. (Approximately 1,099 already filed and 99 on call list as of this date in 2015)

7. Centrally Assessed

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Increment Financing

Management of record/valuation information for properties in community Development projects for proper reporting on administrative reports and allocation of ad valorem tax.

9. Tax Districts and Tax Rates

Management of school district and other tax entity boundary changes
Necessary for correct assessment and tax information; input/review of levy rates used for tax billing process.

10. Tax Lists

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.

11. Tax List Corrections

Prepare tax list correction documents for B.O.E. approval and for county treasurer.

12. County Board of Equalization

Prepare information for the B.O.E., attend hearings, if applicable for the county, defend values (LOV) and sales file, and/or implement orders of the T.E.R.C.

13. Tax Equalization and Review Commission Appeals

Prepare Information for the B.O.E. to defend their BASIS for decision, defend assessor determined Level Of Value (LOV) and sales file, and/or “Show Cause” to the T.E.R.C. for LOV or methodology as the need specifies.

14. T.E.R.C. Statewide Equalization

Attend hearings, if applicable to county, defend values, and/or implement orders of the T.E.R.C. Notify PAD of execution orders and when implemented.

15. Education

Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain the Assessor Certification.

Note: Assessor and Deputy(s) (includes Chief Appraiser) are required to average 15 hours of refereed continuing education courses annually, for a total of 60 hours in a four year period of time to recertify their Certificate.

Field Appraisers need a minimum of IAAO 101 and IAAO 300 to perform their job. Personal Property, Centrally Assessed, Homestead Exemption, Governmental and Permissive Exemption, Sales File, all need state provided continuing education.

16. Assessor’s Property Assessment & Taxation Calendar

The Assessor’s and Deputy’s assessment & taxation Calendar is attached.

NEW IN 2015: PROPERTY ASSESSMENT DIVISION MANDATE

Property Assessment Division Mandate

“The Department of Revenue, Property Assessment Division (Department) appreciates the work that was completed by your office for the 2015 assessment year and believes that the work that you have conducted has improved the uniformity of assessment of residential parcels within the City of Kearney. In order to determine that assessment practices have sufficiently improved, it is expected that a similar reappraisal would be completed for the remainder of the residential properties within the county.” *Letter, May 20, 2015, Denny Donner, Measurement Manager, Property Assessment Division, Department of Revenue, State of Nebraska*

Available in Attachments along with reply letter from Buffalo County Assessor and Time Line Table

That requires an **additional 6,044** parcels to perform quality/condition evaluation, calculate a new effective age and new depreciation tables for combined nbhds to obtain fair and equitable values to sales in Sub-Classes of Cities, Towns, Residential Rural Subs and Residential Rural Acreages. Below is the timeline table for accomplishing the PTA mandated task.

TABLE F 2015 REAPPRAISAL FOR REMAINDER OF RESIDENTIAL PROPERTIES IN BUFFALO COUNTY

| APPROXIMATE TIME LINE | | | | | |
|-----------------------|--------|-------------|-------------|--------------|---|
| SOURCE | NUMBER | 2015 REVIEW | COUNTY EAST | COUNTY WEST | APPROX COMPLETION DATE |
| RAVENNA | 595 | 595 | 2 WEEKS | | MID-TO-LATE-AUGUST |
| MILLER | 121 | 121 | | 2 WEEKS | DITTO |
| RIVERDALE | 106 | 106 | | CONCURRENTLY | DITTO |
| ODESSA | 49 | | | CONCURRENTLY | DITTO |
| AMHERST | 122 | | | CONCURRENTLY | DITTO |
| PLEASANTON | 173 | | | 1 WEEK | 1ST OF SEPTEMBER |
| SHELTON | 466 | | 2 WEEKS | | MID - SEPTEMBER |
| GIBBON | 576 | | 2 WEEKS | | 1ST OF OCTOBER |
| ELM CREEK | 366 | | | 2 WEEKS | END OF SEPTEMBER |
| TOWNS TOTAL | 2,574 | 822 | | | |
| | | | | | |
| RURAL RES SUBS | 1,593 | 45 | 2 WEEKS | CONCURRENTLY | THEY ARE BOTH CALIBRATED TOGETHER |
| RURAL RES ACREAGE | 1,877 | 450 | 4 WEEKS | CONCURRENTLY | MID - NOVEMBER FOR BOTH TO BE COMPLETED |
| RURAL RES TOTAL | 3,470 | 495 | | | |
| COMBINED TOTAL | | | | | |
| | 6,044 | 1,317 | | | |

As indicated in Table A, there are 24,593 parcels in Buffalo County with around a 1,000 parcel increase in the last 5 years. We have lost two Field Appraisers and stretching to cover the loss with the addition of Todd and Russ as a Lister. Ben helps tremendously in the summer. Dennise has split her responsibilities to include Francis' job with the Exempt Properties. We badly need another Field Appraiser and Overtime to help cover the gaps. Now with the 2015 PTA Mandate, we desperately need physical help and overtime budget help to accomplish the statute required activities along with the mandated effective age-depreciation studies on the rest of the Residential properties in Buffalo County. (SEE NOTE ON VERBAL INCLUSION)

In Conclusion: The Assessor's Office needs another Field Appraiser to handle the larger Towns and Small Towns along with the, Rural Residential Subs combined with the Rural Residential Acreages, with review-sales, review-pickup-protests, and the new effective age-depreciation tables.

Respectfully submitted,

Joseph D. Barber, Jr.

Joseph D. Barber, Jr.
Buffalo County Assessor

Date Submitted

June 23, 2015



1512 Central Ave
P O Box 1270
Kearney, NE 68848-1270
1-308-236-1210

NOTE: VERBAL INCLUSION

Responding to comments made about our employees' salaries. Besides the job descriptions the salaries were based upon the U. S. Bureau of Labor Statistics, May 2013 State Occupational Employment & Wage Estimates-Nebraska, with the Mean salary being about \$23.00/hour for appraisers of real property. Our Field Appraisers are at \$18.50/hour.

TABLE 1 KEARNEY RESIDENTIAL BY ASSESSOR LOCATION, MARKET AREA & NBHD

8,067 PARCELS: FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

VERIFIED BY PICTURE & INSPECTION DATE

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 05/22/2015

YEAR REVIEWED

6 YEAR FORECAST

| SUBDIVISION | PARCEL NUMBER | REV R | ASSR LOC | MKT AREA | NBHD | NUM BER | YEAR REVIEWED | | | | | | 6 YEAR FORECAST | | | | | | |
|-------------------------------------|---------------|-------|-------------|------------|------|---------|--------------------|------|--------|--------|---------------------|------|-----------------|------------|----------|------------|------|--------------------|-------|
| | | | | | | | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| | | | ASSR LOC 21 | MKT AREA 1 | | | | | | | | | | | | | | ADMIN PARCEL COUNT | 1,154 |
| R R Strip - E of Ave A, N of Tracks | 600 033 000 | LF | 21 | 1 | 1003 | 128 | | 2009 | | | | | | | 128 | | | | |
| Blighted Downtown Residential | 600 206 000 | LF | 21 | 1 | 1004 | 32 | | 2009 | | | | | | | 32 | | | | |
| Whitaker's Grove & Blighted Tr | 600 004 000 | LF | 21 | 1 | 1010 | 30 | | 2009 | | | | | | | 30 | | | | |
| Area S of CB&O ROW, Irvins | 600 098 000 | LF | 21 | 1 | 1011 | 116 | | 2009 | | | | | | | 116 | | | | |
| Cottage Ad/Frank Miller/Rainbow | 600 006 000 | LF | 21 | 1 | 1012 | 108 | 2008 | | | | | | | 108 | | | | | 108 |
| Henthorne's/Irvines Sub | 602 592 000 - | LF | 21 | 1 | 1014 | 12 | | 2009 | | | | | | | 12 | | | | |
| Lierman Add | 603 763 302 - | LF | 21 | 1 | 1015 | 6 | | | | 2011 | | | | | | | 6 | | |
| Hisey/Cash/Evans/Heizman/Cook | 601 193 100 - | LF | 21 | 1 | 1016 | 86 | | 2009 | | | FM N1017 17-2012 | | | | 86 | | | | |
| Frederick's Add & Second | 602 475 101 | LF | 21 | 1 | 1017 | 0 | COMBINED NBHD 1016 | | | | | | | | | | 0 | | |
| Marianne Hunt 2nd | 580 099 000 - | LF | 21 | 1 | 1018 | 83 | | | | 2-2011 | 53-2012 | | | | | | 83 | | |
| Staroska 3rd | 605 841 651 - | LF | 21 | 1 | 1019 | 14 | | | | 2011 | | | 1-2013 | | | | 14 | | |
| Ky Junc - OT (E of Central Ave) | 600 768 000 | LF | 21 | 1 | 1020 | 359 | 2008 | | | | | | | 360 | | | | | 359 |
| Ky Junc - OT (W of Central Ave) | 600 652 000 - | LF | 21 | 1 | 1021 | 34 | | 2009 | | | | | | | 34 | | | | |
| Glen Add | 602 475 551 - | LF | 21 | 1 | 1022 | 0 | COMBINED NBHD 1025 | | 8-2011 | | | | | | | | 0 | | |
| South Kearney Add | 605 248 000 - | LF | 21 | 1 | 1023 | 69 | | 2009 | | | | | | | 69 | | | | |
| Norleys/Sibleys/Park Add & | 605 179 100 | LF | 21 | 1 | 1024 | 13 | | | | | 12-2012 | | | | | | 13 | | |
| Hammer Park Estates | 601 108 000 - | LF | 21 | 1 | 1025 | 30 | | 2009 | | | | | | | 30 | | | | |
| S Cen Ave 11th to UPRR | 600 849 000 - | LF | 21 | 1 | 1026 | 7 | | 2009 | | | | | | | 7 | | | | |
| Wamsley & Adjact Nonconformg | 608 001 225 - | LF | 21 | 1 | 1909 | 7 | | | 1-2010 | 3-2011 | | | 4-2013 | | | 7 | | | |
| Abood Add | 608 001 000 - | LF | 21 | 1 | 1913 | 4 | | 2009 | | | | | | | 4 | | | | |
| Mom Lakefnt/Terrys/Bober | 601 676 410 - | LF | 21 | 1 | 1915 | 16 | | | | 3-2011 | 13-2012 | | | | | | 16 | | |
| TOTAL | | | | | | 1,154 | | | | | | | | 548 | 7 | 119 | 13 | 0 | 467 |

| YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------|-------------|------------|------|---------|---------------|--------|--------|---------|----------|----------|------|-----------------|------|------|------|------|--------------------|-------|
| UPDATED 05/22/2015 | | | | | | | YEAR REVIEWED | | | | | | | 6 YEAR FORECAST | | | | | | |
| SUBDIVISION | PARCEL NUMBER | REV R | ASSR LOC | MKT AREA | NBHD | NUM BER | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| | | | ASSR LOC 22 | MKT AREA 2 | | | | | | | | | | | | | | | ADMIN PARCEL COUNT | 1,766 |
| Strip S of UPRR - W of 2nd Ave | 602 932 000 - | TM | 22 | 2 | 1001 | 53 | | | | 2011 | | | | | | 53 | | | | |
| RR Strip - N of UP/W of 2nd Ave | 601 410 000 - | TM | 22 | 2 | 1002 | 150 | | | | 2011 | | 4-2013 | | | | 150 | | | | |
| Park View Estates | 604 236 111 - | TM | 22 | 2 | 1036 | 71 | | | | | 72-2012 | | | | | | | 71 | | |
| Raymond Sub | 605 112 000 - | TM | 22 | 2 | 1037 | 38 | | | | | 38-2012 | | | | | | | 38 | | |
| Rapp/Park Vw/City Lnds in 11-8-16 | 600 056 100 - | TM | 22 | 2 | 1038 | 89 | | | | | 52-2012 | | | | | | | 89 | | |
| Centennial, Ingersol Subs | 602 060 101 - | TM | 22 | 2 | 1039 | 58 | | | | | | 58-2013 | | | | | | | 58 | |
| K L & I 1st Add / J & M | 602 926 210 - | TM | 22 | 2 | 1040 | 182 | | | | | | 184-2013 | | | | | | | 182 | |
| K L & I Choice Add | 603 295 000 - | TM | 22 | 2 | 1041 | 161 | | | | | 162-2012 | | | | | | | | 161 | |
| Downg/Marrow/Wilcox | 602 092 104 - | TM | 22 | 2 | 1042 | 37 | | | | 3-2011 | 34-2012 | | | | | | | | 37 | |
| Sun West / G & K | 600 047 411 - | TM | 22 | 2 | 1043 | 160 | | | 2010 | | | | | | 160 | | | | | |
| Sobotka & Smith 1-4th | 603 443 050 - | TM | 22 | 2 | 1044 | 186 | 3-2008 | 5-2009 | 5-2010 | 12-2011 | 2-2012 | 193-2013 | | | | 186 | | | | |
| Hammer-McCarty Add | 603 786 146 - | TM | 22 | 2 | 1045 | 21 | 2008 | | | | | 2-2013 | 17 | | | | | | | 21 |
| West Add & T L 2-8-16 | 600 473 000 - | TM | 22 | 2 | 1055 | 82 | | | | 67-2011 | 18-2012 | | | | | 82 | | | | |
| Ashland Add | 601 332 000 - | TM | 22 | 2 | 1056 | 75 | | | | 2011 | | | | | | 75 | | | | |
| Crawford/Col Vw/K L & I 2nd | 601 513 101 - | TM | 22 | 2 | 1057 | 141 | | | | 2011 | | | | | | 141 | | | | |
| Pratts Sub/Stadium PL 2nd | 605 044 000 - | TM | 22 | 2 | 1058 | 50 | | | | | 50-2012 | | | | | | | 50 | | |
| Tract E 2-8-16 | 606 095 100 - | TM | 22 | 2 | 1059 | 7 | | | | 2011 | | | | | | 7 | | | | |
| Loskill Sub | 603 741 701 - | TM | 22 | 2 | 1141 | 4 | | 2009 | | | | | | 4 | | | | | | |
| Village Plaza Add | 603 566 107 - | TM | 22 | 2 | 1600 | 29 | | | 2010 | | | | | | 29 | | | | | |
| Meadowlark Manor | 603 787 410 - | TM | 22 | 2 | 1726 | 40 | | | 2010 | | | 1-2013 | | | 40 | | | | | |
| Kearney Plaza | 603 457 000 - | TM | 22 | 2 | 1820 | 100 | | | | 95-2011 | 6-2012 | | | | | 100 | | | | |
| Kearney Plaza 3rd & Village Plaza ad | 603 566 200 | TM | 22 | 2 | 1821 | 32 | | | | | 2012 | | | | | | | 32 | | |
| TOTAL | | | | | | 1,766 | | | | | | | | 4 | 229 | 794 | 478 | 240 | 21 | |

| YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST | | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------|-------------|------------|------|---------|---------------|------|------|----------|----------|---------|------|-----------------|------|------|------|------|--------------------|-------|
| UPDATED 05/22/2015 | | | | | | | YEAR REVIEWED | | | | | | | 6 YEAR FORECAST | | | | | | |
| SUBDIVISION | PARCEL NUMBER | REV R | ASSR LOC | MKT AREA | NBHD | NUM BER | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| | | | ASSR LOC 23 | MKT AREA 3 | | | | | | | | | | | | | | | ADMIN PARCEL COUNT | 2,235 |
| Eastlawn 1st, 2nd & 3rd | 602 095 000 - | LF | 23 | 3 | 1035 | 19 | | | | 2011 | | | | | | 19 | | | | |
| Chidesters/Hustons/Petrs | 601 835 000 - | LF | 23 | 3 | 1046 | 215 | | | | | 131-2012 | | | | | | 215 | | | |
| Switzs / Norwood Park | 604 172 000 - | LF | 23 | 3 | 1047 | 56 | | | | 2011 | 2-2012 | | | | | 56 | | | | |
| Sunny Acres Sub | 605 897 000 - | LF | 23 | 3 | 1060 | 120 | | | | 2011 | | | | | | 120 | | | | |
| Hutchn/Grand/Wiegands | 602 487 101 - | LF | 23 | 3 | 1061 | 16 | | | | | 16-2012 | | | | | | 16 | | | |
| Pt of SW 1/4 SS | 605 406 000 - | LF | 23 | 3 | 1064 | 216 | | | | 2011 | 5-2012 | | | | | 216 | | | | |
| Keens Park Add | 603 584 000 - | LF | 23 | 3 | 1065 | 65 | | | | | | 68-2013 | | | | | | 65 | | |
| Blair/Centerville/Elmer/Edg | 601 677 000 - | LF | 23 | 3 | 1066 | 101 | | | | | 67-2012 | | | | | | 101 | | | |
| Pt of SE1/4SS | 605 808 000 - | LF | 23 | 3 | 1067 | 20 | 2008 | | | | | 1-2013 | 20 | | | | | | | 20 |
| Bodinsons 2nd Sub | 601 756 000 - | LF | 23 | 3 | 1068 | 19 | | | | | 19-2012 | | | | | | 19 | | | |
| E 2nd/1st Av/Cen Av & | 602 048 000 - | LF | 23 | 3 | 1069 | 126 | 2008 | | | | | | 128 | | | | | | | 126 |
| Lee's Sub | 603 732 000 - | LF | 23 | 3 | 1070 | 8 | | | | | | 8-2013 | | | | | | | 8 | |
| Indian Hills Est Condos | 606 019 010 - | LF | 23 | 3 | 1073 | 12 | | | | | | 12-2013 | | | | | | | 12 | |
| Boa 1st & 2nd | 601 676 110 - | LF | 23 | 3 | 1074 | 22 | | | | | 22-2012 | | | | | | 22 | | | |
| Bunnell/Carvers/Edgefield Sub/ | 601 779 000 - | LF | 23 | 3 | 1075 | 70 | | | | 2011 | 68-2012 | 1-2013 | | | | | 70 | | | |
| Arrowhd Village of St James | 605 168 110 - | LF | 23 | 3 | 1076 | 24 | | | | | 25-2012 | | | | | | 24 | | | |
| Baker Sub/Bodinson Sub | 601 491 000 - | LF | 23 | 3 | 1077 | 4 | | | 2010 | | | | | | 4 | | | | | |
| Mannix Pl/Steadwells | 603 764 000 - | LF | 23 | 3 | 1078 | 8 | | | | 2011 | | | | | | 8 | | | | |
| Arrowhead Hills | 601 255 000 - | LF | 23 | 3 | 1079 | 73 | | | | | 74-2012 | | | | | | 73 | | | |
| NW4SS/Crtland/Gillette | 601 999 000 - | LF | 23 | 3 | 1080 | 53 | | 2009 | | | | | | 53 | | | | | | |
| Keck/Wiley/Pt NW4SS/ | 603 567 000 - | LF | 23 | 3 | 1081 | 27 | | | | | 27-2012 | | | | | | | | 27 | |
| Bethany Manor, Plainview, | 601 525 000 - | LF | 23 | 3 | 1085 | 432 | | | | 321-2011 | 104-2012 | | | | | 432 | | | | |
| Parkview Manor | 604 240 001 - | LF | 23 | 3 | 1088 | 266 | | | | | 54-2012 | | | | | | 266 | | | |

| YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------|-------------|------------|------|---------|---------------|------|----------|------|---------|----------|------|-----------------|------|------|------|------|--------------------------|
| UPDATED 05/22/2015 | | | | | | | YEAR REVIEWED | | | | | | | 6 YEAR FORECAST | | | | | |
| SUBDIVISION | PARCEL NUMBER | REV R | ASSR LOC | MKT AREA | NBHD | NUM BER | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Plainvw/Duplexes Ave G & | 604 898 000 - | LF | 23 | 3 | 1091 | 21 | | | | | 21-2012 | | | | | | 21 | | |
| Arrowhead Hills Blk 1 (Bad Loc) | 601 245 000 - | LF | 23 | 3 | 1098 | 10 | | | | | 10-2012 | 5-2013 | | | | | 10 | | |
| Imperial Village Add Condos | 602 918 185 - | LF | 23 | 3 | 1138 | 19 | | | 2010 | | | | | | 19 | | | | |
| Grandvw Est-Single Fam Homes | 602 486 812 - | LF | 23 | 3 | 1407 | 99 | | | 2010 | | | | | | 99 | | | | |
| Grandview Est - Condos | 602 486 600 - | LF | 23 | 3 | 1408 | 72 | | | 2010 | | | | | | 72 | | | | |
| Grandview Est - Duplex | 602 486 602 - | LF | 23 | 3 | 1409 | 14 | | | 2010 | | | | | | 14 | | | | |
| Lost Lake Condos | 602 918 113 - | LF | 23 | 3 | 1550 | 5 | | | | | | 5-2013 | | | | | | 5 | |
| E of Kearney - In City Limits | 600 009 050 - | LF | 23 | 3 | 1551 | 4 | | | | | 4-2012 | | | | | | 4 | | |
| Ky Condos Not Anywhere Else | 602 060 001 - | LF | 23 | 3 | 1590 | 19 | | | | | | 19-2013 | | | | | | 19 | |
| TOTAL | | | | | | 2,235 | | | | | | | | 53 | 208 | 851 | 868 | 109 | 146 |
| | | | ASSR LOC 24 | MKT AREA 4 | | | | | | | | | | | | | | | ADMIN PARCEL COUNT 1,464 |
| P&H 2/N Hght/Manor Hgt/ | 603 767 000 - | TM | 24 | 4 | 1049 | 94 | | | | | 95-2012 | | | | | | 94 | | |
| P & H Sub / Franks Add | 600 149 000 - | TM | 24 | 4 | 1050 | 524 | | | 495-2010 | | 45-2012 | | | | 524 | | | | |
| Northern Heights | 604 143 000 - | TM | 24 | 4 | 1051 | 25 | | | | | 25-2012 | | | | | | 25 | | |
| Murrish Sub | 603 823 000 - | TM | 24 | 4 | 1052 | 25 | | | | | 25-2012 | | | | | | 25 | | |
| A & L Sub | 601 215 000 - | TM | 24 | 4 | 1071 | 14 | | | | | 14-2012 | | | | | | 14 | | |
| Valleyview Add | 600 146 000 - | TM | 24 | 4 | 1096 | 56 | | | | | 56-2012 | | | | | | 56 | | |
| Lakevw Manor/Lakevw Dr/Hillcrest | 603 690 000 - | TM | 24 | 4 | 1097 | 65 | | | 25-2010 | | 35-2012 | | | | 65 | | | | |
| NW Hts/McElhinny Add | 603 763 600 - | TM | 24 | 4 | 1099 | 122 | | | | | | 122-2013 | | | | | | 122 | |
| Brandts Sub | 601 686 000 - | TM | 24 | 4 | 1100 | 35 | | 2009 | | | | | | 35 | | | | | |
| Meadowlark Estates | 603 787 080 | TM | 24 | 4 | 1109 | 44 | | | | | 2012 | | | | | | 44 | | |
| Country Club Est /Camelot 1-3 /Patriot /Regency Pk | 601 748 171 | TM | 24 | 4 | 1121 | 203 | | | 2010 | | | | | | 203 | | | | |
| West Lake Acres | 606 316 000 - | TM | 24 | 4 | 1123 | 14 | 2007 | | | | 2012 | | 14 | | | | | | 14 |
| Anderson Acres/City Ld 35-9-16 | 600 139 000 - | TM | 24 | 4 | 1124 | 20 | | | | | 21-2012 | | | | | | 20 | | |
| Grace Condo/Aspen Mead Condo | 601 472 011 - | TM | 24 | 4 | 1125 | 88 | | | | | | 51-2013 | | | | | | 88 | |
| Hellman Add | 602 575 110 - | TM | 24 | 4 | 1127 | 9 | | | | | 10-2012 | | | | | | 9 | | |
| Swanson Add | 606 044 101 - | TM | 24 | 4 | 1193 | 7 | | | | | 7-2012 | | | | | | 7 | | |
| Heritage Heights | 602 590 101 - | TM | 24 | 4 | 1194 | 15 | | | | | 15-2012 | | | | | | 15 | | |
| Altmaier Acres 1st & 3rd Sub | 600 157 101 - | GC | 24 | 4 | 1195 | 104 | | 2009 | | | | | | 104 | | | | | |
| TOTAL | | | | | | 1,464 | | | | | | | | 139 | 792 | 0 | 309 | 210 | 14 |

| YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST | | | | | | | | | | | | | | | | | | | |
|--|---------------|-------|-------------|------------|------|---------|---------------|------------|---------|---------|----------|---------|------|-------------------|-------|--------------------|-------|------|------|
| UPDATED 05/22/2015 | | | | | | | YEAR REVIEWED | | | | | | | 6 YEAR FORECAST | | | | | |
| SUBDIVISION | PARCEL NUMBER | REV R | ASSR LOC | MKT AREA | NBHD | NUM BER | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| | | | ASSR LOC 25 | MKT AREA 5 | | | | | | | | | | CAMA PARCEL COUNT | 1,204 | ADMIN PARCEL COUNT | 1,438 | | |
| Imperial Village 4th | 602 918 202 - | LF | 25 | 5 | 1115 | 17 | | | 2010 | | | | | | 17 | | | | |
| Skiview Est 1st, 2nd, 3rd | 605 179 520 - | LF | 25 | 5 | 1128 | 67 | | | | 2011 | | | | | 67 | | | | |
| Imperial Village 1st-3rd, 5th | 602 662 000 - | LF | 25 | 5 | 1129 | 190 | | | | 2011 | | | | | 190 | | | | |
| Pony Express Condos | 602 918 401 - | LF | 25 | 5 | 1131 | 18 | | | | | | 18-2013 | | | | | | 18 | |
| Country Side 1-3/Morrison-Zobel 5 | 602 066 101 - | LF | 25 | 5 | 1132 | 141 | | | | | 141-2012 | | | | | | 141 | | |
| Northeast Heights | 604 198 101 - | LF | 25 | 5 | 1133 | 101 | 2008 | | | | | | 101 | | | | | | 101 |
| Lake Vw Condo/Imperial Vil | 602 918 651 - | LF | 25 | 5 | 1134 | 16 | | | | | | 16-2013 | | | | | | 16 | |
| Imperial Village 7th/Prussia Add | 602 918 500 - | LF | 25 | 5 | 1135 | 34 | | | 2010 | | | | | 34 | | | | | |
| Imperial Village Condos | 602 918 151 - | LF | 25 | 5 | 1137 | 6 | | | | | | 6-2013 | | | | | | 6 | |
| Pine's Condominium | 605 179 601 - | LF | 25 | 5 | 1139 | 34 | | | | | 34-2012 | | | | | | 34 | | |
| Anderson Sub | 601 473 000 - | LF | 25 | 5 | 1401 | 7 | | | | 2011 | | 1-2013 | | | 7 | | | | |
| Deyle Sub | 602 089 101 - | LF | 25 | 5 | 1403 | 16 | | | | 2011 | | | | | 16 | | | | |
| Stone Ridge Condos 1st & 2nd | 605 841 800 - | LF | 25 | 5 | 1574 | 62 | 2008 | | | | | | 34 | | | | | | 62 |
| Rustic Pointe Condos | 605 841 902 - | LF | 25 | 5 | 1575 | 6 | | | 2010 | | | | | | 6 | | | | |
| Kings Crossing 2nd & Kingwo | 601 834 483 - | LF | 25 | 5 | 1576 | 32 | | | 3-2010 | | | 29-2013 | | | 32 | | | | |
| Elementary School Addn | 602 165 510 - | LF | 25 | 5 | 1577 | 11 | | | | | 11-2012 | | | | | | 11 | | |
| Stoneridge | 605 841 700 - | LF | 25 | 5 | 1578 | 86 | 8-2008 | 9-2009 | 6-2010 | 13-2011 | 27-2012 | | 71 | | | | | | 86 |
| King's Crossing (Condos) | 601 834 420 - | LF | 25 | 5 | 1579 | 32 | | | | | 32-2012 | | | | | | 32 | | |
| Eastbrooke 1-8 (19-9-15) | 602 140 605 - | LF | 25 | 5 | 1580 | 248 | | | 2010 | | | 12-2013 | | | 248 | | | | |
| Eastbrooke 9 & 10 | 620 346 175 - | LF | 25 | 5 | 1581 | 25 | 2008 | | 2010 | | | | | | 25 | | | | |
| Bel Air | 560 436 010 - | LF | 25 | 5 | 1582 | 148 | 8-2008 | 10-2009 | 11-2010 | 10-2011 | 21-2012 | | 139 | | | | | | 148 |
| Lake Villa / South Lake, etc. | 603 741 114 - | LF | 25 | 5 | 1916 | 21 | | | | | 21-2012 | | | | | | 21 | | |
| Lake Villa - not on S lake | 603 741 102 - | LF | 25 | 5 | 1917 | 59 | | | | | 57-2012 | | | | | | 59 | | |
| Pony Lake | 602 918 481 | LF | 25 | 5 | 1919 | 11 | | | | | | 2013 | | | | | | 11 | |
| DETENTION CELLS | 560 091 122 - | LF | 25 | 5 | 1941 | 50 | DET CELL | land table | 2010 | | | | | | 50 | | | | |
| TOTAL | | | | | | 1,438 | | | | | | | | 0 | 412 | 280 | 298 | 51 | 397 |

| YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST | | | | | | | YEAR REVIEWED | | | | | | | 6 YEAR FORECAST | | | | | | |
|--|---------------|-------|----------------|---------------|------|---------|--------------------|------------|--------|--------|---------|----------|------|-----------------|------|------|------|------|--------------------------|-------|
| UPDATED 05/22/2015 | | | | | | | | | | | | | | | | | | | | |
| SUBDIVISION | PARCEL NUMBER | REV R | ASSR LOC | MKT AREA | NBHD | NUM BER | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| | | | ASSR LOC 26 | MKT AREA 6 | | | | | | | | | | | | | | | ADMIN PARCEL COUNT | 1,219 |
| Westown Sub | 606 335 101 - | TM | 26 | 6 | 1005 | 36 | | | | 2011 | | | | | | 36 | | | | |
| Dillons/Meuret/Fairacr1&2 | 602 089 133 - | TM | 26 | 6 | 1090 | 125 | | | 2010 | | | | | | 125 | | | | | |
| Spruce Holw/Fountn Hills | 560 336 120 - | TM | 26 | 6 | 1092 | 138 | 2008 | | | | | | 73 | | | | | | | 138 |
| Fairacres 3-4/Fountain Hills 4th | 580 143 401 - | TM | 26 | 6 | 1093 | 92 | | 2009 | | | | | | 92 | | | | | | |
| North Acre Condos | 603 907 021 - | TM | 26 | 6 | 1094 | 24 | | 2009 | | 2011 | | | | 24 | | | | | | |
| Hoener Estates | 602 620 110 - | TM | 26 | 6 | 1095 | 16 | | | | | | 8-2013 | | | | | | | 16 | |
| Brandt 2-3rd/Honey Hill Fm | 600 126 188 - | TM | 26 | 6 | 1101 | 98 | 1-2008 | 1-2009 | 1-2010 | 5-2011 | | 56-2013 | | | | | | | 98 | |
| Dillons Sub - Duplexes Only | 602 089 121 - | TM | 26 | 6 | 1103 | 14 | | | 2010 | | | | | | 14 | | | | | |
| Lighthouse Point Condos | 603 741 649 - | TM | 26 | 6 | 1107 | 6 | | | | 2011 | | | | | | 6 | | | | |
| Marianne Hunt/Aspen Falls | 603 786 082 - | TM | 26 | 6 | 1108 | 20 | | | | | 20-2012 | | | | | | 20 | | | |
| Lighthse Pt/Sunny Meadow | 603 741 649 - | TM | 26 | 6 | 1110 | 40 | | | | 8-2011 | 40-2012 | | | | | 40 | | | | |
| Lighthse Pt W of Cntry Clb Ln | 603 741 655 - | TM | 26 | 6 | 1111 | 167 | | | | | | 140-2013 | | | | | | | 167 | |
| Lighthse Pt E of Cntry Clb Ln | 603 741 630 - | TM | 26 | 6 | 1112 | 29 | | | | | | 27-2013 | | | | | | | 29 | |
| Pk Meadow/Sunny Meadow | 604 240 201 - | TM | 26 | 6 | 1114 | 36 | | | | | 36-2012 | | | | | | | | 36 | |
| Colonial Estates Pl | 601 955 501 - | TM | 26 | 6 | 1117 | 14 | | | | | 12-2012 | | | | | | | | 14 | |
| Colnl Est 1 & Pt 2/W Villa (| 601 896 000 - | TM | 26 | 6 | 1119 | 90 | | | | | 91-2012 | | | | | | | | 90 | |
| Colonial Gardens | 602 089 051 - | TM | 26 | 6 | 1120 | 5 | | | | | | 6-2013 | | | | | | | 5 | |
| Windsor Est 6th & 7th | 606 534 735 - | TM | 26 | 6 | 1136 | 50 | | | | | 54-2012 | | | | | | | | 50 | |
| Rolling Hills Est | 607 000 100 - | TM | 26 | 6 | 1150 | 43 | | | | | | 43-2013 | | | | | | | 43 | |
| Deines & Sweeney Sub | 602 092 000 - | TM | 26 | 6 | 1196 | 1 | | | | | 1-2012 | | | | | | | | 1 | |
| Spruce Hollow & 2nd/North Acre 6 | 560 402 261 - | TM | 26 | 6 | 1317 | 41 | | 2009 | | | | 4-2013 | | 41 | | | | | | |
| Heritage Townhouse Condos | 606 534 652 - | TM | 26 | 6 | 1549 | 16 | | | | | 16-2012 | | | | | | | | 16 | |
| North by Northwest / North Park | 603 907 301 - | TM | 26 | 6 | 1583 | 44 | | | | | | 44-2013 | | | | | | | 44 | |
| Castle Ridge / Wellington Greens | 603 907 321 - | TM | 26 | 6 | 1584 | 57 | 2-2008 | 6-2009 | 1-2010 | 6-2011 | | 27-2013 | | | 57 | | | | | |
| Smith Add & Cty Lnds 27-9-15 | 580 148 010 & | TM | 26 | 6 | 1585 | 0 | COMBINED NBHD 9100 | | | 2-2011 | | | | | | 0 | | | | |
| Tract G Ky 34-9-16 | 606 073 000 - | TM | 26 | 6 | 1730 | 7 | | | | 2-2011 | | 9-2013 | | | | 7 | | | | |
| ACTUAL LAKE | 580 060 014 - | TM | 26 | 6 | 1940 | 10 | LAKES | lake table | 2010 | | | | | | 10 | | | | | |
| TOTAL | | | | | | 1,219 | | | | | | | | 157 | 206 | 89 | 227 | 402 | 138 | |
| GRAND TOTAL | | | | | | 8,067 | | | | | | | | | | | | | | |

TABLE 2 RURAL SUBS BY NBHD

1,593 PARCELS: FORECAST FOR 2015, 2016, 2017, 2018, 2019 2020

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

| Updated May 22, 2015 | | | | | YEAR REVIEWED | | | | | | FORECAST | | | | | |
|----------------------|-------------------------------------|-----------|---------|-------|---------------|------|------|------|------|------|----------|------|------|------|------|------|
| NBHD | DESCRIPTION | TOWNSHIP | NUM BER | REV R | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| 5700 | Roadside Est S of Elm Ck | Elm Creek | 3 | TM | | 3 | | | | | | 3 | | | | |
| 5710 | Littell/Meads/Walker/Willow | Elm Creek | 11 | TM | | | 9 | | | | | | 11 | | | |
| 5715 | Admn Sub=Carmody Acres | Odessa | 2 | TM | | | | New | 1 | | | | | | 2 | |
| 5750 | Bridal/Dunbar/GreenValley Ranch | Odessa | 43 | TM | | 43 | | | | | | 43 | | | | |
| 5760 | Sullwod/Subs NE Odes Tp | Odessa | 2 | TM | | 2 | | | | | | 2 | | | | |
| 5790 | Turkey Creek Sub | Collins | 32 | TM | | | | | 2 | 32 | | | | | | 32 |
| 5801 | Dentons Sub/Smith Add | Collins | 2 | TM | | | 2 | 1 | | | | | 2 | | | |
| 5803 | Gealys Add | Collins | 1 | TM | | | 1 | | | | | | 1 | | | |
| 5804 | Deerfield | Collins | 24 | TM | | | 24 | | | | | | 24 | | | |
| 5805 | Canal Heights | Collins | 11 | TM | | 10 | | | | | | 11 | | | | |
| 5806 | Highland Park Add | Collins | 28 | TM | | 28 | | | | | | 28 | | | | |
| 5808 | Equestrian Hills | Collins | 23 | TM | | 20 | | | | | | 23 | | | | |
| 5811 | W Hills/Kendalls/Valley Sub | Collins | 22 | TM | | | 20 | | | | | | 22 | | | |
| 5813 | Buffalo Hill/Tr NW4 29-9-16 | Collins | 18 | TM | | | | | | 18 | | | | | | 18 |
| 5819 | Pat/Lundgrn/Knapp/Webb/Randolph | Collins | 14 | TM | | | | 13 | | | | | | 14 | | |
| 5830 | Cottonmill Sub & Little USA | Collins | 9 | TM | | | | 9 | | | | | | 9 | | |
| 5831 | Briarwood/Sherman/Tracts in Sect | Collins | 21 | TM | | | | 21 | | | | | | 21 | | |
| 5832 | Cottonmill Lake Sub/Sherman Add | Collins | 40 | TM | | | | 40 | | | | | | 40 | | |
| 5835 | Starview/Stary Hills/Star Sub | Collins | 1 | TM | | | 1 | | | | | | 1 | | | |
| 5840 | Wiebe | Collins | 1 | TM | | | | 1 | | | | | | 1 | | |
| 5841 | Vel-Co Sub/Cahill Sub | Collins | 5 | TM | | | | 5 | | | | | | 5 | | |
| 5842 | Pollats Ponderosa | Collins | 11 | TM | | | | 11 | | | | | | 11 | | |
| 5844 | Little Ponderosa Acres Sub (LPA | Collins | 11 | TM | | | 7 | 3 | | | | | 11 | | | |
| 5845 | Eagle View Estates 2nd | Collins | 26 | TM | | | 8 | | | 11 | | | | | | 26 |
| 5848 | Dove Hill Acres | Collins | 7 | TM | | | | 7 | | | | | | 7 | | |
| 5849 | Paradise Acres/Country View/Eagle | Collins | 18 | TM | | | | 18 | | | | | | 18 | | |
| 5850 | Seven Hills 1 & 2/Stahly Add | Collins | 31 | TM | | | | 31 | | | | | | 31 | | |
| 5851 | Cedar Hills/Woodland Pk 1-3/Ellenwd | Collins | 63 | TM | | | | 62 | | | | | | 63 | | |
| 5852 | LW Sheen Meadowlark Valley Sub | Collins | 10 | TM | | | | 9 | | | | | | 10 | | |
| 5853 | 1733 Estates/O'Mara Sub | Collins | 29 | TM | | | 29 | | | | | | 29 | | | |
| 5855 | Bennetts Add N of Seven Hills | Collins | 3 | TM | | | | 3 | | | | | | 3 | | |
| 5856 | Fech Sub | Collins | 2 | TM | | | | 2 | | | | | | 2 | | |
| 5901 | Heiden Add | Riverdale | 2 | TM | | | | 2 | | | | | | 2 | | |
| 5902 | Riverview/Austin/Tami/Heiden 2nd | Riverdale | 24 | TM | | | 5 | 17 | | | | | 24 | | | |

