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## 2011 Commission Summary for Buffalo County

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### Residential Real Property - Current

Number of Sales	1369	Median	95.91
Total Sales Price	\$184,047,194	Mean	96.99
Total Adj. Sales Price	\$184,047,194	Wgt. Mean	95.27
Total Assessed Value	\$175,343,968	Average Assessed Value of the Base	\$99,662
Avg. Adj. Sales Price	\$134,439	Avg. Assessed Value	\$128,082

### Confidence Interval - Current

95% Median C.I.	95.55 to 96.13
95% Mean C.I.	94.64 to 95.90
95% Wgt. Mean C.I.	95.99 to 97.99
% of Value of the Class of all Real Property Value in the County	52.51
% of Records Sold in the Study Period	8.53
% of Value Sold in the Study Period	10.97

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	1,369	96	96
2009	1,834	97	97
2008	2,084	97	97
2007	2,232	98	98

## 2011 Commission Summary for Buffalo County

### Commercial Real Property - Current

Number of Sales	137	Median	98.02
Total Sales Price	\$61,550,114	Mean	99.80
Total Adj. Sales Price	\$61,550,114	Wgt. Mean	97.07
Total Assessed Value	\$59,749,745	Average Assessed Value of the Base	\$341,388
Avg. Adj. Sales Price	\$449,271	Avg. Assessed Value	\$436,130

### Confidence Interval - Current

95% Median C.I	97.55 to 98.63
95% Mean C.I	97.78 to 101.82
95% Wgt. Mean C.I	95.54 to 98.61
% of Value of the Class of all Real Property Value in the County	21.90
% of Records Sold in the Study Period	7.01
% of Value Sold in the Study Period	8.96

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	155	97	97
2009	239	96	96
2008	246	97	97
2007	240	97	97



## 2011 Opinions of the Property Tax Administrator for Buffalo County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). 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 this 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>	96	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	72	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment 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 11th day of April, 2011.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2011 Assessment Actions for Buffalo County**

### **taken to address the following property classes/subclasses:**

#### **Residential**

For 2011, approximately 4,450 residential parcels were physically reviewed. The review work included 22 neighborhoods within the City of Kearney, 7 rural residential neighborhoods, 1 neighborhood within the Village of Elm Creek and the Villages of Shelton and Ravenna. Additionally, 15 mobile home parks were reviewed as were three recreational areas.

The appraisers in Buffalo County complete the following work when physically inspecting property.

- The house and all sheds or outbuildings are remeasured.
- The quality and condition of the property is reviewed and any remodeling is noted.
- If remodeling has taken place, the physical depreciation is adjusted using a remodel table.
- The siding is reviewed and includes a calculation of the percentage of brick veneer where applicable.
- The number of plumbing fixtures and amount of basement finish is obtained.
- It is noted whether the garage is attached or unattached, the size of the garage as well as the condition and the interior finish.
- All miscellaneous improvements are remeasured and recorded. (These include porches, decks, covered or uncovered entries, walk out basements, garden level basements, egress windows and measuring concrete/asphalt driveways.)
- Photographs are taken of the front/back of the main building and outbuildings.
- Changes are made within the CAMA system including adjusting the parcel record, drawing a new sketch, and entering new pictures. The inspection date is also recorded.

Annually, all sales are reviewed within the county. Sales studies are conducted and depreciation tables and economic/location factors are reviewed. The appraisal models are calibrated to the market as necessary.

The pickup work was also completed timely.

## 2011 Residential Assessment Survey for Buffalo County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff and the deputy	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	All residential parcels within the City of Kearney. Kearney is a large city with strong economic and market activity. The market is influenced by its location along Interstate 80, and the presence of a University, large regional hospital, and several manufacturing facilities.
	02	Gibbon is a bedroom community close to Kearney and is influenced by the jobs and amenities in Kearney. Gibbon also has a meat processing plant providing jobs within the community.
	03	Shelton is a small community located between Kearney and Grand Island. Its distance to both communities and the lack of industry within the community makes it a somewhat less desirable residential market.
	04	Elm Creek is also a bedroom community and is centrally located between Lexington and Kearney. Currently, there are many first time home buyers looking for housing in Elm Creek and commuting to Lexington for employment.
	05	Ravenna is most similar to Gibbon as far as distance to Kearney, but Ravenna is currently experiencing a stronger residential real estate market due to a new ethanol plant being built near the community.
	06	Residential parcels with the small villages of Amherst, Miller, Odessa, Pleasanton, and Riverdale. The market in these communities is generally not as active as the other communities in the county.
	07	Rural Residential Acreages not in Subdivisions
	08	Rural Residential Subdivisions
	12	Recreational property along the river in the west half of the county.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	The cost approach and the sales comparison approach are used.	
4.	<b>When was the last lot value study completed?</b>	
	A lot value study is completed every year.	
5.	<b>Describe the methodology used to determine the residential lot values.</b>	
	For parcels under one acre, lots are valued per square foot. For lots over 1 acre, a size break scatter-gram is used in the residential model.	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	June, 2009 for all urban and rural residential homes. Agricultural residential homes	

	use the June, 2008 pricing.
7.	<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>
	Depreciation tables are developed by the county using local market information.
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	There are two different depreciation tables for physical depreciation that are used countywide. Economic depreciation is also applied and is calibrated for each neighborhood grouping.
9.	<b>How often does the County update the depreciation tables?</b>
	Annually
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>
	Yes
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	Generally substantially changed parcels will involve new construction on previously vacant lots. If major remodeling or other changes are noted during pick-up work the reviewing appraiser will make a determination as to whether the change is substantial enough to be removed from the sales file.
12.	<b>Please provide any documents related to the policies or procedures used for the residential class of property.</b>
	The assessor maintains a detailed procedure manual for appraisal work within the residential class.

**10 Buffalo**  
**RESIDENTIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 1,369  
Total Sales Price : 184,047,194  
Total Adj. Sales Price : 184,047,194  
Total Assessed Value : 175,343,968  
Avg. Adj. Sales Price : 134,439  
Avg. Assessed Value : 128,082

MEDIAN : 96  
WGT. MEAN : 95  
MEAN : 97  
COD : 06.85  
PRD : 101.81

COV : 19.39  
STD : 18.81  
Avg. Abs. Dev : 06.57  
MAX Sales Ratio : 396.25  
MIN Sales Ratio : 04.29

95% Median C.I. : 95.55 to 96.13  
95% Wgt. Mean C.I. : 94.64 to 95.90  
95% Mean C.I. : 95.99 to 97.99

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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-JUL-08 To 30-SEP-08	184	95.97	96.67	96.16	04.67	100.53	80.77	149.13	95.29 to 96.60	131,917	126,849
01-OCT-08 To 31-DEC-08	120	96.60	98.95	96.48	06.61	102.56	73.98	358.33	95.66 to 97.48	127,080	122,601
01-JAN-09 To 31-MAR-09	110	97.19	98.73	97.24	05.02	101.53	79.36	236.17	96.52 to 98.30	130,118	126,528
01-APR-09 To 30-JUN-09	200	96.38	96.23	95.32	04.08	100.95	79.12	148.25	95.44 to 97.23	150,141	143,119
01-JUL-09 To 30-SEP-09	217	95.79	101.47	94.90	11.94	106.92	25.95	396.25	95.06 to 96.60	124,316	117,977
01-OCT-09 To 31-DEC-09	136	95.84	96.65	95.31	08.46	101.41	35.43	216.28	94.85 to 96.46	134,400	128,093
01-JAN-10 To 31-MAR-10	149	95.17	95.02	94.67	06.34	100.37	40.69	207.77	94.09 to 96.50	131,118	124,129
01-APR-10 To 30-JUN-10	253	95.01	93.66	93.90	06.39	99.74	04.29	166.65	93.71 to 95.58	139,890	131,355
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	614	96.52	97.34	96.10	04.94	101.29	73.98	358.33	95.99 to 96.81	136,585	131,261
01-JUL-09 To 30-JUN-10	755	95.36	96.71	94.58	08.38	102.25	04.29	396.25	94.99 to 95.85	132,694	125,496
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	663	96.15	98.45	95.50	07.73	103.09	25.95	396.25	95.71 to 96.61	135,137	129,055
<u>ALL</u>	1,369	95.91	96.99	95.27	06.85	101.81	04.29	396.25	95.55 to 96.13	134,439	128,082

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	973	95.65	96.59	95.32	06.28	101.33	07.35	387.15	95.38 to 96.01	144,705	137,935
02	48	95.96	98.68	97.79	07.46	100.91	77.80	168.80	94.16 to 98.91	105,450	103,124
03	26	97.89	100.71	96.12	10.34	104.78	70.78	169.90	93.93 to 99.60	62,997	60,554
04	32	96.26	111.91	99.72	20.90	112.22	79.36	396.25	94.60 to 100.54	65,003	64,824
05	52	97.69	99.84	95.70	07.66	104.33	68.34	207.77	96.56 to 98.75	77,790	74,446
06	34	96.67	94.56	92.80	04.02	101.90	78.84	102.13	93.85 to 97.88	60,029	55,709
07	59	95.72	94.09	92.04	06.52	102.23	71.42	145.86	93.60 to 96.56	140,304	129,137
08	141	95.94	95.78	95.18	07.04	100.63	04.29	189.23	94.97 to 96.69	134,694	128,204
12	4	98.66	99.36	96.44	04.36	103.03	91.98	108.12	N/A	278,355	268,434
<u>ALL</u>	1,369	95.91	96.99	95.27	06.85	101.81	04.29	396.25	95.55 to 96.13	134,439	128,082

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,359	95.87	96.66	95.24	06.53	101.49	04.29	387.15	95.54 to 96.13	134,522	128,114
06	4	98.66	99.36	96.44	04.36	103.03	91.98	108.12	N/A	278,355	268,434
07	6	114.90	171.74	138.18	66.47	124.29	92.70	396.25	92.70 to 396.25	19,665	27,173
<u>ALL</u>	1,369	95.91	96.99	95.27	06.85	101.81	04.29	396.25	95.55 to 96.13	134,439	128,082

**10 Buffalo**  
**RESIDENTIAL**

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COV : 19.39  
 STD : 18.81  
 Avg. Abs. Dev : 06.57  
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 95% Wgt. Mean C.I. : 94.64 to 95.90  
 95% Mean C.I. : 95.99 to 97.99

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$</u>											
1 TO 4999	6	97.08	96.94	97.19	00.52	99.74	96.00	97.50	96.00 to 97.50	2,250	2,187
5000 TO 9999	9	98.67	98.38	98.46	02.39	99.92	93.67	104.22	93.93 to 100.75	6,972	6,865
<u>Total \$</u>											
1 TO 9999	15	97.50	97.80	98.24	01.85	99.55	93.67	104.22	96.50 to 98.73	5,083	4,994
10000 TO 29999	70	99.02	114.76	111.33	25.48	103.08	07.35	396.25	97.75 to 99.85	18,956	21,103
30000 TO 59999	133	98.16	102.70	102.73	12.04	99.97	73.03	236.17	96.81 to 99.28	44,652	45,871
60000 TO 99999	212	96.90	97.21	97.15	08.32	100.06	04.29	216.28	96.13 to 97.75	81,186	78,872
100000 TO 149999	445	94.86	94.23	94.22	04.74	100.01	29.10	151.89	94.40 to 95.21	125,355	118,103
150000 TO 249999	408	95.99	95.57	95.60	03.51	99.97	50.70	122.18	95.52 to 96.40	184,626	176,494
250000 TO 499999	80	94.99	94.96	94.69	03.31	100.29	71.42	103.29	94.34 to 96.24	307,231	290,906
500000 +	6	91.05	82.25	82.32	15.15	99.91	25.95	102.34	25.95 to 102.34	634,153	522,003
<u>ALL</u>	1,369	95.91	96.99	95.27	06.85	101.81	04.29	396.25	95.55 to 96.13	134,439	128,082



**2011 Correlation Section  
for Buffalo County**

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**A. Residential Real Property**

The residential sample for Buffalo County is adequate for the measurement of the residential class. The measures of central tendency correlate closely, and suggest a level of value within the acceptable range. All subclass strata with a sufficient number of sales also appear to be acceptable.

The sales verification process in Buffalo County is very thorough. Annually, all sales are reviewed and the neighborhoods and valuation groupings are analyzed. For sales with assessment to sale ratios less than 80% or greater than 100% a more thorough review is conducted. This review may include interviewing the buyer, seller, realtor, attorney, or other involved party and/or completing a drive-by or exterior inspection. Buffalo County has historically used a very high percentage of sales in the qualified roster; a review of the qualified and non-qualified sales rosters shows this to be true for 2011. The review revealed no apparent bias in the qualification determinations.

The county employs a substantial appraisal staff, and is committed to ensuring that they are educated in mass appraisal. Considerable resources are committed to compliance with the six year inspection requirement. The three year plan is a detailed listing of parcels, showing past progress and forecasted plans in the current six year cycle. Based on this listing, as well as the progress reported for 2011, the Division estimates that at least 56% of residential parcels in Buffalo County have been inspected so far.

Annually, after completing the physical review work, the valuation models are calibrated by adjusting the economic depreciation/location factor of each neighborhood and/or valuation grouping to a target median. When insufficient sales exist within a grouping, adjustments are based on an area that the grouping is most similar to. This appraisal process has been employed by the county for several years.

In determining assessment quality, all information is considered. The price related differential is within the range recommended by IAAO and supports that there is no bias in the assessment of low-value properties compared to high-value properties. The coefficient of dispersion is quite low; in areas that are not exceptionally homogeneous a COD this low would typically cast doubt on the uniformity of assessment practices. However, a comparison of value changes in the sales file compared to the abstract reflected similar changes. There is no available information that suggests that sold and unsold properties have not been assessed uniformly.

The level of value of residential land in Buffalo County is determined to be 96%; all subclasses are within the acceptable range.

**2011 Correlation Section  
for Buffalo County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

## 2011 Correlation Section for Buffalo County

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### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

## 2011 Correlation Section for Buffalo County

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### **D. Analysis of Quality of Assessment**

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section  
for Buffalo County**

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July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.



## **2011 Assessment Actions for Buffalo County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

Physical review work of 24 neighborhoods, and approximately 742 parcels was completed for 2011. Additionally, the pickup work was completed. The following work is completed by the appraisal staff when a physical inspection is completed.

- Measurements of the business and/or improvements are checked (including concrete and asphalt parking and fences).
- The quality and condition are reviewed and it is noted whether any remodeling has taken place.
- Effective age is calculated
- A photograph of the front or back side of the main building is taken. Photographs are also taken of any outbuildings.
- Adjustments are made in the CAMA system including, changes to the property record, new sketches are drawn, and new photographs are enter. The inspection date is also recorded.

Annually, all sales are reviewed within the county. Sales studies are conducted and depreciation tables and economic/locational factors are reviewed. The appraisal models are calibrated to the market as necessary.

## 2011 Commercial Assessment Survey for Buffalo County

1.	<b>Valuation data collection done by:</b>	
	The commercial appraiser and the appraisal staff	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Kearney – all commercial and industrial parcels located inside the city limits of Kearney.
	02	All commercial and industrial parcels located outside of the Kearney City limits.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The sales comparison approach and the cost approach are both used. The income approach is also used where rents and income/expense data can be obtained.	
4.	<b>When was the last lot value study completed?</b>	
	A lot value study is completed annually.	
5.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Size and location	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	June, 2008 for the entire commercial class	
7.	<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>	
	Depreciation tables are developed by the county using local market information.	
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes, they are calibrated for each neighborhood grouping.	
9.	<b>How often does the County update the depreciation tables?</b>	
	The depreciation tables are reviewed annually, adjustments are made when warranted.	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>	
	Yes	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	Generally substantially changed parcels will involve new construction on previously vacant lots. If major remodeling or other changes are noted during pick-up work the reviewing appraiser will make a determination as to whether the change is substantial enough to be removed from the sales file.	
12.	<b>Please provide any documents related to the policies or procedures used for the commercial class of property.</b>	

	The assessor maintains a detailed procedure manual for appraisal work within the commercial class.
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**10 Buffalo**  
**COMMERCIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 137  
Total Sales Price : 61,550,114  
Total Adj. Sales Price : 61,550,114  
Total Assessed Value : 59,749,745  
Avg. Adj. Sales Price : 449,271  
Avg. Assessed Value : 436,130

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 100  
COD : 05.31  
PRD : 102.81

COV : 12.11  
STD : 12.09  
Avg. Abs. Dev : 05.20  
MAX Sales Ratio : 159.49  
MIN Sales Ratio : 49.55

95% Median C.I. : 97.55 to 98.63  
95% Wgt. Mean C.I. : 95.54 to 98.61  
95% Mean C.I. : 97.78 to 101.82

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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-JUL-07 To 30-SEP-07	11	95.48	94.40	94.11	03.06	100.31	76.55	99.76	93.20 to 98.72	553,727	521,113
01-OCT-07 To 31-DEC-07	16	97.80	97.80	96.08	01.73	101.79	93.90	104.69	95.99 to 98.72	727,717	699,223
01-JAN-08 To 31-MAR-08	10	96.89	96.24	94.83	02.26	101.49	91.02	99.79	93.18 to 99.09	711,102	674,361
01-APR-08 To 30-JUN-08	14	98.22	98.77	96.12	02.46	102.76	91.62	106.05	96.13 to 101.40	477,062	458,573
01-JUL-08 To 30-SEP-08	10	96.14	96.57	95.34	02.67	101.29	92.24	100.75	92.80 to 100.71	352,298	335,873
01-OCT-08 To 31-DEC-08	14	98.06	99.35	98.62	02.37	100.74	94.79	106.26	97.38 to 102.83	272,524	268,764
01-JAN-09 To 31-MAR-09	10	97.72	104.03	98.33	07.29	105.80	94.90	159.49	96.85 to 100.72	460,750	453,071
01-APR-09 To 30-JUN-09	8	98.28	98.88	103.15	01.86	95.86	96.34	105.41	96.34 to 105.41	532,650	549,441
01-JUL-09 To 30-SEP-09	13	99.54	100.52	95.93	04.41	104.78	91.34	113.95	95.71 to 104.32	263,650	252,927
01-OCT-09 To 31-DEC-09	8	95.16	97.26	94.67	15.84	102.74	49.55	155.93	49.55 to 155.93	514,588	487,172
01-JAN-10 To 31-MAR-10	12	99.49	105.13	98.98	10.58	106.21	82.87	153.67	94.45 to 116.35	288,533	285,590
01-APR-10 To 30-JUN-10	11	100.00	108.21	106.90	09.67	101.23	96.69	150.04	96.91 to 139.06	255,655	273,286
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	51	97.37	97.03	95.43	02.56	101.68	76.55	106.05	96.34 to 98.19	618,125	589,871
01-JUL-08 To 30-JUN-09	42	97.73	99.71	99.02	03.58	100.70	92.24	159.49	97.41 to 98.85	385,881	382,087
01-JUL-09 To 30-JUN-10	44	99.54	103.11	98.55	09.64	104.63	49.55	155.93	98.02 to 100.00	314,062	309,515
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	48	97.94	97.95	96.01	02.52	102.02	91.02	106.26	97.14 to 98.51	440,171	422,605
01-JAN-09 To 31-DEC-09	39	98.02	100.42	98.16	07.14	102.30	49.55	159.49	96.85 to 99.60	420,842	413,119
<u>ALL</u>	137	98.02	99.80	97.07	05.31	102.81	49.55	159.49	97.55 to 98.63	449,271	436,130

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	98	97.73	99.25	96.87	04.54	102.46	76.55	155.93	97.14 to 98.40	585,376	567,037
02	39	98.72	101.19	99.93	07.09	101.26	49.55	159.49	97.61 to 99.99	107,262	107,183
<u>ALL</u>	137	98.02	99.80	97.07	05.31	102.81	49.55	159.49	97.55 to 98.63	449,271	436,130

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	18	96.43	97.20	97.37	02.92	99.83	89.42	105.42	95.15 to 99.76	392,529	382,189
03	117	98.10	100.10	96.90	05.56	103.30	49.55	159.49	97.61 to 98.72	461,962	447,621
04	2	105.73	105.73	114.64	10.04	92.23	95.11	116.35	N/A	217,500	249,335
<u>ALL</u>	137	98.02	99.80	97.07	05.31	102.81	49.55	159.49	97.55 to 98.63	449,271	436,130

