



**2016 REPORTS & OPINIONS**

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**WASHINGTON COUNTY**



**Pete Ricketts**  
Governor

**STATE OF NEBRASKA**  
DEPARTMENT OF REVENUE  
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Washington County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Washington County.

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

For the Tax Commissioner

Sincerely,

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

cc: Steven Mencke, Washington County Assessor

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## Introduction

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[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:

<b>Property Class</b>	<b>COD</b>	<b>PRD</b>
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.

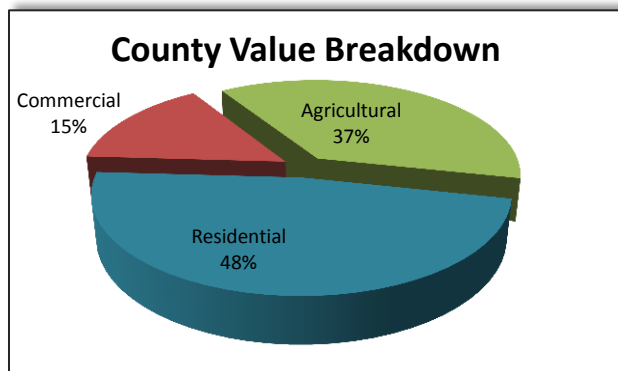
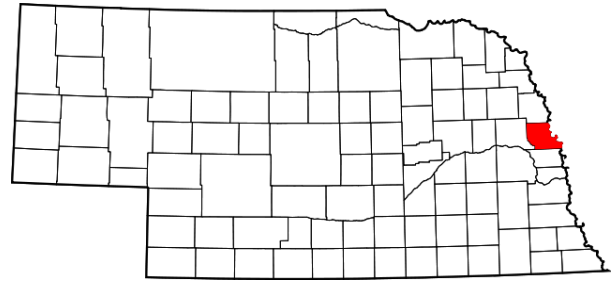
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on 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 390 square miles, Washington had 20,258 residents, per the Census Bureau Quick Facts for 2014, a slight population increase over the 2010 US Census. In a review of the past fifty years, Washington has seen a steady rise in population of 67% (Nebraska Department of Economic Development). Reports indicated that 80% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Washington convene in and around Blair, the county seat. Per the latest information available from the U.S. Census Bureau, there were 559 employer establishments in Washington. County-wide employment was at 10,878 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Washington that has fortified the local rural area economies. Washington is included in the Pappio-Missouri River Natural Resources District (NRD). Dry land makes up the majority of the land in the county. In value of sales by commodity group, Washington ranks fifth in cut Christmas trees and short rotation woody crops, when compared to the other counties in Nebraska. In top livestock inventory items, Washington ranks sixth in horses and ponies as well as broilers and other meat-type chickens (USDA AgCensus).

Washington County Quick Facts	
Founded	1855
Namesake	Former President George Washington
Region	Northeast
County Seat	Blair
Other Communities	Arlington Fort Calhoun Herman Kennard Washington
Most Populated	Blair (7,990) Steady since 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

## 2016 Residential Correlation for Washington County

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### *Assessment Actions*

The County reviewed the towns of Ft. Calhoun and Kennard and after an analysis applied adjustments to the town of Herman and some of the rural subdivisions for 2016. The office physically inspected the parcels and reviewed the quality and condition of the improvement along with updating the photographs of improvements.

The County completed an analysis of the residential class of properties and reviewed the statistics. They completed the pickup and permit work for the class of property for 2016.

### *Description of Analysis*

Residential parcels are valued utilizing 5 valuation groupings that are based on groupings of assessor locations or towns in the county. Three of the groupings comprise the residential parcels inside specific towns, and one group consist of the combination of smaller towns and rural subdivisions based on similar attributes that affect the market values. The remaining group is for the rural residential parcels in the County.

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

For the residential property class, a review of Washington's statistical analysis profiles 476 residential sales, representing the valuation groupings. Valuation group 01 (Blair) constitutes about 45% of the sales in the residential class of property and is the major trade center of the county.

All three measures of central tendency for the residential class of properties are within one point of each other and all are within the acceptable range and demonstrate strong support of each other. All of the valuation groups fall within the acceptable range for the calculated median.

The indicated trend for the residential market demonstrates an increasing market. An increase for the county as a whole is observed for the two year study period as evidenced by examining the study year statistics. This upward trend is consistent through all of the valuation groups in the county with the strongest market appearing in the rural residential areas. This indicates that overall, residential value within the county has followed the general residential market activity as observed in the same general area of the state.



## 2016 Residential Correlation for Washington County

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Study Yrs				
10/01/2013 To 09/30/2014	200	96.75	98.00	96.39
10/01/2014 To 09/30/2015	276	92.69	93.61	91.90

### *Assessment Practice Review*

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

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

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property the county continues to meet the six-year review cycle. The county assessor and staff have been aggressive in their approach to keep all the inspections up to date and have continued a strong consistent review of the residential class of property.

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

## 2016 Residential Correlation for Washington County

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### *Equalization and Quality of Assessment*

<u>VALUATION GROUPING</u>				
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN
01	215	96.04	96.19	94.89
10	45	94.48	98.34	95.38
15	23	93.09	94.85	92.84
40	83	93.25	94.68	93.13
50	110	92.98	93.54	92.83

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

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Washington County is 94%.

## 2016 Commercial Correlation for Washington County

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### *Assessment Actions*

For the current assessment year, the county conducted a statistical analysis to determine if any adjustments were necessary for the commercial class. The county continually verifies sales and reviews the sold properties. In the commercial class the county reviewed a large industrial tract and created modules to aid in the valuation of all of the parcels included in the operation. All pickup work was completed by the county, as were on-site inspections of any remodeling and new additions for the commercial class.

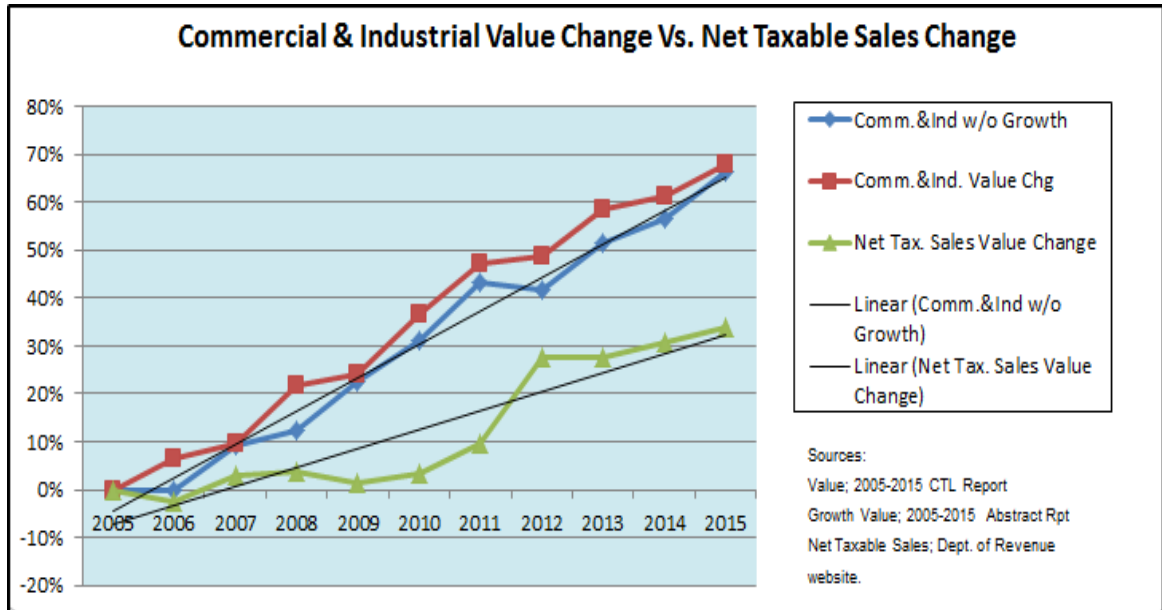
### *Description of Analysis*

<b>Valuation Grouping</b>	<b>Assessor Location</b>
<b>01</b>	<b>Blair and Blair Suburban</b>
<b>02</b>	<b>Arlington</b>
<b>03</b>	<b>Ft Calhoun, Herman, Kennard and Rural</b>

For the commercial property class, a review of Washington’s statistical profile includes thirty-three commercial sales, representing all three valuation groupings. Valuation group 01 constitutes about 55% of the sample and this reflects the composition of the commercial population. Because of the small number of sales within the other two valuation groupings—02 and 03—the only valuation grouping that will be examined as a possible representation of overall commercial level of value will be group 01. All three measures of central tendency for this valuation group are within acceptable range and demonstrate strong support of each other.

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle ([http://revenue.nebraska.gov/research/salestax\\_data.html](http://revenue.nebraska.gov/research/salestax_data.html))—that would be one modest indicator of commercial market activity, or as noted on the website “general sales and economic activity for selected locations”. The Net Taxable Sales by business classification is comprised of thirteen codes—from Agriculture to Other Services. The three largest business classifications in Washington County that provide the bulk of Net Taxable Sales are: Retail Trade, Other Services, and Construction.

## 2016 Commercial Correlation for Washington County



Net Taxable Sales for the last eleven years indicates an average of 3.08% net increase over this period of time. Comparing this figure to the Annual Percent Change in Assessed Value shown in Chart 2 of Exhibit 7B (1.67% annual percent change excluding growth for the same time period) indicates about a one and one half point difference.

This would tend to indicate that overall, commercial value within the county has followed a general indicator of commercial market activity. Further, although there were two years in the data that indicated a decline from the previous year (years 2012 and 2014), the remainder were positive and the latest year's comparison of Net Taxable Sales [2015] to the previous year was up by 3.16%. This would indicate that overall the commercial market is showing some increase.

### *Assessment Practice Review*

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

One of the areas addressed included sales qualification and verification. The Washington County Assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Washington County revealed

## 2016 Commercial Correlation for Washington County

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that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. All property in Washington County has been inspected within the six-year review cycle. The counties staff appraiser handles all the inspections and review of the commercial class of property.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	18	94.64	93.74	90.78	17.89	103.26
02	7	104.92	119.33	109.21	23.04	109.27
03	8	95.22	90.87	91.79	08.11	99.00
____ALL____	33	96.24	98.47	91.76	17.31	107.31

### *Level of Value*

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

# 2016 Agricultural Correlation for Washington County

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## *Assessment Actions*

For 2016 the county assessor believes that Washington County may be influenced by anticipation of future development. For this reason the county uses sales in Burt County as a basis for its special valuation. The county's valuation by market area is monitored to establish differences in market value due to the location in the county. The county assessor maintains that areas in the southern part of the county have proven to be moderately influenced where areas in the northern part have indicated less influence.

The 2014 United States Department of Agricultural, National Agricultural Statistics Service, Nebraska Field Office studies on cropland and pasture rent was used by the county to compare the irrigated land, dry land and pasture rent paid per acre by county in Nebraska. A slight premium in dry land cash rent of 6.4% was noted in Burt County when compared to Washington County. For irrigated land, the reverse trend was noted with the premium being in Washington County (25%). For pasture, cash rent for Burt County was not available for 2014. For 2013, the pasture cash rent was identical for both counties.

Washington County, believes their land sales are influenced and as a result must base agricultural land values on non-influenced values from other counties. The capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. When considering the slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings confirm that the special value of agricultural land by category for Washington County for irrigated land and grass land would be comparable with irrigated and grass land values for Burt County. The county assessor believes that Burt County dry land is worth more than Washington County dry land, based on the increased revenue indicated by the 2014 USDA studies.

The county assessor also addressed the minority land use classes by adjusting those values following the general movement in the market.

## *Description of Analysis*

The department measured the values in Washington County utilizing two sales approaches. The first approach used sales from a portion of the county appearing to not have any influence other than agricultural and balancing the file with sales from the adjacent Burt County which has been determined to be comparable. The second approach used sales from a wider area with generally the same market influences. In analyzing the approaches and applying the schedule of values used in Washington County the resulting level of value was reasonably consistent through the differing measurement techniques. The overall agricultural market in the County along with this area is seeing an increase and has for the past several years.

## 2016 Agricultural Correlation for Washington County

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In the first approach an analysis of the sales within the county indicated that the sample was disproportionate when stratified by sale date and contained a limited number of sales. The sample was expanded with sales from the Burt County. A total of 26 sales are included in the statistical profile. The overall statistical median is 72%. While balancing for date of sale there were limited numbers of available sales for both counties in the middle year of the study period. With the limitation of the number of sales in this approach the counties values were then analyzed comparing Washington County's values using sales from the counties from the same general area, Burt, Cass, Otoe, and Saunders. In this statistical comparison 105 sales were utilized. The results of this arrived at a calculated median of 73% when applying Washington county's schedule of values. Both statistical analyses demonstrated that values are within the acceptable range for the county.

### *Assessment Practice Review*

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

The Real Estate Transfer Statements filed by the county were reviewed and have proven to be filed both timely and accurately. Assessed values were also found to be reported accurately. Proper reporting ensures the reliability of the source information used in the Division's measurement process.

For Washington County, the review supported that the county has used all available sales for the measurement of agricultural property. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias. The Division also reviewed agricultural land values to ensure uniform application and confirmed that sold properties are valued similarly to unsold properties.

The review also supported that the market areas are well constructed in the county and sales analysis supports that these differences are recognized in the market place.

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

## **2016 Agricultural Correlation for Washington County**

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The county recognizes special valuation in the county as the market has indicated residential influence in the market place. The Division's review of assessment practices found that the county routinely verifies land use in this area with physical inspections, sales questionnaires, and interviews with taxpayers. The county's practice considers all available information when determining the primary use of the parcel. Market analysis is annually conducted to arrive at the actual value of parcels within the influenced area; the county's methodology is well documented and is described in the special value methodology report.

### ***Equalization***

The analysis supports that the county has achieved equalization; comparison of Washington County values compared the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2016 parallel the movement of the agricultural market across the state.