TABLE 2 RURAL SUBS BY NBHD

1,593 PARCELS: FORECAST FOR 2015, 2016, 2017, 2018, 2019 2020

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

Updated May 22, 2015

| NBHD | DESCRIPTION | TOWNSHIP | NUM BER | REV R | YEAR REVIEWED | | | | | | FORECAST | | | | | |
|------|-------------------------------------|-----------|---------|-------|---------------|------|------|------|------|------|----------|------|------|------|------|------|
| | | | | | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| 5903 | Henderson/Browlett Subs | Riverdale | 2 | TM | | | | 2 | | | | | | 2 | | |
| 5904 | Saltzgeber/Triplett | Riverdale | 9 | TM | | 4 | | 5 | | | 9 | | | | | 9 |
| 5905 | Clearview Add,2nd,3rd,4th | Riverdale | 34 | TM | | | | 34 | | | | | | 34 | | |
| 5906 | Greenhill Acres/Trail Ridge Country | Riverdale | 28 | TM | | | | 28 | | | | | | 28 | | |
| 5908 | Schroder Est,1-3/Stone Ac/Henning | Riverdale | 28 | TM | | | | 28 | | | | | | 28 | | |
| 5909 | Pine Hill | Riverdale | 8 | TM | | | | | | | 8 | | | | | 8 |
| 5910 | Glenwood Est / Elken Sub | Riverdale | 134 | TM | | | | | | | 134 | | | | | 134 |
| 5911 | Nickmans | Riverdale | 8 | TM | | | | | 7 | | | | | | 8 | |
| 5912 | Fortiks 1,2,3,4/Dale Cudaback | Riverdale | 24 | TM | | | 24 | | | | | | 24 | | | |
| 5913 | Miracle Hills Estates | Riverdale | 43 | TM | | | 12 | 31 | | | | | 43 | | | |
| 5914 | Miracle meadows & Davis Woods | Riverdale | 20 | TM | | | 20 | 1 | | | | | 20 | | | |
| 5915 | Pleasant Valley 1-2/Kennedy Add | Riverdale | 28 | TM | | | 14 | 11 | | | | | 28 | | | |
| 5916 | CEA Sub 1st Add | Riverdale | 6 | TM | | 6 | | | | | | 6 | | | | |
| 5917 | Richters 2nd & 3rd 13-9-16 | Riverdale | 23 | TM | | 23 | | | | | | 23 | | | | |
| 5918 | Central/Gilming/Senior Subs | Riverdale | 10 | TM | | | 2 | 7 | | | | | 10 | | | |
| 5919 | Hidden Hills Estates/Sunset Hills | Riverdale | 6 | TM | | 2 | | 2 | | | | 6 | | | | |
| 5920 | Larson Est/Vista Del Valle/Cea 2nd | Riverdale | 40 | TM | | | 10 | 27 | | | | | 40 | | | |
| 5922 | Silver Meadows | Riverdale | 9 | TM | | | | 6 | | | | | | 9 | | |
| 5924 | Rohrs/REA Sub/Farm Est/Duncan | Riverdale | 21 | TM | 6 | | | 16 | | | 21 | | | | | |
| 5926 | Torrey Est/Dry Creek 17-9-16 | Riverdale | 10 | TM | | | 3 | 7 | | | | | 10 | | | |
| 5927 | Page Adm/Riverdale Int'l Airport | Riverdale | 2 | TM | | | 2 | | | | | | 2 | | | |
| 5929 | Erins Valley Sub/McCan Sub | Riverdale | 6 | TM | | | 6 | | | | | | 6 | | | |
| 5930 | DJ Sleepy Hollow 10-9-16 | Riverdale | 12 | TM | | | 12 | | | | | | 12 | | | |
| 5932 | Homestead/W Trail/Greenhill 20-9-16 | Riverdale | 31 | TM | | | 29 | | | | | | 31 | | | |
| 5953 | Iron Horse 35-10-16 | Divide | 24 | LF | 12 | | | | | | 24 | | | | | |
| 5971 | Antelope Park Est 8-9-15 | Center | 12 | LF | | 13 | | | | | | 12 | | | | |
| 5972 | Antelope Ridge Est,2nd,3rd 6-9-15 | Center | 27 | LF | | 26 | | | | | | 27 | | | | |
| 5973 | Hermann/F Millers/Leo&Sal/Pempertn | Center | 6 | LF | | 6 | | | | | | 6 | | | | |
| 5974 | Osantowski/Rose/Wolford X-8-15 | Center | 9 | LF | | 8 | | | | | | 9 | | | | |
| 5975 | Madison Way 6-9-15 | Center | 15 | LF | | 15 | | | | | | 15 | | | | |
| 5976 | Petes Town & Co Add - Residential | Center | 2 | LF | | | 2 | | | | | | 2 | | | |
| 5977 | Eastridge Estates 5-9-15 | Center | 25 | LF | | 26 | | | | | | 25 | | | | |
| 5978 | O'Briens/Younes/Acr in 30-9-15 | Center | 33 | LF | | 33 | | | | | | 33 | | | | |
| 5979 | Buffalo Ridge Est, 2nd 19-9-15 | Center | 39 | LF | | 39 | | | | | | 39 | | | | |

TABLE 2 RURAL SUBS BY NBHD

1,593 PARCELS: FORECAST FOR 2015, 2016, 2017, 2018, 2019 2020

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

Updated May 22, 2015

| | | | | | YEAR REVIEWED | | | | | | FORECAST | | | | | |
|-------|-----------------------------------|---------------|---------|-------|---------------|------|------|------|------|------|----------|-------|------|-------|------|------|
| NBHD | DESCRIPTION | TOWNSHIP | NUM BER | REV R | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| 5980 | Windy Meadows Sub, 2nd 6-9-15 | Center | 17 | LF | | 17 | | | | | | 17 | | | | |
| 5981 | Small Lots/Subs in 9 & 10 (8-15) | Center | 5 | LF | | 5 | | | | | | 5 | | | | |
| 5982 | Slaughter Sub/Reynolds TR Adm | Center | 1 | LF | | 1 | | | | | | 1 | | | | |
| 5983 | H R Sub/Woodriver Sub/Wilderns Tr | Center | 8 | LF | | 1 | | | | | | 8 | | | | |
| 5984 | Wood Rvr Bend/Shiers/Bendfeldt Ad | Gibbon | 18 | LF | | 13 | | | | | | 18 | | | | |
| 5985 | Spencer Sub | Gibbon | 5 | LF | | 5 | | | | | | 5 | | | | |
| 5986 | Golfside Est 36-11-16 | Rusco | 49 | LF | | | 48 | | | | | | 49 | | | |
| 5988 | Raasch Sub & Adjacent Acreages | Riverdale | 16 | LF | | | | | | 16 | | | | | | 16 |
| 5989 | Rural Subs In Sharon Township | Sharon | 100 | LF | | | | | | | | 100 | | | | |
| 5990 | Blue Sky/Windmill Mdows/Valley | Valley | 36 | LF | | 43 | | | | | | 36 | | | | |
| 5992 | Suburban Ravenna Subs - South | Garfield | 5 | LF | | | | 12 | | | | | | 5 | | |
| 5995 | T Bar J Sub 25-9-13 | Shelton | 4 | LF | | | 4 | | | | | | 4 | | | |
| 5997 | Andersens Add to Denman | Platte - East | 19 | LF | | | 9 | | | | | | 19 | | | |
| 5998 | Woodland Acres 36-9-14 | Platte - East | 10 | LF | | | 10 | | | | | | 10 | | | |
| 5999 | P & M Sub NW1/4 9-8-14 | Platte - East | 16 | LF | | | 16 | | | | | | 16 | | | |
| TOTAL | | | 1,593 | | 18 | 398 | 329 | 472 | 10 | 228 | 45 | 501 | 451 | 343 | 10 | 243 |
| TOTAL | | | | | 2 | 26 | 27 | 33 | 3 | 7 | 2 | 25 | 26 | 21 | 2 | 7 |
| | | | | | | | | | | | | CHECK | | 1,593 | | |

83

NBHDs

TABLE 3 TOWN-VILLAGES BY NBHD & TOWN
2,582 PARCELS: FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

| Updated MAY 22, 2015 | | | | | YEAR REVIEWED | | | | | | FORECAST | | | | | |
|----------------------|------------------------------|------------|--------------|-------|---------------|--------------|-----------|------------|----------|----------|------------|------------|--------------|--------------|----------|----------|
| NBHD | DESCRIPTION | TOWN/VILL | NUM BER | REV R | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| 4000 | Amherst Village | AMHERST | 122 | TM | | | 117 | 6 | | | | | 122 | | | |
| 5100 | Countryside Acres | ELM CREEK | 17 | LF | | 1 | 16 | | | | | 17 | | | | |
| 5110 | Elm Creek Vill - N of RR | ELM CREEK | 146 | TM | | | 144 | 4 | | | | | 146 | | | |
| 5140 | Elm Creek Village | ELM CREEK | 117 | TM | | 100 | 8 | 6 | 4 | | | 117 | | | | |
| 5150 | Elm Creek Village | ELM CREEK | 86 | TM | | | | 87 | | | | | | 86 | | |
| 6100 | Newer Gibbon - S of 7th | GIBBON | 22 | LF | | | | 24 | | | | | | 22 | | |
| 6150 | Space Acres/Drew Add | GIBBON | 46 | LF | | | | 47 | | | | | | 46 | | |
| 6200 | S Gibbon-Johnsons/Gibson | GIBBON | 338 | LF | | | | 323 | | | | | | 338 | | |
| 6250 | N Gibbon-Old Mill/Hersheys | GIBBON | 53 | LF | | | | 53 | | | | | | 53 | | |
| 6300 | Gibbon City - RR & Hi Traff | GIBBON | 117 | LF | | | | 118 | | | | | | 117 | | |
| 6400 | Mobile Hom on R E in Gibbon | GIBBON | 8 | LF | | | | 7 | | | | | | 8 | | |
| 4500 | Miller Village | MILLER | 121 | TM | 114 | 1 | 4 | | 1 | | 121 | | | | | |
| 4800 | Odessa Village | ODESSA | 49 | TM | | 1 | 51 | | | | | 49 | | | | |
| 4600 | Pleasanton Village | PLEASANTON | 106 | TM | | 2 | 8 | 103 | | | | 106 | | | | |
| 4700 | Dixon/Pearson/Vil Lnd Ptw | PLEASANTON | 67 | TM | | | 3 | 61 | | | | | 67 | | | |
| 9100 | North of Genoa/Seneca | RAVENNA | 595 | LF | | 566 | 30 | 3 | 1 | | | 595 | | | | |
| 3100 | R Vill, Cudaback, South'n 2n | RIVERDALE | 106 | TM | 98 | 3 | 4 | 1 | | | 106 | | | | | |
| 7100 | Shelton Village - N of UPRR | SHELTON | 40 | LF | | 41 | | 41 | | | | | | 40 | | |
| 7300 | Shelton Village - S of UPRR | SHELTON | 170 | LF | | 215 | | 215 | | | | | | 170 | | |
| 7400 | Shelton Village | SHELTON | 256 | LF | | 195 | | 195 | | | | | | 256 | | |
| 20 | TOTAL | | 2,582 | | 98 | 1,022 | 45 | 619 | 1 | 0 | 227 | 884 | 335 | 1136 | 0 | 0 |
| NBHD | TOTAL | 9 Twn/Vill | | | 2 | 10 | 10 | 17 | 3 | 0 | 2 | 5 | 3 | 10 | 0 | 0 |
| | | | | | | | | | | | | | CHECK | 2,582 | | |