**10 Buffalo**  
**COMMERCIAL**

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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 \$</u>												
1 TO 4999												
5000 TO 9999	2	100.78	100.78	100.37	02.04	100.41	98.72	102.83	N/A	7,500	7,528	
<u>Total \$</u>												
1 TO 9999	2	100.78	100.78	100.37	02.04	100.41	98.72	102.83	N/A	7,500	7,528	
10000 TO 29999	18	98.73	103.17	102.13	06.03	101.02	95.48	150.04	97.55 to 102.38	18,982	19,387	
30000 TO 59999	12	97.43	107.65	108.42	20.27	99.29	49.55	159.49	95.11 to 153.67	42,460	46,034	
60000 TO 99999	12	99.69	99.48	99.25	02.08	100.23	94.35	106.05	97.41 to 100.75	75,074	74,513	
100000 TO 149999	12	98.81	99.82	99.84	03.26	99.98	93.20	113.95	95.74 to 100.33	120,262	120,066	
150000 TO 249999	24	98.20	98.45	98.30	02.48	100.15	93.18	112.38	96.34 to 99.54	174,121	171,158	
250000 TO 499999	24	97.90	98.64	98.88	03.30	99.76	91.02	116.35	96.45 to 99.41	363,907	359,825	
500000 +	33	97.14	97.00	96.32	04.60	100.71	76.55	139.06	95.41 to 97.89	1,376,583	1,325,903	
<u>ALL</u>	137	98.02	99.80	97.07	05.31	102.81	49.55	159.49	97.55 to 98.63	449,271	436,130	

**10 Buffalo**  
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	20	96.65	100.04	97.81	05.10	102.28	92.24	155.93	95.48 to 98.82	168,997	165,295
300	2	101.52	101.52	101.80	02.76	99.72	98.72	104.32	N/A	10,000	10,180
302	1	105.41	105.41	105.41	00.00	100.00	105.41	105.41	N/A	3,000,000	3,162,305
311	1	99.58	99.58	99.58	00.00	100.00	99.58	99.58	N/A	175,000	174,270
319	3	93.90	95.20	94.67	01.38	100.56	93.90	97.79	N/A	3,739,333	3,540,103
325	6	98.17	97.44	97.80	01.29	99.63	94.90	99.41	94.90 to 99.41	239,667	234,388
326	8	98.55	98.62	98.84	01.02	99.78	96.40	101.93	96.40 to 101.93	153,750	151,970
336	2	97.25	97.25	97.19	00.42	100.06	96.84	97.66	N/A	350,500	340,658
341	1	95.03	95.03	95.03	00.00	100.00	95.03	95.03	N/A	180,000	171,060
343	5	95.43	95.48	94.42	02.75	101.12	91.62	101.40	N/A	1,899,595	1,793,611
344	22	98.87	99.58	99.77	02.37	99.81	94.76	116.35	97.61 to 100.00	230,942	230,403
349	2	79.71	79.71	79.91	03.96	99.75	76.55	82.87	N/A	565,000	451,475
350	5	98.85	110.49	99.59	13.07	110.94	97.14	159.49	N/A	290,359	289,180
352	16	97.33	97.30	97.41	03.24	99.89	89.42	105.42	94.79 to 99.98	421,595	410,693
353	5	98.63	106.69	112.97	09.93	94.44	96.24	139.06	N/A	272,200	307,514
354	3	94.77	98.07	97.18	04.60	100.92	93.18	106.26	N/A	203,333	197,593
355	1	105.54	105.54	105.54	00.00	100.00	105.54	105.54	N/A	125,000	131,930
384	1	113.95	113.95	113.95	00.00	100.00	113.95	113.95	N/A	120,000	136,745
386	10	98.09	95.97	95.11	09.06	100.90	49.55	124.13	95.41 to 102.38	168,025	159,805
387	2	94.84	94.84	95.88	01.73	98.92	93.20	96.47	N/A	275,000	263,658
406	4	98.91	98.89	98.21	00.59	100.69	97.89	99.84	N/A	276,250	271,305
407	1	99.99	99.99	99.99	00.00	100.00	99.99	99.99	N/A	611,930	611,850
412	4	96.34	95.64	95.32	02.41	100.34	91.34	98.53	N/A	1,594,650	1,520,093
418	1	112.38	112.38	112.38	00.00	100.00	112.38	112.38	N/A	151,000	169,690
426	1	99.81	99.81	99.81	00.00	100.00	99.81	99.81	N/A	150,000	149,715
430	1	150.04	150.04	150.04	00.00	100.00	150.04	150.04	N/A	13,000	19,505
436	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	175,000	171,480
442	3	99.39	99.89	99.04	02.40	100.86	96.55	103.73	N/A	85,131	84,312
528	2	125.54	125.54	119.24	22.41	105.28	97.41	153.67	N/A	57,993	69,150
531	3	98.19	97.75	97.65	01.05	100.10	95.99	99.08	N/A	966,667	943,943
<u>ALL</u>	<u>137</u>	<u>98.02</u>	<u>99.80</u>	<u>97.07</u>	<u>05.31</u>	<u>102.81</u>	<u>49.55</u>	<u>159.49</u>	<u>97.55 to 98.63</u>	<u>449,271</u>	<u>436,130</u>



**2011 Correlation Section  
for Buffalo County**

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**A. Commerical Real Property**

The commercial sample for Buffalo County is large enough to be considered for measurement purposes. The measures of central tendency correlate closely, and suggest a level of value within the acceptable range. All subclass strata with a sufficient number of sales appear to be in the acceptable range.

The sales verification process in Buffalo County is very thorough. Annually, all sales are reviewed and the occupancy codes, neighborhoods, and valuation groupings are analyzed. For sales with assessment to sale ratios less than 80% or greater than 100% a more thorough review is conducted. This review may include interviewing the buyer, seller, realtor, attorney, or other involved party and/or completing a drive-by or exterior inspection. Buffalo County has historically used a very high percentage of sales in the qualified sale roster; a review of the qualified and non-qualified sale rosters shows this to be true for 2011. The review revealed no apparent bias in the qualification determinations.

The county employs a substantial appraisal staff, and is committed to ensuring that they are educated in mass appraisal. Considerable resources are dedicated to compliance with the six year inspection requirement. The three year plan is a detailed listing of parcels, showing past progress and forecasted plans in the current six year cycle. Based on this listing it is believed that all commercial parcels will be reviewed within the six year requirement.

Annually, after completing the physical review work, the valuation models are calibrated by adjusting the economic depreciation/location factor of each neighborhood and/or occupancy grouping to a target median. When insufficient sales exist within a grouping, adjustments are based on an area that the grouping is most similar to. This appraisal process has been employed by the county for several years.

In determining assessment quality, all information is considered. The price related differential is within the range recommended by IAAO and supports that there is no bias in the assessment of low-value properties compared to high-value properties. The coefficient of dispersion is uncommonly low; because the sales file consists of a broad range of property types, the COD casts doubt on the uniformity of assessment practices. However, a comparison of value changes in the sales file compared to the abstract reflected similar changes. There is no available information that suggests that sold and unsold properties have not been assessed uniformly.

The level of value of commercial land in Buffalo County is determined to be 98%; all subclasses are within the acceptable range.

**2011 Correlation Section  
for Buffalo County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2011 Correlation Section  
for Buffalo County**

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**C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

## 2011 Correlation Section for Buffalo County

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### D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section  
for Buffalo County**

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July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.



## **2011 Assessment Actions for Buffalo County**

### **taken to address the following property classes/subclasses:**

#### **Agricultural**

The improved parcels in five townships (approximately 1,404 parcels) were physically inspected for 2011. The pickup work was also completed. The following work is completed by the appraisal staff in Buffalo County when a physical inspection is completed.

- The measurements of all houses, sheds and outbuildings are checked.
- The quality and condition of the structures is reviewed and it is noted whether any remodeling has taken place.
- If remodeling is noted, the physical depreciation is adjusted using a remodeling table.
- The siding is evaluated and when applicable a calculation of the percentage of brick veneer is made.
- The number of plumbing fixtures and percent of basement finish is obtained.
- Information on the garage is collected including whether it is attached or unattached, the size, the condition and the interior finish.
- All miscellaneous improvements are recorded and remeasured. (These include porches, decks, covered or uncovered entries, walk out basements, garden level basements, egress window and measuring concrete/asphalt driveways.)
- New photographs are taken of the front and back of the main building and outbuildings.
- The CAMA system is updated including changes to the property record, new sketches are entered as are the new photographs. The date of the inspection is also recorded.

Annually, all sales are reviewed within the county. Sales studies are conducted and depreciation tables and economic/locational factors are reviewed. The appraisal models are calibrated to the market as necessary.

Special valuation and the uninfluenced areas were reviewed and studied for market influences. Market areas 41 and 18 were combined to be market area 1. Market area 3 was extended into two previously influenced areas (area 10 and 15). The remainder of area 15, area 14, area 12, and area 72 were combined into area 4. Areas 2 and 19 were combined into area 2; areas 6, 8, and 93 were combined into area 8. Area 10 is reduced in size, but remains a separate area. Areas 1 and 3 are uninfluenced areas. Areas 2, 4, 8 and 10 are special value areas. A sales study was completed for the agricultural areas, valuation changes were made as needed.

## 2011 Agricultural Assessment Survey for Buffalo County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	01	This area includes the portion of the county in the Lower Loup NRD. The topography is steeper, well depths are deeper, and the soil quality is poorer in much of the area.
	03	This area includes the uninfluenced area of the county that lies within the Central Platte NRD. The topography of this area is much flatter than area 1, soil quality is better in this area as is irrigation potential.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Annually sales are plotted, NRD restrictions are reviewed, soils are considered, as are water availability, allocation and rights, and location. Non agricultural influences are reviewed for changes in special valuation areas.	
4.	<b>Describe the process used to identify and value rural residential land and recreational land in the county.</b>	
	Typically, rural residential parcels are any parcel less than 20 acres. However, parcels of land are reviewed and inspected to determine whether their use is residential, recreational or agricultural. Rural residential and recreation lands are valued using current sales data.	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	Farm home sites and rural residential home sites are valued using the same methodology, however; four different classifications of home sites exist within the county. Home sites are valued based on the quality of the well and septic systems (inferior, average, or good). Also, a separate home site value is maintained for parcels with desirable locations (near paved roads, lakes, rivers, roads, or with superior views, etc.)	
6.	<b>What land characteristics are used to assign differences in assessed values?</b>	
	LCG and soil type, also the NRD's ruling and their rules regarding land use	
7.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	Physical inspections, FSA maps, the Central Platte NRD's on-line GIS mapping and certification, and normal discovery through tax payers	
8.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	The county recognizes four market areas with non-agricultural influences. A market study including sales analysis and physical inspection is completed annually, and is described in the county's special valuation methodology.	
9.	<b>Have special valuations applications been filed in the county? If yes, is there a</b>	

	<b>value difference for the special valuation parcels.</b>
	Yes, special valuation applications have been filed in Buffalo County. Currently there are 4 influenced areas receiving special valuation.
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?</b>
	Yes
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	Generally substantially changed parcels will involve new construction. If major remodeling or other changes are noted during pick-up work the reviewing appraiser will make a determination as to whether the change is substantial enough to be removed from the sales file. In agricultural land, parcels will also be consider substantially change if there has been a change of land use or when acres are split off of the original sale.
12.	<b>Please provide any documents related to the policies or procedures used for the agricultural class of property.</b>
	The assessor maintains a detailed procedure manual for appraisal work within the agricultural class.

**10 Buffalo**  
**AGRICULTURAL - BASE STAT**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 42  
 Total Sales Price : 11,985,718  
 Total Adj. Sales Price : 11,985,718  
 Total Assessed Value : 8,992,330  
 Avg. Adj. Sales Price : 285,374  
 Avg. Assessed Value : 214,103

MEDIAN : 70  
 WGT. MEAN : 75  
 MEAN : 75  
 COD : 25.92  
 PRD : 100.61

COV : 34.39  
 STD : 25.96  
 Avg. Abs. Dev : 18.25  
 MAX Sales Ratio : 157.36  
 MIN Sales Ratio : 07.04

95% Median C.I. : 66.83 to 83.34  
 95% Wgt. Mean C.I. : 67.52 to 82.54  
 95% Mean C.I. : 67.64 to 83.34

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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>Qrtrs</u>											
01-JUL-07 To 30-SEP-07	3	113.49	96.17	110.43	18.70	87.09	55.67	119.34	N/A	278,433	307,473
01-OCT-07 To 31-DEC-07	5	83.34	80.61	76.48	17.25	105.40	49.92	102.12	N/A	245,357	187,657
01-JAN-08 To 31-MAR-08	11	78.58	80.67	79.25	13.53	101.79	66.83	106.07	67.52 to 96.16	299,404	237,287
01-APR-08 To 30-JUN-08	3	55.89	59.46	60.88	10.93	97.67	52.08	70.41	N/A	166,267	101,220
01-JUL-08 To 30-SEP-08	4	87.05	93.18	73.07	43.52	127.52	41.27	157.36	N/A	251,500	183,765
01-OCT-08 To 31-DEC-08	2	64.94	64.94	64.96	03.87	99.97	62.43	67.44	N/A	136,600	88,738
01-JAN-09 To 31-MAR-09	5	69.08	67.09	66.41	13.20	101.02	53.25	84.84	N/A	418,643	278,040
01-APR-09 To 30-JUN-09	1	61.49	61.49	61.49	00.00	100.00	61.49	61.49	N/A	480,000	295,165
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09	2	76.20	76.20	78.13	15.62	97.53	64.30	88.10	N/A	267,610	209,085
01-JAN-10 To 31-MAR-10	3	40.12	35.15	37.13	42.60	94.67	07.04	58.30	N/A	280,416	104,112
01-APR-10 To 30-JUN-10	3	69.37	85.31	98.55	28.92	86.57	63.18	123.37	N/A	300,833	296,468
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	22	76.28	79.88	81.56	20.83	97.94	49.92	119.34	67.52 to 93.68	266,106	217,024
01-JUL-08 To 30-JUN-09	12	68.26	74.96	67.44	26.06	111.15	41.27	157.36	57.13 to 84.84	321,035	216,492
01-JUL-09 To 30-JUN-10	8	63.74	64.22	71.08	34.61	90.35	07.04	123.37	07.04 to 123.37	284,871	202,489
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	20	70.49	78.42	75.45	22.78	103.94	41.27	157.36	67.44 to 86.27	253,572	191,318
01-JAN-09 To 31-DEC-09	8	66.69	68.67	67.67	14.42	101.48	53.25	88.10	53.25 to 88.10	388,554	262,942
<u>ALL</u>	42	70.42	75.49	75.03	25.92	100.61	07.04	157.36	66.83 to 83.34	285,374	214,103

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	70.42	77.41	77.30	29.17	100.14	07.04	157.36	61.49 to 84.84	312,576	241,637
3	18	71.67	72.94	71.21	21.21	102.43	40.12	102.12	63.18 to 88.10	249,105	177,391
<u>ALL</u>	42	70.42	75.49	75.03	25.92	100.61	07.04	157.36	66.83 to 83.34	285,374	214,103

**10 Buffalo**  
**AGRICULTURAL - BASE STAT**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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 Avg. Assessed Value : 214,103

MEDIAN : 70  
 WGT. MEAN : 75  
 MEAN : 75  
 COD : 25.92  
 PRD : 100.61

COV : 34.39  
 STD : 25.96  
 Avg. Abs. Dev : 18.25  
 MAX Sales Ratio : 157.36  
 MIN Sales Ratio : 07.04

95% Median C.I. : 66.83 to 83.34  
 95% Wgt. Mean C.I. : 67.52 to 82.54  
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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	2	93.43	93.43	93.17	27.73	100.28	67.52	119.34	N/A	247,480	230,570
1	1	119.34	119.34	119.34	00.00	100.00	119.34	119.34	N/A	244,960	292,335
3	1	67.52	67.52	67.52	00.00	100.00	67.52	67.52	N/A	250,000	168,805
<b>Grass</b>											
County	10	68.63	70.06	75.96	17.28	92.23	52.08	88.96	53.25 to 86.27	167,131	126,956
1	3	55.67	59.78	64.16	10.27	93.17	53.25	70.42	N/A	133,821	85,863
3	7	78.58	74.47	79.69	14.28	93.45	52.08	88.96	52.08 to 88.96	181,407	144,566
<b>ALL</b>	<b>42</b>	<b>70.42</b>	<b>75.49</b>	<b>75.03</b>	<b>25.92</b>	<b>100.61</b>	<b>07.04</b>	<b>157.36</b>	<b>66.83 to 83.34</b>	<b>285,374</b>	<b>214,103</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	13	69.33	75.15	73.52	22.23	102.22	40.12	119.34	58.30 to 96.16	415,620	305,573
1	9	70.56	78.21	75.93	22.25	103.00	57.13	119.34	58.30 to 113.49	451,535	342,837
3	4	68.43	68.28	66.23	21.13	103.10	40.12	96.16	N/A	334,812	221,730
<b>Grass</b>											
County	13	69.37	70.95	75.22	15.08	94.32	52.08	88.96	55.67 to 85.40	174,324	131,122
1	5	67.44	66.32	69.57	13.75	95.33	53.25	84.84	N/A	140,273	97,594
3	8	73.98	73.83	77.75	14.83	94.96	52.08	88.96	52.08 to 88.96	195,606	152,077
<b>ALL</b>	<b>42</b>	<b>70.42</b>	<b>75.49</b>	<b>75.03</b>	<b>25.92</b>	<b>100.61</b>	<b>07.04</b>	<b>157.36</b>	<b>66.83 to 83.34</b>	<b>285,374</b>	<b>214,103</b>

**10 Buffalo**  
**AGRICULTURAL - RANDOM INCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 51  
 Total Sales Price : 14,964,218  
 Total Adj. Sales Price : 14,949,218  
 Total Assessed Value : 11,024,983  
 Avg. Adj. Sales Price : 293,122  
 Avg. Assessed Value : 216,176

MEDIAN : 71  
 WGT. MEAN : 74  
 MEAN : 75  
 COD : 24.05  
 PRD : 101.78

COV : 32.13  
 STD : 24.12  
 Avg. Abs. Dev : 16.96  
 MAX Sales Ratio : 157.36  
 MIN Sales Ratio : 07.04

95% Median C.I. : 67.44 to 78.58  
 95% Wgt. Mean C.I. : 67.17 to 80.33  
 95% Mean C.I. : 68.44 to 81.68

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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-JUL-07 To 30-SEP-07	3	113.49	96.17	110.43	18.70	87.09	55.67	119.34	N/A	278,433	307,473
01-OCT-07 To 31-DEC-07	5	83.34	80.61	76.48	17.25	105.40	49.92	102.12	N/A	245,357	187,657
01-JAN-08 To 31-MAR-08	11	78.58	80.67	79.25	13.53	101.79	66.83	106.07	67.52 to 96.16	299,404	237,287
01-APR-08 To 30-JUN-08	3	55.89	59.46	60.88	10.93	97.67	52.08	70.41	N/A	166,267	101,220
01-JUL-08 To 30-SEP-08	4	87.05	93.18	73.07	43.52	127.52	41.27	157.36	N/A	251,500	183,765
01-OCT-08 To 31-DEC-08	4	64.94	66.59	65.35	09.89	101.90	57.90	78.57	N/A	247,175	161,524
01-JAN-09 To 31-MAR-09	7	70.51	70.32	69.15	12.72	101.69	53.25	86.28	53.25 to 86.28	387,959	268,285
01-APR-09 To 30-JUN-09	1	61.49	61.49	61.49	00.00	100.00	61.49	61.49	N/A	480,000	295,165
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09	3	64.30	70.81	69.26	14.54	102.24	60.04	88.10	N/A	350,073	242,460
01-JAN-10 To 31-MAR-10	4	49.21	45.13	46.80	43.79	96.43	07.04	75.05	N/A	282,312	132,117
01-APR-10 To 30-JUN-10	6	74.01	80.85	83.50	24.39	96.83	55.85	123.37	55.85 to 123.37	287,500	240,050
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	22	76.28	79.88	81.56	20.83	97.94	49.92	119.34	67.52 to 93.68	266,106	217,024
01-JUL-08 To 30-JUN-09	16	69.21	74.55	68.48	22.83	108.86	41.27	157.36	57.90 to 84.84	324,401	222,145
01-JUL-09 To 30-JUN-10	13	64.30	67.54	69.05	29.27	97.81	07.04	123.37	55.85 to 88.10	300,344	207,396
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	22	70.49	77.49	74.22	22.05	104.41	41.27	157.36	66.83 to 86.27	263,043	195,226
01-JAN-09 To 31-DEC-09	11	69.08	69.65	68.31	13.77	101.96	53.25	88.10	57.13 to 86.28	385,994	263,685
<u>ALL</u>	51	70.51	75.06	73.75	24.05	101.78	07.04	157.36	67.44 to 78.58	293,122	216,176