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

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

### ***Level of Value***

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

### ***Special Valuation***

A review of agricultural land value in Washington County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%



## 2016 Opinions of the Property Tax Administrator for Washington County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>72</b>	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.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for Washington County

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### Residential Real Property - Current

Number of Sales	476	Median	94.24
Total Sales Price	\$93,527,813	Mean	95.45
Total Adj. Sales Price	\$93,527,813	Wgt. Mean	93.79
Total Assessed Value	\$87,723,510	Average Assessed Value of the Base	\$139,676
Avg. Adj. Sales Price	\$196,487	Avg. Assessed Value	\$184,293

### Confidence Interval - Current

95% Median C.I	93.28 to 95.92
95% Wgt. Mean C.I	92.83 to 94.76
95% Mean C.I	94.50 to 96.40
% of Value of the Class of all Real Property Value in the	35.62
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	8.89

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	428	93	93.04
2014	384	94	94.30
2013	333	95	94.93
2012	307	94	93.90

## 2016 Commission Summary for Washington County

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### Commercial Real Property - Current

Number of Sales	33	Median	96.24
Total Sales Price	\$9,851,597	Mean	98.47
Total Adj. Sales Price	\$9,851,597	Wgt. Mean	91.76
Total Assessed Value	\$9,039,755	Average Assessed Value of the Base	\$480,926
Avg. Adj. Sales Price	\$298,533	Avg. Assessed Value	\$273,932

### Confidence Interval - Current

95% Median C.I	90.22 to 100.00
95% Wgt. Mean C.I	82.89 to 100.63
95% Mean C.I	89.52 to 107.42
% of Value of the Class of all Real Property Value in the County	12.99
% of Records Sold in the Study Period	4.41
% of Value Sold in the Study Period	2.51

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	30	99	98.74
2014	34	97	97.19
2013	31	98	97.88
2012	24	93	93.05

89 Washington

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 : 476  
 Total Sales Price : 93,527,813  
 Total Adj. Sales Price : 93,527,813  
 Total Assessed Value : 87,723,510  
 Avg. Adj. Sales Price : 196,487  
 Avg. Assessed Value : 184,293

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 08.23  
 PRD : 101.77

COV : 11.05  
 STD : 10.55  
 Avg. Abs. Dev : 07.76  
 MAX Sales Ratio : 157.82  
 MIN Sales Ratio : 55.04

95% Median C.I. : 93.28 to 95.92  
 95% Wgt. Mean C.I. : 92.83 to 94.76  
 95% Mean C.I. : 94.50 to 96.40

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-13 To 31-DEC-13	41	96.83	98.12	97.83	06.33	100.30	80.77	122.42	94.19 to 100.57	188,801	184,701
01-JAN-14 To 31-MAR-14	33	100.74	101.72	100.58	08.57	101.13	86.58	157.82	94.85 to 103.94	192,164	193,284
01-APR-14 To 30-JUN-14	47	96.82	98.49	96.18	08.29	102.40	76.85	144.34	93.52 to 100.10	190,204	182,939
01-JUL-14 To 30-SEP-14	79	94.26	96.10	94.21	08.02	102.01	72.60	129.79	92.02 to 96.92	207,651	195,624
01-OCT-14 To 31-DEC-14	50	96.36	97.10	93.97	08.40	103.33	74.99	121.98	92.27 to 101.38	197,309	185,420
01-JAN-15 To 31-MAR-15	40	93.47	95.06	94.24	07.21	100.87	77.25	117.17	91.61 to 97.73	192,391	181,301
01-APR-15 To 30-JUN-15	91	92.16	92.27	90.49	08.22	101.97	55.04	122.05	89.60 to 94.67	190,317	172,211
01-JUL-15 To 30-SEP-15	95	91.73	92.44	91.18	07.86	101.38	68.62	123.58	90.95 to 93.52	202,333	184,481
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	200	96.75	98.00	96.39	07.94	101.67	72.60	157.82	94.53 to 97.76	197,131	190,018
01-OCT-14 To 30-SEP-15	276	92.69	93.61	91.90	08.11	101.86	55.04	123.58	91.75 to 94.09	196,020	180,145
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	209	96.72	97.76	95.55	08.35	102.31	72.60	157.82	94.15 to 97.76	198,808	189,961
<u>ALL</u>	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	215	96.04	96.19	94.89	07.30	101.37	72.60	123.58	93.65 to 96.92	150,035	142,370
10	45	94.48	98.34	95.38	09.18	103.10	68.62	157.82	93.07 to 98.09	148,408	141,550
15	23	93.09	94.85	92.84	06.56	102.17	80.84	113.39	89.98 to 97.50	171,457	159,173
40	83	93.25	94.68	93.13	10.13	101.66	70.24	144.34	91.01 to 95.98	269,530	251,003
50	110	92.98	93.54	92.83	08.21	100.76	55.04	120.29	91.20 to 95.92	257,068	238,637
<u>ALL</u>	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293
06											
07											
<u>ALL</u>	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293

**89 Washington**

**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 : 476  
 Total Sales Price : 93,527,813  
 Total Adj. Sales Price : 93,527,813  
 Total Assessed Value : 87,723,510  
 Avg. Adj. Sales Price : 196,487  
 Avg. Assessed Value : 184,293

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 08.23  
 PRD : 101.77

COV : 11.05  
 STD : 10.55  
 Avg. Abs. Dev : 07.76  
 MAX Sales Ratio : 157.82  
 MIN Sales Ratio : 55.04

95% Median C.I. : 93.28 to 95.92  
 95% Wgt. Mean C.I. : 92.83 to 94.76  
 95% Mean C.I. : 94.50 to 96.40

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	2	109.56	109.56	109.56	02.56	100.00	106.76	112.36	N/A	25,000	27,390	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293	
Greater Than 14,999	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293	
Greater Than 29,999	474	94.21	95.39	93.79	08.19	101.71	55.04	157.82	93.25 to 95.86	197,211	184,955	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	109.56	109.56	109.56	02.56	100.00	106.76	112.36	N/A	25,000	27,390	
30,000 TO 59,999	10	106.32	109.94	110.25	08.57	99.72	89.69	157.82	101.67 to 111.66	45,600	50,273	
60,000 TO 99,999	68	101.62	101.77	101.39	08.95	100.37	76.19	129.79	95.96 to 104.80	84,404	85,574	
100,000 TO 149,999	127	96.46	96.93	96.89	07.15	100.04	68.62	144.34	94.15 to 97.72	125,928	122,013	
150,000 TO 249,999	146	92.30	92.62	92.36	07.14	100.28	55.04	119.98	91.01 to 94.26	187,953	173,597	
250,000 TO 499,999	112	92.01	92.30	92.11	07.63	100.21	70.24	119.04	90.42 to 93.34	330,159	304,094	
500,000 TO 999,999	11	92.22	93.44	93.85	07.96	99.56	74.99	114.65	82.11 to 103.19	624,591	586,148	
1,000,000 +												
<u>ALL</u>	476	94.24	95.45	93.79	08.23	101.77	55.04	157.82	93.28 to 95.92	196,487	184,293	

89 Washington

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 : 33  
 Total Sales Price : 9,851,597  
 Total Adj. Sales Price : 9,851,597  
 Total Assessed Value : 9,039,755  
 Avg. Adj. Sales Price : 298,533  
 Avg. Assessed Value : 273,932

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 98  
 COD : 17.31  
 PRD : 107.31

COV : 26.65  
 STD : 26.24  
 Avg. Abs. Dev : 16.66  
 MAX Sales Ratio : 201.29  
 MIN Sales Ratio : 52.31

95% Median C.I. : 90.22 to 100.00  
 95% Wgt. Mean C.I. : 82.89 to 100.63  
 95% Mean C.I. : 89.52 to 107.42

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DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	4	92.64	97.82	77.92	15.60	125.54	76.02	130.00	N/A	629,250	490,326
01-JAN-13 To 31-MAR-13	3	98.22	125.12	96.37	42.57	129.83	75.86	201.29	N/A	299,105	288,260
01-APR-13 To 30-JUN-13	2	106.91	106.91	107.23	01.86	99.70	104.92	108.89	N/A	77,500	83,103
01-JUL-13 To 30-SEP-13	3	91.06	96.78	98.49	06.90	98.26	90.22	109.06	N/A	234,613	231,065
01-OCT-13 To 31-DEC-13	1	118.50	118.50	118.50	00.00	100.00	118.50	118.50	N/A	170,000	201,445
01-JAN-14 To 31-MAR-14	1	86.40	86.40	86.40	00.00	100.00	86.40	86.40	N/A	45,000	38,880
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	4	92.28	86.92	86.17	10.78	100.87	64.96	98.18	N/A	65,036	56,041
01-OCT-14 To 31-DEC-14	2	107.79	107.79	94.52	23.02	114.04	82.98	132.60	N/A	107,500	101,613
01-JAN-15 To 31-MAR-15	5	100.00	98.43	99.73	01.57	98.70	95.89	100.00	N/A	788,000	785,876
01-APR-15 To 30-JUN-15	6	91.38	91.30	79.92	21.07	114.24	64.39	128.98	64.39 to 128.98	93,883	75,036
01-JUL-15 To 30-SEP-15	2	85.30	85.30	79.73	38.68	106.99	52.31	118.29	N/A	192,500	153,480
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	12	96.38	105.90	86.25	20.23	122.78	75.86	201.29	90.22 to 109.06	356,096	307,124
01-OCT-13 To 30-SEP-14	6	92.28	92.10	97.76	12.98	94.21	64.96	118.50	64.96 to 118.50	79,190	77,415
01-OCT-14 To 30-SEP-15	15	98.63	95.08	95.82	16.24	99.23	52.31	132.60	82.98 to 104.04	340,220	325,985
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	9	104.92	110.89	99.97	19.31	110.92	75.86	201.29	90.22 to 118.50	214,017	213,958
01-JAN-14 To 31-DEC-14	7	88.99	92.81	89.64	14.77	103.54	64.96	132.60	64.96 to 132.60	74,306	66,610
<u>ALL</u>	33	96.24	98.47	91.76	17.31	107.31	52.31	201.29	90.22 to 100.00	298,533	273,932

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	18	94.64	93.74	90.78	17.89	103.26	52.31	132.60	76.02 to 108.89	477,936	433,857
02	7	104.92	119.33	109.21	23.04	109.27	86.40	201.29	86.40 to 201.29	68,994	75,347
03	8	95.22	90.87	91.79	08.11	99.00	64.96	104.04	64.96 to 104.04	95,725	87,863
<u>ALL</u>	33	96.24	98.47	91.76	17.31	107.31	52.31	201.29	90.22 to 100.00	298,533	273,932

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	96.24	93.36	90.05	06.12	103.68	76.02	100.00	N/A	1,120,700	1,009,169
03	27	98.18	100.66	94.53	18.38	106.48	52.31	201.29	88.99 to 108.89	154,596	146,142
04	1	64.96	64.96	64.96	00.00	100.00	64.96	64.96	N/A	74,000	48,070
<u>ALL</u>	33	96.24	98.47	91.76	17.31	107.31	52.31	201.29	90.22 to 100.00	298,533	273,932

89 Washington

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 : 33  
 Total Sales Price : 9,851,597  
 Total Adj. Sales Price : 9,851,597  
 Total Assessed Value : 9,039,755  
 Avg. Adj. Sales Price : 298,533  
 Avg. Assessed Value : 273,932

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 98  
 COD : 17.31  
 PRD : 107.31

COV : 26.65  
 STD : 26.24  
 Avg. Abs. Dev : 16.66  
 MAX Sales Ratio : 201.29  
 MIN Sales Ratio : 52.31

95% Median C.I. : 90.22 to 100.00  
 95% Wgt. Mean C.I. : 82.89 to 100.63  
 95% Mean C.I. : 89.52 to 107.42

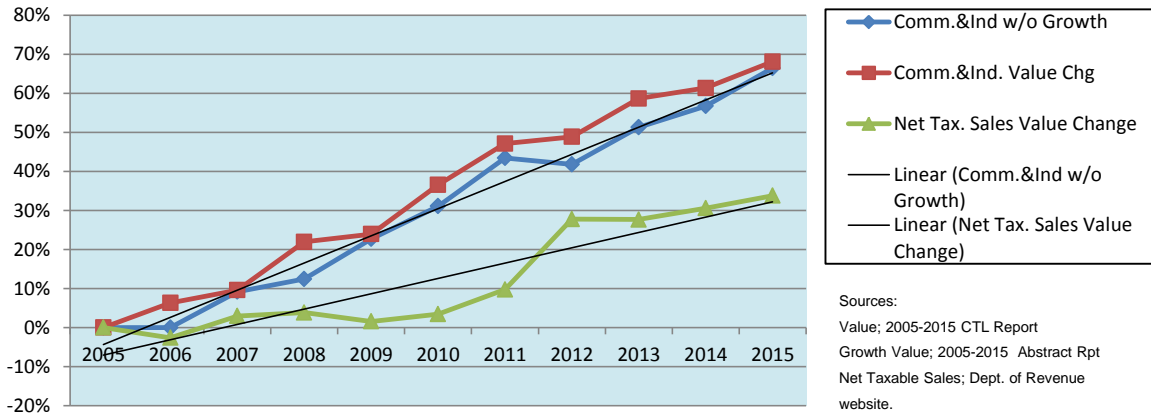
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000	1	130.00	130.00	130.00	00.00	100.00	130.00	130.00	N/A	2,500	3,250	
Less Than 15,000	1	130.00	130.00	130.00	00.00	100.00	130.00	130.00	N/A	2,500	3,250	
Less Than 30,000	3	130.00	153.42	158.87	18.54	96.57	128.98	201.29	N/A	15,605	24,792	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	32	96.07	97.49	91.75	16.79	106.26	52.31	201.29	88.99 to 100.00	307,784	282,391	
Greater Than 14,999	32	96.07	97.49	91.75	16.79	106.26	52.31	201.29	88.99 to 100.00	307,784	282,391	
Greater Than 29,999	30	95.73	92.98	91.44	13.15	101.68	52.31	132.60	88.99 to 100.00	326,826	298,846	
___ Incremental Ranges ___												
0 TO 4,999	1	130.00	130.00	130.00	00.00	100.00	130.00	130.00	N/A	2,500	3,250	
5,000 TO 14,999												
15,000 TO 29,999	2	165.14	165.14	160.50	21.90	102.89	128.98	201.29	N/A	22,158	35,563	
30,000 TO 59,999	4	96.52	103.01	102.98	15.86	100.03	86.40	132.60	N/A	45,825	47,193	
60,000 TO 99,999	8	95.73	92.91	93.35	09.46	99.53	64.96	108.89	64.96 to 108.89	70,768	66,061	
100,000 TO 149,999	1	98.63	98.63	98.63	00.00	100.00	98.63	98.63	N/A	120,000	118,350	
150,000 TO 249,999	11	90.22	86.55	86.01	17.68	100.63	52.31	118.50	64.39 to 118.29	182,304	156,804	
250,000 TO 499,999	1	109.06	109.06	109.06	00.00	100.00	109.06	109.06	N/A	300,000	327,180	
500,000 TO 999,999	3	100.00	99.41	99.36	00.59	100.05	98.22	100.00	N/A	663,333	659,083	
1,000,000 +	2	88.01	88.01	88.37	13.62	99.59	76.02	100.00	N/A	2,320,000	2,050,253	
___ ALL ___	33	96.24	98.47	91.76	17.31	107.31	52.31	201.29	90.22 to 100.00	298,533	273,932	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	1	98.63	98.63	98.63	00.00	100.00	98.63	98.63	N/A	120,000	118,350	
344	9	91.06	91.46	88.12	18.30	103.79	52.31	128.98	64.39 to 108.89	194,316	171,237	
349	2	143.85	143.85	120.90	39.94	118.98	86.40	201.29	N/A	32,158	38,880	
351	1	104.04	104.04	104.04	00.00	100.00	104.04	104.04	N/A	33,300	34,645	
352	6	98.12	94.47	91.16	05.64	103.63	76.02	100.00	76.02 to 100.00	1,051,417	958,474	
353	4	113.68	106.90	103.13	16.31	103.66	67.66	132.60	N/A	167,500	172,749	
406	2	93.31	93.31	93.55	02.76	99.74	90.73	95.89	N/A	73,000	68,295	
426	1	82.98	82.98	82.98	00.00	100.00	82.98	82.98	N/A	165,000	136,925	
471	4	93.59	95.53	83.87	19.83	113.90	64.96	130.00	N/A	50,375	42,248	
528	3	95.56	96.64	97.31	14.87	99.31	75.86	118.50	N/A	131,381	127,840	
___ ALL ___	33	96.24	98.47	91.76	17.31	107.31	52.31	201.29	90.22 to 100.00	298,533	273,932	



### 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	\$ 216,088,100	\$ 2,072,255	0.96%	\$ 214,015,845	-	\$ 115,736,222	-
2006	\$ 229,705,670	\$ 13,676,370	5.95%	\$ 216,029,300	-0.03%	\$ 112,711,150	-2.61%
2007	\$ 236,865,305	\$ 923,360	0.39%	\$ 235,941,945	2.71%	\$ 119,151,025	5.71%
2008	\$ 263,447,115	\$ 20,521,980	7.79%	\$ 242,925,135	2.56%	\$ 120,142,246	0.83%
2009	\$ 267,807,175	\$ 2,679,370	1.00%	\$ 265,127,805	0.64%	\$ 117,557,150	-2.15%
2010	\$ 295,139,665	\$ 11,865,775	4.02%	\$ 283,273,890	5.78%	\$ 119,740,990	1.86%
2011	\$ 317,911,790	\$ 8,005,805	2.52%	\$ 309,905,985	5.00%	\$ 127,005,231	6.07%
2012	\$ 321,680,535	\$ 15,207,630	4.73%	\$ 306,472,905	-3.60%	\$ 147,838,236	16.40%
2013	\$ 342,798,585	\$ 15,899,155	4.64%	\$ 326,899,430	1.62%	\$ 147,748,169	-0.06%
2014	\$ 348,647,960	\$ 9,937,205	2.85%	\$ 338,710,755	-1.19%	\$ 151,101,572	2.27%
2015	\$ 363,225,290	\$ 3,559,400	0.98%	\$ 359,665,890	3.16%	\$ 154,818,376	2.46%
<b>Ann %chg</b>	5.33%			<b>Average</b>	<b>1.67%</b>	<b>3.01%</b>	<b>3.08%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-0.03%	6.30%	-2.61%
2007	9.19%	9.62%	2.95%
2008	12.42%	21.92%	3.81%
2009	22.69%	23.93%	1.57%
2010	31.09%	36.58%	3.46%
2011	43.42%	47.12%	9.74%
2012	41.83%	48.87%	27.74%
2013	51.28%	58.64%	27.66%
2014	56.75%	61.35%	30.56%
2015	66.44%	68.09%	33.77%