TABLE 4 AG LAND & ACREAGE BY TOWNSHIP

1,877 ACREAGE & 4,446 AG-LAND PARCELS FOR YEARS 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

| REVISED 05/21/2015 DERIVED FM ADMIN | | | | YEAR REVIEWED | | | | | | FORECAST | | | | | | |
|-------------------------------------|---------|---------|-------|---------------|-------|-------|-------|-------|-------|----------|-------|-------|-------|-------|-------|--|
| PARCEL PREFIX AND TOWN SHIP | ACREAGE | AG LAND | TOTAL | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| 300 Gardner | 20 | 182 | 202 | | | | 80 | 198 | | | | | 202 | | | |
| 320 Sharon | 40 | 166 | 206 | | | | | 75 | | 206 | | | | | | |
| 340 Valley | 37 | 141 | 178 | | | | 80 | | | 178 | | | | | | |
| 360 Thornton | 36 | 169 | 205 | 142 | | | 60 | | 205 | | | | | | 205 | |
| 380 / 400 Divide | 100 | 199 | 299 | 251 | | | 51 | | 299 | | | | | | 299 | |
| 440 Grant | 79 | 167 | 246 | 132 | | | 109 | | 246 | | | | | | 246 | |
| 280 Schnieder | 28 | 168 | 196 | 198 | | | 0 | | 196 | | | | | | 196 | |
| 460 Logan | 19 | 138 | 157 | | 140 | | | 16 | 157 | | | | | | 157 | |
| 500 Elm Creek | 108 | 211 | 319 | | 294 | | | 17 | | 319 | | | | | | |
| 520 Odessa | 131 | 209 | 340 | | 326 | | | 8 | | 340 | | | | | | |
| 600 / 620 Center | 134 | 302 | 436 | | 327 | | 37 | | | 436 | | | | | | |
| 700 Shelton | 95 | 213 | 308 | | | 293 | | 9 | | | 308 | | | | | |
| 720 Platte | 75 | 181 | 256 | | | 147 | | 1 | | | 256 | | | | | |
| 540 / 560 Riverdale | 264 | 137 | 401 | | | 306 | | 63 | | | 401 | | | | | |
| 160 Harrison | 15 | 133 | 148 | | | 140 | | 6 | | | | 148 | | | | |
| 580 Collins | 157 | 104 | 261 | | | 215 | | 13 | | | 261 | | | | | |
| 660 Gibbon | 112 | 219 | 331 | | | 327 | | 5 | | | | 331 | | | | |
| 020 Cherry Creek | 25 | 153 | 178 | | | | | 179 | | | | | 178 | | | |
| 040 / 060 Garfield | 91 | 153 | 244 | | | | 244 | | | | 244 | | | | | |
| 080 Beaver | 76 | 149 | 225 | | | | 224 | | | | 225 | | | | | |
| 100 Loup | 42 | 161 | 203 | | | | 210 | | | | 203 | | | | | |
| 140 Sartoria | 16 | 143 | 159 | | | | 155 | | | | 159 | | | | | |
| 180 / 200 Armada | 47 | 149 | 196 | | | | 171 | | | | | | 196 | | | |
| 220 Scott | 24 | 226 | 250 | | | | | 149 | | | | | 250 | | | |
| 240 Rusco | 56 | 129 | 185 | | | | | 186 | | | | | 185 | | | |
| 260 Cedar | 50 | 144 | 194 | | | | | 192 | | | | | 194 | | | |
| Number = 31 / 26 | 1,877 | 4,446 | 6,323 | 723 | 1,087 | 1,428 | 1,421 | 1,117 | 1,103 | 1,479 | 1,226 | 1,310 | 1,205 | 0 | 1,103 | |
| | | | | | | | | | | | | | CHECK | 6,323 | | |

1 / 6 of 6,323 = 1,054 Parcels on Ave To Review Yearly

TABLE 5 2015 MOBILE HOME HISTORY & FORECAST BY NBHD ORDER
1,182 PARCELS FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

| REVISED 05/26/2015 DERIVED FM ADMIN | | | | | | YEAR REVIEWED | | | | | | FORECAST | | | | | |
|-------------------------------------|------|------------------------------|-------|----------------|--------|---------------|------|------|------|------|------|----------|------|------|------|------|------|
| REVIEWER | NBHD | DESCRIPTION | TOTAL | PARCEL NUMBERS | NUMBER | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| LF | 801 | Cornhusker MH Crt IOLL | 33 | 650 100 200 | 16 | | 16 | | | 1 | | 16 | | | | | |
| | | | | 850 000 409 | 17 | | 15 | | 1 | | | | 17 | | | | |
| TM | 802 | Country Side M H Crt IOLL | 125 | 650 200 321 | 92 | | 91 | | | | 92 | | | | | | 92 |
| | | | | 850 000 146 | 33 | 1 | 24 | | 5 | | | 32 | | | | | |
| LF | 803 | East Lawn M H Court | 366 | 650 101 965 | 201 | | 204 | 1 | | 4 | | | 201 | | | | |
| | | | | 850 000223 | 165 | | 139 | 7 | 9 | 1 | | | 165 | | | | |
| LF | 806 | L & M Mobile Home Crt IOLL | 17 | 650 209 231 | 17 | | 15 | | | 18 | | | | | | 17 | |
| TM | 807 | Merriveather M H Crt IOLL | 22 | 650 116 280 | 16 | | 16 | | | 16 | | | | | | 16 | |
| | | | | 850 000 000 | 6 | | 5 | | | 6 | | | | | | 6 | |
| TM | 809 | R Villa M H Crt IOLL | 49 | 650 304 176 | 41 | | 31 | 3 | | | 41 | | | | | 41 | |
| | | | | 850 000 672 | 8 | | 6 | | 1 | | 8 | | | | | 8 | |
| TM | 810 | Rodeo M H Crt IOLL | 24 | 650 304 010 | 19 | | 21 | | | 1 | | 19 | | | | | |
| | | | | 850 000 000 | 6 | | 4 | | 1 | 1 | | 6 | | | | | |
| LF | 811 | Valley View M H Crt IOLL | 239 | 650 305 380 | 146 | | | | 156 | 1 | | | | | 146 | | |
| | | | | 850 000 023 | 93 | | | | 78 | | | | | | 93 | | |
| TM | 812 | Villa Park M H Crt | 24 | 650 305 470 | 22 | | 19 | | | 3 | | 22 | | | | | |
| | | | | 850 000 078 | 2 | | 2 | | | | | 2 | | | | | |
| TM | 820 | Cottonmill M H Crt IOLL | 12 | 850 000 109 | 12 | | 11 | | 1 | | | | 12 | | | | |
| LF | 821 | Fawn Woods Lake M H Park | 8 | 850 000 273 | 8 | | | | 9 | | | | | | 8 | | |
| TM | 823 | Woodriver Valley M H Pk IOLL | 17 | 650 300 948 | 4 | | 4 | | 1 | | | 4 | | | | | |
| | | | | 850 000 150 | 12 | | 8 | | 2 | | | 12 | | | | | |
| TM | 825 | Schnase M H Park IOLL | 10 | 650 300 097 | 6 | 1 | | | 5 | | | 6 | | | | | |
| | | | | 850 000 240 | 4 | | | | 4 | | | 4 | | | | | |
| TM | 826 | Sheens M H Crt IOLL | 41 | 650 308 800 | 2 | | | | 1 | 2 | | | | | | 2 | |
| | | | | 850 000 083 | 39 | | 33 | | | 43 | | | | | | 39 | |

TABLE 5 2015 MOBILE HOME HISTORY & FORECAST BY NBHD ORDER

1,182 PARCELS FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

| REVISED 05/26/2015 DERIVED FM ADMIN | | | | | | YEAR REVIEWED | | | | | | FORECAST | | | | | | |
|-------------------------------------|------|-------------------------------|-------|----------------|------------------------|---------------|-----------|------------|-----------|------------|------------|------------|------------|------------|--------------------|------------|------------|------------|
| REVIEWER | NBHD | DESCRIPTION | TOTAL | PARCEL NUMBERS | NUMBER | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| TM | 827 | Van Vleet M H Crt IOLL | 8 | 850 000 244 | 8 | | | | 8 | | | | | | 8 | | | |
| TM | 828 | West Side M H Crt IOLL | 6 | 651 115 561 | 1 | | | | 1 | | | | | | 1 | | | |
| | | | | 850 000 270 | 5 | | | | 3 | 1 | | | | | 5 | | | |
| LJH | 840 | Rural M H IOLL NOT in a Court | 60 | 650 208 250 | 5 | | | | 3 | | | 5 | | | | | | |
| | | | | 850 000 004 | 55 | 2 | 8 | 12 | 27 | 2 | | 55 | | | | | | |
| TM | 850 | Elm Creek M H Courts | 37 | 650 208 413 | 4 | | 5 | | | | | | 4 | | | | | |
| | | | | 850 000 069 | 33 | | 27 | 3 | 1 | | | | 33 | | | | | |
| TM | 853 | Odessa Village M H IOLL | 1 | 850 000 136 | 1 | | | | 1 | | | | | | 1 | | | |
| LF | 860 | Sun Valley (Gibbon) | 62 | 650 305 624 | 3 | | | | | 2 | | | | | | | 3 | |
| | | | | 850 000 299 | 26 | 4 | | | | 23 | | | | | | | 26 | |
| | | L & J Court (Gibbon) | | 650 303 250 | 3 | 1 | | | | 2 | | | | | | | 3 | |
| | | | | 850 000 283 | 30 | 6 | | | | 29 | | | | | | | 30 | |
| LF | 870 | All M H Crts in Shelton | 6 | 850 000 356 | 6 | | | | 6 | | | | | | 6 | | | |
| LF | 874 | L & N M H Crt (Shelton) | 1 | 850 000 000 | 1 | | | | 3 | | | | | | 1 | | | |
| TM | 880 | Hand M H (Pleasanton) | 4 | 651 109 240 | 1 | | | | 1 | | | | | | 1 | | | |
| | | | | 850 000 026 | 3 | | | | 2 | 1 | | | | | 3 | | | |
| LF | 890 | Eastside Court (Ravenna) | 9 | 850 000 008 | 4 | | 3 | | | | | | 4 | | | | | |
| | | Ravenna Court (Ravenna) | | 850 000 015 | 5 | | 6 | | | | | | 5 | | | | | |
| LF | 6400 | MH on R E in (Gibbon) | 1 | 640 000 000 | 1 | | | | 7 | | | | | | 1 | | | |
| 25 TOTAL | | | | | 1,182 | 1,182 | 15 | 713 | 26 | 337 | 157 | 173 | 168 | 424 | 0 | 274 | 191 | 125 |
| | | | | | NUMBER OF NBHDS | 4 | 14 | 4 | 20 | 12 | 2 | 6 | 4 | 0 | 9 | 5 | 1 | |
| | | | | | | | | | | | | | | | CHECK 1,182 | | | |