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	27	70.42	77.16	76.18	28.22	101.29	07.04	157.36	61.49 to 84.84	310,920	236,861
3	24	72.24	72.70	70.64	18.95	102.92	40.12	102.12	63.18 to 86.27	273,099	192,905
<u>ALL</u>	51	70.51	75.06	73.75	24.05	101.78	07.04	157.36	67.44 to 78.58	293,122	216,176

**10 Buffalo**  
**AGRICULTURAL - RANDOM INCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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 Avg. Adj. Sales Price : 293,122  
 Avg. Assessed Value : 216,176

MEDIAN : 71  
 WGT. MEAN : 74  
 MEAN : 75  
 COD : 24.05  
 PRD : 101.78

COV : 32.13  
 STD : 24.12  
 Avg. Abs. Dev : 16.96  
 MAX Sales Ratio : 157.36  
 MIN Sales Ratio : 07.04

95% Median C.I. : 67.44 to 78.58  
 95% Wgt. Mean C.I. : 67.17 to 80.33  
 95% Mean C.I. : 68.44 to 81.68

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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	5	67.52	78.22	73.33	25.98	106.67	57.90	119.34	N/A	354,492	259,956
1	1	119.34	119.34	119.34	00.00	100.00	119.34	119.34	N/A	244,960	292,335
3	4	63.78	67.94	65.95	14.06	103.02	57.90	86.28	N/A	381,875	251,861
<b>Grass</b>											
County	11	70.42	70.84	76.32	16.36	92.82	52.08	88.96	53.25 to 86.27	175,847	134,200
1	3	55.67	59.78	64.16	10.27	93.17	53.25	70.42	N/A	133,821	85,863
3	8	78.58	74.98	79.50	12.50	94.31	52.08	88.96	52.08 to 88.96	191,606	152,326
<b>ALL</b>	<b>51</b>	<b>70.51</b>	<b>75.06</b>	<b>73.75</b>	<b>24.05</b>	<b>101.78</b>	<b>07.04</b>	<b>157.36</b>	<b>67.44 to 78.58</b>	<b>293,122</b>	<b>216,176</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	19	69.33	72.96	71.10	19.89	102.62	40.12	119.34	58.30 to 83.34	405,661	288,423
1	10	69.82	75.97	73.74	22.34	103.02	55.85	119.34	57.13 to 113.49	456,081	336,309
3	9	69.33	69.61	67.27	16.99	103.48	40.12	96.16	57.90 to 86.28	349,639	235,217
<b>Grass</b>											
County	15	70.42	71.73	75.51	14.19	94.99	52.08	88.96	63.18 to 84.84	187,814	141,824
1	6	68.93	67.78	71.17	13.04	95.24	53.25	84.84	53.25 to 84.84	164,894	117,351
3	9	78.57	74.36	77.87	12.41	95.49	52.08	88.96	63.18 to 86.27	203,094	158,140
<b>ALL</b>	<b>51</b>	<b>70.51</b>	<b>75.06</b>	<b>73.75</b>	<b>24.05</b>	<b>101.78</b>	<b>07.04</b>	<b>157.36</b>	<b>67.44 to 78.58</b>	<b>293,122</b>	<b>216,176</b>

**10 Buffalo**  
**AGRICULTURAL - RANDOM EXCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 72  
 Total Sales Price : 20,753,926  
 Total Adj. Sales Price : 20,709,926  
 Total Assessed Value : 15,245,906  
 Avg. Adj. Sales Price : 287,638  
 Avg. Assessed Value : 211,749

MEDIAN : 72  
 WGT. MEAN : 74  
 MEAN : 75  
 COD : 23.24  
 PRD : 101.33

COV : 31.02  
 STD : 23.14  
 Avg. Abs. Dev : 16.76  
 MAX Sales Ratio : 157.36  
 MIN Sales Ratio : 07.04

95% Median C.I. : 69.33 to 78.65  
 95% Wgt. Mean C.I. : 68.54 to 78.69  
 95% Mean C.I. : 69.25 to 79.95

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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-JUL-07 To 30-SEP-07	3	113.49	96.17	110.43	18.70	87.09	55.67	119.34	N/A	278,433	307,473
01-OCT-07 To 31-DEC-07	10	79.99	80.10	78.12	15.81	102.53	49.92	102.52	65.21 to 102.12	261,879	204,584
01-JAN-08 To 31-MAR-08	14	79.97	79.50	77.57	12.54	102.49	61.78	106.07	67.52 to 88.96	302,438	234,603
01-APR-08 To 30-JUN-08	3	55.89	59.46	60.88	10.93	97.67	52.08	70.41	N/A	166,267	101,220
01-JUL-08 To 30-SEP-08	6	66.10	79.32	66.15	47.14	119.91	40.35	157.36	40.35 to 157.36	277,800	183,756
01-OCT-08 To 31-DEC-08	7	76.91	71.80	69.59	09.31	103.18	57.90	82.28	57.90 to 82.28	205,696	143,136
01-JAN-09 To 31-MAR-09	8	70.83	70.67	70.56	11.53	100.16	53.25	86.28	53.25 to 86.28	526,964	371,805
01-APR-09 To 30-JUN-09	2	78.72	78.72	68.38	21.89	115.12	61.49	95.95	N/A	300,000	205,151
01-JUL-09 To 30-SEP-09	1	27.04	27.04	27.04	00.00	100.00	27.04	27.04	N/A	80,000	21,629
01-OCT-09 To 31-DEC-09	4	74.30	74.19	70.66	16.18	105.00	60.04	88.10	N/A	289,555	204,607
01-JAN-10 To 31-MAR-10	5	58.30	57.02	50.97	45.44	111.87	07.04	104.57	N/A	243,450	124,098
01-APR-10 To 30-JUN-10	9	78.65	75.60	81.11	24.54	93.21	25.63	123.37	55.85 to 94.70	238,339	193,307
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	30	78.24	79.36	80.08	18.01	99.10	49.92	119.34	70.41 to 85.40	272,901	218,545
01-JUL-08 To 30-JUN-09	23	70.51	73.97	69.29	21.32	106.75	40.35	157.36	62.43 to 78.57	344,452	238,662
01-JUL-09 To 30-JUN-10	19	69.37	67.86	69.56	31.63	97.56	07.04	123.37	55.85 to 85.19	242,133	168,437
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	30	70.59	75.66	72.61	20.57	104.20	40.35	157.36	67.44 to 81.35	261,320	189,753
01-JAN-09 To 31-DEC-09	15	70.51	69.77	69.79	18.10	99.97	27.04	95.95	60.04 to 84.84	403,596	281,653
<u>ALL</u>	72	72.12	74.60	73.62	23.24	101.33	07.04	157.36	69.33 to 78.65	287,638	211,749

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	48	72.12	75.56	75.00	25.37	100.75	07.04	157.36	67.44 to 82.28	294,907	221,170
3	24	72.24	72.70	70.64	18.95	102.92	40.12	102.12	63.18 to 86.27	273,099	192,905
<u>ALL</u>	72	72.12	74.60	73.62	23.24	101.33	07.04	157.36	69.33 to 78.65	287,638	211,749

**10 Buffalo**  
**AGRICULTURAL - RANDOM EXCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 72	MEDIAN : 72	COV : 31.02	95% Median C.I. : 69.33 to 78.65
Total Sales Price : 20,753,926	WGT. MEAN : 74	STD : 23.14	95% Wgt. Mean C.I. : 68.54 to 78.69
Total Adj. Sales Price : 20,709,926	MEAN : 75	Avg. Abs. Dev : 16.76	95% Mean C.I. : 69.25 to 79.95
Total Assessed Value : 15,245,906			
Avg. Adj. Sales Price : 287,638	COD : 23.24	MAX Sales Ratio : 157.36	
Avg. Assessed Value : 211,749	PRD : 101.33	MIN Sales Ratio : 07.04	

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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	5	67.52	78.22	73.33	25.98	106.67	57.90	119.34	N/A	354,492	259,956
1	1	119.34	119.34	119.34	00.00	100.00	119.34	119.34	N/A	244,960	292,335
3	4	63.78	67.94	65.95	14.06	103.02	57.90	86.28	N/A	381,875	251,861
<b>Grass</b>											
County	19	77.04	70.76	75.45	19.50	93.78	25.63	104.57	55.67 to 85.19	153,661	115,945
1	11	76.91	67.68	70.98	24.07	95.35	25.63	104.57	27.04 to 85.19	126,065	89,485
3	8	78.58	74.98	79.50	12.50	94.31	52.08	88.96	52.08 to 88.96	191,606	152,326
<b>ALL</b>	<b>72</b>	<b>72.12</b>	<b>74.60</b>	<b>73.62</b>	<b>23.24</b>	<b>101.33</b>	<b>07.04</b>	<b>157.36</b>	<b>69.33 to 78.65</b>	<b>287,638</b>	<b>211,749</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	25	70.51	73.40	71.92	17.27	102.06	40.12	119.34	62.86 to 78.65	442,903	318,524
1	16	70.85	75.53	73.76	17.40	102.40	55.85	119.34	61.49 to 82.46	495,363	365,383
3	9	69.33	69.61	67.27	16.99	103.48	40.12	96.16	57.90 to 86.28	349,639	235,217
<b>Dry</b>											
County	1	61.78	61.78	61.78	00.00	100.00	61.78	61.78	N/A	484,308	299,215
1	1	61.78	61.78	61.78	00.00	100.00	61.78	61.78	N/A	484,308	299,215
<b>Grass</b>											
County	24	75.98	70.06	73.22	19.12	95.68	25.63	104.57	63.18 to 84.48	167,303	122,500
1	15	75.05	67.48	69.34	22.88	97.32	25.63	104.57	53.25 to 84.48	145,828	101,115
3	9	78.57	74.36	77.87	12.41	95.49	52.08	88.96	63.18 to 86.27	203,094	158,140
<b>ALL</b>	<b>72</b>	<b>72.12</b>	<b>74.60</b>	<b>73.62</b>	<b>23.24</b>	<b>101.33</b>	<b>07.04</b>	<b>157.36</b>	<b>69.33 to 78.65</b>	<b>287,638</b>	<b>211,749</b>



## Agricultural Land Valuation: 2011 Special Valuation

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

A file is available for the public inspection in the Buffalo County Assessor's Office with the comparable sales used in the development of "Special (or Greenbelt) Valuation." Agricultural values for dry land are based upon the sales of all dry agland in the county. The same dry land values apply for the non-greenbelted values and the uninfluenced values for the entire county.

The agland tables in Terra Scan (CAMA) reflect both market (i.e., the "Highest and Best Use" value) and the uninfluenced agland value which reflects 75% of the value if the land were available only for agricultural or horticultural purposes. "Special Valuation" is derived from the sales prices which reflect non-agricultural use and is applied to applicable market areas. Agricultural market areas are calibrated to be between 69% and 75% with an ultimate target of 72%

For 2011, there are 6 different market areas. Two market areas do not recognize a difference between agland value and value for other uses and therefore are not "Greenbelted" ("Special Valuation"). A difference between value for agricultural purposes and a higher market value based upon other influences or uses was indicated for four areas. These are treated as "Special Valuation" or "Greenbelted" The complete study with spreadsheets, review reports and analysis is performed each year and archived in the Buffalo County Assessor's Office.

Agland market data has been tracked for 16 years in Buffalo County. The Assessor's Office has completed 9 years of market studies specifically for the "Highest and Best Use" market values. This experience and the study of comparable sales were utilized to determine the feasibility of merging market areas. For 2011, five market areas that were similar in market activity were combined.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	42	Median :	70	COV :	34.39	95% Median C.I. :	66.83 to 83.34
Total Sales Price :	11,985,718	Wgt. Mean :	75	STD :	25.96	95% Wgt. Mean C.I. :	67.52 to 82.54
Total Adj. Sales Price :	11,985,718	Mean :	75	Avg.Abs.Dev :	18.25	95% Mean C.I. :	67.64 to 83.34
Total Assessed Value :	8,992,330						
Avg. Adj. Sales Price :	285,374	COD :	25.92	MAX Sales Ratio :	157.36		
Avg. Assessed Value :	214,103	PRD :	100.61	MIN Sales Ratio :	07.04		

Printed : 03/22/2011

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	3	113.49	96.17	110.43	18.70	87.09	55.67	119.34	N/A	278,433	307,473
10/01/2007 To 12/31/2007	5	83.34	80.61	76.48	17.25	105.40	49.92	102.12	N/A	245,357	187,657
01/01/2008 To 03/31/2008	11	78.58	80.67	79.25	13.53	101.79	66.83	106.07	67.52 to 96.16	299,404	237,287
04/01/2008 To 06/30/2008	3	55.89	59.46	60.88	10.93	97.67	52.08	70.41	N/A	166,267	101,220
07/01/2008 To 09/30/2008	4	87.05	93.18	73.07	43.52	127.52	41.27	157.36	N/A	251,500	183,765
10/01/2008 To 12/31/2008	2	64.94	64.94	64.96	03.87	99.97	62.43	67.44	N/A	136,600	88,738
01/01/2009 To 03/31/2009	5	69.08	67.09	66.41	13.20	101.02	53.25	84.84	N/A	418,643	278,040
04/01/2009 To 06/30/2009	1	61.49	61.49	61.49		100.00	61.49	61.49	N/A	480,000	295,165
07/01/2009 To 09/30/2009											
10/01/2009 To 12/31/2009	2	76.20	76.20	78.13	15.62	97.53	64.30	88.10	N/A	267,610	209,085
01/01/2010 To 03/31/2010	3	40.12	35.15	37.13	42.60	94.67	07.04	58.30	N/A	280,416	104,112
04/01/2010 To 06/30/2010	3	69.37	85.31	98.55	28.92	86.57	63.18	123.37	N/A	300,833	296,468
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	22	76.28	79.88	81.56	20.83	97.94	49.92	119.34	67.52 to 93.68	266,106	217,024
07/01/2008 To 06/30/2009	12	68.26	74.96	67.44	26.06	111.15	41.27	157.36	57.13 to 84.84	321,035	216,492
07/01/2009 To 06/30/2010	8	63.74	64.22	71.08	34.61	90.35	07.04	123.37	07.04 to 123.37	284,871	202,489
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	20	70.49	78.42	75.45	22.78	103.94	41.27	157.36	67.44 to 86.27	253,572	191,318
01/01/2009 To 12/31/2009	8	66.69	68.67	67.67	14.42	101.48	53.25	88.10	53.25 to 88.10	388,554	262,942
<u>ALL</u>											
07/01/2007 To 06/30/2010	42	70.42	75.49	75.03	25.92	100.61	07.04	157.36	66.83 to 83.34	285,374	214,103

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	42	Median :	70	COV :	34.39	95% Median C.I. :	66.83 to 83.34
Total Sales Price :	11,985,718	Wgt. Mean :	75	STD :	25.96	95% Wgt. Mean C.I. :	67.52 to 82.54
Total Adj. Sales Price :	11,985,718	Mean :	75	Avg.Abs.Dev :	18.25	95% Mean C.I. :	67.64 to 83.34
Total Assessed Value :	8,992,330						
Avg. Adj. Sales Price :	285,374	COD :	25.92	MAX Sales Ratio :	157.36		
Avg. Assessed Value :	214,103	PRD :	100.61	MIN Sales Ratio :	07.04		

Printed : 03/22/2011

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	24	70.42	77.41	77.30	29.17	100.14	07.04	157.36	61.49 to 84.84	312,576	241,637
3	18	71.67	72.94	71.21	21.21	102.43	40.12	102.12	63.18 to 88.10	249,105	177,391
<u>ALL</u>											
07/01/2007 To 06/30/2010	42	70.42	75.49	75.03	25.92	100.61	07.04	157.36	66.83 to 83.34	285,374	214,103

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	2	93.43	93.43	93.17	27.73	100.28	67.52	119.34	N/A	247,480	230,570
1	1	119.34	119.34	119.34		100.00	119.34	119.34	N/A	244,960	292,335
3	1	67.52	67.52	67.52		100.00	67.52	67.52	N/A	250,000	168,805
<u>Grass</u>											
County	10	68.63	70.06	75.96	17.28	92.23	52.08	88.96	53.25 to 86.27	167,131	126,956
1	3	55.67	59.78	64.16	10.27	93.17	53.25	70.42	N/A	133,821	85,863
3	7	78.58	74.47	79.69	14.28	93.45	52.08	88.96	52.08 to 88.96	181,407	144,566
<u>ALL</u>											
07/01/2007 To 06/30/2010	42	70.42	75.49	75.03	25.92	100.61	07.04	157.36	66.83 to 83.34	285,374	214,103

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	13	69.33	75.15	73.52	22.23	102.22	40.12	119.34	58.30 to 96.16	415,620	305,573
1	9	70.56	78.21	75.93	22.25	103.00	57.13	119.34	58.30 to 113.49	451,535	342,837
3	4	68.43	68.28	66.23	21.13	103.10	40.12	96.16	N/A	334,812	221,730
<u>Grass</u>											
County	13	69.37	70.95	75.22	15.08	94.32	52.08	88.96	55.67 to 85.40	174,324	131,122
1	5	67.44	66.32	69.57	13.75	95.33	53.25	84.84	N/A	140,273	97,594

3	8	73.98	73.83	77.75	14.83	94.96	52.08	88.96	52.08 to 88.96	195,606	152,077
<u>ALL</u>											
07/01/2007 To 06/30/2010	42	70.42	75.49	75.03	25.92	100.61	07.04	157.36	66.83 to 83.34	285,374	214,103

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	51	Median :	71	COV :	32.13	95% Median C.I. :	67.44 to 78.58
Total Sales Price :	14,964,218	Wgt. Mean :	74	STD :	24.12	95% Wgt. Mean C.I. :	67.17 to 80.33
Total Adj. Sales Price :	14,949,218	Mean :	75	Avg. Abs. Dev :	16.96	95% Mean C.I. :	68.44 to 81.68
Total Assessed Value :	11,024,983						
Avg. Adj. Sales Price :	293,122	COD :	24.05	MAX Sales Ratio :	157.36		
Avg. Assessed Value :	216,176	PRD :	101.78	MIN Sales Ratio :	07.04		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	3	113.49	96.17	110.43	18.70	87.09	55.67	119.34	N/A	278,433	307,473
10/01/2007 To 12/31/2007	5	83.34	80.61	76.48	17.25	105.40	49.92	102.12	N/A	245,357	187,657
01/01/2008 To 03/31/2008	11	78.58	80.67	79.25	13.53	101.79	66.83	106.07	67.52 to 96.16	299,404	237,287
04/01/2008 To 06/30/2008	3	55.89	59.46	60.88	10.93	97.67	52.08	70.41	N/A	166,267	101,220
07/01/2008 To 09/30/2008	4	87.05	93.18	73.07	43.52	127.52	41.27	157.36	N/A	251,500	183,765
10/01/2008 To 12/31/2008	4	64.94	66.59	65.35	09.89	101.90	57.90	78.57	N/A	247,175	161,524
01/01/2009 To 03/31/2009	7	70.51	70.32	69.15	12.72	101.69	53.25	86.28	53.25 to 86.28	387,959	268,285
04/01/2009 To 06/30/2009	1	61.49	61.49	61.49		100.00	61.49	61.49	N/A	480,000	295,165
07/01/2009 To 09/30/2009											
10/01/2009 To 12/31/2009	3	64.30	70.81	69.26	14.54	102.24	60.04	88.10	N/A	350,073	242,460
01/01/2010 To 03/31/2010	4	49.21	45.13	46.80	43.79	96.43	07.04	75.05	N/A	282,312	132,117
04/01/2010 To 06/30/2010	6	74.01	80.85	83.50	24.39	96.83	55.85	123.37	55.85 to 123.37	287,500	240,050
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	22	76.28	79.88	81.56	20.83	97.94	49.92	119.34	67.52 to 93.68	266,106	217,024
07/01/2008 To 06/30/2009	16	69.21	74.55	68.48	22.83	108.86	41.27	157.36	57.90 to 84.84	324,401	222,145
07/01/2009 To 06/30/2010	13	64.30	67.54	69.05	29.27	97.81	07.04	123.37	55.85 to 88.10	300,344	207,396
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	22	70.49	77.49	74.22	22.05	104.41	41.27	157.36	66.83 to 86.27	263,043	195,226
01/01/2009 To 12/31/2009	11	69.08	69.65	68.31	13.77	101.96	53.25	88.10	57.13 to 86.28	385,994	263,685