County Number: 89  
 County Name: Washington

**89 Washington**  
**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 : 26  
Total Sales Price : 17,267,292  
Total Adj. Sales Price : 17,267,292  
Total Assessed Value : 12,418,643  
Avg. Adj. Sales Price : 664,127  
Avg. Assessed Value : 477,640

MEDIAN : 72  
WGT. MEAN : 72  
MEAN : 75  
COD : 14.88  
PRD : 104.92

COV : 20.57  
STD : 15.52  
Avg. Abs. Dev : 10.68  
MAX Sales Ratio : 121.15  
MIN Sales Ratio : 56.39

95% Median C.I. : 65.44 to 79.97  
95% Wgt. Mean C.I. : 67.58 to 76.26  
95% Mean C.I. : 69.19 to 81.73

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<b>DATE OF SALE *</b>											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	7	64.82	70.99	65.26	15.40	108.78	56.39	111.94	56.39 to 111.94	701,472	457,760	
01-JAN-13 To 31-MAR-13	1	76.04	76.04	76.04	00.00	100.00	76.04	76.04	N/A	960,000	730,010	
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	2	67.76	67.76	67.12	06.11	100.95	63.62	71.90	N/A	803,675	539,465	
01-OCT-13 To 31-DEC-13	5	67.57	68.25	67.72	07.36	100.78	61.12	81.69	N/A	662,870	448,885	
01-JAN-14 To 31-MAR-14	1	71.63	71.63	71.63	00.00	100.00	71.63	71.63	N/A	897,600	642,910	
01-APR-14 To 30-JUN-14												
01-JUL-14 To 30-SEP-14												
01-OCT-14 To 31-DEC-14	4	74.93	74.70	73.81	05.22	101.21	68.96	79.97	N/A	789,500	582,721	
01-JAN-15 To 31-MAR-15	3	87.85	84.78	86.66	12.27	97.83	67.07	99.42	N/A	365,223	316,499	
01-APR-15 To 30-JUN-15												
01-JUL-15 To 30-SEP-15	3	84.20	95.86	93.48	15.42	102.55	82.22	121.15	N/A	441,340	412,555	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	10	65.13	70.85	67.04	13.73	105.68	56.39	111.94	62.22 to 76.04	747,765	501,326	
01-OCT-13 To 30-SEP-14	6	67.58	68.82	68.55	07.13	100.39	61.12	81.69	61.12 to 81.69	701,992	481,223	
01-OCT-14 To 30-SEP-15	10	81.10	84.07	81.00	13.44	103.79	67.07	121.15	68.96 to 99.42	557,769	451,805	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	8	67.58	69.10	68.91	07.69	100.28	61.12	81.69	61.12 to 81.69	735,213	506,671	
01-JAN-14 To 31-DEC-14	5	72.61	74.08	73.33	04.57	101.02	68.96	79.97	N/A	811,120	594,759	
<u>ALL</u>	26	71.77	75.46	71.92	14.88	104.92	56.39	121.15	65.44 to 79.97	664,127	477,640	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	26	71.77	75.46	71.92	14.88	104.92	56.39	121.15	65.44 to 79.97	664,127	477,640	
<u>ALL</u>	26	71.77	75.46	71.92	14.88	104.92	56.39	121.15	65.44 to 79.97	664,127	477,640	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Dry</u>												
County	17	71.90	72.78	70.35	11.88	103.45	56.39	111.94	63.29 to 79.97	645,469	454,082	
1	17	71.90	72.78	70.35	11.88	103.45	56.39	111.94	63.29 to 79.97	645,469	454,082	
<u>Grass</u>												
County	1	84.20	84.20	84.20	00.00	100.00	84.20	84.20	N/A	450,000	378,920	
1	1	84.20	84.20	84.20	00.00	100.00	84.20	84.20	N/A	450,000	378,920	
<u>ALL</u>	26	71.77	75.46	71.92	14.88	104.92	56.39	121.15	65.44 to 79.97	664,127	477,640	

**89 Washington**  
**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 : 26  
 Total Sales Price : 17,267,292  
 Total Adj. Sales Price : 17,267,292  
 Total Assessed Value : 12,418,643  
 Avg. Adj. Sales Price : 664,127  
 Avg. Assessed Value : 477,640

MEDIAN : 72  
 WGT. MEAN : 72  
 MEAN : 75  
 COD : 14.88  
 PRD : 104.92

COV : 20.57  
 STD : 15.52  
 Avg. Abs. Dev : 10.68  
 MAX Sales Ratio : 121.15  
 MIN Sales Ratio : 56.39

95% Median C.I. : 65.44 to 79.97  
 95% Wgt. Mean C.I. : 67.58 to 76.26  
 95% Mean C.I. : 69.19 to 81.73

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	23	68.96	73.50	70.49	13.76	104.27	56.39	121.15	64.82 to 76.04	694,418	489,474
1	23	68.96	73.50	70.49	13.76	104.27	56.39	121.15	64.82 to 76.04	694,418	489,474
<b>_____Grass_____</b>											
County	2	91.81	91.81	90.71	08.29	101.21	84.20	99.42	N/A	393,000	356,493
1	2	91.81	91.81	90.71	08.29	101.21	84.20	99.42	N/A	393,000	356,493
<b>_____ALL_____</b>	<b>26</b>	<b>71.77</b>	<b>75.46</b>	<b>71.92</b>	<b>14.88</b>	<b>104.92</b>	<b>56.39</b>	<b>121.15</b>	<b>65.44 to 79.97</b>	<b>664,127</b>	<b>477,640</b>

**89 Washington**  
**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 : 105  
Total Sales Price : 76,807,055  
Total Adj. Sales Price : 78,337,055  
Total Assessed Value : 56,430,744  
Avg. Adj. Sales Price : 746,067  
Avg. Assessed Value : 537,436

MEDIAN : 73  
WGT. MEAN : 72  
MEAN : 75  
COD : 19.94  
PRD : 103.91

COV : 29.03  
STD : 21.73  
Avg. Abs. Dev : 14.58  
MAX Sales Ratio : 198.98  
MIN Sales Ratio : 19.21

95% Median C.I. : 70.28 to 76.99  
95% Wgt. Mean C.I. : 68.91 to 75.16  
95% Mean C.I. : 70.70 to 79.02

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qtrrs</u>												
01-OCT-12 To 31-DEC-12	23	64.82	74.87	70.19	29.94	106.67	31.73	198.98	59.40 to 81.44	764,888	536,837	
01-JAN-13 To 31-MAR-13	4	68.93	66.55	69.33	12.42	95.99	52.29	76.04	N/A	581,929	403,458	
01-APR-13 To 30-JUN-13	3	70.36	66.13	66.24	07.36	99.83	56.24	71.79	N/A	624,400	413,616	
01-JUL-13 To 30-SEP-13	5	48.98	54.04	54.66	20.36	98.87	39.78	71.90	N/A	706,639	386,217	
01-OCT-13 To 31-DEC-13	13	70.50	72.01	73.46	10.41	98.03	55.12	91.62	63.29 to 81.69	943,039	692,772	
01-JAN-14 To 31-MAR-14	9	73.77	75.40	69.43	15.16	108.60	45.25	97.05	62.43 to 94.00	818,527	568,312	
01-APR-14 To 30-JUN-14	10	72.89	64.85	62.73	17.60	103.38	19.21	82.39	45.23 to 80.62	798,810	501,078	
01-JUL-14 To 30-SEP-14	3	77.34	84.44	84.34	14.51	100.12	71.16	104.83	N/A	821,463	692,782	
01-OCT-14 To 31-DEC-14	11	77.34	76.53	75.21	13.14	101.76	53.83	103.58	61.19 to 85.21	810,438	609,522	
01-JAN-15 To 31-MAR-15	8	81.88	85.34	81.84	13.72	104.28	62.09	112.50	62.09 to 112.50	489,963	400,981	
01-APR-15 To 30-JUN-15	9	79.74	80.82	76.57	20.63	105.55	39.18	106.11	66.83 to 103.57	683,677	523,494	
01-JUL-15 To 30-SEP-15	7	84.20	90.72	87.82	19.25	103.30	67.53	121.15	67.53 to 121.15	563,454	494,816	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	35	63.69	70.20	67.65	25.51	103.77	31.73	198.98	59.40 to 71.90	723,615	489,515	
01-OCT-13 To 30-SEP-14	35	72.79	71.90	70.51	14.45	101.97	19.21	104.83	68.58 to 77.06	859,393	605,999	
01-OCT-14 To 30-SEP-15	35	80.24	82.49	78.88	16.81	104.58	39.18	121.15	74.18 to 85.21	655,194	516,793	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	25	68.58	66.84	68.98	13.31	96.90	39.78	91.62	63.29 to 71.90	799,745	551,672	
01-JAN-14 To 31-DEC-14	33	74.06	73.40	70.73	15.60	103.77	19.21	104.83	71.16 to 80.24	810,123	572,990	
<u>ALL</u>	105	73.12	74.86	72.04	19.94	103.91	19.21	198.98	70.28 to 76.99	746,067	537,436	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	105	73.12	74.86	72.04	19.94	103.91	19.21	198.98	70.28 to 76.99	746,067	537,436	
<u>ALL</u>	105	73.12	74.86	72.04	19.94	103.91	19.21	198.98	70.28 to 76.99	746,067	537,436	

**89 Washington**  
**AGRICULTURAL LAND**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

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MEDIAN : 73  
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 COD : 19.94  
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 STD : 21.73  
 Avg. Abs. Dev : 14.58  
 MAX Sales Ratio : 198.98  
 MIN Sales Ratio : 19.21

95% Median C.I. : 70.28 to 76.99  
 95% Wgt. Mean C.I. : 68.91 to 75.16  
 95% Mean C.I. : 70.70 to 79.02

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**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
<b>_____Irrigated_____</b>											
County	4	80.18	80.38	75.37	16.96	106.65	53.83	107.33	N/A	612,375	461,564
1	4	80.18	80.38	75.37	16.96	106.65	53.83	107.33	N/A	612,375	461,564
<b>_____Dry_____</b>											
County	49	73.77	74.67	72.26	14.57	103.34	40.69	112.50	70.50 to 76.99	736,369	532,107
1	49	73.77	74.67	72.26	14.57	103.34	40.69	112.50	70.50 to 76.99	736,369	532,107
<b>_____Grass_____</b>											
County	3	52.29	58.56	59.43	28.71	98.54	39.18	84.20	N/A	388,763	231,023
1	3	52.29	58.56	59.43	28.71	98.54	39.18	84.20	N/A	388,763	231,023
<b>_____ALL_____</b>	<b>105</b>	<b>73.12</b>	<b>74.86</b>	<b>72.04</b>	<b>19.94</b>	<b>103.91</b>	<b>19.21</b>	<b>198.98</b>	<b>70.28 to 76.99</b>	<b>746,067</b>	<b>537,436</b>

**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
<b>_____Irrigated_____</b>											
County	4	80.18	80.38	75.37	16.96	106.65	53.83	107.33	N/A	612,375	461,564
1	4	80.18	80.38	75.37	16.96	106.65	53.83	107.33	N/A	612,375	461,564
<b>_____Dry_____</b>											
County	79	73.53	77.04	74.14	17.49	103.91	40.69	198.98	70.50 to 76.96	757,022	561,285
1	79	73.53	77.04	74.14	17.49	103.91	40.69	198.98	70.50 to 76.96	757,022	561,285
<b>_____Grass_____</b>											
County	4	68.25	68.77	68.37	33.76	100.59	39.18	99.42	N/A	375,572	256,784
1	4	68.25	68.77	68.37	33.76	100.59	39.18	99.42	N/A	375,572	256,784
<b>_____ALL_____</b>	<b>105</b>	<b>73.12</b>	<b>74.86</b>	<b>72.04</b>	<b>19.94</b>	<b>103.91</b>	<b>19.21</b>	<b>198.98</b>	<b>70.28 to 76.99</b>	<b>746,067</b>	<b>537,436</b>

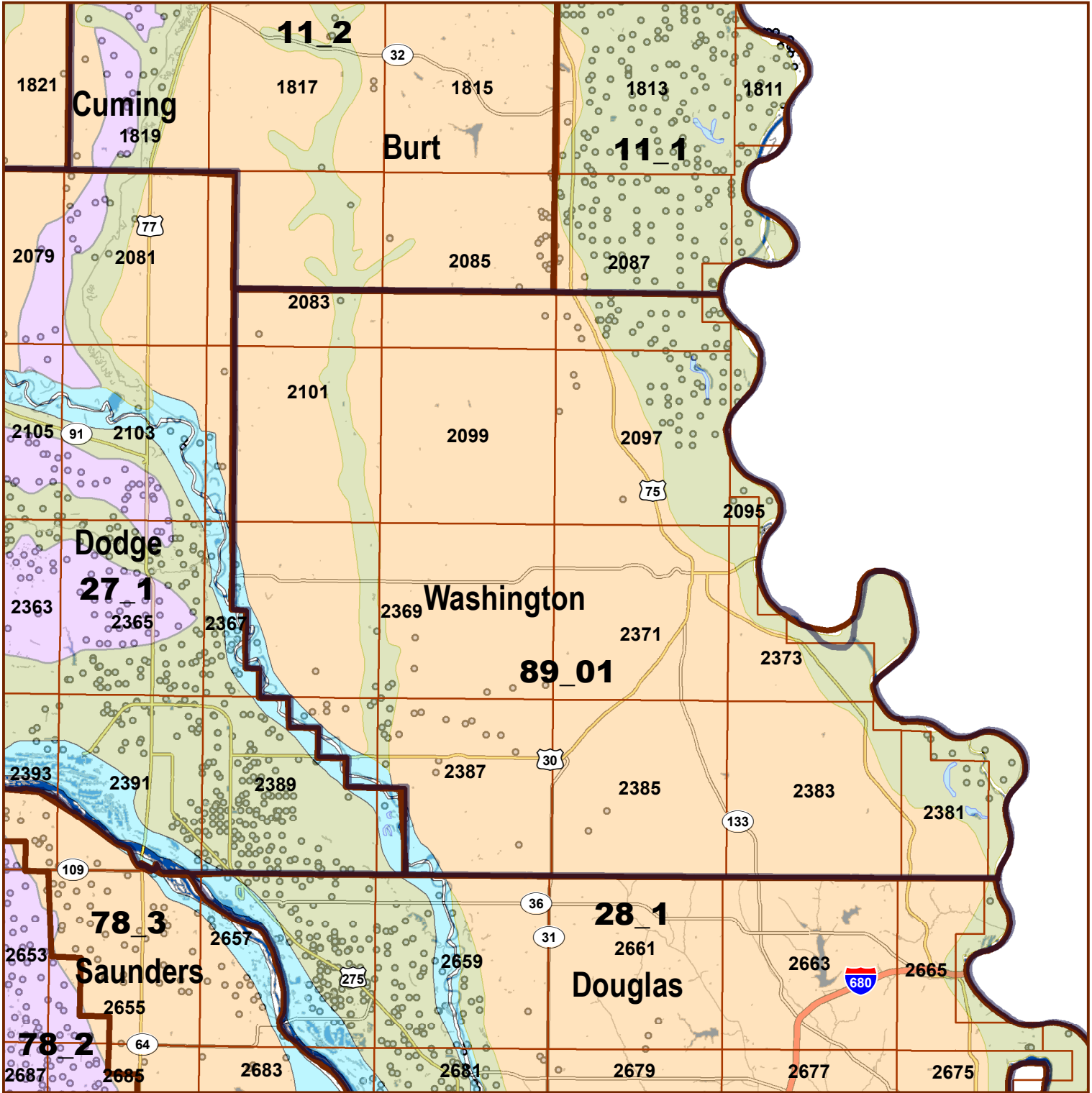
## Washington County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	6,720	6,690	6,095	5,905	5,655	5,565	4,470	3,470	<b>5,774</b>
Burt	1	6,646	6,685	5,899	5,895	4,690	5,030	4,450	3,106	<b>5,412</b>
Burt	2	7,460	7,425	n/a	6,555	6,013	6,175	4,960	3,850	<b>6,882</b>
Dodge	1	6,737	6,521	6,302	6,100	5,695	5,670	5,455	5,240	<b>6,175</b>
Douglas	1	6,400	6,250	6,100	5,950	5,700	5,025	4,700	4,425	<b>5,858</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	6,690	6,654	6,065	5,845	5,625	5,530	4,435	3,409	<b>5,758</b>
Burt	1	6,764	6,515	5,545	5,790	4,830	4,875	4,425	3,004	<b>5,304</b>
Burt	2	7,425	7,385	6,730	6,490	6,164	6,140	4,925	3,780	<b>6,577</b>
Dodge	1	6,634	6,411	6,205	5,454	5,593	5,559	5,344	5,132	<b>5,989</b>
Douglas	1	6,200	6,150	5,975	5,800	5,600	4,950	4,600	4,350	<b>5,535</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,544	2,575	1,965	2,283	2,385	1,996	2,032	1,775	<b>2,164</b>
Burt	1	2,470	2,380	1,859	1,965	1,873	1,830	1,765	1,581	<b>1,864</b>
Burt	2	2,740	2,525	2,155	2,080	2,015	1,975	1,910	1,770	<b>2,109</b>
Dodge	1	2,460	2,460	2,355	2,355	2,245	2,245	2,144	2,140	<b>2,273</b>
Douglas	1	2,400	2,325	2,250	2,200	2,100	2,050	1,975	1,925	<b>2,106</b>