TABLE 6-A COMMERCIAL BY KEARNEY, OUTSIDE KY & SMALL TOWNS

2,083 PARCELS FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED MAY 21, 2015 DERIVED FM ADMIN

| NAME | NBHD | ACTUAL | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------------------|-----------|--------------|---------------|------------|------------|------------|------------|-----------|
| BROWN = ZERO PARCELS | | | | | | | | |
| South of I-80 | 2001 | 18 | | 18 | | | | |
| Comm S 2nd Ave, I-80-11th | 2002 | 61 | | 61 | | | | |
| W of 2nd (N of Canal to 11th St) | 2005 | 13 | | | | 13 | | |
| Commercial / Industrial - S Kearney | 2009 | 0 | | | | | | |
| 2nd Ave; 39th - 56th St | 2010 | 42 | | | | 42 | | |
| 2nd Ave; 26th to 38th St | 2011 | 49 | | | | 49 | | |
| 2nd Ave S of 25th St to 21st St | 2012 | 27 | | | | 27 | | |
| Comm 2nd Ave 11th St to 16th St | 2014 | 39 | | | 39 | | | |
| Beg 1/2+ Blk E & W of 2nd N of 39th | 2015 | 11 | | 11 | | | | |
| Nof 39th;W of 2nd More than 1 Blk | 2016 | 26 | | | | | | 26 |
| Golf Courses in Kearney | 2025 | 2 | | | | 2 | | |
| On 39th W of 2nd More than 1 Blk | 2030 | 24 | | | | | 24 | |
| Ky Plaza 6th Add Blk 1 Not on Hwy | 2038 | 0 | | | | | | |
| W of 30th Ave & N of 24th St | 2040 | 0 | | | | | | |
| East 25th St - Ave E to Ave N | 2041 | 36 | | | | | 36 | |
| 30th Ave - 29th St to 56th St | 2042 | 15 | 15 | | | | | |
| 30th A S of RR & 11th W of Canal | 2044 | 8 | 8 | | | | | |
| W Hwy 30 - 15th Ave to 32nd Ave | 2045 | 44 | | 44 | | | | |
| Corner 2nd Ave / 25th & E to 1st | 2046 | 0 | Moved to 2012 | | | | | |
| East 25th St - 1st Ave to Ave E | 2047 | 47 | | | | | 47 | |
| Comm 26th St Ave I to Ave N | 2048 | 16 | 16 | | | | | |
| And Pk - 6th St Add to 13th-Av A-E | 2049 | 48 | | | | | | 48 |
| E Ky Industrial (Not on Hwy 30) | 2050 | 13 | | | | 13 | | |
| Kearney Industrial Park | 2051 | 50 | | 50 | | | | |
| College 3rd Av W to 15th Av 25th S | 2055 | 18 | | | | 18 | | |
| N of 26th to 39th / E of 1st Ave | 2056 | 37 | | 37 | | | | |
| W of 2nd (16th - 21 St to 15th Ave | 2057 | 45 | | | 45 | | | |
| Whit Grove / Glacier Pk / Tracks S | 2058 | 109 | 109 | | | | | |
| Cen Ave N of Canal to 3rd-W to Ave E | 2059 | 23 | | 23 | | | | |
| S Cen, S of Canal & E 1st St | 2060 | 23 | | 23 | | | | |
| Cen Ave -3rd to 12th-Anderson Pk 3 | 2061 | 40 | | 40 | | | | |
| Cen Ave RR to 12th St | 2062 | 69 | | | | | 69 | |
| N RR Ave-Not under Viaduct-AvB-L | 2064 | 29 | | | 29 | | | |
| Dntwn Ky RR to 22nd CenAve Only | 2065 | 35 | | | | 35 | | |
| Dntwn Ky 26th St-1st Av-Av B N 22 | 2066 | 85 | | | | | 85 | |
| Southeast Kearney (NEW 2014) | 2068 | 7 | | 7 | | | | |
| Casey's Add-GrndVw Est - Comm | 2080 | 8 | | | 8 | | | |
| N Acre Subs - No 2nd Ave Access | 2255 | 14 | | | | 14 | | |
| N Acre 4th & 5th Add | 2256 | 41 | | | | 41 | | |
| Skyview Est 1-3 (E of Walmart Only) | 2258 | 20 | | 20 | | | | |
| Ky Multi-Family N of 39th St | 2300 | 21 | | | 21 | | | |
| Ky Multi-Fam W of 2nd N of RR Tks | 2310 | 99 | | | 99 | | | |
| Ky MultiFam E of 2nd & N of RR Tks | 2320 | 50 | | | 50 | | | |
| Ky MultiFam S of UP RR Tracks | 2330 | 21 | | | 21 | | | |
| IOLL on RR Land Inside Kearney | 2400 | 19 | 19 | | | | | |
| Mobile Home Parks in Ky City Limits | 2500 | 10 | | | | 10 | | |
| KEARNEY SUB-TOTAL | 46 | 1,412 | 167 | 334 | 312 | 264 | 261 | 74 |
| NET | 42 | | | | | | | |

TABLE 6-A COMMERCIAL BY KEARNEY, OUTSIDE KY & SMALL TOWNS

2,083 PARCELS FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED MAY 21, 2015 DERIVED FM ADMIN

| NAME | NBHD | ACTUAL | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|------|--------|---------------|------|------|------|------|------|
| Rural Comm (Not on Major Highways) | 2600 | 32 | | 32 | | | | |
| Mobile Home Crts Collinngs/Rivdale Tnsp | 2601 | 7 | | | | 7 | | |
| Golf Courses Outside Kearney | 2625 | 4 | | | | 4 | | |
| N of Windsor Est (17th Ave) | 2648 | 14 | | | 14 | | | |
| Rural Comm on Major Highways | 2650 | 45 | | 45 | | | | |
| Kearney Industrial Area - Industrial | 2651 | 0 | Moved to 2701 | | | | | |
| Airport similar to Coleman/Delux-Not Taxd | 2653 | 17 | | | 17 | | | |
| LEASED Comm-Airport Land | 2669 | 7 | | | | | | 7 |
| E Hwy 30 to Hwy 10 (NEW 2014) | 2670 | 19 | | | | | | |
| Commercial - Little USA | 2681 | 27 | 27 | | | | | |
| Comm E of KY/ Collins-Not on Hwy 30 | 2701 | 44 | | 44 | | | | |
| Comm on RR ROW Outside KY (2014) | 2800 | 0 | | | | | | |
| Meyer International Airport | 2802 | 1 | | | 1 | | | |
| Outside City of Kearney Sub - Total | 13 | 217 | 27 | 121 | 32 | 11 | 19 | 7 |
| NET | 11 | | | | | | | |

| | | | | | | | | |
|---|------|-----|---|-----|-----|----|---|----|
| Amherst Commercial | 2910 | 26 | | 26 | | | | |
| Elm Creek Commercial | 2920 | 69 | | 69 | | | | |
| Elm Creek I-80 Interchange (NEW 2013) | 2925 | 10 | | 10 | | | | |
| Gibbon Commercial | 2930 | 79 | | | | 79 | | |
| Odessa Commercial (NEW 2013) | 2940 | 5 | 5 | | | | | |
| Miller Commercial | 2950 | 16 | | | | | | 16 |
| Pleasanton Commercial | 2954 | 42 | | | | | | 42 |
| Ravenna Rural Industrial / Commercial | 2955 | 22 | | | 22 | | | |
| Ravenna Commercial | 2960 | 104 | | | 104 | | | |
| Riverdale Commercial | 2970 | 17 | | | | 17 | | |
| Shelton Commercial | 2980 | 64 | | | 64 | | | |
| Small Towns & Villages Sub - Total | 11 | 454 | 5 | 105 | 190 | 96 | 0 | 58 |

| | | | | | | | | |
|--------------|-----------------|--------------|------------|------------|------------|------------|------------|------------|
| TOTAL | <u>66 (NET)</u> | <u>2,083</u> | <u>199</u> | <u>560</u> | <u>534</u> | <u>371</u> | <u>280</u> | <u>139</u> |
|--------------|-----------------|--------------|------------|------------|------------|------------|------------|------------|

| | | | | | | |
|----------------------|-------------|------|------|------|------|------|
| FORECAST DATE | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| | CHECK 2,083 | | | | | |