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	27	70.42	77.16	76.18	28.22	101.29	07.04	157.36	61.49 to 84.84	310,920	236,861
3	24	72.24	72.70	70.64	18.95	102.92	40.12	102.12	63.18 to 86.27	273,099	192,905

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	51	Median :	71	COV :	32.13	95% Median C.I. :	67.44 to 78.58
Total Sales Price :	14,964,218	Wgt. Mean :	74	STD :	24.12	95% Wgt. Mean C.I. :	67.17 to 80.33
Total Adj. Sales Price :	14,949,218	Mean :	75	Avg. Abs. Dev :	16.96	95% Mean C.I. :	68.44 to 81.68
Total Assessed Value :	11,024,983						
Avg. Adj. Sales Price :	293,122	COD :	24.05	MAX Sales Ratio :	157.36		
Avg. Assessed Value :	216,176	PRD :	101.78	MIN Sales Ratio :	07.04		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	5	67.52	78.22	73.33	25.98	106.67	57.90	119.34	N/A	354,492	259,956
1	1	119.34	119.34	119.34		100.00	119.34	119.34	N/A	244,960	292,335
3	4	63.78	67.94	65.95	14.06	103.02	57.90	86.28	N/A	381,875	251,861
<u>Grass</u>											
County	11	70.42	70.84	76.32	16.36	92.82	52.08	88.96	53.25 to 86.27	175,847	134,200
1	3	55.67	59.78	64.16	10.27	93.17	53.25	70.42	N/A	133,821	85,863
3	8	78.58	74.98	79.50	12.50	94.31	52.08	88.96	52.08 to 88.96	191,606	152,326
<u>ALL</u>											
07/01/2007 To 06/30/2010	51	70.51	75.06	73.75	24.05	101.78	07.04	157.36	67.44 to 78.58	293,122	216,176

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	19	69.33	72.96	71.10	19.89	102.62	40.12	119.34	58.30 to 83.34	405,661	288,423
1	10	69.82	75.97	73.74	22.34	103.02	55.85	119.34	57.13 to 113.49	456,081	336,309
3	9	69.33	69.61	67.27	16.99	103.48	40.12	96.16	57.90 to 86.28	349,639	235,217
<u>Grass</u>											
County	15	70.42	71.73	75.51	14.19	94.99	52.08	88.96	63.18 to 84.84	187,814	141,824
1	6	68.93	67.78	71.17	13.04	95.24	53.25	84.84	53.25 to 84.84	164,894	117,351
3	9	78.57	74.36	77.87	12.41	95.49	52.08	88.96	63.18 to 86.27	203,094	158,140
<u>ALL</u>											
07/01/2007 To 06/30/2010	51	70.51	75.06	73.75	24.05	101.78	07.04	157.36	67.44 to 78.58	293,122	216,176

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	72	Median :	72	COV :	31.02	95% Median C.I. :	69.33 to 78.65
Total Sales Price :	20,753,926	Wgt. Mean :	74	STD :	23.14	95% Wgt. Mean C.I. :	68.54 to 78.69
Total Adj. Sales Price :	20,709,926	Mean :	75	Avg. Abs. Dev :	16.76	95% Mean C.I. :	69.25 to 79.95
Total Assessed Value :	15,245,906						
Avg. Adj. Sales Price :	287,638	COD :	23.24	MAX Sales Ratio :	157.36		
Avg. Assessed Value :	211,749	PRD :	101.33	MIN Sales Ratio :	07.04		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	3	113.49	96.17	110.43	18.70	87.09	55.67	119.34	N/A	278,433	307,473
10/01/2007 To 12/31/2007	10	79.99	80.10	78.12	15.81	102.53	49.92	102.52	65.21 to 102.12	261,879	204,584
01/01/2008 To 03/31/2008	14	79.97	79.50	77.57	12.54	102.49	61.78	106.07	67.52 to 88.96	302,438	234,603
04/01/2008 To 06/30/2008	3	55.89	59.46	60.88	10.93	97.67	52.08	70.41	N/A	166,267	101,220
07/01/2008 To 09/30/2008	6	66.10	79.32	66.15	47.14	119.91	40.35	157.36	40.35 to 157.36	277,800	183,756
10/01/2008 To 12/31/2008	7	76.91	71.80	69.59	09.31	103.18	57.90	82.28	57.90 to 82.28	205,696	143,136
01/01/2009 To 03/31/2009	8	70.83	70.67	70.56	11.53	100.16	53.25	86.28	53.25 to 86.28	526,964	371,805
04/01/2009 To 06/30/2009	2	78.72	78.72	68.38	21.89	115.12	61.49	95.95	N/A	300,000	205,151
07/01/2009 To 09/30/2009	1	27.04	27.04	27.04		100.00	27.04	27.04	N/A	80,000	21,629
10/01/2009 To 12/31/2009	4	74.30	74.19	70.66	16.18	105.00	60.04	88.10	N/A	289,555	204,607
01/01/2010 To 03/31/2010	5	58.30	57.02	50.97	45.44	111.87	07.04	104.57	N/A	243,450	124,098
04/01/2010 To 06/30/2010	9	78.65	75.60	81.11	24.54	93.21	25.63	123.37	55.85 to 94.70	238,339	193,307
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	30	78.24	79.36	80.08	18.01	99.10	49.92	119.34	70.41 to 85.40	272,901	218,545
07/01/2008 To 06/30/2009	23	70.51	73.97	69.29	21.32	106.75	40.35	157.36	62.43 to 78.57	344,452	238,662
07/01/2009 To 06/30/2010	19	69.37	67.86	69.56	31.63	97.56	07.04	123.37	55.85 to 85.19	242,133	168,437
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	30	70.59	75.66	72.61	20.57	104.20	40.35	157.36	67.44 to 81.35	261,320	189,753
01/01/2009 To 12/31/2009	15	70.51	69.77	69.79	18.10	99.97	27.04	95.95	60.04 to 84.84	403,596	281,653

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	48	72.12	75.56	75.00	25.37	100.75	07.04	157.36	67.44 to 82.28	294,907	221,170
3	24	72.24	72.70	70.64	18.95	102.92	40.12	102.12	63.18 to 86.27	273,099	192,905

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	72	Median :	72	COV :	31.02	95% Median C.I. :	69.33 to 78.65
Total Sales Price :	20,753,926	Wgt. Mean :	74	STD :	23.14	95% Wgt. Mean C.I. :	68.54 to 78.69
Total Adj. Sales Price :	20,709,926	Mean :	75	Avg. Abs. Dev :	16.76	95% Mean C.I. :	69.25 to 79.95
Total Assessed Value :	15,245,906						
Avg. Adj. Sales Price :	287,638	COD :	23.24	MAX Sales Ratio :	157.36		
Avg. Assessed Value :	211,749	PRD :	101.33	MIN Sales Ratio :	07.04		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	5	67.52	78.22	73.33	25.98	106.67	57.90	119.34	N/A	354,492	259,956
1	1	119.34	119.34	119.34		100.00	119.34	119.34	N/A	244,960	292,335
3	4	63.78	67.94	65.95	14.06	103.02	57.90	86.28	N/A	381,875	251,861
<u>Grass</u>											
County	19	77.04	70.76	75.45	19.50	93.78	25.63	104.57	55.67 to 85.19	153,661	115,945
1	11	76.91	67.68	70.98	24.07	95.35	25.63	104.57	27.04 to 85.19	126,065	89,485
3	8	78.58	74.98	79.50	12.50	94.31	52.08	88.96	52.08 to 88.96	191,606	152,326
<u>ALL</u>											
07/01/2007 To 06/30/2010	72	72.12	74.60	73.62	23.24	101.33	07.04	157.36	69.33 to 78.65	287,638	211,749

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	25	70.51	73.40	71.92	17.27	102.06	40.12	119.34	62.86 to 78.65	442,903	318,524
1	16	70.85	75.53	73.76	17.40	102.40	55.85	119.34	61.49 to 82.46	495,363	365,383
3	9	69.33	69.61	67.27	16.99	103.48	40.12	96.16	57.90 to 86.28	349,639	235,217
<u>Dry</u>											
County	1	61.78	61.78	61.78		100.00	61.78	61.78	N/A	484,308	299,215
1	1	61.78	61.78	61.78		100.00	61.78	61.78	N/A	484,308	299,215
<u>Grass</u>											
County	24	75.98	70.06	73.22	19.12	95.68	25.63	104.57	63.18 to 84.48	167,303	122,500
1	15	75.05	67.48	69.34	22.88	97.32	25.63	104.57	53.25 to 84.48	145,828	101,115
3	9	78.57	74.36	77.87	12.41	95.49	52.08	88.96	63.18 to 86.27	203,094	158,140
<u>ALL</u>											
07/01/2007 To 06/30/2010	72	72.12	74.60	73.62	23.24	101.33	07.04	157.36	69.33 to 78.65	287,638	211,749



## 2011 Correlation Section for Buffalo County

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### A. Agricultural Land

Buffalo County's agricultural land is divided into four influenced market areas and two uninfluenced areas (areas 1 and 3). The uninfluenced areas are separated by Natural Resource District boundaries; additionally, there are topographical and soil quality differences in the areas. Annually, agricultural land sales are plotted, reviewed, and studied in analyzing the market areas. For the past two years the assessor has been making efforts to consolidate market areas that are no longer recognized in the market.

Area 3, in the Central Platte NRD, is fully to over appropriated and is only comparable to Dawson County. Area 1, in the Lower Loup NRD, is comparable to all adjacent counties within the same natural resource district, including Custer, Sherman and Howard Counties.

Three statistical samples were analyzed for measurement purposes. The base sample contained a disproportionate number of sales in both market areas. Area three was also not representative of the land use make-up in the county population; the sales were largely grass sales, while the population is mostly irrigated. Finally, the base statistic contained small subclass samples that were not adequate measures of the land use subclasses.

In the two expanded samples, sales from comparable areas outside of the county were used. In the overall class, the measures of central tendency correlate fairly closely for all three statistics. The coefficient of dispersion decreases in each sample as the overall sample size increases, with the smallest COD in the random exclusion sample. The 95% median confidence interval is also the narrowest in the random exclusion sample.

In analyzing market area 1, a proportionate distribution of sales was achieved in both expanded samples while maintaining a representative mix of land uses. The calculated statistics for this market area correlate closely in all three statistical samples, and support that assessments are acceptable.

In market area 3, the established thresholds for a proportionate distribution and a representative sample were not achieved. Since area 3 is only comparable to Dawson County, there were a limited number of sales available to use. The perimeter around the county from which sales were drawn was expanded in an attempt to bring in more sales; all sales within 12 miles of the county border were used in an attempt to meet the thresholds. Sales more than 12 miles away were not comparable due to soil and topography differences. Even after expanding the perimeter, the thresholds were not met. The samples contained a heavy distribution of sales from the oldest year of the study period and did not contain a representative mix of irrigated and grass sales.

Typically, after exhausting all efforts to expand the sample, sales would be randomly removed from the subject county to meet the thresholds. Doing so in this sample would have stripped the already small subclasses of even more sales. Testing was done in both expanded samples to remove four Buffalo County sales from the oldest year of the study period. In all tests, the removal of sales made very little statistical difference, from 0-2 percentage points, in both the county total sample and the market area sample. All statistical calculations remained within

## **2011 Correlation Section for Buffalo County**

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the acceptable range. Since the removal had no significant effect, it was determined that all sales could be used to maximize the subclass sample sizes. This process is somewhat unordinary and was only determined to be appropriate because of the limited amount of sales data available. Since, the proportionality thresholds were not met additional analysis of surrounding county values and assessment practices were considered in determining whether assessments in area 3 were acceptable.

A comparison of Buffalo County's values to the surrounding counties was made. Irrigated land received a substantial increase in both market areas for 2011, resulting in average values that are no more than 9% different than any of the comparable surrounding counties. There is more variance in the comparison of dry and grass land values; however, in general, Buffalo's values are higher than the counties to the North and West and lower than the County's to the East. Since the agricultural land market generally increases moving East throughout the state, these results are expected and support that the values are acceptable and equalized within surrounding counties.

In analyzing intra-county equalization and assessment quality, both the statistical measures and the assessment actions are considered. The coefficient of dispersion in each of the samples is reasonable given the current fluctuation in the agricultural market, and supports the reliability of the statistics. The random exclusion sample contains the largest subclass samples, and supports that irrigated and grass land are valued uniformly. Irrigation and grass were increased similarly in both areas. There is only one dry land sale, but dry land was increased similarly to irrigated land. The assessor and his staff are active in attempting to identify all influences in the agricultural market to ensure that properties are assessed at similar portions of market value. All indications support that assessments are uniform and proportionate within the agricultural class.

Based on an analysis of all available information, the level of value of agricultural land in Buffalo County has been determined to be 72%; all subclasses are acceptable.

### **A1. Correlation for Special Valuation of Agricultural Land**

A review of agricultural land values in Buffalo County in areas that have other non-agricultural influences indicates that the values used are similar to other areas in the County where there are no non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Buffalo County is 72%.

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

## 2011 Correlation Section for Buffalo County

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### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

## 2011 Correlation Section for Buffalo County

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### **D. Analysis of Quality of Assessment**

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

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July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 22,339</b>	<b>Value : 3,044,222,210</b>	<b>Growth 14,825,640</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	729	14,198,135	293	6,714,075	496	7,648,160	1,518	28,560,370	
<b>02. Res Improve Land</b>	10,514	263,181,075	1,029	32,984,155	1,514	38,725,345	13,057	334,890,575	
<b>03. Res Improvements</b>	11,544	945,952,585	1,118	116,238,420	1,670	156,744,460	14,332	1,218,935,465	
<b>04. Res Total</b>	12,273	1,223,331,795	1,411	155,936,650	2,166	203,117,965	15,850	1,582,386,410	7,493,270
<b>% of Res Total</b>	77.43	77.31	8.90	9.85	13.67	12.84	70.95	51.98	50.54
<b>05. Com UnImp Land</b>	240	14,439,395	58	4,454,290	18	1,245,530	316	20,139,215	
<b>06. Com Improve Land</b>	1,366	148,795,750	108	6,992,990	56	2,842,850	1,530	158,631,590	
<b>07. Com Improvements</b>	1,412	384,307,160	128	45,031,340	72	11,969,980	1,612	441,308,480	
<b>08. Com Total</b>	1,652	547,542,305	186	56,478,620	90	16,058,360	1,928	620,079,285	6,363,260
<b>% of Com Total</b>	85.68	88.30	9.65	9.11	4.67	2.59	8.63	20.37	42.92
<b>09. Ind UnImp Land</b>	0	0	3	450,775	0	0	3	450,775	
<b>10. Ind Improve Land</b>	5	706,045	15	4,616,035	0	0	20	5,322,080	
<b>11. Ind Improvements</b>	5	4,982,875	16	35,716,580	1	178,245	22	40,877,700	
<b>12. Ind Total</b>	5	5,688,920	19	40,783,390	1	178,245	25	46,650,555	161,855
<b>% of Ind Total</b>	20.00	12.19	76.00	87.42	4.00	0.38	0.11	1.53	1.09
<b>13. Rec UnImp Land</b>	1	22,950	5	463,520	134	8,652,520	140	9,138,990	
<b>14. Rec Improve Land</b>	0	0	2	170,305	48	3,801,360	50	3,971,665	
<b>15. Rec Improvements</b>	0	0	2	185,300	48	2,890,930	50	3,076,230	
<b>16. Rec Total</b>	1	22,950	7	819,125	182	15,344,810	190	16,186,885	0
<b>% of Rec Total</b>	0.53	0.14	3.68	5.06	95.79	94.80	0.85	0.53	0.00
<b>Res &amp; Rec Total</b>	12,274	1,223,354,745	1,418	156,755,775	2,348	218,462,775	16,040	1,598,573,295	7,493,270
<b>% of Res &amp; Rec Total</b>	76.52	76.53	8.84	9.81	14.64	13.67	71.80	52.51	50.54
<b>Com &amp; Ind Total</b>	1,657	553,231,225	205	97,262,010	91	16,236,605	1,953	666,729,840	6,525,115
<b>% of Com &amp; Ind Total</b>	84.84	82.98	10.50	14.59	4.66	2.44	8.74	21.90	44.01
<b>17. Taxable Total</b>	13,931	1,776,585,970	1,623	254,017,785	2,439	234,699,380	17,993	2,265,303,135	14,018,385
<b>% of Taxable Total</b>	77.42	78.43	9.02	11.21	13.56	10.36	80.55	74.41	94.56

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	12	1,783,525	55,510,705	1	712,800	7,342,785
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	13	2,496,325	62,853,490
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				13	2,496,325	62,853,490

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	13	2,310	1	5	208	33,075	222	35,390	0
25. Total	13	2,310	1	5	208	33,075	222	35,390	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	727	128	376	1,231

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	125,645	46	6,328,055	2,813	462,956,835	2,862	469,410,535
28. Ag-Improved Land	0	0	31	4,063,355	1,217	249,042,565	1,248	253,105,920
29. Ag Improvements	0	0	31	1,840,945	1,231	54,526,285	1,262	56,367,230
30. Ag Total							4,124	778,883,685

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	20	20.70	264,000	
33. HomeSite Improvements	0	0.00	0	20	20.70	1,449,185	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	20.95	257,450	
36. FarmSite Improv Land	0	0.00	0	30	50.49	197,545	
37. FarmSite Improvements	0	0.00	0	30	0.00	391,760	
38. FarmSite Total							
39. Road & Ditches	0	3.02	0	0	109.65	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	9	9.00	111,750	9	9.00	111,750	
32. HomeSite Improv Land	786	843.91	9,746,465	806	864.61	10,010,465	
33. HomeSite Improvements	793	824.39	40,766,130	813	845.09	42,215,315	807,255
34. HomeSite Total				<b>822</b>	<b>873.61</b>	<b>52,337,530</b>	
35. FarmSite UnImp Land	64	85.96	393,620	70	106.91	651,070	
36. FarmSite Improv Land	1,120	2,961.79	3,492,780	1,150	3,012.28	3,690,325	
37. FarmSite Improvements	1,164	0.00	13,760,155	1,194	0.00	14,151,915	0
38. FarmSite Total				<b>1,264</b>	<b>3,119.19</b>	<b>18,493,310</b>	
39. Road & Ditches	0	10,080.11	0	0	10,192.78	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,086</b>	<b>14,185.58</b>	<b>70,830,840</b>	<b>807,255</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	1	57.52	159,700	1	57.52	159,700