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



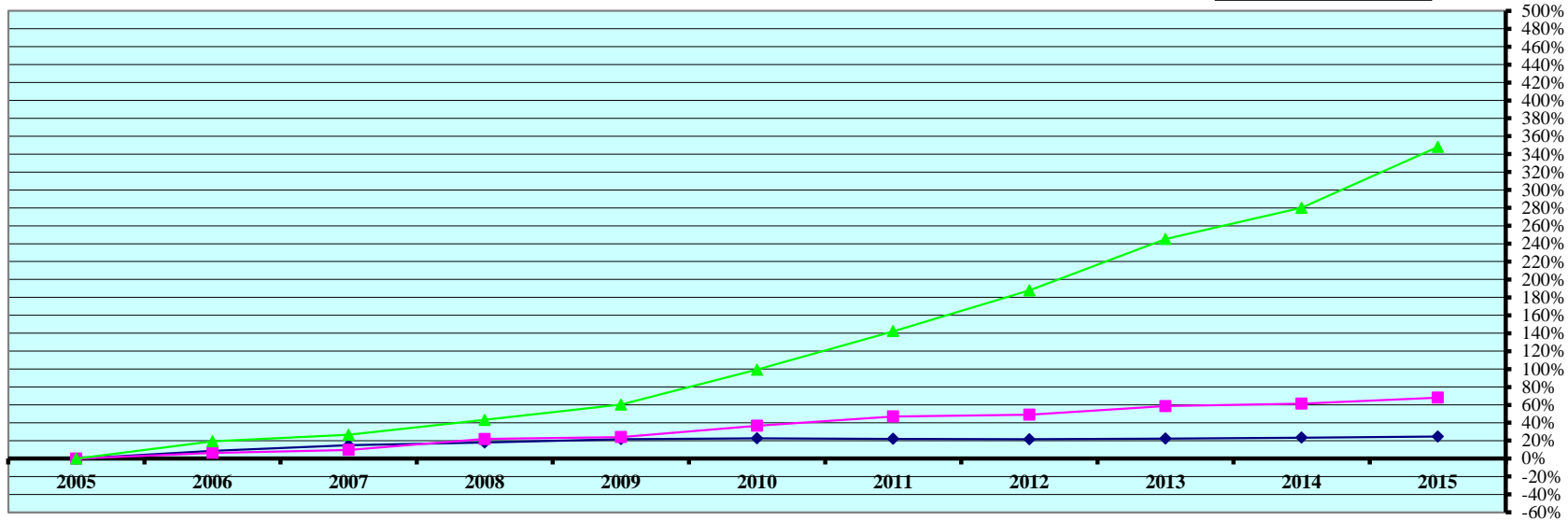
**Legend**

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

## Washington County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	738,135,230	--	--	--	216,088,100	--	--	--	205,885,090	--	--	--
2006	801,942,755	63,807,525	8.64%	8.64%	229,705,670	13,617,570	6.30%	6.30%	245,461,860	39,576,770	19.22%	19.22%
2007	847,764,670	45,821,915	5.71%	14.85%	236,865,305	7,159,635	3.12%	9.62%	260,740,155	15,278,295	6.22%	26.64%
2008	870,820,000	23,055,330	2.72%	17.98%	263,447,115	26,581,810	11.22%	21.92%	294,861,485	34,121,330	13.09%	43.22%
2009	898,446,190	27,626,190	3.17%	21.72%	267,807,175	4,360,060	1.66%	23.93%	330,062,935	35,201,450	11.94%	60.31%
2010	904,894,250	6,448,060	0.72%	22.59%	295,139,665	27,332,490	10.21%	36.58%	410,188,920	80,125,985	24.28%	99.23%
2011	900,627,350	-4,266,900	-0.47%	22.01%	317,911,790	22,772,125	7.72%	47.12%	498,667,065	88,478,145	21.57%	142.21%
2012	897,670,450	-2,956,900	-0.33%	21.61%	321,680,535	3,768,745	1.19%	48.87%	592,533,520	93,866,455	18.82%	187.80%
2013	902,909,865	5,239,415	0.58%	22.32%	342,798,585	21,118,050	6.56%	58.64%	710,537,205	118,003,685	19.92%	245.11%
2014	911,254,315	8,344,450	0.92%	23.45%	348,647,960	5,849,375	1.71%	61.35%	782,480,890	71,943,685	10.13%	280.06%
2015	920,078,520	8,824,205	0.97%	24.65%	363,225,290	14,577,330	4.18%	68.09%	922,466,665	139,985,775	17.89%	348.05%

Rate Annual %chg: Residential & Recreational **2.23%** Commercial & Industrial **5.33%** Agricultural Land **16.18%**

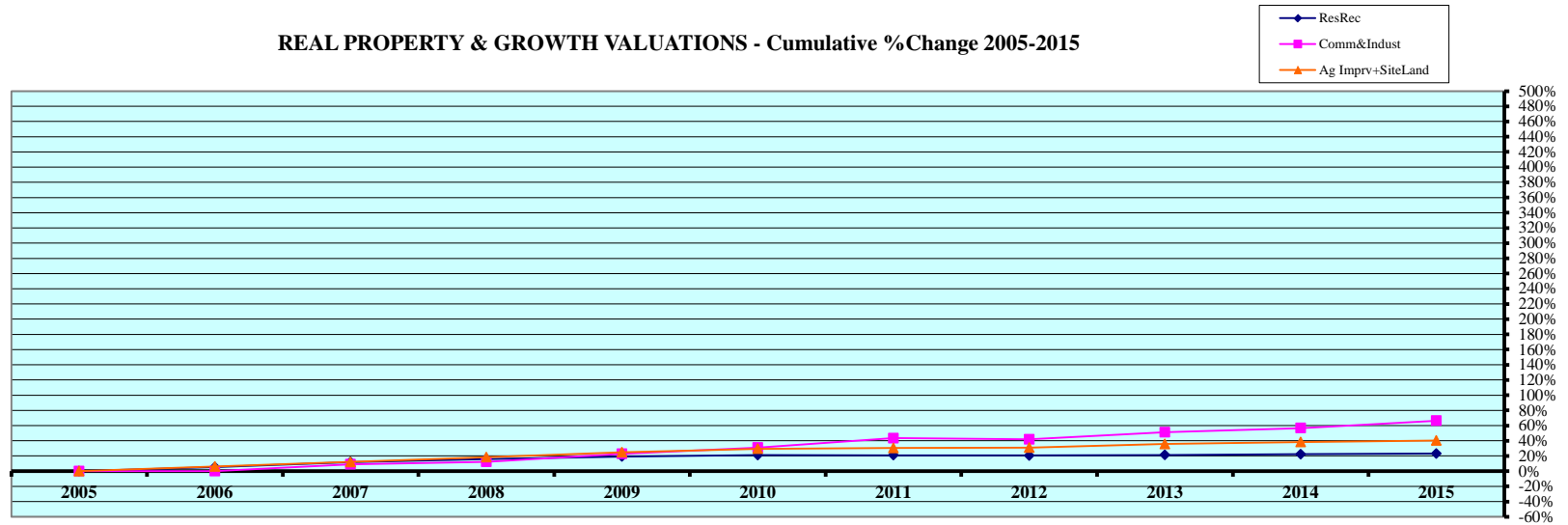
Cnty# **89**  
County **WASHINGTON**

CHART 1 EXHIBIT 89B 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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	738,135,230	22,115,050	3.00%	716,020,180	--	--	216,088,100	2,072,255	0.96%	214,015,845	--	--	
2006	801,942,755	25,458,935	3.17%	776,483,820	5.20%	5.20%	229,705,670	13,676,370	5.95%	216,029,300	-0.03%	-0.03%	
2007	847,764,670	21,823,085	2.57%	825,941,585	2.99%	11.90%	236,865,305	923,360	0.39%	235,941,945	2.71%	9.19%	
2008	870,820,000	14,714,600	1.69%	856,105,400	0.98%	15.98%	263,447,115	20,521,980	7.79%	242,925,135	2.56%	12.42%	
2009	898,446,190	18,789,445	2.09%	879,656,745	1.01%	19.17%	267,807,175	2,679,370	1.00%	265,127,805	0.64%	22.69%	
2010	904,894,250	10,646,920	1.18%	894,247,330	-0.47%	21.15%	295,139,665	11,865,775	4.02%	283,273,890	5.78%	31.09%	
2011	900,627,350	7,577,406	0.84%	893,049,944	-1.31%	20.99%	317,911,790	8,005,805	2.52%	309,905,985	5.00%	43.42%	
2012	897,670,450	7,413,301	0.83%	890,257,149	-1.15%	20.61%	321,680,535	15,207,630	4.73%	306,472,905	-3.60%	41.83%	
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	21.29%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	51.28%	
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	22.24%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	56.75%	
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	23.08%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	66.44%	
Rate Ann%chg	<b>2.23%</b>			Resid & Rec. w/o growth			<b>5.33%</b>			C & I w/o growth			<b>1.67%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>								
	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	199,168,285	42,700,385	241,868,670	7,236,445	2.99%	234,632,225	--	--	
2006	221,928,425	43,517,625	265,446,050	8,666,835	3.27%	256,779,215	6.16%	6.16%	
2007	231,877,810	47,552,530	279,430,340	8,256,160	2.95%	271,174,180	2.16%	12.12%	
2008	240,802,605	50,894,965	291,697,570	5,352,291	1.83%	286,345,279	2.47%	18.39%	
2009	257,877,625	52,758,115	310,635,740	8,458,120	2.72%	302,177,620	3.59%	24.93%	
2010	264,906,385	53,760,950	318,667,335	5,520,260	1.73%	313,147,075	0.81%	29.47%	
2011	268,355,470	51,339,880	319,695,350	4,376,340	1.37%	315,319,010	-1.05%	30.37%	
2012	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-0.97%	30.89%	
2013	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	35.81%	
2014	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	38.24%	
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	40.31%	
Rate Ann%chg	<b>3.88%</b>			Ag Imprv+Site w/o growth			<b>1.62%</b>		

(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.

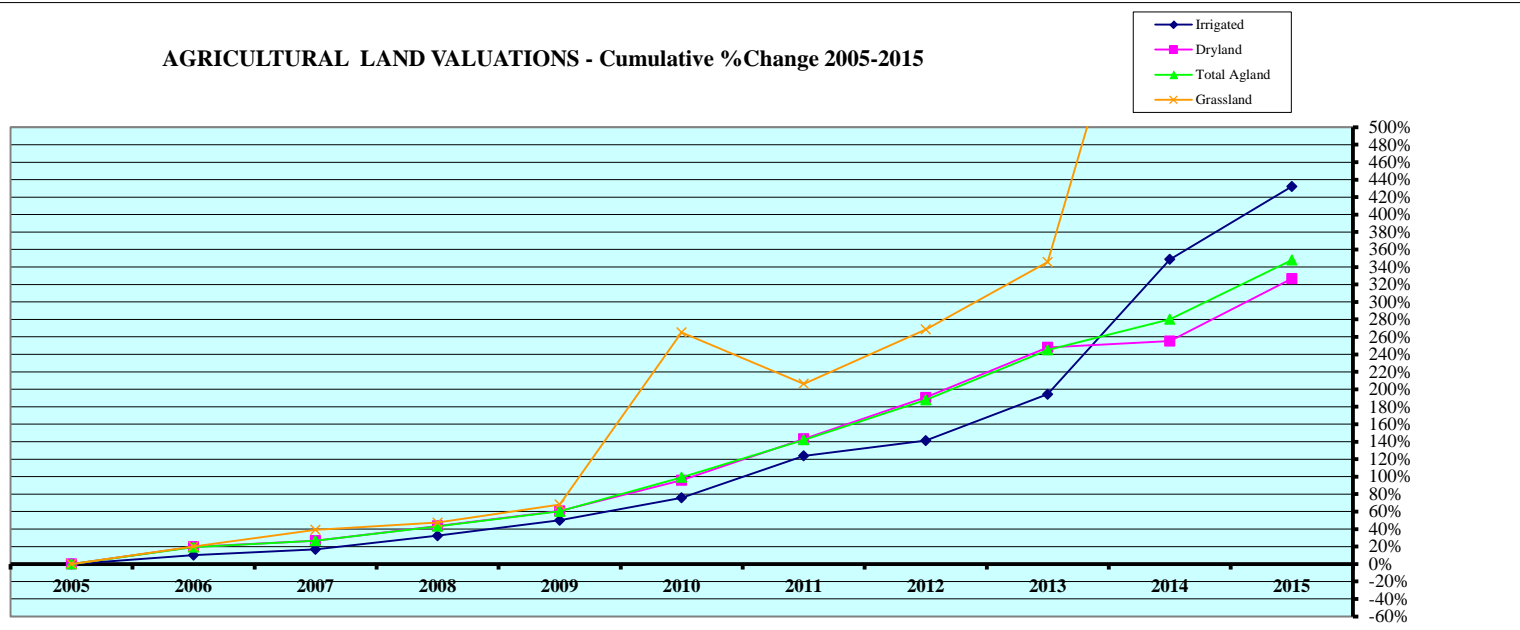
Sources:  
Value; 2005 - 2015 CTL  
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 89  
County WASHINGTON