TABLE 7 GOVERNMENTAL EXEMPT AND PERMISSIVE EXEMPT BY NBHD FOR DENNISE

228 MINERAL & 1,424 EXEMPT PARCELS FORECAST FOR 2015, 2016, 2017, 2018, 2019, 2020

YELLOW HIGHLIGHT IS 3 YEAR FORECAST

| DERIVED FM ADMIN UPDATED 01/19/2015 | | | | | YEAR REVIEWED | | | | | | | FORECAST | | | | | |
|-------------------------------------|---------------------------|------|--------|------|---------------|------|------|------|------|------|------|----------|------|------|------|------|------|
| SUBDIVISION | PARCEL NUMBERS | NBHD | NUMBER | REVR | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Exempt - Townships | 020 141 000 - 560 171 209 | 21 | 7 | DD | | | | | | 2013 | 5 | | | | | | 7 |
| Exempt - City of Gibbon | 320 191 000 - 660 226 015 | 22 | 41 | DD | 2008 | | | | 2012 | 2013 | 2 | | 41 | | | | |
| Exempt - City of Ravenna | 040 000 008 - 060 301 000 | 23 | 42 | DD | | | 2010 | 2011 | | 2013 | 1 | | 42 | | | | |
| Exempt - Village of Shelton | 040 000 008 - 680 510 112 | 24 | 34 | DD | | | | 2011 | 2012 | 2013 | 28 | | | 34 | | | |
| Exempt - Village of Pleasanton | 100 159 000 - 120 182 000 | 25 | 11 | DD | | | | | 2012 | 2013 | 1 | | | | | 11 | |
| Exempt - Village of Riverdale | 400 006 000 - 540 106 103 | 26 | 5 | DD | | 2009 | | | 2012 | 2013 | 5 | | | | | | 5 |
| Exempt - Village of Amherst | 420 035 000 - 440 078 000 | 27 | 8 | DD | | 2009 | | | | 2013 | 6 | 8 | | | | | |
| Exempt - Village of Elm Creek | 480 036 000 - 500 278 100 | 28 | 15 | DD | | | | | | 2013 | | | | | | 15 | |
| Exempt - Village of Miller | 180 001 001 - 200 044 000 | 29 | 16 | DD | | 2009 | | | | 2013 | | 16 | | | | | |
| Exempt - Town of Poole | 080 184 000 | 30 | 1 | DD | | | | | | 2013 | | | | | | 1 | |
| Exempt - City of Kearney | 560 330 010 - 623 012 060 | 31 | 212 | DD | 2006 | | 2010 | 2011 | 2012 | 2013 | 116 | | | | 212 | | |
| Exempt - Ky Hsg Authority | 600 052 100 - 640 189 000 | 32 | 66 | DD | 2006 | 2009 | 2010 | 2011 | | 2013 | 46 | 66 | | | | | |
| Exempt - Airport | 620 085 050 - 620 179 001 | 33 | 14 | DD | | | | | | 2013 | 2 | | 14 | | | | |
| Exempt - USPS & US Govt | 080 204 001 - 604 206 000 | 34 | 6 | DD | | | | | | 2013 | 1 | | | | | 6 | |
| Exempt - Central Platte N R D | 560 361 000 - 720 164 010 | 35 | 3 | DD | | | | | | 2013 | 3 | | | P | | | 3 |
| Exempt - UNK & CCC | 600 048 000 - 606 341 000 | 36 | 23 | DD | | | | | | 2013 | 13 | 23 | E | E | | | |
| Exempt - Parsonages | 040 421 000 - 680 436 000 | 39 | 24 | DD | | | | | | 2013 | 15 | 24 | R | X | | | |
| Exempt - Organizations | 080 142 000 - 605 427 100 | 40 | 68 | DD | | | | 2011 | 2012 | 2013 | 44 | | 68 | M | E | | |
| Exempt - Churches | 040 042 000 - 700 313 100 | 41 | 98 | DD | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 51 | | 98 | I | M | | |
| Exempt - Assisted Living | 602 056 000 - 606 019 500 | 42 | 5 | DD | Res | | | | 2012 | | 5 | | 5 | S | P | | |
| Exempt - Nursing Homes | 040 033 000 - 640 057 000 | 43 | 8 | DD | | | | | 2012 | | 11 | | 8 | S | T | | |
| Exempt - Hospitals, Pkg Lots, Etc. | 601 892 001 - 605 783 000 | 45 | 11 | DD | | | 2010 | | 2012 | | 7 | | 11 | I | I | | |
| Exempt - Cemeteries | 020 144 000 - 660 154 110 | 46 | 30 | DD | | | | | 2012 | 2013 | 2 | | 30 | V | O | | |
| Exempt - Railroads | 020 019 001 - 720 035 501 | 50 | 31 | DD | | | | | | 2013 | 23 | | | E | N | | 31 |
| Exempt - K N/Source Gas/KindMorg | 120 196 100 - 700 085 000 | 51 | 9 | DD | | 2009 | | 2011 | | 2013 | 5 | | | | | | 9 |
| Exempt - American Telep & Teleg | 045 000 008 - 660 226 105 | 52 | 18 | DD | | | | 2011 | 2012 | 2013 | 5 | | | 18 | | | |
| Exempt - Nebr Central Tele Co | 040 344 005 - 680 132 000 | 53 | 10 | DD | | | | 2011 | 2012 | 2013 | 6 | | | 10 | | | |
| Exempt - Citizens Telecomm | 120 025 000 - 620 158 100 | 54 | 12 | DD | | 2009 | 2010 | | 2012 | 2013 | 11 | 12 | | | | | |
| Exempt - Buffalo Cty-Not Rd ROW | 240 173 110 - 700 324 000 | 60 | 21 | DD | | | 2010 | | 2012 | 2013 | 7 | 21 | | | | | |
| Exempt - Nebraska Game & Parks | 060 133 000 - 520 126 000 | 61 | 34 | DD | | | | | 2012 | 2013 | 17 | | | | 34 | | |
| Exempt - St of NE Not ROW / Game | 040 031 100 - 700 158 000 | 62 | 35 | DD | | 2009 | | | | 2013 | 14 | | | | | 35 | |
| Exempt - Nebraska Dept of Roads | 020 029 000 - 720 183 010 | 63 | 274 | DD | 2007 | 2009 | | 2011 | 2012 | 2013 | 81 | | | 156 | 118 | | |
| Exempt - Buffalo Cty Road R O W | 020 025 010 - 720 036 000 | 64 | 107 | DD | 2007 | 2009 | 2010 | | 2012 | 2013 | 29 | | | | 107 | | |
| Exempt - Consumers Pub Power | 480 071 000 - 680 108 000 | 70 | 2 | DD | | | | | 2012 | 2013 | 1 | | | | | 2 | |

| DERIVED FM ADMIN UPDATED 01/19/2015 | | | | | YEAR REVIEWED | | | | | | | FORECAST | | | | | |
|-------------------------------------|---------------------------|-----------|--------------|-------|---------------|------|------|------|------|------|------------|------------|------------|------------|------------|------------|-----------|
| SUBDIVISION | PARCEL NUMBERS | NBHD | NUM BER | REV R | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Exempt - Dawson Public Power | 060 042 000 - 700 227 000 | 71 | 20 | DD | 2008 | | | 2011 | | 2013 | 6 | | | | | 20 | |
| Exempt - Northwestern PubServCo | 580 088 000 - 606 414 000 | 72 | 10 | DD | | | | | 2012 | 2013 | 5 | | | | | 10 | |
| Exempt - Nebraska Public Power | 060 069 005 - 680 207 000 | 73 | 30 | DD | | | | 2011 | 2012 | 2013 | 14 | | | | 30 | | |
| Exempt - Kearney School District | 560 129 110 - 620 318 100 | 80 | 32 | DD | | | | 2011 | | 2013 | 16 | | | | 32 | | |
| Exempt - Gibbon School District | 640 046 500 & 640 063 010 | 81 | 2 | DD | | | | | | 2013 | 1 | | | | | 2 | |
| Exempt - Ravenna School District | 040 000 013 - 060 039 000 | 82 | 4 | DD | | | | | | 2013 | | | | | | 4 | |
| Exempt - Shelton School District | 680 044 000 - 700 098 010 | 83 | 3 | DD | | | | | | 2013 | 3 | | | | | | 3 |
| Exempt - Pleasanton School Dist | 120 007 000 - 120 224 100 | 84 | 7 | DD | | | | | | 2013 | | | | | | 7 | |
| Exempt - Riverdale School Dist | 540 106 102 - 540 106 104 | 85 | 2 | DD | | 2009 | | | | 2013 | 2 | | | | | | 2 |
| Exempt - Amherst School District | 420 007 125 - 420 135 000 | 86 | 9 | DD | | | 2010 | | | 2013 | 8 | | | | | 9 | |
| Exempt - Elm Creek School District | 480 381 000 - 480 387 000 | 87 | 1 | DD | | | | | | 2013 | | | | | | 1 | |
| Exempt - E S U 10 | 603 566 515 - 603 566 530 | 89 | 4 | DD | | 2009 | | | | 2013 | 4 | | | | | | 4 |
| TOTAL | | 46 | 1,425 | | | | | | | | 622 | 123 | 364 | 218 | 533 | 154 | 33 |
| | | | | | | | | | | | | 5 | 11 | 4 | 6 | 14 | 7 |
| | | | | | | | | | | | | | | CK | 1,425 | | |

Blue is for Permissive Exempt

Brown is for Cemeteries

Light Pink is County Assessed

Blank highlight in NBHD Number Column is Centrally Assessed

| | | | | | | | | | | | | | | | | | |
|-----------------------|-------------------|---------------------------|----------|------------|----|------|--|--|------|------|-----|------------|----------|----------|----------|----------|----------|
| Valued @ \$1 | Mineral Rights | 600 537 000 - 606 421 000 | 3000 | 13 | DD | | | | | 2013 | | 13 | | | | | |
| Valued @ \$1 | Mineral Interests | 060 050 001 - 720 053 101 | 5000 | 215 | DD | 2007 | | | 2012 | 2013 | 216 | 215 | | | | | |
| BASED ON SALES | TOTAL | | 2 | 228 | | | | | | | | 228 | 0 | 0 | 0 | 0 | 0 |

March 1, 2016

Agricultural Land Value Valuation: 2016 Special Valuation

All agricultural land in Buffalo County is valued using the market approach. In 2002, Buffalo County adopted county zoning that became effective January 1, 2003. The Assessor's Office initiated "Special Valuation" or Greenbelt Valuation after discussion with the Buffalo County Board of Supervisors.

The ag land tables in MIPS (CAMA) reflect both market (i.e., the Highest and Best Use" value) and the uninfluenced agland value which reflects 75% of the value if the land were available for agricultural or horticultural purposes. Special Valuation values are derived from sales of similar classes or subclasses of agricultural land from agricultural areas in which actual value is not subject to influences by other purposes or uses.

Identification of the Influenced areas:

For 2016, there are 5 different market areas. Two market areas do not recognize a difference between agland value and value for other uses and therefore are not in a Special Valuation area. A difference between values for agricultural purposes and a higher market value based upon other influences or uses was indicated for three areas. Market area 2, Market area 5, and Market area 6 are treated as Special Valuation. Market area 2 is land surrounding and near the City of Kearney. This area shows a difference between land bought for agricultural purposes and land bought for potential commercial or residential development. Market area 4 was considered in determining the special value. Market area 5 is located south of I-80 near the river south of Elm Creek and Market area 6 is located south of I-80 to the county line on the eastern part of the county. This area does show a difference between land for agricultural purposes and land bought for river or rec influence. Groups like the Platte Valley recovery and Whooping Crane trust have been buying river and land surrounding the river and paying a high value for this land, don't typical of agland values. Market Area 1 was considered in determining the special value for Market area 5 and Market area 4 was considered in determining the special value for Market area 6. These agricultural market areas are calibrated to be between 69% and 75%.

Determination of the highest and best use of the properties to be valued:

The Buffalo County Assessor's Office has 14 years of market studies specifically for the "Highest and Best Use" market values. This experience and the study of comparable sales were used to determine the special value areas. Special value Area 2 is mostly around the City of Kearney, west to Odessa road and east to Highway 10. Special value area 5 is south of I-80 in Elm Creek and Odessa townships. Special value area 6 is south of I-80 in Platte townships. Sales bought for other influences other than Agricultural were used in determining the market value. Land bought for commercial and residential developments or in the case of land close to the Platte River, land bought for rec or river land bought for creating and maintaining habitats on the Platte River.

Explanation of the valuation models used in arriving at the value estimates:

Market area 2, Market area 5, and Market area 6 are treated as Special Valuation. Sales in these market areas that were bought for other uses are studied and a market value is determined. Sales in area 2 have influences of commercial and residential development from the City of Kearney. Land around Kearney typically sell higher for this reason. The special value values are determined from a non-influenced area. Market area 4 are considered in determining the special value for Area 2. Market Area 5 & 6 has influences of the Platte River and recreational uses. Sales of these types of influences are used in determining the market value in these areas. Market area 1 was considered in determining the special value for Market area 5 and Market area 4 was considered in determining the special value for Market area 6. These agricultural market areas are calibrated to be between 69% and 75%.

Explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency or typical market conditions:

No Adjustments were made.

Explanation and analysis of the estimate of economic rent or net operating income used in the income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents:

N/A

An explanation and analysis of typical expenses allowed in an income capitalization approach:

N/A

Explanation and analysis of the overall capitalization rate used in an income capitalization approach:

N/A

A file of all data used in determining the special and actual value, is available for public inspection in the Buffalo County Assessor's Office.

Scott Anderson
Chief Appraiser, Buffalo County Assessor's Office