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	41.51	77,070	71	6,791.22	9,302,070
44. Recapture Value N/A	1	41.51	99,375	71	6,791.22	23,866,065
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,979	396,250.14	523,090,815	3,051	403,082.87	532,469,955
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	8,058.27	9.58%	17,324,100	10.40%	2,149.85
46. 1A	9,685.40	11.51%	20,336,040	12.20%	2,099.66
47. 2A1	15,102.50	17.95%	30,957,725	18.58%	2,049.84
48. 2A	8,092.46	9.62%	16,184,900	9.71%	2,000.00
49. 3A1	3,987.79	4.74%	7,776,195	4.67%	1,950.00
50. 3A	1,879.69	2.23%	3,618,420	2.17%	1,925.01
51. 4A1	27,234.10	32.37%	51,681,180	31.01%	1,897.66
52. 4A	10,096.88	12.00%	18,757,585	11.26%	1,857.76
53. Total	84,137.09	100.00%	166,636,145	100.00%	1,980.53
<b>Dry</b>					
54. 1D1	1,038.63	3.51%	1,246,355	4.43%	1,200.00
55. 1D	1,700.85	5.75%	1,870,935	6.65%	1,100.00
56. 2D1	6,115.95	20.66%	6,421,770	22.82%	1,050.00
57. 2D	3,215.11	10.86%	3,215,115	11.43%	1,000.00
58. 3D1	1,385.82	4.68%	1,316,530	4.68%	950.00
59. 3D	810.73	2.74%	729,660	2.59%	900.00
60. 4D1	12,086.11	40.82%	10,575,515	37.58%	875.01
61. 4D	3,251.77	10.98%	2,764,005	9.82%	850.00
62. Total	29,604.97	100.00%	28,139,885	100.00%	950.51
<b>Grass</b>					
63. 1G1	2,290.72	2.49%	1,887,780	3.51%	824.10
64. 1G	3,873.57	4.22%	3,062,680	5.69%	790.66
65. 2G1	3,555.78	3.87%	2,524,565	4.69%	709.99
66. 2G	6,338.83	6.90%	4,390,580	8.16%	692.65
67. 3G1	2,646.43	2.88%	1,674,330	3.11%	632.67
68. 3G	7,937.64	8.64%	4,733,195	8.80%	596.30
69. 4G1	19,179.72	20.88%	10,861,040	20.19%	566.28
70. 4G	46,040.41	50.12%	24,652,195	45.83%	535.45
71. Total	91,863.10	100.00%	53,786,365	100.00%	585.51
<b>Irrigated Total</b>					
	84,137.09	39.77%	166,636,145	66.48%	1,980.53
<b>Dry Total</b>					
	29,604.97	14.00%	28,139,885	11.23%	950.51
<b>Grass Total</b>					
	91,863.10	43.43%	53,786,365	21.46%	585.51
72. Waste	5,929.75	2.80%	2,085,160	0.83%	351.64
73. Other	2.96	0.00%	740	0.00%	250.00
74. Exempt	3,575.57	1.69%	0	0.00%	0.00
75. Market Area Total	211,537.87	100.00%	250,648,295	100.00%	1,184.89

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,652.34	45.42%	11,317,130	47.09%	2,002.20
46. 1A	2,523.88	20.28%	5,050,180	21.02%	2,000.96
47. 2A1	1,090.02	8.76%	2,163,975	9.00%	1,985.26
48. 2A	1,803.31	14.49%	3,336,115	13.88%	1,850.00
49. 3A1	128.90	1.04%	222,360	0.93%	1,725.06
50. 3A	129.74	1.04%	220,560	0.92%	1,700.02
51. 4A1	662.15	5.32%	1,026,335	4.27%	1,550.00
52. 4A	455.07	3.66%	694,320	2.89%	1,525.74
<b>53. Total</b>	<b>12,445.41</b>	<b>100.00%</b>	<b>24,030,975</b>	<b>100.00%</b>	<b>1,930.91</b>
<b>Dry</b>					
54. 1D1	228.15	15.65%	273,780	17.91%	1,200.00
55. 1D	615.65	42.22%	677,215	44.30%	1,100.00
56. 2D1	217.50	14.92%	228,375	14.94%	1,050.00
57. 2D	18.20	1.25%	18,200	1.19%	1,000.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	50.20	3.44%	45,180	2.96%	900.00
60. 4D1	267.18	18.32%	233,805	15.29%	875.08
61. 4D	61.36	4.21%	52,155	3.41%	849.98
<b>62. Total</b>	<b>1,458.24</b>	<b>100.00%</b>	<b>1,528,710</b>	<b>100.00%</b>	<b>1,048.33</b>
<b>Grass</b>					
63. 1G1	186.26	9.94%	171,300	11.88%	919.68
64. 1G	300.49	16.03%	264,625	18.36%	880.64
65. 2G1	154.00	8.22%	138,600	9.61%	900.00
66. 2G	85.65	4.57%	75,230	5.22%	878.34
67. 3G1	415.78	22.18%	330,850	22.95%	795.73
68. 3G	92.44	4.93%	60,955	4.23%	659.40
69. 4G1	377.11	20.12%	241,730	16.77%	641.01
70. 4G	262.76	14.02%	158,390	10.99%	602.79
<b>71. Total</b>	<b>1,874.49</b>	<b>100.00%</b>	<b>1,441,680</b>	<b>100.00%</b>	<b>769.11</b>
<b>Irrigated Total</b>	<b>12,445.41</b>	<b>76.63%</b>	<b>24,030,975</b>	<b>88.48%</b>	<b>1,930.91</b>
<b>Dry Total</b>	<b>1,458.24</b>	<b>8.98%</b>	<b>1,528,710</b>	<b>5.63%</b>	<b>1,048.33</b>
<b>Grass Total</b>	<b>1,874.49</b>	<b>11.54%</b>	<b>1,441,680</b>	<b>5.31%</b>	<b>769.11</b>
72. Waste	301.76	1.86%	118,030	0.43%	391.14
73. Other	161.71	1.00%	40,430	0.15%	250.02
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>16,241.61</b>	<b>100.00%</b>	<b>27,159,825</b>	<b>100.00%</b>	<b>1,672.24</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,685.96	17.00%	14,876,360	19.52%	2,225.01
46. 1A	13,845.67	35.21%	30,460,460	39.97%	2,200.00
47. 2A1	3,009.88	7.65%	5,718,775	7.50%	1,900.00
48. 2A	1,119.80	2.85%	2,071,630	2.72%	1,850.00
49. 3A1	1,139.29	2.90%	1,936,790	2.54%	1,700.00
50. 3A	53.00	0.13%	84,800	0.11%	1,600.00
51. 4A1	7,762.17	19.74%	12,225,665	16.04%	1,575.03
52. 4A	5,705.07	14.51%	8,842,865	11.60%	1,550.00
<b>53. Total</b>	<b>39,320.84</b>	<b>100.00%</b>	<b>76,217,345</b>	<b>100.00%</b>	<b>1,938.34</b>
<b>Dry</b>					
54. 1D1	326.19	3.32%	391,430	4.12%	1,200.01
55. 1D	2,956.24	30.13%	3,251,865	34.19%	1,100.00
56. 2D1	794.84	8.10%	834,590	8.78%	1,050.01
57. 2D	327.20	3.34%	327,200	3.44%	1,000.00
58. 3D1	290.11	2.96%	275,605	2.90%	950.00
59. 3D	6.00	0.06%	5,400	0.06%	900.00
60. 4D1	3,236.06	32.99%	2,831,680	29.77%	875.04
61. 4D	1,873.87	19.10%	1,592,790	16.75%	850.00
<b>62. Total</b>	<b>9,810.51</b>	<b>100.00%</b>	<b>9,510,560</b>	<b>100.00%</b>	<b>969.43</b>
<b>Grass</b>					
63. 1G1	1,049.05	1.82%	866,520	2.26%	826.00
64. 1G	3,645.91	6.33%	2,994,100	7.82%	821.22
65. 2G1	1,204.32	2.09%	891,435	2.33%	740.20
66. 2G	859.18	1.49%	619,070	1.62%	720.54
67. 3G1	297.48	0.52%	206,235	0.54%	693.27
68. 3G	5,336.02	9.26%	3,599,735	9.40%	674.61
69. 4G1	14,076.88	24.44%	9,132,185	23.85%	648.74
70. 4G	31,131.05	54.05%	19,982,325	52.18%	641.88
<b>71. Total</b>	<b>57,599.89</b>	<b>100.00%</b>	<b>38,291,605</b>	<b>100.00%</b>	<b>664.79</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>39,320.84</b>	<b>36.68%</b>	<b>76,217,345</b>	<b>61.40%</b>	<b>1,938.34</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>9,810.51</b>	<b>9.15%</b>	<b>9,510,560</b>	<b>7.66%</b>	<b>969.43</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>57,599.89</b>	<b>53.73%</b>	<b>38,291,605</b>	<b>30.85%</b>	<b>664.79</b>
72. Waste	462.68	0.43%	117,885	0.09%	254.79
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>107,193.92</b>	<b>100.00%</b>	<b>124,137,395</b>	<b>100.00%</b>	<b>1,158.06</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	23,763.68	24.83%	52,355,275	26.88%	2,203.16
46. 1A	35,329.48	36.91%	81,305,915	41.74%	2,301.36
47. 2A1	9,750.92	10.19%	17,580,460	9.03%	1,802.95
48. 2A	4,308.34	4.50%	8,490,970	4.36%	1,970.82
49. 3A1	601.30	0.63%	1,037,700	0.53%	1,725.76
50. 3A	505.43	0.53%	865,465	0.44%	1,712.33
51. 4A1	15,557.26	16.25%	24,129,880	12.39%	1,551.04
52. 4A	5,904.39	6.17%	9,023,020	4.63%	1,528.19
53. Total	95,720.80	100.00%	194,788,685	100.00%	2,034.97
<b>Dry</b>					
54. 1D1	434.97	2.43%	524,340	3.04%	1,205.46
55. 1D	3,827.06	21.41%	4,319,380	25.07%	1,128.64
56. 2D1	2,235.69	12.51%	2,352,270	13.65%	1,052.14
57. 2D	664.38	3.72%	664,380	3.86%	1,000.00
58. 3D1	143.50	0.80%	136,325	0.79%	950.00
59. 3D	159.20	0.89%	143,280	0.83%	900.00
60. 4D1	8,572.12	47.96%	7,516,185	43.63%	876.82
61. 4D	1,837.78	10.28%	1,571,905	9.12%	855.33
62. Total	17,874.70	100.00%	17,228,065	100.00%	963.82
<b>Grass</b>					
63. 1G1	515.43	1.36%	415,345	1.83%	805.82
64. 1G	2,587.05	6.83%	1,981,855	8.73%	766.07
65. 2G1	1,689.02	4.46%	1,217,180	5.36%	720.64
66. 2G	1,117.84	2.95%	765,300	3.37%	684.62
67. 3G1	2,933.80	7.75%	1,964,220	8.65%	669.51
68. 3G	991.74	2.62%	584,500	2.57%	589.37
69. 4G1	16,621.55	43.90%	9,471,430	41.72%	569.83
70. 4G	11,409.44	30.13%	6,300,455	27.75%	552.21
71. Total	37,865.87	100.00%	22,700,285	100.00%	599.49
<b>Irrigated Total</b>					
	95,720.80	62.01%	194,788,685	82.61%	2,034.97
<b>Dry Total</b>					
	17,874.70	11.58%	17,228,065	7.31%	963.82
<b>Grass Total</b>					
	37,865.87	24.53%	22,700,285	9.63%	599.49
72. Waste	2,909.69	1.88%	1,070,910	0.45%	368.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	154,371.06	100.00%	235,787,945	100.00%	1,527.41

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,127.00	39.27%	4,147,660	43.28%	1,950.00
46. 1A	1,295.91	23.93%	2,397,435	25.02%	1,850.00
47. 2A1	506.00	9.34%	885,500	9.24%	1,750.00
48. 2A	669.80	12.37%	1,172,150	12.23%	1,750.00
49. 3A1	82.57	1.52%	99,085	1.03%	1,200.01
50. 3A	156.45	2.89%	187,740	1.96%	1,200.00
51. 4A1	332.49	6.14%	398,990	4.16%	1,200.01
52. 4A	245.49	4.53%	294,590	3.07%	1,200.01
53. Total	5,415.71	100.00%	9,583,150	100.00%	1,769.51
<b>Dry</b>					
54. 1D1	233.28	22.00%	279,410	26.76%	1,197.75
55. 1D	238.03	22.45%	238,030	22.79%	1,000.00
56. 2D1	57.45	5.42%	51,705	4.95%	900.00
57. 2D	153.14	14.44%	130,170	12.46%	850.01
58. 3D1	7.00	0.66%	6,650	0.64%	950.00
59. 3D	103.72	9.78%	98,535	9.44%	950.01
60. 4D1	121.94	11.50%	115,840	11.09%	949.98
61. 4D	145.84	13.75%	123,960	11.87%	849.97
62. Total	1,060.40	100.00%	1,044,300	100.00%	984.82
<b>Grass</b>					
63. 1G1	84.66	1.10%	71,855	1.43%	848.75
64. 1G	541.10	7.03%	468,260	9.33%	865.39
65. 2G1	66.25	0.86%	90,650	1.81%	1,368.30
66. 2G	628.74	8.17%	462,810	9.23%	736.09
67. 3G1	1,097.51	14.27%	821,645	16.38%	748.64
68. 3G	1,688.66	21.95%	1,273,760	25.39%	754.30
69. 4G1	518.02	6.73%	292,860	5.84%	565.34
70. 4G	3,068.49	39.88%	1,534,490	30.59%	500.08
71. Total	7,693.43	100.00%	5,016,330	100.00%	652.03
<b>Irrigated Total</b>					
	5,415.71	35.06%	9,583,150	58.74%	1,769.51
<b>Dry Total</b>					
	1,060.40	6.86%	1,044,300	6.40%	984.82
<b>Grass Total</b>					
	7,693.43	49.80%	5,016,330	30.75%	652.03
72. Waste	1,278.92	8.28%	671,095	4.11%	524.74
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	15,448.46	100.00%	16,314,875	100.00%	1,056.08

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	25.00	4.78%	63,750	5.56%	2,550.00
46. 1A	250.16	47.83%	620,400	54.09%	2,480.01
47. 2A1	90.90	17.38%	225,435	19.65%	2,480.03
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	5.00	0.96%	9,500	0.83%	1,900.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	114.39	21.87%	171,585	14.96%	1,500.00
52. 4A	37.60	7.19%	56,400	4.92%	1,500.00
53. Total	523.05	100.00%	1,147,070	100.00%	2,193.04
<b>Dry</b>					
54. 1D1	12.00	2.91%	22,800	3.06%	1,900.00
55. 1D	158.51	38.44%	361,030	48.45%	2,277.65
56. 2D1	40.02	9.70%	77,275	10.37%	1,930.91
57. 2D	1.00	0.24%	1,900	0.25%	1,900.00
58. 3D1	5.00	1.21%	8,000	1.07%	1,600.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	127.75	30.98%	178,845	24.00%	1,399.96
61. 4D	68.10	16.51%	95,340	12.79%	1,400.00
62. Total	412.38	100.00%	745,190	100.00%	1,807.05
<b>Grass</b>					
63. 1G1	5.00	2.46%	7,500	2.64%	1,500.00
64. 1G	58.20	28.60%	116,400	40.97%	2,000.00
65. 2G1	22.00	10.81%	31,970	11.25%	1,453.18
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2.35	1.15%	3,525	1.24%	1,500.00
69. 4G1	74.26	36.49%	81,460	28.67%	1,096.96
70. 4G	41.70	20.49%	43,290	15.24%	1,038.13
71. Total	203.51	100.00%	284,145	100.00%	1,396.22
<b>Irrigated Total</b>					
	523.05	45.72%	1,147,070	52.64%	2,193.04
<b>Dry Total</b>					
	412.38	36.05%	745,190	34.20%	1,807.05
<b>Grass Total</b>					
	203.51	17.79%	284,145	13.04%	1,396.22
72. Waste	5.00	0.44%	2,500	0.11%	500.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,143.94	100.00%	2,178,905	100.00%	1,904.74

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,704.60	42.31%	8,956,065	46.31%	1,903.68
46. 1A	2,803.90	25.22%	5,060,805	26.17%	1,804.92
47. 2A1	668.25	6.01%	1,169,440	6.05%	1,750.00
48. 2A	405.90	3.65%	710,325	3.67%	1,750.00
49. 3A1	224.20	2.02%	364,330	1.88%	1,625.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,426.44	12.83%	1,925,695	9.96%	1,350.00
52. 4A	885.64	7.97%	1,151,330	5.95%	1,300.00
<b>53. Total</b>	<b>11,118.93</b>	<b>100.00%</b>	<b>19,337,990</b>	<b>100.00%</b>	<b>1,739.20</b>
<b>Dry</b>					
54. 1D1	466.33	18.65%	512,965	21.85%	1,100.00
55. 1D	477.92	19.12%	477,920	20.36%	1,000.00
56. 2D1	394.16	15.77%	354,745	15.11%	900.00
57. 2D	298.95	11.96%	254,105	10.83%	849.99
58. 3D1	12.20	0.49%	10,980	0.47%	900.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	543.55	21.74%	475,620	20.26%	875.03
61. 4D	306.96	12.28%	260,915	11.12%	850.00
<b>62. Total</b>	<b>2,500.07</b>	<b>100.00%</b>	<b>2,347,250</b>	<b>100.00%</b>	<b>938.87</b>
<b>Grass</b>					
63. 1G1	445.55	3.96%	345,335	5.21%	775.08
64. 1G	835.89	7.43%	612,290	9.24%	732.50
65. 2G1	267.44	2.38%	186,445	2.81%	697.15
66. 2G	481.22	4.28%	337,785	5.10%	701.93
67. 3G1	141.11	1.25%	95,250	1.44%	675.01
68. 3G	177.88	1.58%	111,180	1.68%	625.03
69. 4G1	3,284.18	29.18%	1,859,735	28.07%	566.27
70. 4G	5,622.12	49.95%	3,077,135	46.45%	547.33
<b>71. Total</b>	<b>11,255.39</b>	<b>100.00%</b>	<b>6,625,155</b>	<b>100.00%</b>	<b>588.62</b>
<b>Irrigated Total</b>	<b>11,118.93</b>	<b>43.74%</b>	<b>19,337,990</b>	<b>67.97%</b>	<b>1,739.20</b>
<b>Dry Total</b>	<b>2,500.07</b>	<b>9.84%</b>	<b>2,347,250</b>	<b>8.25%</b>	<b>938.87</b>
<b>Grass Total</b>	<b>11,255.39</b>	<b>44.28%</b>	<b>6,625,155</b>	<b>23.29%</b>	<b>588.62</b>
72. Waste	541.65	2.13%	138,220	0.49%	255.18
73. Other	2.00	0.01%	1,000	0.00%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>25,418.04</b>	<b>100.00%</b>	<b>28,449,615</b>	<b>100.00%</b>	<b>1,119.27</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,556.79	38.34%	4,610,220	41.64%	1,803.13
46. 1A	1,835.03	27.51%	3,125,355	28.23%	1,703.16
47. 2A1	264.22	3.96%	435,965	3.94%	1,650.01
48. 2A	629.63	9.44%	1,007,415	9.10%	1,600.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	8.10	0.12%	11,745	0.11%	1,450.00
51. 4A1	1,249.89	18.74%	1,717,295	15.51%	1,373.96
52. 4A	125.90	1.89%	163,670	1.48%	1,300.00
53. Total	6,669.56	100.00%	11,071,665	100.00%	1,660.03
<b>Dry</b>					
54. 1D1	116.36	12.15%	117,360	14.53%	1,008.59
55. 1D	221.99	23.19%	212,700	26.33%	958.15
56. 2D1	28.45	2.97%	25,605	3.17%	900.00
57. 2D	307.68	32.14%	261,525	32.37%	849.99
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	7.00	0.73%	5,075	0.63%	725.00
60. 4D1	230.14	24.04%	157,020	19.44%	682.28
61. 4D	45.74	4.78%	28,590	3.54%	625.05
62. Total	957.36	100.00%	807,875	100.00%	843.86
<b>Grass</b>					
63. 1G1	150.04	12.43%	120,030	18.24%	799.99
64. 1G	39.07	3.24%	31,255	4.75%	799.97
65. 2G1	3.00	0.25%	1,800	0.27%	600.00
66. 2G	208.58	17.28%	114,720	17.43%	550.00
67. 3G1	468.48	38.81%	236,140	35.88%	504.06
68. 3G	167.98	13.92%	77,670	11.80%	462.38
69. 4G1	169.86	14.07%	76,435	11.62%	449.99
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	1,207.01	100.00%	658,050	100.00%	545.19
<b>Irrigated Total</b>					
	6,669.56	71.16%	11,071,665	87.21%	1,660.03
<b>Dry Total</b>					
	957.36	10.21%	807,875	6.36%	843.86
<b>Grass Total</b>					
	1,207.01	12.88%	658,050	5.18%	545.19
72. Waste	539.02	5.75%	157,525	1.24%	292.24
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	9,372.95	100.00%	12,695,115	100.00%	1,354.44