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	14,218,355	--	--	--	182,331,120	--	--	--	7,614,035	--	--	--
2006	15,638,390	1,420,035	9.99%	9.99%	218,320,730	35,989,610	19.74%	19.74%	9,148,220	1,534,185	20.15%	20.15%
2007	16,586,570	948,180	6.06%	16.66%	231,221,630	12,900,900	5.91%	26.81%	10,582,490	1,434,270	15.68%	38.99%
2008	18,815,265	2,228,695	13.44%	32.33%	261,738,620	30,516,990	13.20%	43.55%	11,221,980	639,490	6.04%	47.39%
2009	21,321,885	2,506,620	13.32%	49.96%	292,850,775	31,112,155	11.89%	60.61%	12,806,620	1,584,640	14.12%	68.20%
2010	24,986,875	3,664,990	17.19%	75.74%	357,252,090	64,401,315	21.99%	95.94%	27,803,830	14,997,210	117.11%	265.17%
2011	31,824,060	6,837,185	27.36%	123.82%	443,405,730	86,153,640	24.12%	143.19%	23,317,345	-4,486,485	-16.14%	206.24%
2012	34,303,350	2,479,290	7.79%	141.26%	529,800,680	86,394,950	19.48%	190.57%	28,056,660	4,739,315	20.33%	268.49%
2013	41,842,845	7,539,495	21.98%	194.29%	634,316,105	104,515,425	19.73%	247.89%	33,929,415	5,872,755	20.93%	345.62%
2014	63,794,145	21,951,300	52.46%	348.67%	647,551,865	13,235,760	2.09%	255.15%	70,404,750	36,475,335	107.50%	824.67%
2015	75,643,835	11,849,690	18.57%	432.02%	778,065,965	130,514,100	20.16%	326.73%	51,437,940	-18,966,810	-26.94%	575.57%

Rate Ann.%chg: Irrigated **18.19%** Dryland **15.62%** Grassland **21.05%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	1,719,165	--	--	--	2,415	--	--	--	205,885,090	--	--	--
2006	2,352,105	632,940	36.82%	36.82%	2,415	0	0.00%	0.00%	245,461,860	39,576,770	19.22%	19.22%
2007	2,346,600	-5,505	-0.23%	36.50%	2,865	450	18.63%	18.63%	260,740,155	15,278,295	6.22%	26.64%
2008	3,082,755	736,155	31.37%	79.32%	2,865	0	0.00%	18.63%	294,861,485	34,121,330	13.09%	43.22%
2009	3,076,865	-5,890	-0.19%	78.97%	6,790	3,925	137.00%	181.16%	330,062,935	35,201,450	11.94%	60.31%
2010	136,090	-2,940,775	-95.58%	-92.08%	10,035	3,245	47.79%	315.53%	410,188,920	80,125,985	24.28%	99.23%
2011	113,220	-22,870	-16.81%	-93.41%	6,710	-3,325	-33.13%	177.85%	498,667,065	88,478,145	21.57%	142.21%
2012	371,700	258,480	228.30%	-78.38%	1,130	-5,580	-83.16%	-53.21%	592,533,520	93,866,455	18.82%	187.80%
2013	447,710	76,010	20.45%	-73.96%	1,130	0	0.00%	-53.21%	710,537,205	118,003,685	19.92%	245.11%
2014	724,035	276,325	61.72%	-57.88%	6,095	4,965	439.38%	152.38%	782,480,890	71,943,685	10.13%	280.06%
2015	17,317,180	16,593,145	2291.76%	907.30%	1,745	-4,350	-71.37%	-27.74%	922,466,665	139,985,775	17.89%	348.05%

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Rate Ann.%chg: Total Agric Land **16.18%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	14,283,855	10,990	1,300			182,690,080	170,850	1,069			7,624,305	16,462	463		
2006	15,637,590	10,934	1,430	10.04%	10.04%	218,348,710	170,278	1,282	19.92%	19.92%	9,149,955	16,425	557	20.28%	20.28%
2007	16,586,570	10,935	1,517	6.06%	16.70%	231,261,975	169,984	1,360	6.10%	27.23%	9,952,045	16,412	606	8.85%	30.93%
2008	18,815,265	10,967	1,716	13.11%	32.00%	261,429,270	169,941	1,538	13.07%	43.87%	11,936,205	16,582	720	18.70%	55.42%
2009	21,325,985	10,967	1,945	13.34%	49.61%	292,947,840	170,039	1,723	11.99%	61.12%	12,699,420	16,412	774	7.49%	67.07%
2010	25,154,705	10,658	2,360	21.37%	81.58%	357,572,750	170,514	2,097	21.72%	96.11%	19,746,990	21,375	924	19.39%	99.47%
2011	31,927,745	11,342	2,815	19.27%	116.58%	444,076,800	175,343	2,533	20.77%	136.85%	11,731,115	12,892	910	-1.50%	96.47%
2012	37,184,035	11,209	3,317	17.85%	155.24%	530,464,615	174,597	3,038	19.96%	184.13%	14,388,750	13,194	1,091	19.85%	135.46%
2013	41,474,835	10,884	3,811	14.87%	193.18%	633,452,135	173,946	3,642	19.86%	240.56%	17,192,920	13,145	1,308	19.94%	182.41%
2014	63,357,540	14,200	4,462	17.09%	243.29%	645,681,195	152,684	4,229	16.13%	295.48%	48,821,360	28,919	1,688	29.07%	264.52%
2015	76,256,890	14,199	5,371	20.37%	313.21%	775,676,915	152,682	5,080	20.13%	375.11%	39,991,385	26,472	1,511	-10.51%	226.19%

Rate Annual %chg Average Value/Acre: 15.24%

16.86%

12.55%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	1,708,135	14,781	116			450	5	100			206,306,825	213,087	968		
2006	2,348,920	14,890	158	36.51%	36.51%	675	5	150	50.00%	50.00%	245,485,850	212,531	1,155	19.30%	19.30%
2007	2,353,565	14,845	159	0.50%	37.19%	675	5	150	0.00%	50.00%	260,154,830	212,180	1,226	6.15%	26.64%
2008	3,076,795	14,727	209	31.78%	80.78%	900	5	200	33.33%	100.00%	295,258,435	212,221	1,391	13.47%	43.70%
2009	3,081,305	14,778	209	-0.20%	80.43%	900	5	200	0.00%	100.00%	330,055,450	212,200	1,555	11.80%	60.65%
2010	138,315	1,174	118	-43.52%	1.91%	7,796,565	8,221	948	374.21%	848.41%	410,409,325	211,942	1,936	24.50%	100.01%
2011	109,290	1,041	105	-10.88%	-9.18%	11,294,480	12,114	932	-1.69%	832.35%	499,139,430	212,732	2,346	21.17%	142.34%
2012	158,400	1,174	135	28.56%	16.76%	15,142,610	12,669	1,195	28.19%	1095.22%	597,338,410	212,843	2,806	19.61%	189.87%
2013	447,470	2,063	217	60.72%	87.65%	18,533,245	12,818	1,446	20.97%	1345.87%	711,100,605	212,857	3,341	19.04%	245.05%
2014	722,255	2,682	269	24.18%	133.03%	23,878,630	14,418	1,656	14.54%	1556.14%	782,460,980	212,902	3,675	10.01%	279.60%
2015	17,813,915	16,555	1,076	299.58%	831.13%	13,932,335	3,171	4,393	165.27%	4293.24%	923,671,440	213,078	4,335	17.95%	347.74%

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**WASHINGTON**

Rate Annual %chg Average Value/Acre: 16.17%

(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



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

**Records : 12,292**

**Value : 2,769,840,633**

**Growth 26,493,696**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	468	8,662,350	134	2,603,755	537	13,122,815	1,139	24,388,920	
<b>02. Res Improve Land</b>	3,639	74,228,820	447	23,904,820	1,555	79,499,370	5,641	177,633,010	
<b>03. Res Improvements</b>	3,729	416,454,325	551	74,509,255	1,609	292,030,105	5,889	782,993,685	
<b>04. Res Total</b>	4,197	499,345,495	685	101,017,830	2,146	384,652,290	7,028	985,015,615	15,492,291
<b>% of Res Total</b>	59.72	50.69	9.75	10.26	30.54	39.05	57.18	35.56	58.48
<b>05. Com UnImp Land</b>	122	5,834,780	20	1,159,082	8	219,925	150	7,213,787	
<b>06. Com Improve Land</b>	471	19,703,980	24	1,832,245	32	1,849,405	527	23,385,630	
<b>07. Com Improvements</b>	474	103,102,181	28	19,085,355	40	10,100,750	542	132,288,286	
<b>08. Com Total</b>	596	128,640,941	48	22,076,682	48	12,170,080	692	162,887,703	2,419,020
<b>% of Com Total</b>	86.13	78.98	6.94	13.55	6.94	7.47	5.63	5.88	9.13
<b>09. Ind UnImp Land</b>	10	434,290	3	1,375,685	5	425,115	18	2,235,090	
<b>10. Ind Improve Land</b>	18	1,184,690	6	5,068,450	4	1,238,115	28	7,491,255	
<b>11. Ind Improvements</b>	18	7,452,440	15	152,032,080	5	27,634,375	38	187,118,895	
<b>12. Ind Total</b>	28	9,071,420	18	158,476,215	10	29,297,605	56	196,845,240	460,290
<b>% of Ind Total</b>	50.00	4.61	32.14	80.51	17.86	14.88	0.46	7.11	1.74
<b>13. Rec UnImp Land</b>	0	0	0	0	3	43,865	3	43,865	
<b>14. Rec Improve Land</b>	0	0	0	0	6	329,805	6	329,805	
<b>15. Rec Improvements</b>	0	0	0	0	32	1,142,240	32	1,142,240	
<b>16. Rec Total</b>	0	0	0	0	35	1,515,910	35	1,515,910	2,255
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.28	0.05	0.01
<b>Res &amp; Rec Total</b>	4,197	499,345,495	685	101,017,830	2,181	386,168,200	7,063	986,531,525	15,494,546
<b>% of Res &amp; Rec Total</b>	59.42	50.62	9.70	10.24	30.88	39.14	57.46	35.62	58.48
<b>Com &amp; Ind Total</b>	624	137,712,361	66	180,552,897	58	41,467,685	748	359,732,943	2,879,310
<b>% of Com &amp; Ind Total</b>	83.42	38.28	8.82	50.19	7.75	11.53	6.09	12.99	10.87
<b>17. Taxable Total</b>	4,821	637,057,856	751	281,570,727	2,239	427,635,885	7,811	1,346,264,468	18,373,856
<b>% of Taxable Total</b>	61.72	47.32	9.61	20.91	28.66	31.76	63.55	48.60	69.35

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	49	3,461,620	593,195	0	0	0
19. Commercial	129	16,627,430	6,973,690	0	0	0
20. Industrial	1	132,000	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	49	3,461,620	593,195
19. Commercial	0	0	0	129	16,627,430	6,973,690
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	0	0	0
22. Total Sch II				179	20,221,050	7,566,885

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	332	32	265	629

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	182,095	259	44,532,765	2,259	620,755,490	2,520	665,470,350
28. Ag-Improved Land	0	0	202	38,560,575	1,721	408,277,075	1,923	446,837,650
29. Ag Improvements	0	0	202	32,124,120	1,758	279,143,945	1,960	311,268,065
30. Ag Total							4,480	1,423,576,065

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	159	160.00	6,195,300	
33. HomeSite Improvements	0	0.00	0	163	156.00	29,051,705	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.57	285	141	305.53	1,398,240	
36. FarmSite Improv Land	0	0.00	0	169	253.50	1,586,175	
37. FarmSite Improvements	0	0.00	0	168	0.00	3,072,415	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	207.78	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	11.95	145,000	8	11.95	145,000	
32. HomeSite Improv Land	1,362	1,380.00	51,340,590	1,521	1,540.00	57,535,890	
33. HomeSite Improvements	1,401	1,362.00	244,454,245	1,564	1,518.00	273,505,950	8,119,840
34. HomeSite Total				<b>1,572</b>	<b>1,551.95</b>	<b>331,186,840</b>	
35. FarmSite UnImp Land	759	767.35	3,531,025	901	1,073.45	4,929,550	
36. FarmSite Improv Land	1,526	2,385.55	14,002,855	1,695	2,639.05	15,589,030	
37. FarmSite Improvements	1,548	0.00	34,689,700	1,716	0.00	37,762,115	0
38. FarmSite Total				<b>2,617</b>	<b>3,712.50</b>	<b>58,280,695</b>	
39. Road & Ditches	0	3,395.63	0	0	3,603.41	0	
40. Other- Non Ag Use	0	2.00	1,000	0	2.00	1,000	
41. Total Section VI				<b>4,189</b>	<b>8,869.86</b>	<b>389,468,535</b>	<b>8,119,840</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	38.14	181,810	460	15,501.85	73,740,150
44. Recapture Value N/A	2	38.14	269,790	460	15,501.85	110,335,545
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,966	200,872.64	959,453,685	4,428	216,412.63	1,033,375,645
44. Market Value	0	0	0	0	0	0

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



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,237.68	15.56%	15,037,200	18.12%	6,720.00
46. 1A	2,638.91	18.35%	17,654,180	21.27%	6,689.95
47. 2A1	1,418.20	9.86%	8,644,020	10.41%	6,095.06
48. 2A	909.97	6.33%	5,373,410	6.47%	5,905.04
49. 3A1	3,729.58	25.94%	21,090,765	25.41%	5,655.00
50. 3A	1,220.58	8.49%	6,792,505	8.18%	5,564.98
51. 4A1	705.80	4.91%	3,154,920	3.80%	4,469.99
52. 4A	1,516.40	10.55%	5,261,920	6.34%	3,470.01
53. Total	14,377.12	100.00%	83,008,920	100.00%	5,773.68
<b>Dry</b>					
54. 1D1	19,638.94	12.88%	131,384,560	14.97%	6,690.00
55. 1D	49,257.20	32.31%	327,762,255	37.34%	6,654.10
56. 2D1	4,420.73	2.90%	26,811,745	3.05%	6,065.00
57. 2D	2,251.29	1.48%	13,158,725	1.50%	5,844.97
58. 3D1	12,628.10	8.28%	71,033,350	8.09%	5,625.02
59. 3D	24,084.51	15.80%	133,186,680	15.17%	5,529.97
60. 4D1	36,518.03	23.95%	161,957,375	18.45%	4,435.00
61. 4D	3,646.10	2.39%	12,431,250	1.42%	3,409.46
62. Total	152,444.90	100.00%	877,725,940	100.00%	5,757.66
<b>Grass</b>					
63. 1G1	1,251.85	4.32%	3,185,045	5.08%	2,544.27
64. 1G	7,602.45	26.24%	19,577,010	31.23%	2,575.09
65. 2G1	1,071.99	3.70%	2,106,520	3.36%	1,965.06
66. 2G	583.80	2.02%	1,333,075	2.13%	2,283.44
67. 3G1	1,078.58	3.72%	2,571,930	4.10%	2,384.55
68. 3G	2,554.48	8.82%	5,099,165	8.13%	1,996.17
69. 4G1	9,744.35	33.64%	19,798,585	31.58%	2,031.80
70. 4G	5,080.95	17.54%	9,019,855	14.39%	1,775.23
71. Total	28,968.45	100.00%	62,691,185	100.00%	2,164.12
<b>Irrigated Total</b>					
Irrigated Total	14,377.12	6.75%	83,008,920	8.03%	5,773.68
<b>Dry Total</b>					
Dry Total	152,444.90	71.58%	877,725,940	84.88%	5,757.66
<b>Grass Total</b>					
Grass Total	28,968.45	13.60%	62,691,185	6.06%	2,164.12
72. Waste	16,582.53	7.79%	7,390,045	0.71%	445.65
73. Other	600.36	0.28%	3,291,440	0.32%	5,482.44
74. Exempt	641.00	0.30%	0	0.00%	0.00
75. Market Area Total	212,973.36	100.00%	1,034,107,530	100.00%	4,855.57

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	1,271.39	7,964,380	13,105.73	75,044,540	14,377.12	83,008,920
<b>77. Dry Land</b>	32.39	178,365	10,282.92	59,353,260	142,129.59	818,194,315	152,444.90	877,725,940
<b>78. Grass</b>	0.75	1,195	1,932.33	4,274,890	27,035.37	58,415,100	28,968.45	62,691,185
<b>79. Waste</b>	5.00	2,250	1,575.32	722,115	15,002.21	6,665,680	16,582.53	7,390,045
<b>80. Other</b>	0.00	0	270.66	1,598,980	329.70	1,692,460	600.36	3,291,440
<b>81. Exempt</b>	0.00	0	0.00	0	641.00	0	641.00	0
<b>82. Total</b>	<b>38.14</b>	<b>181,810</b>	<b>15,332.62</b>	<b>73,913,625</b>	<b>197,602.60</b>	<b>960,012,095</b>	<b>212,973.36</b>	<b>1,034,107,530</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	14,377.12	6.75%	83,008,920	8.03%	5,773.68
<b>Dry Land</b>	152,444.90	71.58%	877,725,940	84.88%	5,757.66
<b>Grass</b>	28,968.45	13.60%	62,691,185	6.06%	2,164.12
<b>Waste</b>	16,582.53	7.79%	7,390,045	0.71%	445.65
<b>Other</b>	600.36	0.28%	3,291,440	0.32%	5,482.44
<b>Exempt</b>	641.00	0.30%	0	0.00%	0.00
<b>Total</b>	<b>212,973.36</b>	<b>100.00%</b>	<b>1,034,107,530</b>	<b>100.00%</b>	<b>4,855.57</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 133 Estates	0	0	14	1,024,500	14	2,690,980	14	3,715,480	0
83.2 Al-bets	0	0	2	112,080	2	103,185	2	215,265	0
83.3 Allen Hills	1	54,000	47	2,655,980	47	11,939,995	48	14,649,975	554,980
83.4 Allen Hills V	14	660,120	0	0	0	0	14	660,120	0
83.5 Arlington	0	0	469	6,871,770	469	51,262,920	469	58,134,690	774,910
83.6 Arlington V	70	1,213,530	0	0	0	0	70	1,213,530	0
83.7 Blair	2	128,840	1,372	30,361,730	1,373	156,412,865	1,375	186,903,435	387,856
83.8 Blair	9	211,195	1,064	22,993,325	1,070	130,857,265	1,079	154,061,785	155,395
83.9 Blair V	269	5,311,020	64	1,518,065	64	10,774,115	333	17,603,200	2,894,975
83.10 Blaiur	0	0	1	2,870	1	69,865	1	72,735	0
83.11 Blavv	1	11,385	0	0	0	0	1	11,385	0
83.12 Brierbrooke	0	0	3	211,665	3	338,995	3	550,660	0
83.13 Bur-ridge	0	0	8	550,000	8	1,961,195	8	2,511,195	0
83.14 C & C	0	0	2	58,945	2	1,215,620	2	1,274,565	0
83.15 C & C V	1	46,325	0	0	0	0	1	46,325	0
83.16 Clearwater Creek	0	0	14	836,640	14	3,849,765	14	4,686,405	500,345
83.17 Clearwater Creek V	13	357,500	0	0	0	0	13	357,500	0
83.18 Cooper Woods	1	38,680	15	641,280	15	3,552,770	16	4,232,730	385,030
83.19 Cooper Woods V	5	120,580	0	0	0	0	5	120,580	0
83.20 Cottonwood Creek	0	0	40	3,592,500	40	14,834,415	40	18,426,915	1,110,020
83.21 Cottonwood Creek V	7	1,368,450	0	0	0	0	7	1,368,450	0
83.22 Country Air	0	0	5	222,720	5	368,375	5	591,095	0
83.23 Country Air V	1	500	0	0	0	0	1	500	0
83.24 Countryland	0	0	21	1,115,520	21	3,669,825	21	4,785,345	0
83.25 Countryland V	3	106,700	0	0	0	0	3	106,700	0
83.26 Crest Ridge	1	293,595	17	700,000	17	3,964,070	18	4,957,665	78,450
83.27 Crest Ridge V	4	135,000	0	0	0	0	4	135,000	0
83.28 Crystal Lake	0	0	11	583,030	11	2,644,540	11	3,227,570	254,855
83.29 Crystal Lake V	10	331,140	0	0	0	0	10	331,140	0
83.30 Deer Run	0	0	1	60,250	1	237,885	1	298,135	0
83.31 Deerson Acres	1	9,695	2	109,120	2	233,665	3	352,480	0
83.32 Du Du Dunes	0	0	1	90,790	1	241,780	1	332,570	0
83.33 Du Du Dunes V	1	24,095	0	0	0	0	1	24,095	0
83.34 Eagle View	0	0	38	2,529,380	38	10,859,435	38	13,388,815	13,790
83.35 Eagle View V	4	131,280	0	0	0	0	4	131,280	0
83.36 Elkhorn Oaks	0	0	3	146,970	3	628,780	3	775,750	0
83.37 Elkhorn Riverview	0	0	7	74,460	7	146,940	7	221,400	0
83.38 Elkhorn Riverview V	11	94,735	0	0	0	0	11	94,735	0
83.39 Exempt	2	100	0	0	0	0	2	100	0

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.40	Exempt	3	18,950	2	43,390	2	170,710	5	233,050	0
83.41	Fawn Ridge	0	0	7	538,240	7	1,303,445	7	1,841,685	0
83.42	Fawn Ridge V	1	55,000	0	0	0	0	1	55,000	0
83.43	Fontanelle	0	0	24	738,955	24	2,676,640	24	3,415,595	16,480
83.44	Fontanelle V	5	81,950	0	0	0	0	5	81,950	0
83.45	Four Pine	0	0	1	65,000	1	146,270	1	211,270	0
83.46	Frenchs	0	0	2	96,720	2	197,170	2	293,890	0
83.47	Ft Calhoun	0	0	327	9,160,330	327	42,529,805	327	51,690,135	1,878,000
83.48	Ft Calhoun Repl 2 V	1	24,390	0	0	0	0	1	24,390	0
83.49	Ft Calhoun Replat 2	0	0	1	71,145	1	193,815	1	264,960	0
83.50	Ft Calhoun V	51	1,409,170	0	0	0	0	51	1,409,170	0
83.51	Garryowen	0	0	2	99,805	2	169,910	2	269,715	0
83.52	Garryowen V	1	500	0	0	0	0	1	500	0
83.53	Glen Oaks	1	62,000	5	306,000	5	1,106,475	6	1,474,475	266,790
83.54	Glen Oaks V	15	1,668,920	0	0	0	0	15	1,668,920	0
83.55	Golden Pond	0	0	2	173,080	2	710,130	2	883,210	0
83.56	Gottsch	0	0	1	47,000	1	92,740	1	139,740	0
83.57	Gottsch 2	0	0	3	177,900	3	815,215	3	993,115	42,570
83.58	Gylden Bakke	0	0	9	423,000	9	1,998,170	9	2,421,170	0
83.59	Hallberg	0	0	2	130,060	2	394,365	2	524,425	0
83.60	Heidi Hollo	0	0	20	624,000	20	4,020,575	20	4,644,575	0
83.61	Heidi Hollo V	5	88,250	0	0	0	0	5	88,250	0
83.62	Heidi Hollo West	0	0	32	1,790,330	32	9,617,385	32	11,407,715	20,545
83.63	Heidi Hollo West V	14	318,395	1	40,325	1	315,770	15	674,490	315,770
83.64	Herman	0	0	128	681,530	128	6,338,665	128	7,020,195	0
83.65	Herman V	34	129,350	0	0	0	0	34	129,350	0
83.66	High Point	0	0	3	254,400	3	512,345	3	766,745	0
83.67	Highland	0	0	7	316,460	7	1,099,465	7	1,415,925	0
83.68	Hillview	0	0	3	134,710	3	633,685	3	768,395	0
83.69	Hwy 133 Hilltop Acre	0	0	1	47,475	1	251,210	1	298,685	0
83.70	Hwy 133 Hilltop V	2	77,190	0	0	0	0	2	77,190	0
83.71	Imp On Lease Land	2	0	0	0	233	3,315,290	235	3,315,290	60,775
83.72	Ioll.	0	0	0	0	1	6,395	1	6,395	0
83.73	Jensen Acres	0	0	2	99,135	2	450,250	2	549,385	0
83.74	Jensen Acres V	5	83,510	0	0	0	0	5	83,510	0
83.75	Kaers	0	0	6	357,180	6	634,765	6	991,945	0
83.76	Kameo	0	0	17	882,760	17	4,233,130	17	5,115,890	12,210
83.77	Karas	0	0	1	49,500	1	138,980	1	188,480	0
83.78	Kennard	0	0	3	30,250	3	159,910	3	190,160	0

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.79 Kennard	0	0	159	2,286,805	159	13,287,435	159	15,574,240	72,110
83.80 Kennard V	4	137,035	1	14,260	1	128,250	5	279,545	8,255
83.81 Kennv	14	283,980	0	0	0	0	14	283,980	0
83.82 Lakeland	2	19,150	312	6,591,050	312	43,691,560	314	50,301,760	312,500
83.83 Lakeland V	174	1,195,335	0	0	0	0	174	1,195,335	0
83.84 Lakeview	0	0	5	205,000	5	871,060	5	1,076,060	0
83.85 Lakeview 2	0	0	6	205,460	6	901,880	6	1,107,340	0
83.86 Lakeview 2 V	3	22,060	0	0	0	0	3	22,060	0
83.87 Locust Creek	0	0	5	247,565	5	705,010	5	952,575	137,105
83.88 Locust Creek V	3	30,000	0	0	0	0	3	30,000	0
83.89 Long Creek	1	65,060	5	429,470	5	873,925	6	1,368,455	0
83.90 Long Creek V	4	106,380	0	0	0	0	4	106,380	0
83.91 Longview	0	0	5	331,300	5	1,512,005	5	1,843,305	0
83.92 Longview V	3	171,480	1	65,260	1	228,745	4	465,485	0
83.93 Looking Glass Hill V	105	433,650	2	41,810	2	327,005	107	802,465	0
83.94 Looking Glass Hills	0	0	40	886,250	40	5,970,145	40	6,856,395	14,360
83.95 Lorenzen Estates	0	0	2	137,620	2	568,910	2	706,530	0
83.96 Lorenzen Estates V	2	110,120	0	0	0	0	2	110,120	0
83.97 Millstone	0	0	18	1,060,560	18	4,735,985	18	5,796,545	1,545
83.98 Millstone V	2	101,360	2	115,180	2	521,065	4	737,605	216,415
83.99 Nashville	0	0	20	863,375	20	2,185,940	20	3,049,315	0
83.100 Nashville V	2	49,750	0	0	0	0	2	49,750	0
83.101 Nieto Valley	0	0	1	52,580	1	165,370	1	217,950	0
83.102 North Creek	0	0	2	101,300	2	342,050	2	443,350	0
83.103 Northwoods	1	81,780	11	1,101,980	11	7,717,720	12	8,901,480	0
83.104 Northwoods V	6	724,000	3	279,780	3	1,180,640	9	2,184,420	798,190
83.105 Oak Park 1	1	17,870	32	986,465	32	5,045,515	33	6,049,850	32,090
83.106 Oak Park 1 V	49	524,085	2	46,615	2	356,720	51	927,420	0
83.107 Oak Park 2	0	0	11	472,180	11	1,938,910	11	2,411,090	0
83.108 Oak Park 2 V	4	101,505	1	38,910	1	154,865	5	295,280	0
83.109 Oak Park 3	0	0	10	366,070	10	1,837,475	10	2,203,545	0
83.110 Oak Park 3 V	6	151,390	0	0	0	0	6	151,390	0
83.111 Oak Park 4	0	0	14	600,485	14	3,594,180	14	4,194,665	2,275
83.112 Oak Park 4 V	4	208,700	0	0	0	0	4	208,700	0
83.113 Oak Park 5	0	0	1	39,250	1	265,920	1	305,170	0
83.114 Oak Park 5 V	5	129,055	0	0	0	0	5	129,055	0
83.115 Oak Point Farms	0	0	2	95,285	2	266,300	2	361,585	0
83.116 Oak Point Farms 1	0	0	1	80,040	1	142,320	1	222,360	0
83.117 Ok Sub	0	0	1	51,260	1	180,470	1	231,730	0

Schedule XI : Residential Records - Assessor Location Detail

Line#   Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.118 Oleson	0	0	1	62,000	1	133,090	1	195,090	0
83.119 Owakonze Acres	0	0	2	131,340	2	301,945	2	433,285	0
83.120 Owen	0	0	2	187,480	2	402,610	2	590,090	0
83.121 Papio View	0	0	2	108,840	2	131,780	2	240,620	0
83.122 Pioneer Hills	0	0	6	360,360	6	1,116,015	6	1,476,375	0
83.123 Pioneer Hills V	1	51,820	0	0	0	0	1	51,820	0
83.124 Pushs	0	0	11	1,012,900	11	2,177,120	11	3,190,020	21,300
83.125 Pushs V	2	128,000	0	0	0	0	2	128,000	0
83.126 Quail Ridge	0	0	10	512,180	10	3,312,965	10	3,825,145	1,045,270
83.127 Quail Ridge V	4	343,540	0	0	0	0	4	343,540	0
83.128 Quick Hill	0	0	4	166,065	4	405,390	4	571,455	0
83.129 Recreati	1	37,835	3	197,855	3	267,070	4	502,760	0
83.130 Richland	0	0	5	356,540	5	997,215	5	1,353,755	116,065
83.131 River	27	0	0	0	0	0	27	0	0
83.132 Riverbend Acres	0	0	7	307,905	7	1,065,130	7	1,373,035	0
83.133 Riverbend Acres V	1	31,690	0	0	0	0	1	31,690	0
83.134 Riverside	0	0	4	240,000	4	1,237,645	4	1,477,645	0
83.135 Riverside V	2	50,500	0	0	0	0	2	50,500	0
83.136 Rolland	0	0	3	130,050	3	435,765	3	565,815	0
83.137 Rolling Acres	0	0	34	2,414,120	34	6,111,030	34	8,525,150	209,630
83.138 Rolling Acres V	1	55,000	0	0	0	0	1	55,000	0
83.139 Rolling Hills	0	0	5	205,000	5	752,165	5	957,165	0
83.140 Rosalyn Ridge	0	0	3	225,950	3	752,810	3	978,760	195,790
83.141 Rosalyn Ridge V	1	38,800	0	0	0	0	1	38,800	0
83.142 Roseann	0	0	2	127,900	2	213,465	2	341,365	0
83.143 Rosenbaum Acres	1	1,675	2	63,500	2	209,235	3	274,410	0
83.144 Rural	0	0	4	254,730	4	636,515	4	891,245	0
83.145 Rural Res	1	1,440	841	50,297,730	841	132,682,210	842	182,981,380	1,213,980
83.146 Rural Res V	81	2,860,805	1	91,070	1	172,085	82	3,123,960	152,055
83.147 Ruths Nashville	0	0	6	234,315	6	621,670	6	855,985	3,225
83.148 Schmidt	0	0	1	57,770	1	254,115	1	311,885	0
83.149 Schmidts Sub	0	0	2	100,400	2	253,970	2	354,370	0
83.150 Schulz Farm	0	0	2	121,060	2	467,460	2	588,520	27,635
83.151 Shannon Estates	0	0	12	711,840	12	2,615,015	12	3,326,855	0
83.152 Shannon Estates V	2	76,400	0	0	0	0	2	76,400	0
83.153 Sherwood Acres	0	0	16	798,340	16	4,087,755	16	4,886,095	0
83.154 Sherwood Acres V	2	30,840	0	0	0	0	2	30,840	0
83.155 Siemer V	1	45,820	0	0	0	0	1	45,820	0
83.156 Sorensens	0	0	4	268,220	4	626,875	4	895,095	0