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2.60	1.88%	32,500	3.73%	12,500.00
47. 2A1	28.30	20.46%	297,150	34.10%	10,500.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	5.70	4.12%	35,055	4.02%	6,150.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	84.70	61.24%	436,205	50.05%	5,150.00
52. 4A	17.00	12.29%	70,550	8.10%	4,150.00
<b>53. Total</b>	<b>138.30</b>	<b>100.00%</b>	<b>871,460</b>	<b>100.00%</b>	<b>6,301.23</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.10	10.00%	140	4.26%	1,400.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.90	90.00%	3,150	95.74%	3,500.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>1.00</b>	<b>100.00%</b>	<b>3,290</b>	<b>100.00%</b>	<b>3,290.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.80	6.67%	960	2.98%	1,200.00
65. 2G1	3.80	31.67%	5,320	16.53%	1,400.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5.30	44.17%	18,550	57.64%	3,500.00
70. 4G	2.10	17.50%	7,350	22.84%	3,500.00
<b>71. Total</b>	<b>12.00</b>	<b>100.00%</b>	<b>32,180</b>	<b>100.00%</b>	<b>2,681.67</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>138.30</b>	<b>91.41%</b>	<b>871,460</b>	<b>96.09%</b>	<b>6,301.23</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>1.00</b>	<b>0.66%</b>	<b>3,290</b>	<b>0.36%</b>	<b>3,290.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>12.00</b>	<b>7.93%</b>	<b>32,180</b>	<b>3.55%</b>	<b>2,681.67</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>151.30</b>	<b>100.00%</b>	<b>906,930</b>	<b>100.00%</b>	<b>5,994.25</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 13

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	934.10	65.45%	112,090	66.00%	120.00
46. 1A	418.20	29.30%	50,180	29.54%	119.99
47. 2A1	25.00	1.75%	2,625	1.55%	105.00
48. 2A	38.00	2.66%	3,990	2.35%	105.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	12.00	0.84%	960	0.57%	80.00
<b>53. Total</b>	<b>1,427.30</b>	<b>100.00%</b>	<b>169,845</b>	<b>100.00%</b>	<b>119.00</b>
<b>Dry</b>					
54. 1D1	313.70	61.84%	17,250	46.72%	54.99
55. 1D	182.60	35.99%	10,045	27.21%	55.01
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11.00	2.17%	9,625	26.07%	875.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>507.30</b>	<b>100.00%</b>	<b>36,920</b>	<b>100.00%</b>	<b>72.78</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	30.00	3.72%	1,645	4.50%	54.83
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	57.80	7.17%	2,605	7.12%	45.07
68. 3G	26.10	3.24%	1,180	3.22%	45.21
69. 4G1	59.50	7.38%	2,680	7.32%	45.04
70. 4G	632.95	78.50%	28,485	77.84%	45.00
<b>71. Total</b>	<b>806.35</b>	<b>100.00%</b>	<b>36,595</b>	<b>100.00%</b>	<b>45.38</b>
<b>Irrigated Total</b>					
	1,427.30	52.07%	169,845	69.79%	119.00
<b>Dry Total</b>					
	507.30	18.51%	36,920	15.17%	72.78
<b>Grass Total</b>					
	806.35	29.42%	36,595	15.04%	45.38
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,740.95</b>	<b>100.00%</b>	<b>243,360</b>	<b>100.00%</b>	<b>88.79</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 32

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.08	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 33

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	19.83	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	226.00	47.30%	949,200	54.62%	4,200.00
46. 1A	105.78	22.14%	433,700	24.95%	4,100.02
47. 2A1	45.00	9.42%	121,500	6.99%	2,700.00
48. 2A	36.00	7.53%	92,700	5.33%	2,575.00
49. 3A1	34.00	7.12%	78,200	4.50%	2,300.00
50. 3A	13.80	2.89%	28,980	1.67%	2,100.00
51. 4A1	10.20	2.13%	20,400	1.17%	2,000.00
52. 4A	7.00	1.47%	13,300	0.77%	1,900.00
<b>53. Total</b>	<b>477.78</b>	<b>100.00%</b>	<b>1,737,980</b>	<b>100.00%</b>	<b>3,637.62</b>
<b>Dry</b>					
54. 1D1	20.38	4.56%	35,050	5.21%	1,719.82
55. 1D	135.20	30.25%	219,025	32.54%	1,620.01
56. 2D1	97.50	21.82%	165,750	24.63%	1,700.00
57. 2D	64.00	14.32%	102,400	15.21%	1,600.00
58. 3D1	11.66	2.61%	15,160	2.25%	1,300.17
59. 3D	45.20	10.11%	56,500	8.39%	1,250.00
60. 4D1	58.00	12.98%	63,800	9.48%	1,100.00
61. 4D	15.00	3.36%	15,375	2.28%	1,025.00
<b>62. Total</b>	<b>446.94</b>	<b>100.00%</b>	<b>673,060</b>	<b>100.00%</b>	<b>1,505.93</b>
<b>Grass</b>					
63. 1G1	197.84	3.29%	267,085	4.19%	1,350.01
64. 1G	283.22	4.71%	371,615	5.83%	1,312.11
65. 2G1	175.40	2.91%	231,530	3.63%	1,320.01
66. 2G	322.00	5.35%	423,940	6.65%	1,316.58
67. 3G1	509.59	8.47%	516,030	8.09%	1,012.64
68. 3G	663.50	11.02%	709,850	11.13%	1,069.86
69. 4G1	1,517.63	25.21%	1,597,315	25.04%	1,052.51
70. 4G	2,350.15	39.04%	2,261,155	35.45%	962.13
<b>71. Total</b>	<b>6,019.33</b>	<b>100.00%</b>	<b>6,378,520</b>	<b>100.00%</b>	<b>1,059.67</b>
<b>Irrigated Total</b>					
	477.78	6.61%	1,737,980	18.88%	3,637.62
<b>Dry Total</b>					
	446.94	6.18%	673,060	7.31%	1,505.93
<b>Grass Total</b>					
	6,019.33	83.29%	6,378,520	69.29%	1,059.67
72. Waste	282.58	3.91%	416,335	4.52%	1,473.33
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>7,226.63</b>	<b>100.00%</b>	<b>9,205,895</b>	<b>100.00%</b>	<b>1,273.88</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 50

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	15.00	9.55%	12,000	18.39%	800.00
67. 3G1	12.00	7.64%	4,500	6.90%	375.00
68. 3G	130.00	82.80%	48,750	74.71%	375.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	157.00	100.00%	65,250	100.00%	415.61
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	157.00	100.00%	65,250	100.00%	415.61
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	157.00	100.00%	65,250	100.00%	415.61

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 72

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	73.20	100.00%	131,760	100.00%	1,800.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	73.20	100.00%	131,760	100.00%	1,800.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3.50	100.00%	3,150	100.00%	900.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	3.50	100.00%	3,150	100.00%	900.00
<b>Irrigated Total</b>					
	73.20	95.44%	131,760	97.67%	1,800.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	3.50	4.56%	3,150	2.33%	900.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	61.11	79.67%	0	0.00%	0.00
75. Market Area Total	76.70	100.00%	134,910	100.00%	1,758.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 139

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	85.47	100.00%	74,785	100.00%	874.99
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	85.47	100.00%	74,785	100.00%	874.99
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	24.24	55.75%	20,000	67.52%	825.08
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	19.24	44.25%	9,620	32.48%	500.00
62. Total	43.48	100.00%	29,620	100.00%	681.23
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	19.62	100.00%	9,810	100.00%	500.00
71. Total	19.62	100.00%	9,810	100.00%	500.00
<b>Irrigated Total</b>					
	85.47	53.52%	74,785	64.84%	874.99
<b>Dry Total</b>					
	43.48	27.22%	29,620	25.68%	681.23
<b>Grass Total</b>					
	19.62	12.28%	9,810	8.51%	500.00
72. Waste	11.14	6.98%	1,115	0.97%	100.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	159.71	100.00%	115,330	100.00%	722.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 401

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	1.11	59.04%	1,110	62.18%	1,000.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.66	35.11%	580	32.49%	878.79
61. 4D	0.11	5.85%	95	5.32%	863.64
62. Total	1.88	100.00%	1,785	100.00%	949.47
<b>Grass</b>					
63. 1G1	3.28	44.09%	3,935	59.26%	1,199.70
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	4.16	55.91%	2,705	40.74%	650.24
71. Total	7.44	100.00%	6,640	100.00%	892.47
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1.88	18.22%	1,785	19.83%	949.47
<b>Grass Total</b>					
	7.44	72.09%	6,640	73.78%	892.47
72. Waste	1.00	9.69%	575	6.39%	575.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	10.32	100.00%	9,000	100.00%	872.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	200.00	100.00%	200	100.00%	1.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	200.00	100.00%	200	100.00%	1.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5978

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	7.07	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	172.44	125,645	3,830.92	7,100,255	253,550.08	498,572,955	257,553.44	505,798,855
<b>77. Dry Land</b>	0.00	0	571.48	654,430	64,107.75	61,442,080	64,679.23	62,096,510
<b>78. Grass</b>	0.00	0	2,599.15	1,861,055	213,988.78	133,474,705	216,587.93	135,335,760
<b>79. Waste</b>	0.00	0	149.58	56,135	12,313.61	4,723,415	12,463.19	4,779,550
<b>80. Other</b>	0.00	0	2.15	540	164.52	41,630	166.67	42,170
<b>81. Exempt</b>	2.43	0	452.66	0	3,208.57	0	3,663.66	0
<b>82. Total</b>	<b>172.44</b>	<b>125,645</b>	<b>7,153.28</b>	<b>9,672,415</b>	<b>544,124.74</b>	<b>698,254,785</b>	<b>551,450.46</b>	<b>708,052,845</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	257,553.44	46.70%	505,798,855	71.44%	1,963.86
<b>Dry Land</b>	64,679.23	11.73%	62,096,510	8.77%	960.07
<b>Grass</b>	216,587.93	39.28%	135,335,760	19.11%	624.85
<b>Waste</b>	12,463.19	2.26%	4,779,550	0.68%	383.49
<b>Other</b>	166.67	0.03%	42,170	0.01%	253.01
<b>Exempt</b>	3,663.66	0.66%	0	0.00%	0.00
<b>Total</b>	<b>551,450.46</b>	<b>100.00%</b>	<b>708,052,845</b>	<b>100.00%</b>	<b>1,283.98</b>

## 2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

### 10 Buffalo

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,541,990,245	1,582,386,410	40,396,165	2.62%	7,493,270	2.13%
02. Recreational	16,439,285	16,186,885	-252,400	-1.54%	0	-1.54%
03. Ag-Homesite Land, Ag-Res Dwelling	49,949,650	52,337,530	2,387,880	4.78%	807,255	3.16%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,608,379,180</b>	<b>1,650,910,825</b>	<b>42,531,645</b>	<b>2.64%</b>	<b>8,300,525</b>	<b>2.13%</b>
05. Commercial	600,339,450	620,079,285	19,739,835	3.29%	6,363,260	2.23%
06. Industrial	45,725,905	46,650,555	924,650	2.02%	161,855	1.67%
07. Ag-Farmsite Land, Outbuildings	16,350,415	18,493,310	2,142,895	13.11%	0	13.11%
08. Minerals	34,990	35,390	400	1.14	0	1.14
<b>09. Total Commercial (sum lines 5-8)</b>	<b>662,450,760</b>	<b>685,258,540</b>	<b>22,807,780</b>	<b>3.44%</b>	<b>6,525,115</b>	<b>2.46%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,270,829,940</b>	<b>2,336,169,365</b>	<b>65,339,425</b>	<b>2.88%</b>	<b>14,825,640</b>	<b>2.22%</b>
11. Irrigated	379,093,440	505,798,855	126,705,415	33.42%		
12. Dryland	55,499,340	62,096,510	6,597,170	11.89%		
13. Grassland	111,665,875	135,335,760	23,669,885	21.20%		
14. Wasteland	3,464,725	4,779,550	1,314,825	37.95%		
15. Other Agland	65,870	42,170	-23,700	-35.98%		
<b>16. Total Agricultural Land</b>	<b>549,789,250</b>	<b>708,052,845</b>	<b>158,263,595</b>	<b>28.79%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,820,619,190</b>	<b>3,044,222,210</b>	<b>223,603,020</b>	<b>7.93%</b>	<b>14,825,640</b>	<b>7.40%</b>

**2010 Plan of Assessment for Buffalo County  
Assessment Years 2011, 2012, and 2013  
Date: June 15, 2010**

Plan of Assessment and Preparation Requirements

Pursuant to Neb. Revised Statute, 77-1311.02,

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

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 market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003)

Plan of Systematic Inspection and Review

*On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and*

*proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels or real property in the county have been inspected and reviewed no less frequently than every six years.* (Highlighting added.)

General Description of Real Property in Buffalo County:

Per the 2010 Active Neighborhood Parcels in our Terra Scan CAMA, Buffalo County consists of the following real property types:

	<u>Neighbor-</u> <u>hoods</u>	<u>Parcels</u>	<u>% of Total Parcels</u>
Residential	156	8,731	36.5%
Rural Subs	94	1,534	6.4%
Small Towns & Villages	25	2,584	10.8%
Recreational	2	200	0.8%
Mobile Homes	26	1,277	5.3%
Townships Single Family	11	3,577	14.9%
Agricultural Land	(same)	4,088	17.1%
<u>Commercial</u>	<u>72</u>	<u>1,957</u>	<u>8.2%</u>
<b>Total</b>	<b>386</b>	<b>23,948</b>	<b>100.0%</b>

**OBSERVATIONS**

The 6 – year “inspection” requirement of state statute 77-1311.03 requires an actual inspection of every property from the date of inception to six years hence. The operative date is stated as July 1, 2007 for 77-1311.03.

Assuming actual enactment in the planning year 2008 and not in the remaining operative year, all properties have to be “inspected and reviewed” by the end of 2013.

To accomplish that six year statutory “inspection and review” given our review history for the last two years we will have to accelerate our “inspection” to have all properties in Kearney Residential, Rural Subs, Towns and Small Villages, Recreational, Mobile Homes, Townships, and Commercial reviewed within the statutory requirements of 6 years.

Our normal 6 year “inspection” requirement would be **1/6 of 23,948** parcels or:

1,455 parcels	Kearney Residential
256 “	Rural Subs
431 “	Towns and Small Villages
33 “	Recreational
213 “	Mobile Homes
596 “	Single Family - Townships
681 “	Agricultural - “
326 “	Commercial
<hr/>	
<b>3,991 parcels</b>	<b>Total</b>

However, do to the need of acceleration to accomplish the 6 year compliance, our requirement would change to:

1,785 parcels	Kearney Residential
310 “	Rural Subs
575 “	Towns and Small Villages
200 “	Recreational
319 “	Mobile Homes
1,588 “	Townships
390 “	Commercial
<hr/>	
<b>5,167 parcels</b>	<b>Total</b>

Since in this case our best indicator of performance/productivity is probably history and since this past year, 2009, was probably one of our “better” years in productivity, last year’s results (Year 2009) are as follows:

915 parcels	Kearney Residential
57 “	Rural Subs
230 “	Towns and Small Villages
725 parcels	Townships & Recreational
123 “	<u>Commercial</u>
<b>2,050 parcels</b>	<b>Total</b>

This figure includes pickup work and most of the sales review work. Three full-time field appraisers were directed to this task. Our AG field appraiser working at 60% FTE worked on Townships and an intern worked full-time for two months, or 16% FTE, on a Small Village. Our Chief Appraiser (i.e., commercial appraiser) worked approximately 3 months or 25% FTE on AG “inspecting” ½ Township and full review at pickup work. Therefore we account for the 2,050 parcels “inspected and reviewed” by the approximate equivalent of 4 full-time field appraisers which averaged approximately 512 parcels “inspected and reviewed” each.

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

5 months	“Inspection & Review”	April, May, Pt of July, Aug, Sept
1 month	Protests	June
3 months	Pickup	Oct, Nov, Dec
<u>3 months</u>	<u>Calibration*</u>	<u>Jan, Feb, 2/3 Mar</u>
12 months	*(Review of all NBHD Sales and Adjusting All Nbhds Parcel by Parcel)	

The 5 months available for review, the 3 months available for pickup, and the 1 month available for protests account for the total “inspection and review” for the year.

**How does our performance compare against the 6 year requirement and the accelerated 6 year requirement to close the gap?**

	<u>2009</u>	<u>6 – year Rev</u>		<u>Accelerated To Close Gap</u>	
	<u>Actual Review</u>	<u>Review</u>	<u>2009 %</u>	<u>Review</u>	<u>2009%</u>
Ky Res	915	1,455	63%	1,785	51%
Rural Subs	57	256	22%	310	18%
Towns &					
Small Vill	230	431	53%	575	40%
Mobile Hm	0	213	0%	319	0%
Twncshp/Rec	725	1,310	55%	1,788	41%
Commercial	123	326	29%	390	25%
<b>Total</b>	<b>2,050</b>	<b>3,991</b>	<b>50%</b>	<b>5,167</b>	<b>38%</b>

Four FTE divided by 50% (or 3991 / 512) would indicate the need for 7.79 or 8 FTE people to accomplish the “inspection and review” normally required by statute for 6 years at current productivity levels and the current level of accomplishment. To reach normal statute requirements yearly we would need 4 additional full-time field appraisers. However, we now have 4 FTE plus one 60% FTE and one temporary, full-time field appraiser.

But, we are not at the normal state requirement and we need to inspect additional homes to arrive at all parcels having been reviewed within the 6-year time span to be in compliance with Statute 77-1311.0 by the end of 2013 (the end of the 6 years required). Therefore we need to inspect 5,167 for the next 3 years plus 2010. Thus we need (5167 / 512) or 10.0 FTE field appraisers to accomplish that task.

To be in compliance with Neb Statute 77-1311.03 requiring all real property to be physically inspected within 6 years of 2007 or by the end of 2013, the Buffalo County Assessor's Office needs 2 fulltime equivalent (FTE) and 1 part-time appraiser to maintain the statute. And the Assessor's Office needs additional help in the manner of 2 FTE for 4 years to close the gap and be in compliance.

Forecast of 6 Year Required Review and Assessment Plan For 2011, 2012, 2013

Attached are tables for accomplishing the 6 – year statutory inspection and review plus the last 3 of the 6 years which are 2011, 2012 and 2013:

- Tables:
1. Forecast of 6 Year Required Review of **Kearney Residential** ✓
  2. Forecast of 6 Year Required Review of **Rural Subs** ✓
  3. Forecast of 6 Year Required Review of **Towns & Sm Villages** ✓
  4. Forecast of 6 Year Required Review of **Recreational Lands** ✓
  5. Forecast of 6 Year Required Review of **Mobile Homes** ✓
  6. Forecast of 6 Year Required Review of **Rural Townships** ✓  
(Single Family & Agricultural)
  7. **Commercial 6-Year Required Review Forecast by** ✓  
NBHD Summary

Respectfully submitted,

*Josiah H Woodward*

Josiah H Woodward, PhD

Buffalo County Assessor

**TABLE 1 FORECAST OF 6 YEAR REQUIRED REVIEW OF KEARNEY RESIDENTIAL**

June 15, 2010

77-1311.03 Operative Date July 1, 2007			LAST DONE									FORECAST FM DATE OF STATUTE									
NBHD	DESCRIPTION	Num	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	NBHD	
1012	Cottage/Frank Miller/Rainbow Acres	72										72								1012	
1020	Ky Junct/O T (E of Central Ave)	355										355								1020	
1092	Fountain Hills 1-3/Spruce Hollow4th	87										87								1092	
1133	Northeast Heights	101										101								1133	
1136	Windsor Estates - 6th & 7th	55										55								1136	
1584	Stoneridge 8th Add	4										4								1584	
												674									
1003	R R Strip/E of Ave A/N of Tracks	166										166								1003	
1010	Whitakers Grove/Blighted Triangle	36										36								1010	
1011	S of Old C B & Q ROW/Irvins&Hen	114										114								1011	
1014	Henthornes / Irvines Sub	13										13								1014	
1016	Hisey/Cash Evans/Heizman/Cook	69										69								1016	
1021	Ky Junct/O T-Wof Cen Ave&Roes	36										36								1021	
1023	South Kearney Add	68										68								1023	
1025	Hammer Park Estates	22										22								1025	
1026	S Central Ave - 11th to UP RR	7										7								1026	
1048	Wilson's Sub	107										107								1048	
1080	NW1/4SS / Cortland / Gillette	54										54								1080	
1093	Fairacres 3rd / 4th	77										77								1093	
1100	Brandt's Sub	35										35								1100	
1141	Loskill Sub	4										4								1141	
1195	Altmaier Acres 1st & 3rd	104										104								1195	
2058	Ky Res on Comm Whitakers Grov	2										2								2058	
2064	Ky Res on Comm N RR Ave	1										1								2064	
												915									

**TABLE 1 FORECAST OF 6 YEAR REQUIRED REVIEW OF KEARNEY RESIDENTIAL**

June 15, 2010																				
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NBHD	DESCRIPTION	Num	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	NBHD
1129	Imperial Village 1-3/ Morrison Zobel	171	96 LW											171						1129
1064	Pt of SW1/4SS	220	97JSW											220						1064
1550	Lost Lake Condos	6	97JSW											6						1550
1726	Meadowlark Manor	40	97JSW											40						1726
1075	Bunnell / Carvers / Edgefield Sub	69	98 LW											69						1075
1121	Camelot 1-3, 6/Patriot/Regency Pk	117	98 LW											117						1121
1135	Imperial Village 7th	34	98 LW											34						1135
1580	Eastbrooke (19 - 9 - 15)	228	98 LW											228						1580
1090	Dillons/Meuret Add/Fairacre 1-2	140	98JSW											140						1090
1098	Hillcrest / City Lands	34	98JSW											34						1098
1115	Imperial Village 4th	17	98JSW											17						1115
1122	Country Club Est /West Villa/Morris	86	98FDR											86						1122
1406	Grandview 2&4/Condos&Duplexes	83	98JSW											83						1406
1005	Westown Sub	42	JSW											42						1005
1038	Rapp & City Lands in 11 -18 - 16	50	JDB											50						1038
1043	Sun West / G & K	162	JDB											162						1043
1068	Bodinson's 2nd Sub	19	JJ											19						1068
1069	E 2ND Ave, 1st Ave, Central Ave	132	JJ											132						1069
1077	Baker Sub/Bodinson Sub/Harringtn	7	JJ											7						1077
1081	Kecks/Wiley/Pt NW1/4SS/Osborne	27	JJ											27						1081
1094	North Acre Condos	24	JSW											24						1094
1138	Imperial Village Add Condos	19	JSW											19						1138
1407	Grandview 3-6&10/Single Family	44	JJ											44						1407
1602	H. R. Sub (10 - 9 - 15)	3	JJ											3						1602
2057	Ky Res on Com: W of 2nd (16th S	7	1995											7						2057
														1784						

**TABLE 1 FORECAST OF 6 YEAR REQUIRED REVIEW OF KEARNEY RESIDENTIAL**

June 15, 2010																				
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NBHD	DESCRIPTION	Num	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	NBHD
1015	Lieman Add	6		JJ											6					1015
1019	Starostka 3rd	14		JJ											14					1019
1049	P & H 2nd/N Heights/Murrish/Manor	110		JDB											110					1049
1085	Nursery Pl/Plainview/Holub&Idts	195		JJ											195					1085
1086	Ft. Kearney Sub, Parkview, Hansons	114		JJ											114					1086
1110	Lighthouse Point / Sunny Meadows C	48		RLP											48					1110
1126	Skyline Drive	33		JDB											33					1126
1022	Glen Add	8			JJ										8					1022
1035	East Lawn 1st, 2nd & 3rd	19			JLW										19					1035
1047	Switz's / Norwood	58			JJ										58					1047
1060	Sunny Acres	120			JLW										120					1060
1061	Hutchison / Grand Ave / Wiegands Su	16			JLW										16					1061
1074	Boa 1st & 2nd	22			JLW										22					1074
1076	Arrowhd Vill of St. James Condos	25			JDB										25					1076
1088	Parkview Manor	54			JLW										54					1088
1089	Fairview Sub & N. Part of NE1/4SS	92			JJ										92					1089
1091	Plainview Sub/Duplexes Ave G&37	18			JJ										18					1091
1128	Skyview Estates 1st, 2nd, 3rd	57			2001										57					1128
1401	Anderson Sub	7			JJ										7					1401
1405	Grandview 3rd - Lots 1 - 35	40			JJ										40					1405
1551	East of Kearney - In City Limits	4			JLW										4					1551
1002	R R Strip - N of UP / W of 2nd Ave	152				JDB									152					1002
1054	Hecht's Sub, Bellinger's Sub	19				JDB									19					1054
1055	West Addition & Tax Lots 2-8-16	69				JDB									69					1055
1056	Ashland Add	77				JDB									77					1056
1057	Crawford/Col. View/K L & I 2nd	140				JDB									140					1057
1058	Pratt's Sub / Stadium Pl 2nd	50				JDB									50					1058
1079	Arrowhead Hills Sub	85				JJ									85					1079
1083	Bethany Manor	151				JJ									151					1083
															1803					

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June 15, 2010

77-1311.03 Operative Date July 1, 2007			LAST DONE									FORECAST FM DATE OF STATUTE								
NBHD	DESCRIPTION	Num	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	NBHD
1082	Harvey Park Add	44				JJ										44				1082
1084	Crestview Place / Mazur Add	36				JJ										36				1084
1111	Lighthouse Pt/W of Country Club Ln	142				JDB										142				1111
1112	Lighthouse Pt/E of Country Club Ln	27				JDB										27				1112
1139	Pines Condominium	34				JJ										34				1139
1579	King's Crossing (Condos)	16				JJ										16				1579
1583	Wellington Greens/N By NW/North Pk	71				JDB										71				1583
1820	Kearney Plaza	104				JDB										104				1820
1821	Ky Plaza 3/Vill Plaza Add	60				JDB										60				1821
1017	Frederick's Add & Second Add	18					JJ									18				1017
1046	Chidesters/Hustons/Peterson/Pt NE1/	108					JJ									108				1046
1059	Tract E - 2 - 8 - 16	7					JDB									7				1059
1066	Blair/Centerville/ Imer/Edgeworth	72					JJ									72				1066
1109	Meadowlark Estates	16					JDB									16				1109
1114	Park Meadow/Sunny Meadow Est	36					JDB									36				1114
1127	Hellman Add	10					JDB									10				1127
1403	Deyle Sub	16					JJ									16				1403
1578	Stoneridge, Bel Air	52					JJ									52				1578
1608	Slaughter	1					2003									1				1608
1916	Lake Villa - South Lake, etc.	21					JHW									21				1916
1917	Lake Villa - NOT on S Lake	59					JHW									59				1917
2060	Ky Res Comm: S Cen S of Canal	10					JJ									10				2060
2061	Ky Res Comm: Cen Ave/3rd to12	2					JJ									2				2061
1034	Hartman & Dryden / Millers Place	33						JJ								33				1034
1036	Park View Estates	58						JDB								58				1036
1050	p & h Sub / Franks Add	530						JDB								530				1050
1065	Keen's Park Add	74						JJ								74				1065
1067	Part Of SE1/4SS Add	21						JJ								21				1067
1078	Mannix Place / Steadwells	7						JJ								7				1078
1087	Hansens 1st, 2nd & 3rd	33						SDA								33				1087
1117	Colonial Estates Place	12						SDA								12				1117
1125	Grace Condos/Aspen Meadow Con	40						JDB								40				1125
1549	Heritage Townhouse Condos	16						SDA								16				1549
																1786				

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June 15, 2010																				
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NBHD	DESCRIPTION	Num	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	NBHD
1119	Colonial Est 1& Pt 2/W Villa	92						SDA									92			1119
1132	Country Side 1-3/Morison Zobel	142						JDB									142			1132
1574	Stone Ridge Condos (1st & 2nd)	34						JJ									34			1574
1576	Kings Crossing 2&Kingwood Circle	32						JJ									32			1576
1577	Elementary School Add	11						JDB									11			1577
1582	Bel Air	58						JJ									58			1582
126	Kearney Condos	19							JDB								19			126
1018	Marianne Hunt 2nd	81							JJ								81			1018
1024	Norleys/Sibleys/S Park/Pennocks	13							JDB								13			1024
1037	Raymond Add	38							JDB								38			1037
1042	Downing/Marrow/Wilcox/Maurer/Ed	37							JDB								37			1042
1071	A & L Sub	14							JDB								14			1071
1096	Valleyview Add	54							JDB								54			1096
1097	Lakeview Manor / Lakeview Dr	40							JDB								40			1097
1099	NW Heights sub, McElhinny Add	123							SDA								123			1099
1108	Marianne Hunt/Aspen Falls Condo	20							JDB								20			1108
1124	Anderson Acres / City Lands 35 - 9	22							JDB								22			1124
1193	Swanson Add	7							JDB								7			1193
1194	Heritage Heights	15							JDB								15			1194
1196	Deines & Sweeny	1							JDB								1			1196
1730	Tract G - 34 - 9 - 16	10							JDB								10			1730
1909	Wamsley&Adjacent NonConforming	8							JDB								8			1909
1913	Abood Add	5							JDB								5			1913
1915	Mom Lakefront/Terrys Add Bober	16							JJ								16			1915
1001	Strip S of Up RR - W of 2nd Ave	53								2006							53			1001
1039	Centennial / Ingersol Subs	58								JDB							58			1039
1040	K L & I / J & M	182								JDB							182			1040
1041	K L & I Choice Add	162								JDB							162			1041
1045	Hammer - McCarty Add	24								JDB							24			1045
1073	Indian Hills Condos	12								JLW							12			1073
1095	Hoehner Estates	8								JDB							8			1095
1120	Colonial Gardens	6								JDB							6			1120
1131	Pony Express Condos	18								JLW							18			1131
1134	LakeViewVilla Condo/Imperial Vill 7	16								JLW							16			1134
1317	Spruce Hollow Estates	11								2006							11			1317

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NBHD	DESCRIPTION	Num	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	NBHD
1575	Rustic Pointe Condos	6								JJ							6			1575
1919	Pony Lake	4								JJ							4			1919
1044	Sobotka / Smith - 1st - 4th Add	186									JDB						186			1044
1070	Lee's Sub	8									JDB						8			1070
1101	Brandt's 2nd & 3rd / Honey Hill	56									JDB						56			1101
1123	Westlake Acres	14									JDB						14			1123
1137	Imperial Village Condos	6									JDB						6			1137
1150	Rolling Hills Estates	43									JDB						43			1150
2062	KY Res on Comm: Cen Ave RR 12	2									JDB						2			2062
																	1767			

**TABLE 2 FORECAST OF 6 YEAR REQUIRED REVIEW OF RURAL SUBS BY TOWNSHIP**

June 15, 2010

77-1311.03 Operative Date July 1, 2007

NBHD	DESCRIPTION and TOWNSHIP	Num	LAST DONE									FORECAST FM DATE OF STATUTE						NBHD																
			1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		2014	2015														
5813	Buffalo Hills & Tr NW1/4 29-9-16	Collins	26																	26														5813
5909	Pine Hill	Riverdale	8																	8													5909	
5910	Glenwood Estates	Riverdale	135																	135													5910	
5921	Raasch Sub & Adjacent Acreages	Riverdale	16																	16													5921	
5971	Antelope Park Estates	Center	26																	26													5971	
																				211														
5929	Erins Sub / McCan Sub	Riverdale	5																		5												5929	
5951	Whispering Meadow/Country Acres/Hand	Divide	26																		26												5951	
5952	Majestic View Est / Schake Acres	Divide	9																		9												5952	
5953	Iron Horse 35-10-16	Divide	12																		12												5953	
5959	Subs/Cherry Crk Twnshp (Turkey Rdg Sub)	Cherry Creek	3																		3												5959	
5976	Petes Town & country Add - Resid	Center	2																		2												5976	
																					57													
5803	Gealys Addn	Collins	2	1995																		2											5803	
5805	Canal Heights	Collins	11	JDB																		11											5805	
5808	Equestrian Hills	Collins	21	98JSW																		21											5808	
5811	W Hills / kendalls & Valley Sub	Collins	19	JJ																		19											5811	
5849	Paradise acres / Country View	Collins	39	98 LW																		39											5849	
5852	L W Sheen / Meadowlark / Valley Sub	Collins	9	1995																		9											5852	
5902	Riverview / Austin & Shannon Ests	Riverdale	20	98FDR																		20											5902	
5903	Henderson / Bent Bar C	Riverdale	2	96 BH																		2											5903	
5904	Saltzgaber / Triplett	Riverdale	11	1995																		11											5904	
5905	Clearview Add, 2-5th	Riverdale	34	JDB																		34											5905	
5906	Greenhill / Trail ridge Country Est	Riverdale	27	98 LW																		27											5906	
5907	Riverdale Township Suburban	Riverdale	21	98FDR																		21											5907	
5908	Schroeder Est 1-3 / Stone Acre	Riverdale	27	JDB																		27											5908	
5912	Fortiks 1-4/ Dale Cudaback Add	Riverdale	24	JDB																		24											5912	
5914	Miracle Meadows & Davis Woods Est	Riverdale	24	98FDR																		24											5914	
5915	Pleasant Valley 1 & 2	Riverdale	27	JDB																		27											5915	
																						318												

**TABLE 2 FORECAST OF 6 YEAR REQUIRED REVIEW OF RURAL SUBS BY TOWNSHIP**

June 15, 2010

77-1311.03 Operative Date July 1, 2007

NBHD	DESCRIPTION and TOWNSHIP	Num	LAST DONE									FORECAST FM DATE OF STATUTE						NBHD	
			1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		2014
5916	C.E.A. Sub 1st Add Riverdale	6	98 LW										6						5916
5917	Richter's 2nd & 3rd Riverdale	21	JDB										21						5917
5924	Rohrs, Rea & Farm Est Subs Riverdale	22	1995										22						5924
5932	Homestead / W Trail / Greenhill Riverdale	30	98JSW										30						5932
5958	Suburban Ravenna Subs - S of City Garfield	11	98 JJ										11						5958
5960	Golfside Est Rusco	49	98 JJ										49						5960
1602	H R Sub Center	3	JJ										3						1602
1603	Woodriver Sub Cemter	3	1995										3						1603
5972	Antelope Ridge Estates Center	28	JJ										28						5972
5973	Shreves / Herman / Frank Miller / Leo&Sal / Center	6	1995										6						5973
5977	Eastridge Est & 2nd Center	25	JJ										25						5977
5978	O'Briens & Younes Center	24	1995										24						5978
5979	Buffalo Ridge Center	37	RLP										37						5979
5830	Cottonmill Sub & Little USA Collins	1	JDB										1						5830
5831	Briarwood/Sherman/Tr in Sect 28 thru 33 Collins	25	JDB										25						5831
5832	Cottonmill Lake Sub / Sherman Add Collins	40	JDB										40						5832
													331						
5834	Horseshoe Hill Collins	1	JDB										1						5834
5835	Starview/Starry Hills/Star Sub/Starry Time Collins	1	JDB										1						5835
5842	Pollats Ponderosa Collins	11	JDB										11						5842
5844	Little Ponderosa Acres Sub Collins	10	2000										10						5844
5850	Seven Hills 1 & 2 / Stahly Add Collins	31	JDB										31						5850
5851	Cedar Hills/Woodland Pk 1-3/Ellenwood 1-2/ Collins	61	JDB										61						5851
5853	1733 Estates / O'Mara Sub Collins	30	JLW										31						5853
5926	Torrey Est / Dry Creek Riverdale	10	JLW										10						5926
5974	Osantowski / Rose Riverdale	6	2000										6						5974
5996	Jeffres Sub (Rural Shelton) Shelton	3	JJ										3						5996
5710	Little Sub / Meads Add Elm Creek	4	JDB										4						5710
5956	Eagle View Sub Beaver	9	JJ										9						5956
5990	Blue Sky Windmill Meadows/Valley Twnshp Valley	39	JJ										39						5990
5802	30TH Ave Between 30th St & 39th St Elm Creek	3				2002							3						5802
5841	Vel-Co Sub / Cahill Sub Collins	5	JDB										5						5841
5913	Miracle Hills Est Riverdale	42	JDB										42						5913
5918	Central / Gilming subs Riverdale	9	JDB										9						5922
5922	Silver Meadows Riverdale	5	JDB										5						5923
5923	Larson Est Riverdale	13	JDB										13						5995

**TABLE 2 FORECAST OF 6 YEAR REQUIRED REVIEW OF RURAL SUBS BY TOWNSHIP**

June 15, 2010

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			1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		2014
5995	T Bar J Sub Shelton	4				JJ									4				5997
5997	Andersens (Denman) Platte	5				JJ									5				5999
5999	P & M Sub Platte	17				JJ									17				
															320				
5700	Roadside Est (S of Elm Crk) Elm Creek	2					SDA									2			5700
5801	Dentons Sub/Smith Add & Rural 27-9-16 Collins	3					JDB									3			5801
5806	Highland Park Add Collins	31					JDB									31			5806
5855	Bennetts Add (N of Seven Hills) Collins	3					SDA									3			5855
5901	Heiden Add Riverdale	4					SDA									4			5901
5820	Vista Del Valley / CEA 2nd (All 7-9-16) Riverdale	19					SDA									19			5820
5930	D J Sleeph Hollow Riverdale	12					SDA									12			5930
1608	Slaughter Center	1					2003									1			1608
5975	Madison Way Center	16					SDA									16			5975
5998	Woodland Acres Platte	9					SDA									9			5998
2600	Residential on Rural Comm - Lingers Sub Platte	1					JDB									1			2600
2650	Residential on Rural Comm - Lingers Sub Platte	1					JDB									1			2650
5848	Dove Hill Acres Collins	7						SDA								7			5848
5919	Hidden Hills Riverdale	3						SDA								3			5919
5955	Hidden Valley / Riverview Acres Loup	10						SDA								10			5955
5980	Windy Meadows Center	18						JDB								18			5980
5984	Wood River Bend / Shiers Est / Bendfeldt Gibbon	12						SDA								12			5984
5812	Collins Township Suburban Collins	2							JDB							2			5812
5836	Quail Country Collins	1							SDA							1			5836
5840	Wiebe Collins	1							JDB							1			5840
5750	Bridal Acres/Dunbar road/Green Val Rch Odessa	39								SDA						39			5750
5804	Deerfield Sub Collins	39								JDB						39			5804
5819	(9-8-16) Pats Sub/Lundgren Sub/Knapps Collins	1								JDB						1			5819
5856	Fecht Sub Collins	2								JDB						2			5856
5989	Rural Subs in Sharon Township Sharon	3									2006					3			5989
5911	Nickmans Riverdale	6										JDB				6			5911
5951	Whisp'g Meadow/Country Acres/Wolf Rdg 1st Thornton	2											2007			2			5951
5961	Harvest Moon Hills Scott	10														10			5961
5970	Center Twnshp Small Tracts & Subs Center	1														1			5970
5981	Small Lots in (9-8-15) Center	12														12			5981
																271			

**TABLE 3 FORECAST OF 6 YEAR REQUIRED REVIEW OF TOWNS AND SMALL VILLAGES**

June 15, 2010

77-1311.03 Operative Date July 1, 2007

LAST DONE

FORECAST FM DATE OF STATUTE

NBHD	DESCRIPTION	Num	LAST DONE									FORECAST FM DATE OF STATUTE						2014	2015	NBHD		
			1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013					
6400	GIBBON TOWN	3	1995													3				6400		
6500	GIBBON TOWN	2	98JHW													2				6500		
4800	ODESSA VILLAGE	53	1995																	4800		
7100	SHELTON TOWN	45		JLW									45							7100		
7300	SHELTON TOWN	191		JLW									191							7300		
7400	SHELTON TOWN	242		JLW									242							7400		
9100	RAVENNA TOWN	478		JJ									478							9100		
5100	ELM CREEK TOWN	17			JDB									17						5100		
5110	ELM CREEK TOWN	158			JDB									158						5110		
5140	ELM CREEK TOWN	125			JDB									125						5140		
5150	ELM CREEK TOWN	88			JDB									110						5150		
9200	RAVENNA TOWN	110			JJ								110							9200		
9300	RAVENNA TOWN	23			JJ								23							9300		
4000	AMHERST VILLAGE	137			JLW									137						4000		
9400	RAVENNA TOWN	18						SDA						18						9400		
6100	GIBBON TOWN	56							SDA							56				6100		
6200	GIBBON TOWN	245							SDA							245				6200		
6220	GIBBON TOWN	13							SDA							13				6220		
6250	GIBBON TOWN	53							SDA							53				6250		
6300	GIBBON TOWN	115							SDA							115				6300		
7200	SHELTON TOWN	2							SDA				2							7200		
4600	PLEASANTON VILLAGE	120							SDA					120						4600		
4700	PLEASANTON VILLAGE	60							SDA					60						4700		
3100	RIVERDALE VILLAGE	106													106					3100		
4500	MILLER VILLAGE	124													124					4500		
<b>TOTAL FOR TOWNS AND SMALL VILLAGES =</b>		<b>2584</b>													<b>0</b>	<b>230</b>	<b>629</b>	<b>617</b>	<b>576</b>	<b>487</b>		
<b>1 / 6 OF 2584 PARCELS IN TOWNS &amp; SMALL VILL =</b>		<b>431</b>	<b>PARCELS PER YEAR</b>																			