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.157 South Creek	0	0	1	57,175	1	88,810	1	145,985	0
83.158 Spracklin Acres	0	0	3	165,000	3	310,525	3	475,525	0
83.159 Spring Ridge	0	0	16	1,009,980	16	5,356,730	16	6,366,710	976,165
83.160 Spring Ridge V	4	720,515	0	0	0	0	4	720,515	0
83.161 Spring Valley	0	0	19	1,332,800	19	4,085,455	19	5,418,255	188,365
83.162 Spring Valley V	4	215,560	0	0	0	0	4	215,560	0
83.163 State	1	0	0	0	0	0	1	0	0
83.164 Stoops	0	0	1	41,000	1	98,885	1	139,885	0
83.165 Sunrise Estates	0	0	5	261,825	5	1,078,040	5	1,339,865	715
83.166 Sunrise Estates V	1	71,345	0	0	0	0	1	71,345	0
83.167 Surrey Hills	0	0	19	1,244,000	19	3,949,150	19	5,193,150	25,760
83.168 Surrey Hills 1	0	0	3	268,980	3	833,910	3	1,102,890	0
83.169 Thomson Timbers	0	0	4	226,100	4	677,605	4	903,705	0
83.170 Thomson Timbers V	2	79,100	0	0	0	0	2	79,100	0
83.171 Valley View	0	0	6	298,620	6	1,228,025	6	1,526,645	0
83.172 Valley View V	3	55,840	0	0	0	0	3	55,840	0
83.173 Washington	0	0	62	952,010	62	5,958,415	62	6,910,425	0
83.174 Washington V	16	173,800	0	0	0	0	16	173,800	0
83.175 Wildwood	0	0	1	18,360	1	78,315	1	96,675	0
83.176 Wildwood V	12	24,980	0	0	0	0	12	24,980	0
83.177 [none]	5	7,695	4	106,070	37	1,162,645	42	1,276,410	0
<b>84 Residential Total</b>	<b>1,142</b>	<b>24,432,785</b>	<b>5,647</b>	<b>177,962,815</b>	<b>5,921</b>	<b>784,135,925</b>	<b>7,063</b>	<b>986,531,525</b>	<b>15,494,546</b>

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Arlington	0	0	45	789,815	45	3,936,646	45	4,726,461	53,795
85.2	Arlington V	7	128,845	0	0	0	0	7	128,845	0
85.3	Blair	1	87,900	54	2,072,830	54	11,414,015	55	13,574,745	0
85.4	Blair	4	326,930	301	15,659,915	301	83,759,010	305	99,745,855	1,277,705
85.5	Blair V	106	6,665,797	6	1,605,545	6	9,981,795	112	18,253,137	0
85.6	Cargill	0	0	2	228,900	2	541,935	2	770,835	0
85.7	Cole Nashville	0	0	1	49,130	1	500	1	49,630	0
85.8	Ericksen V	1	20,300	0	0	0	0	1	20,300	0
85.9	Exempt	5	0	1	1,375	1	455	6	1,830	0
85.10	Exempt	1	0	2	57,600	2	329,675	3	387,275	0
85.11	Fontanelle	0	0	3	51,640	3	174,440	3	226,080	0
85.12	Ft Calhoun	0	0	55	1,535,610	55	15,027,100	55	16,562,710	68,625
85.13	Ft Calhoun V	8	341,520	0	0	0	0	8	341,520	0
85.14	Herman	0	0	26	208,495	26	1,169,625	26	1,378,120	0
85.15	Herman V	4	15,255	0	0	0	0	4	15,255	0
85.16	Imp On Lease Land	2	0	0	0	14	45,999,330	16	45,999,330	0
85.17	Io;;	0	0	0	0	1	24,456,300	1	24,456,300	0
85.18	Kennard	0	0	12	105,335	12	518,140	12	623,475	0
85.19	Kennard	0	0	1	2,295	1	20,990	1	23,285	0
85.20	Kennv	3	27,565	0	0	0	0	3	27,565	0
85.21	Oak Park 1	0	0	1	124,440	1	359,930	1	484,370	0
85.22	Oak Park 1 V	7	146,440	1	42,375	1	132,340	8	321,155	0
85.23	Rural	0	0	31	6,632,195	31	80,693,495	31	87,325,690	0
85.24	Rural Res V	9	1,295,500	4	585,910	4	5,026,780	13	6,908,190	74,770
85.25	Rurg	0	0	1	903,085	1	15,055	1	918,140	0
85.26	Rurgv	3	384,845	0	0	0	0	3	384,845	0
85.27	State	7	7,980	1	1,775	1	455	8	10,210	0
85.28	Stoops	0	0	1	65,000	1	437,355	1	502,355	0
85.29	Washington	0	0	4	23,955	4	156,115	4	180,070	0
85.30	[none]	0	0	2	129,665	12	35,255,700	12	35,385,365	1,404,415
86	Commercial Total	168	9,448,877	555	30,876,885	580	319,407,181	748	359,732,943	2,879,310



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	1,229.86	4.64%	3,037,930	6.00%	2,470.14
88. 1G	7,103.23	26.80%	16,254,660	32.10%	2,288.35
89. 2G1	1,065.48	4.02%	2,067,060	4.08%	1,940.03
90. 2G	523.75	1.98%	982,085	1.94%	1,875.10
91. 3G1	917.37	3.46%	1,665,145	3.29%	1,815.13
92. 3G	2,408.07	9.08%	4,289,530	8.47%	1,781.31
93. 4G1	8,628.26	32.55%	14,848,715	29.32%	1,720.94
94. 4G	4,632.87	17.48%	7,494,130	14.80%	1,617.60
95. Total	26,508.89	100.00%	50,639,255	100.00%	1,910.27
<b>CRP</b>					
96. 1C1	21.99	0.89%	147,115	1.22%	6,690.09
97. 1C	499.22	20.30%	3,322,350	27.57%	6,655.08
98. 2C1	6.51	0.26%	39,460	0.33%	6,061.44
99. 2C	60.05	2.44%	350,990	2.91%	5,844.96
100. 3C1	161.21	6.55%	906,785	7.52%	5,624.87
101. 3C	146.41	5.95%	809,635	6.72%	5,529.92
102. 4C1	1,116.09	45.38%	4,949,870	41.07%	4,435.01
103. 4C	448.08	18.22%	1,525,725	12.66%	3,405.03
104. Total	2,459.56	100.00%	12,051,930	100.00%	4,900.03
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	26,508.89	91.51%	50,639,255	80.78%	1,910.27
CRP Total	2,459.56	8.49%	12,051,930	19.22%	4,900.03
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	28,968.45	100.00%	62,691,185	100.00%	2,164.12

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

### 89 Washington

	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	918,606,515	985,015,615	66,409,100	7.23%	15,492,291	5.54%
02. Recreational	1,472,005	1,515,910	43,905	2.98%	2,255	2.83%
03. Ag-Homesite Land, Ag-Res Dwelling	291,564,305	331,186,840	39,622,535	13.59%	8,119,840	10.80%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,211,642,825</b>	<b>1,317,718,365</b>	<b>106,075,540</b>	<b>8.75%</b>	<b>23,614,386</b>	<b>6.81%</b>
05. Commercial	163,157,250	162,887,703	-269,547	-0.17%	2,419,020	-1.65%
06. Industrial	200,068,040	196,845,240	-3,222,800	-1.61%	460,290	-1.84%
07. Ag-Farmsite Land, Outbuildings	55,958,805	58,280,695	2,321,890	4.15%	0	4.15%
08. Minerals	100	100	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>419,184,195</b>	<b>418,013,738</b>	<b>-1,170,457</b>	<b>-0.28%</b>	<b>2,879,310</b>	<b>-0.97%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,630,827,020</b>	<b>1,735,733,103</b>	<b>104,906,083</b>	<b>6.43%</b>	<b>26,493,696</b>	<b>4.81%</b>
11. Irrigated	75,643,835	83,008,920	7,365,085	9.74%		
12. Dryland	778,065,965	877,725,940	99,659,975	12.81%		
13. Grassland	51,437,940	62,691,185	11,253,245	21.88%		
14. Wasteland	17,317,180	7,390,045	-9,927,135	-57.33%		
15. Other Agland	1,745	3,291,440	3,289,695	188,521.20%		
<b>16. Total Agricultural Land</b>	<b>922,466,665</b>	<b>1,034,107,530</b>	<b>111,640,865</b>	<b>12.10%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,553,293,685</b>	<b>2,769,840,633</b>	<b>216,546,948</b>	<b>8.48%</b>	<b>26,493,696</b>	<b>7.44%</b>

## 2016 Assessment Survey for Washington County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	.4 FTE
3.	<b>Other full-time employees:</b>
	4
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	306,000
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	The appraisal budget is not a separate line item, a portion is combined in the salaries for those positions.
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	NA
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The computer system is funded through the County General budget
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	1,000
12.	
13.	<b>Amount of last year's assessor's budget not used:</b>
	nominal

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	No
<b>2.</b>	<b>GIS Services:</b>
	Calvin Poulson for GIS
<b>3.</b>	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

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

## 2016 Residential Assessment Survey for Washington County

<b>1.</b>	<b>Valuation data collection done by:</b>																																	
	Appraisal staff																																	
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Blair, County seat and major trade hub of the County</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Arlington, estimated 2012 population of 1250</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Ft. Calhoun-estimated 2012 population 910</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Rural</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Blair, County seat and major trade hub of the County	10	Arlington, estimated 2012 population of 1250	15	Ft. Calhoun-estimated 2012 population 910	40	Rural	50	Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																																	
	Sales comparison, Marshall and Swift costing data is used to achieve equalization within valuation groupings, the county uses the same costing year for all valuation groups.																																	
<b>4.</b>	<b>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?</b>																																	
	The county uses a combination of Marshall and Swift and the counties depreciation studies.																																	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																	
	Yes																																	
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																																	
	The county utilizes a sales comparison approach, relying on vacant land sales.																																	
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																	
	The county looks at the income stream for all lots, within the combined parcel and applies a discount for the whole.																																	
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15	2016	2015	2016	2016																														
40	2011	2015	2010	2011																														
50	2012	2015	2011	2012																														

The County feels that location and amenities in these groups are similar and that they create their own unique market.

Kennard while include in valuation group 50 it was inspected and reviewed in 2015

## 2016 Commercial Assessment Survey for Washington County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The data collection is completed by the Washington County assessor staff.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Blair and Blair suburban		
	02	Arlington		
	03	Ft Calhoun, Herman, Kennard and Rural		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and state and adjust those to the local market.			
<b>4.</b>	<b>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?</b>			
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	The county develops depreciation tables for each valuation group.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2015	2010
	02	2010	2015	2010
	03	2010	2015	2010
	The County feels these groupings have unique market influences due to the size and location of the communities. The county inspects the commercial parcels by occupancy code and not by valuation grouping. That is why there are multiple inspection years for the various valuation groupings. The County is on a five year inspection cycle for the commercial class of property.			



## 2016 Agricultural Assessment Survey for Washington County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Appraisal Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.</td> <td style="text-align: center;">2013-2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.	2013-2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.	2013-2015						
	The geo codes for the area considered to have only the general agricultural influence are 2083,2085, 2097, 2099, 2101, 2367, and 2369.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The County as part of the sales verification procedure determines if market areas are needed. The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of Burt County to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as residential.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	There are only two WRP parcels in the county. The county considers similar parcels in adjoining counties.							
	<b><u>If your county has special value applications, please answer the following</u></b>							
<b>7a.</b>	<b>How many special valuation applications are on file?</b>							

	The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of other deemed comparable counties to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land. Ag land in the northern area of the county are considered as having minimal influence.
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Residential development in the southern portion of the county as well as commercial development.
	<i><b><u>If your county recognizes a special value, please answer the following</u></b></i>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	4,458
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Generally the southern and eastern portion of the county.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The county uses the northern portion of the county and also uses the sales in Burt counties market area two.

**2015 PLAN OF ASSESSMENT  
FOR  
WASHINGTON COUTNY  
ASSESSMENT YEARS 2016, 2017, AND 2018  
Date: June 15, 2015**

**PLAN OF ASSESSMENT REQUIREMENTS:**

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

**DISCLAIMER:**

This Plan of Assessment was developed to meet the requirements of Nebraska State Statute 77-1311.02. The reader should note that at the time this document is being prepared, the 2015 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division.

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

Thank you to the reader for your time and understanding.

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201.

## RECORD MAINTENANCE:

### MAPPING

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

### OWNERSHIP

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

### REPORT GENERATION

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

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

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

## ADMINISTER HOMESTEAD EXEMPTION:

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

For the year of 2014 (payable in 2015) we had a total of ((528)) applicants and a value exempted of ((\$53,372,825)) with a tax loss of ((\$1,026,691.14)). The average median value for 2015 is not available at this time. The 2014 average medium was ((\$159,163)).

## ADMINISTER PERSONAL PROPERTY:

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

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

The 2015 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

## ADMINISTER SPECIAL VALUATION:

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

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

## GENERATE TAX ROLL:

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

## RESPONSIBILITIES OF APPRAISAL:

### VALUE ALL REAL PROPERTY

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

### DEVELOP PLAN OF REVIEW

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

In 2010, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

### ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits

and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31<sup>st</sup> as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1<sup>st</sup> as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

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

## REVIEW SALES

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

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

## PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

### Position Description:

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

### Continuing Education Requirements:

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

Position: Assessment Specialist (2)

### Position Description:

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

### Continuing Education Requirements:

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

Position: Appraiser (2)

### Position Description:

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

Continuing Education Requirements:

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

**BUDGETING:**

Budget Worksheet 2014-2015

605-00	County Assessor		
1-0100	Official's Salary	\$	55,754.00
1-0201	Deputy's Salary	\$	44,580.00
1-0305	Regular Time Salaries	\$	138,250.00
1-0405	Part Time Salaries	\$	51,738.00
1-0505	Overtime	\$	<u>1,046.00</u>
	Personnel Services Total	\$	291,368.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	500.00
2-1702	Lodging	\$	1,100.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	1,000.00
2-3910	Assessor School	\$	<u>1,000.00</u>
	Operating Expenses Total	\$	15,155.00
3-0100	Office Supplies	\$	9,638.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	937.00
	Supplies and Materials Total	\$	<u>11,575.00</u>
5-0315	Data Processing Equipment	\$	2,000.00
5-0500	Office Equipment	\$	1000.00
5-1309	Data Processing Software	\$	1000.00
	Capital Outlay Total	\$	<u>4,000.00</u>
	Total Expenditures	\$	322,098.00

**HISTORY:**

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

#### WHAT HAS BEEN DONE IN CAMA

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

#### PROCESS TO THIS POINT

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

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

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

#### PICTURES AND SKETCHES

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

#### COMPARABLE SELECTION

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

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

#### RE-LISTED TOWNS

Records are accurate and complete.

#### WHAT WE NEED TO COMPLETE

June of 2010 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

#### TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card.

The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

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



## PARCEL COUNT:

The following numbers are based off the 2015 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is ((7016)) with a value of ((\$921,153,090)).

List the number of commercial parcels and value. The number of parcels is ((691)) with a value of ((\$164,072,160)).

List the number of industrial parcels and value. The number of parcels is ((56)) with a value of ((\$200,154,935)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,448)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,271,857,330)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1560)) with a value of ((\$292,135,690)).

The total number of parcels with greenbelt special value is ((4,394)). The greenbelt value is \$(922,936,040).

The number of recreational parcels is ((43)) with a value of \$((1,473,195)).

## CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 1988, along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System has also been implemented in Washington County.

### MAINTAINED BY ASSESSMENT

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

### IN GOOD CONDITION

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

## PROPERTY RECORD CARD:

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

### MAINTAINED BY ASSESSMENT

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

### IN GOOD CONDITION

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

## REAL ESTATE TRANSFERS (521's):

### WHAT ARE THEY

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

### MAINTAINED BY ASSESSMENT

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

### IN GOOD CONDITION

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

## PROCEDURE MANUAL:

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

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

### GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

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

### LEAVES ROOM FOR INDIVIDUAL APPROACHES

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

### BASED ON REGULATIONS AND IAAO GUIDELINES

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

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

## ASSESSMENT FUNCTIONS:

### SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Assist county assessor concerning commercial property.

Residential Appraisers (2)

Assist county assessor concerning residential prop.