**TABLE 4 FORECAST OF 6 YEAR REQUIRED REVIEW OF RECREATIONAL LANDS**

June 15, 2010

77-1311.03 Operative Date July 1, 2007

LAST DONE

FORECAST FM DATE OF STATUTE

NBHD	DESCRIPTION	Num	LAST DONE									FORECAST FM DATE OF STATUTE						2014	2015	NBHD	
			1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013				
<b>71</b>	Recreational Lands <b>West</b> of Hwy 10/2nd Ave																				
	(500 009 000 - 500 067 100)	12	1995										12							<b>71</b>	
	(520 050 000 - 520 128 000)	8	1995											8						<b>71</b>	
	(580 000 450 - 580 136 000)	13	1995											4	9					<b>71</b>	
	(608 001 100 - 608 001 250)	2	1995												2					<b>71</b>	
	<b>sub-total =</b>	<b>35</b>												<b>12</b>	<b>12</b>	<b>11</b>					
<b>72</b>	Recreational Lands <b>East</b> of Hwy 10/2nd Ave																				
	(620 266 100 - 620 519 100)	54	1995										50	4						<b>72</b>	
	(700 151 000 - 700 320 000)	18				JJ							18							<b>72</b>	
	(720 001 000 - 720 022 100)	4				JJ							4							<b>72</b>	
	(720 029 000 - 720 188 000)	89	1995												45	44				<b>72</b>	
	<b>sub-total</b>	<b>165</b>												<b>22</b>	<b>50</b>	<b>49</b>	<b>44</b>				
	<b>Total =</b>	<b>200</b>												<b>22</b>	<b>62</b>	<b>61</b>	<b>55</b>				
	<b>1 / 6 OF 200 PARCELS IN RECREATIONAL =</b>	<b>34</b>	<b>PARCELS PER YEAR NORMALLY</b>																		

**MOBILE HOMES**

**TABLE 5 FORECAST OF 6 YEAR REQUIRED REVIEW OF MOBILE HOMES**

June 15, 2010

VERIFIED BY: WORKING FILE  
EDIT LOG  
PICTURE DATE  
CARD ENTRY

77-1311.03 Operative Date July 1, 2007

					FORECAST							
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM	Review	2008	2009	2010	2011	2012	2013	2014	2015
IOLL Cornhusker Court	850 000 409 - 850 000 794	801	18	2007 / JB						18		
IOLL Countryside Court	650 200 321 - 650 309 460 850 000 272 - 850 000 839	802	107 27	2007 / JB						134		
IOLL East Lawn Court	650 101 965 - 651 116 345 850 000 223 - 850 000 970	803	209 188					397				
IOLL Valley View Court	850 000 721	803	1					1				
IOLL L & M Court	650 209 231 - 650 616 340	806	18	2007 / JB						18		
IOLL L & J Court (Gibbon)	650 303 250	806	1							1		
IOLL Merriweather Court	650 116 280 - 651 106 716 850 000 444 - 850 000 818	807	17 5	2004 / JB			22					
IOLL R - Villa Court	650 902 259 - 650 915 284 850 000 458 - 850 000 676	809	27 6	2004 / JB			33					
IOLL R - Villa West	650 900 250 - 650 915 000 850 000 706	809	3 1	2004 / JB			4					
IOLL R - Villa East	650 914 700 - 650 915 180	809	6	2004 / JB			6					
IOLL R - Villa South	650 903 482 - 650 915 284	809	3	2004 / JB			3					
IOLL Rodeo Court	650 304 010 - 651 016 865 850 000 520 - 850 000 830	810	24 5	1999 / JJ			29					
IOLL Valley View Court	650 305 380 - 651 117 215 850 000 023 - 850 000 958	811	163 87						250			
IOLL Villa Park Court	650 305 470 - 651 217 260 850 000 078 - 850 000 776	812	25 2					27				
IOLL Cottonmill Court	850 000 109 - 850 000 829	820	14						14			
IOLL Fawn Woods Lake Court	850 000 276 - 850 000 282	821	9				9					

**MOBILE HOMES**

**TABLE 5 FORECAST OF 6 YEAR REQUIRED REVIEW OF MOBILE HOMES**

June 15, 2010

VERIFIED BY: WORKING FILE  
EDIT LOG  
PICTURE DATE  
CARD ENTRY

77-1311.03 Operative Date July 1, 2007

					FORECAST							
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM	Review	2008	2009	2010	2011	2012	2013	2014	2015
IOLL Woodriver Vallely Court	650 300 948 - 651 107 973 850 000 150 - 850 000 740	823	5 9						14			
IOLL Northside Court	850 000 166 - 850 000 172	824	7							7		
IOLL Schnase Court	650 300 097 - 651 111 925 850 000 238 - 850 000 963	825	6 7	2006 JDB					13			
IOLL Sheens Court	650 308 800 850 000 080 - 850 000 945	826	1 51					52				
IOLL Van Vleet Court	850 000 242 - 850 000 809	827	11				11					
IOLL West Side Court	850 000 270 - 850 000 835	828	5	2006 JDB						5		
IOLL Schnase Court	850 000 787	828	1	2006 JDB						1		
IOLL Rural w/o court	650 213 545 - 651 111 747 850 000 001 - 850 000 961	840	5 81				86					
IOLL Oak Ridge Court	650 208 413 - 651 113 474 850 000 069 - 850 000 924	850	3 17						20			
IOLL Rays Court	651 105 296 - 651 105 296 850 000 090 - 850 000 822	850	1 6						7			
IOLL Elm Creek Court	850 000 069 - 850 000 125	850	5						5			
IOLL Hasbrouck Tr Court	850 000 136	853	1							1		
IOLL Sun Valley Court	650 305 624 - 650 315 520 850 000 299 - 850 000 952	860	3 27							30		
IOLL L & J Court	650 309 970 - 650 310 551 850 000 283 - 850 000 916	860	2 28							30		
IOLL Turkey Growers Crt	850 000 344 - 850 000 345	861	2							2		
Shelton - All MH Courts	800 000 356 - 850 000 480	870	6				6					
IOLL Bevs Court	650 308 676 850 000 369 - 850 000 892	874	1 6					7				

**MOBILE HOMES**

**TABLE 5 FORECAST OF 6 YEAR REQUIRED REVIEW OF MOBILE HOMES**

June 15, 2010

VERIFIED BY: WORKING FILE  
 EDIT LOG  
 PICTURE DATE  
 CARD ENTRY

77-1311.03 Operative Date July 1, 2007

					FORECAST							
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM	Review	2008	2009	2010	2011	2012	2013	2014	2015
IOLL Hand Court	850 000 026 - 850 000 028	880	3						3			
IOLL Eastside Court	850 000 008 - 850 000 013	890	3				3					
IOLL Ravenna Court	850 000 015 - 850 000 923	890	8				8					
TOTAL 1,277							214	490	326	247		

**TABLE 6 RURAL TOWNSHIPS**

**FORECAST OF 6 YEAR REQUIRED REVIEW OF RURAL TOWNSHIPS**

June 15, 2010

77-1311.03 Operative Date July 1, 2007

**LAST DONE**

**FORECAST**

FAMILY PARCELS	AGRICULTURAL PARCELS	TOWNSHIP	PARCEL CODE	LAST DONE										FORECAST									
				1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
26	152	Cherry Creek	020								SA						175						
101	152	Garfield	060								SA									242			
82	149	Beaver	080										SA							222			
45	176	Loup	100											SA Partial								211	
11	141	Sartoria	140											SA								152	
10	132	Harrison	160						JB													142	
46	146	Armada	200						JB													192	
25	126	Scott	220											SA								141	
99	128	Rusco	240											DP								178	
48	139	Cedar	260											DP								187	
23	172	Schnieder	280		JJ																	195	
16	184	Gardner	300																				X
43	170	Sharon	320																				X
76	141	Valley	340																				X
34	169	Thornton	360						JJ														X
142	196	Divide	380		JJ																		X
69	164	Grant	440		JJ																		X
17	133	Logan	460				JB															150	X
117	193	Elm Creek	500		JB																	271	X
223	196	Odessa	520		JB																	380	
895	114	Riverdale	560				JB															426	
717	79	Collins	580	DH																		315	
370	246	Center	620	JJ																		408	
118	220	Gibbon	660						JJ													326	
107	198	Shelton	700						JJ													211	
117	72	Platte	720						JJ													95	

3577      4088      26      TOTALS      588      725      1542      1215      969      893

1/6=596      1/6=681

TOTAL FAMILY AND AG PARCELS = 7665

1/6 Of 7665 = 1278 Parcels Per Year

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>2010 FORECAST IN NBHD ORDER</b>															
1	2005	2000	2000									2010			
1	2010	2000	2000									2010			
1	2011	2000	2000									2010			
1	2012	1995	1995									2010			
2	2014	1995	1995									2010			
1	2015	2000	2000									2010			
5	2016	1995	1995									2010			
1	2025	2000	2000									2010			
1	2030	1995	1995									2010			
5	2046	1997	1997									2010			
3	2046	1997	1997									2010			
1	2050	1997	1997									2010			
16	2051	1996	1996									2010			
3	2056	1997	1997									2010			
11	2057	1997	1997									2010			
2	2058	1995	1995									2010			
2	2061	2000	2000									2010			
1	2080	2000	2000									2010			
1	2256	1996	1996									2010			
2	2310	1995	1995									2010			
1	2400	2000	2000									2010			
6	2600	1996	1996									2010			
1	2648	2000	2000									2010			
1	2650	1999	1999									2010			
7	2650	2000	2000									2010			
1	2681	2000	2000									2010			
8	2701	1997	1997									2010			
2	2800	1996	1996									2010			

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**

**UPDATED 04-06-2010 WITH NEW NBHD CODES**

**VERIFIED BY:  
WORKING FILE  
EDIT LOG  
PICTURE DATE**

NUMBER	NBHD NO.	Review Date	YEAR DONE								6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2	2801	1996	1996													
1	2890	2000	2000													
4	2920	1996	1996													
3	2930	2000	2000													
1	2954	2000	2000													
2	2955	2000	2000													
4	2960	2000	2000													
2	2970	2000	2000													
10	2980	2000	2000													
117			TOTAL										117			

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>2011 FORECAST IN NBHD ORDER</b>															
1	2005	2003				2003								2011	
2	2009	2002			2002									2011	
5	2010	2003				2003								2011	
12	2011	2000	2000											2011	
3	2012	2000	2000											2011	
11	2014	2000	2000											2011	
2	2015	2000	2000											2011	
5	2016	2000	2000											2011	
8	2030	2000	2000											2011	
8	2041	2003				2003								2011	
2	2042	2003				2003								2011	
9	2046	2003				2003								2011	
13	2048	2003				2003								2011	
9	2049	2003				2003								2011	
10	2050	2002			2002									2011	
5	2051	2000	2000											2011	
4	2056	2002			2002									2011	
6	2057	2002			2002									2011	
37	2058	2002			2002									2011	
4	2061	2003				2003								2011	
20	2062	2003				2003								2011	
16	2062	2003				2003								2011	
2	2065	2003				2003								2011	
10	2065	2000	2000											2011	
1	2252	2002			2002									2011	
3	2255	2003				2003								2011	
2	2256	2000	2000											2011	
1	2330	2002			2002									2011	



**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>2012 FORECAST IN NBHD ORDER</b>															
1	2001	2004					2004								2012
2	2002	2004					2004								2012
4	2005	2004					2004								2012
5	2010	2003				2003									2012
12	2011	2004					2004								2012
8	2012	2003				2003									2012
5	2014	2004					2004								2012
7	2015	2003				2003									2012
5	2016	2004					2004								2012
4	2030	2003				2003									2012
18	2041	2003				2003									2012
2	2045	2003				2003									2012
32	2046	2004					2004								2012
5	2049	2004					2004								2012
3	2050	2004					2004								2012
4	2051	2004					2004								2012
7	2054	2004					2004								2012
1	2055	2004					2004								2012
9	2056	2004					2004								2012
1	2057	2004					2004								2012
19	2058	2003				2003									2012
41	2062	2003				2003									2012
6	2064	2004					2004								2012
35	2065	2003				2003									2012
53	2066	2003				2003									2012
2	2080	2004					2004								2012
3	2252	2004					2004								2012
1	2256	2004					2004								2012

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE								6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1	2310	2004					2004								2012	
9	2320	2004					2004								2012	
5	2330	2004					2004								2012	
5	2400	2003				2003									2012	
2	2500	2004					2004								2012	
2	2600	2004					2004								2012	
1	2625	2004					2004								2012	
1	2648	2004					2004								2012	
8	2650	2003				2003									2012	
4	2653	2004					2004								2012	
1	2681	2004					2004								2012	
2	2701	2004					2004								2012	
1	2800	2004					2004								2012	
3	2801	2004					2004								2012	
46	2930	2004					2004								2012	
1	2955	2004					2004								2012	
6	2960	2004					2004								2012	
5	2960	2004					2004								2012	
1	2970	2004					2004								2012	
6	2980	2004					2004								2012	
400			TOTAL								400					

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST						
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>2013 FORECAST IN NBHD ORDER</b>																
3	2001	2007								2007						2013
4	2005	2007								2007						2013
16	2010	2007								2007						2013
20	2011	2006							2006						2013	
3	2012	2007								2007						2013
2	2014	2007								2007						2013
4	2015	2006							2006						2013	
3	2016	2007								2007						2013
1	2025	2006							2006						2013	
10	2030	2006							2006						2013	
9	2041	2005						2005							2013	
1	2042	2007								2007					2013	
3	2045	2005						2005							2013	
1	2046	2006							2006						2013	
1	2048	2006							2006						2013	
11	2049	2005						2005							2013	
1	2050	2007								2007					2013	
5	2051	2007								2007					2013	
4	2054	2006							2006						2013	
8	2055	2006							2006						2013	
9	2056	2007								2007					2013	
6	2057	2005						2005							2013	
13	2058	2007								2007					2013	
4	2062	2006							2006						2013	
3	2064	2006							2006						2013	
5	2065	2007								2007					2013	
11	2066	2007								2007					2013	
5	2080	2005						2005							2013	

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE								6 - YEAR FORECAST						
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
3	2252	2005						2005								2013	
1	2255	2006							2006							2013	
5	2258	2005						2005								2013	
11	2300	2005						2005								2013	
69	2310	2007								2007						2013	
42	2320	2007								2007						2013	
2	2400	2005						2005								2013	
8	2500	2005						2005								2013	
6	2600	2005						2005								2013	
7	2601	2005						2005								2013	
1	2625	2007								2007						2013	
15	2650	2007								2007						2013	
2	2651	2006							2006							2013	
5	2701	2006							2006							2013	
3	2800	2006							2006							2013	
6	2801	2007								2007						2013	
4	2920	2007								2007						2013	
1	2954	2007								2007						2013	
5	2955	2007								2007						2013	
5	2960	2005						2005								2013	
9	2970	2005						2005								2013	
7	2980	2005						2005								2013	
<b>394</b>			<b>TOTAL</b>														<b>394</b>

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>2008 ALREADY INSPECTED</b>															
4	2002	2008										2008			
1	2005	2008										2008			
3	2010	2008										2008			
2	2011	2008										2008			
10	2014	2008										2008			
1	2015	2008										2008			
2	2016	2008										2008			
1	2040	2008										2008			
3	2041	2008										2008			
2	2042	2008										2008			
1	2045	2008										2008			
1	2046	2008										2008			
2	2048	2008										2008			
12	2049	2008										2008			
4	2051	2008										2008			
3	2055	2008										2008			
9	2057	2008										2008			
12	2058	2008										2008			
6	2059	2008										2008			
4	2061	2008										2008			
3	2062	2008										2008			
1	2063	2008										2008			
3	2064	2008										2008			
4	2066	2008										2008			
5	2070	2008										2008			
1	2080	2008										2008			
3	2252	2008										2008			
1	2256	2008										2008			

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE								6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
1	2300	2008									2008					
3	2310	2008									2008					
2	2320	2008									2008					
4	2400	2008									2008					
1	2500	2008									2008					
3	2600	2008									2008					
1	2625	2008									2008					
3	2650	2008									2008					
2	2651	2008									2008					
2	2653	2008									2008					
2	2701	2008									2008					
2	2954	2008									2008					
2	2955	2008									2008					
3	2980	2008									2008					
<b>TOTAL</b>										<b>135</b>						

135

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>2009 ALREADY INSPECTED</b>															
1	2001	2009										2009			
5	2002	2009										2009			
2	2005	2009										2009			
15	2010	2009										2009			
6	2011	2009										2009			
9	2014	2009										2009			
4	2016	2009										2009			
1	2030	2009										2009			
1	2041	2009										2009			
8	2042	2009										2009			
2	2044	2009										2009			
1	2045	2009										2009			
4	2046	2009										2009			
3	2048	2009										2009			
6	2049	2009										2009			
4	2050	2009										2009			
4	2051	2009										2009			
3	2054	2009										2009			
8	2055	2009										2009			
6	2057	2009										2009			
16	2058	2009										2009			
2	2060	2009										2009			
4	2061	2009										2009			
3	2062	2009										2009			
1	2063	2009										2009			
2	2064	2009										2009			
1	2065	2009										2009			
8	2066	2009										2009			

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE								6 - YEAR FORECAST						
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
2	2080	2009										2009					
5	2255	2009										2009					
9	2256	2009										2009					
8	2258	2009										2009					
1	2300	2009										2009					
6	2310	2009										2009					
2	2320	2009										2009					
1	2330	2009										2009					
1	2400	2009										2009					
2	2600	2009										2009					
9	2650	2009										2009					
1	2651	2009										2009					
4	2653	2009										2009					
24	2681	2009										2009					
3	2701	2009										2009					
4	2801	2009										2009					
1	2802	2009										2009					
2	2910	2009										2009					
7	2920	2009										2009					
11	2930	2009										2009					
15	2950	2009										2009					
1	2954	2009										2009					
6	2960	2009										2009					
2	2970	2009										2009					
4	2980	2009										2009					
261											TOTAL	261					

**TABLE 7 COMMERCIAL NBHD SUMMARY FORECAST WITH YEAR DONE**  
**UPDATED 04-06-2010 WITH NEW NBHD CODES**

VERIFIED BY:  
 WORKING FILE  
 EDIT LOG  
 PICTURE DATE

NUMBER	NBHD NO.	Review Date	YEAR DONE							6 - YEAR FORECAST					
			2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>2010 ALREADY INSPECTED</b>															
13	2001	2010										2010			
45	2002	2010										2010			
7	2038	2010										2010			
6	2039	2010										2010			
1	2042	2010										2010			
1	2044	2010										2010			
19	2045	2010										2010			
19	2059	2010										2010			
19	2060	2010										2010			
28	2061	2010										2010			
1	2064	2010										2010			
1	2066	2010										2010			
1	2070	2010										2010			
3	2255	2010										2010			
1	2600	2010										2010			
3	2650	2010										2010			
1	2800	2010										2010			
1	2801	2010										2010			
25	2910	2010										2010			
57	2920	2010										2010			
31	2954	2010										2010			
283												TOTAL	283		

## 2011 Assessment Survey for Buffalo County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	4 – Full time, 1 part-time, and the deputy is also an appraiser
3.	<b>Other full-time employees:</b>
	4
4.	<b>Other part-time employees:</b>
	4 (3 of which were students)
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$497,818
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	Approximately \$374,000
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
	n/a
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	None, the computer system is paid for from the IT and General fund
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	\$5,000
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's budget not used:</b>
	\$0

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	n/a
5.	<b>Does the county have GIS software?</b>
	No

6.	<b>Who maintains the GIS software and maps?</b>
	n/a
7.	<b>Personal Property software:</b>
	TerraScan

### C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	n/a – all appraisal is done in-house
2.	<b>Other services:</b>
	Agri-Data, two subscriptions



# 2011 Certification for Buffalo County

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This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Buffalo County Assessor.

Dated this 11th day of April, 2011.



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

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Ruth A. Sorensen  
Property Tax Administrator