Assessment Specialist (2)

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

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

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

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

## APPRAISAL FUNCTIONS:

### SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

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

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

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

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

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

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

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

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

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

#### SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser. This review includes a drive-by inspection along with a new picture.

Commercial and industrial sales are reviewed by the Commercial Appraiser. A drive by review, card update and new picture of property are part of this review.

#### ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

#### CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2010.

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

### PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

#### RE-MEASURE RESIDENTIAL

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

#### COMMERCIAL

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

#### INDUSTRIAL

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

#### AGRICULTURAL

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

## INTERIOR AND EXTERIOR INSPECTION

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

### RESIDENTIAL

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

### COMMERCIAL

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

### INDUSTRIAL

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

### AGRICULTURAL

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

## DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

### RESIDENTIAL

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

### COMMERCIAL

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

### INDUSTRIAL

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

### AGRICULTURAL

Agricultural sales are entered into TerraScan.

## SALES REVIEW:

### DONE ON MONTHLY BASIS

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

### INTERVIEW BUYER WHERE POSSIBLE

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

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

## DISCUSSION OF RESIDENTIAL PROPERTY:

### HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

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

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

### ESTIMATED DATE OF COMPLETION

#### 2016

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Ft. Calhoun and Kennard will be the most likely choice for 2016. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

#### 2017

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural subdivisions South US Hwy 30 will be the most likely choice for 2017. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

#### 2018

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

## DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

### HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

### ESTIMATED DATE OF COMPLETION

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

## DISCUSSION OF AGRICULTURAL PROPERTY:

### HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

### LAND

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

The Assessor reviews these values, as required.

### IMPROVEMETS

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

### ESTIMATED DATE OF COMPLETION

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

## CONCLUSION:

### DISCUSS PROPOSED END RESULT

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

### ADVANTAGES OF GOOD RECORDS

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

### ANNUAL RE-VALUE

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

## LESS STICKER SHOCK

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



July 28, 2015

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

Re: The Washington County 2015 Plan of Assessment

Dear Mr. Loontjer,

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

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

Sincerely,

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

July 28, 2015

Washington County Board of Equalization  
Attn: Jeff Quist – Chairman  
1555 Colfax Street  
Blair, Nebraska 68008

Re: The Washington County 2015 Plan of Assessment

Dear Mr. Quist and the Board of Equalization,

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

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

Sincerely,

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

February 24, 2016

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

RE: Special Valuation Methodology

Dear Mr. Loontjer,

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

**Title 350, Chapter 11, Rev. 01/03/07 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filled with the Department of Revenue Property Assessment Division on or before March 1 each year... This file shall include, but is not limited to:**

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural. For the reasons stated above, Burt County was used as our basis for Washington County's 2016 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2016 to establish the one hundred percent of market valuation for non-special value acreages. All of Washington County has proven to be influenced by development potential. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence. These differences in value caused by development potential are accounted for by upfront loading additional value of the first acre and increasing other acres as required to achieve a true 100% market value.

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

The 2014 USDA NASS Nebraska Field Office studies on cropland and pasture rent was used to compare the irrigated land, dry land and pasture rent paid per acre by county in Nebraska. A slight premium in dry land cash rent (6.4%) was noted in Burt County when compared to Washington County. For irrigated land, the reverse trend was noted with the premium being in Washington County (2.5%). For pasture, cash rent for Burt County was not available for 2014. For 2013, the pasture cash rent was identical for both counties. Please note that USDA NASS data is not available for 2015. It will be available next year for 2016.

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

cash rents in Burt County was applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. When considering the slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings confirm that the special value for agricultural land by category for Washington County for irrigated land and pasture land would be comparable with irrigated and pasture land values for Burt County. The Assessor does believe that Burt County dry land is worth more than Washington County dry land, based on the increased revenue indicated by 2014 USDA NASS.

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

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

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

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County should exist. The level of value for special value in Washington County as determined by Property Assessment Division is not known at this time. This determination will be made after the release of this document.

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

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

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

Expenses from Burt to Washington are considered to be equal.

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

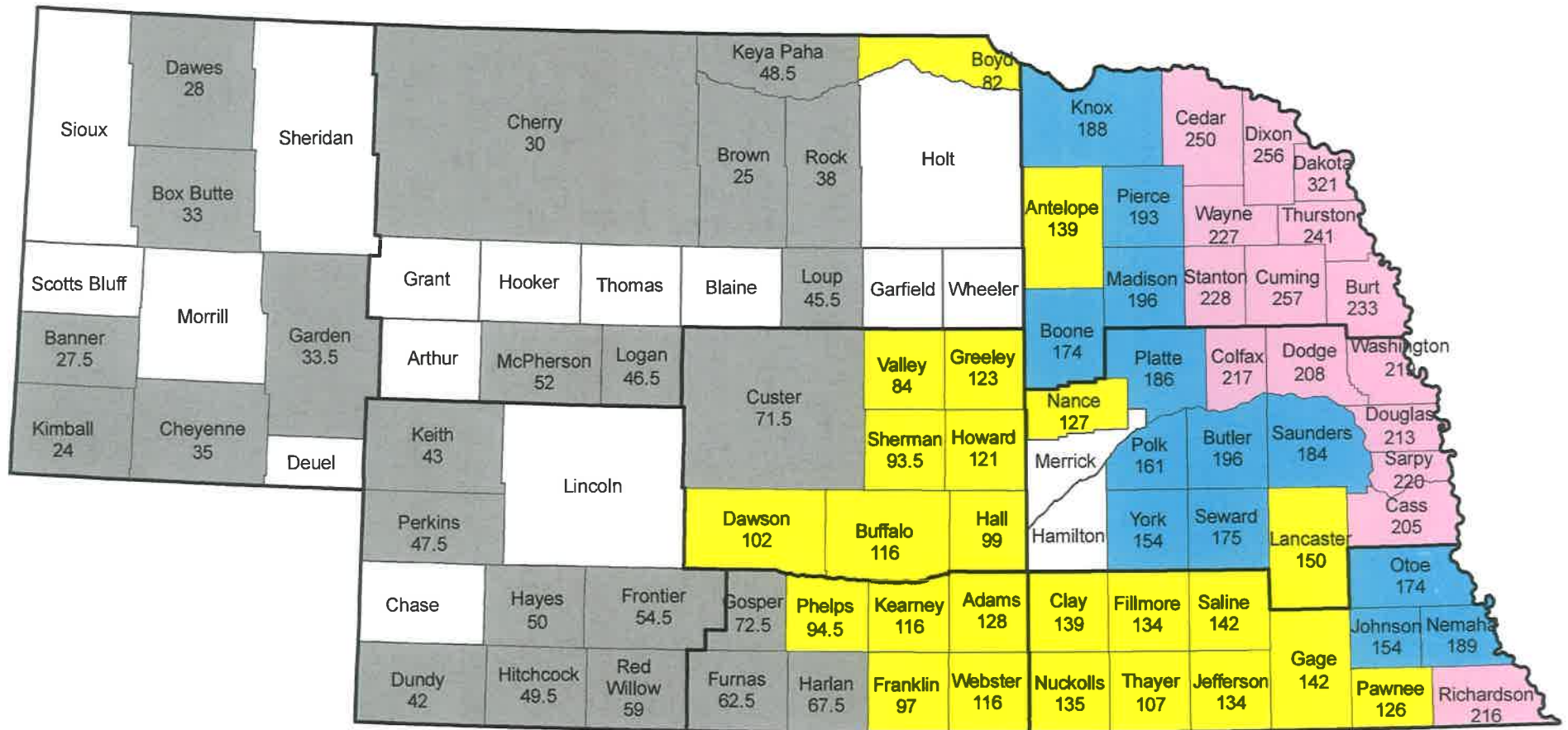
The capitalization rate is the multiplier used with the established income to arrive at the value of the land.

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



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

# 2014 Nebraska Non-Irrigated Cropland Cash Rent Paid Per Acre

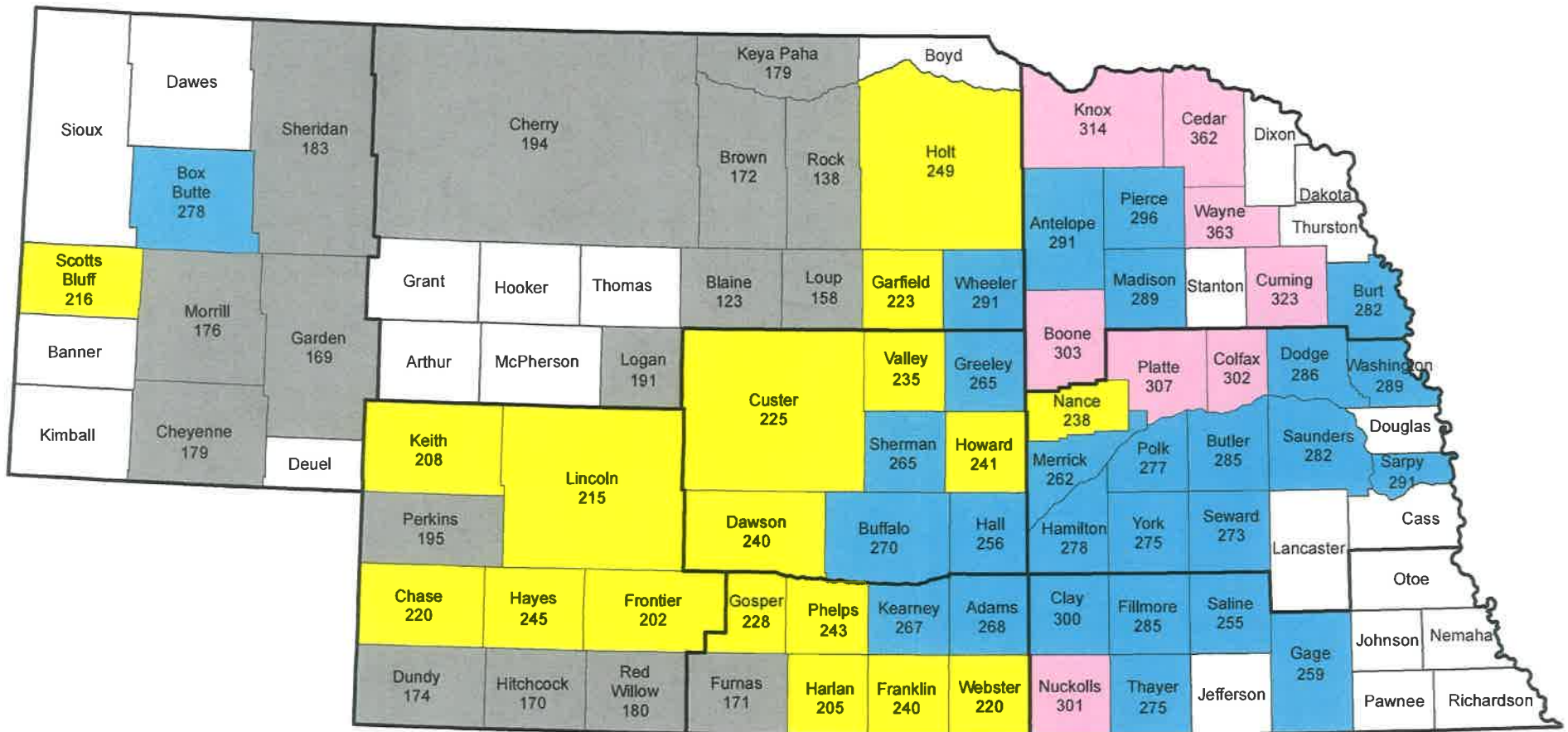


Dollars/Acre



Source: USDA National Agricultural Statistics Service - September 5, 2014

# 2014 Nebraska Irrigated Cropland Cash Rent Paid Per Acre

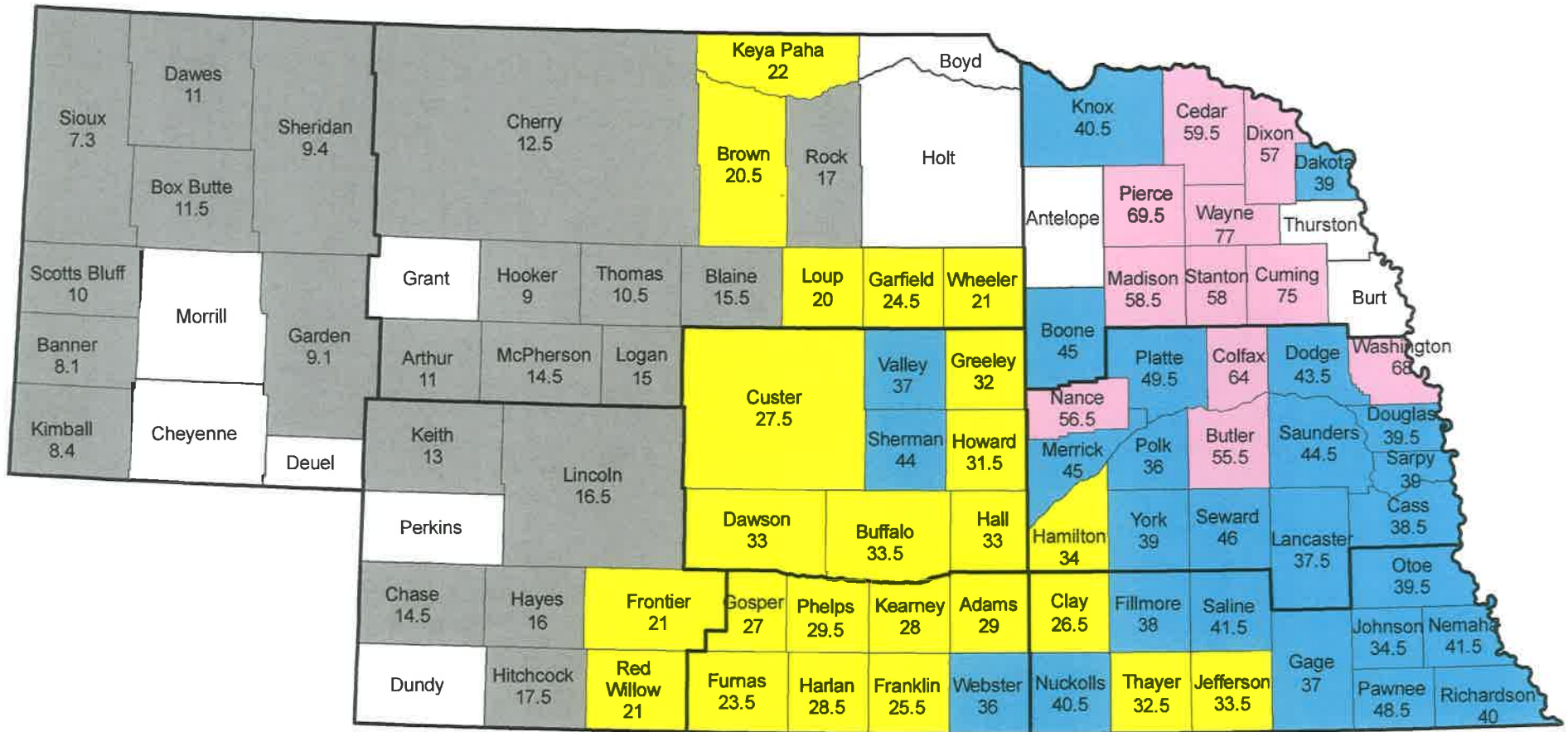


## Dollars/Acre



Source: USDA National Agricultural Statistics Service - September 5, 2014

# 2014 Nebraska Pasture Cash Rent Paid Per Acre



## Dollars/Acre



Source: USDA National Agricultural Statistics Service - September 5, 2014