

Table of Contents

2011 Commission Summary

2011 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Agricultural or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Base Analysis Statistics
- Agricultural Random Inclusion Analysis Statistics
- Agricultural Random Exclusion Analysis Statistics

Special Valuation Statistics

- Special Valuation Methodology
- Special Valuation Base Analysis Statistics
- Special Valuation Random Inclusion Analysis Statistics
- Special Valuation Random Exclusion Analysis Statistics

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency

IV. Analysis of Quality of Assessment

County Reports

- 2011 County Abstract of Assessment for Real Property, Form 45
- 2011 County Agricultural Land Detail
- 2011 County Abstract of Assessment for Real Property Compared with the 2009 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2011 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	382	Median	93.02
Total Sales Price	\$57,641,201	Mean	93.54
Total Adj. Sales Price	\$57,641,201	Wgt. Mean	91.92
Total Assessed Value	\$52,981,905	Average Assessed Value of the Base	\$124,450
Avg. Adj. Sales Price	\$150,893	Avg. Assessed Value	\$138,696

Confidence Interval - Current

95% Median C.I	92.16 to 93.85
95% Mean C.I	90.72 to 93.11
95% Wgt. Mean C.I	92.01 to 95.07
% of Value of the Class of all Real Property Value in the County	44.24
% of Records Sold in the Study Period	5.27
% of Value Sold in the Study Period	5.87

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	469	94	94
2009	578	94	94
2008	709	94	94
2007	801	96	96

2011 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	41	Median	93.52
Total Sales Price	\$9,643,750	Mean	87.19
Total Adj. Sales Price	\$9,643,750	Wgt. Mean	87.43
Total Assessed Value	\$8,431,460	Average Assessed Value of the Base	\$430,168
Avg. Adj. Sales Price	\$235,213	Avg. Assessed Value	\$205,645

Confidence Interval - Current

95% Median C.I	79.47 to 98.29
95% Mean C.I	81.33 to 93.05
95% Wgt. Mean C.I	80.52 to 94.34
% of Value of the Class of all Real Property Value in the County	15.61
% of Records Sold in the Study Period	5.54
% of Value Sold in the Study Period	2.65

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	47	93	93
2009	45	94	94
2008	43	95	95
2007	48	101	101

2011 Opinions of the Property Tax Administrator for Washington County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. 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
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	The qualitative measures calculated in the base stat sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	72	The qualitative measures calculated in the base stat 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
Property Tax Administrator



2011 Residential Assessment Actions for Washington County

The County completed a physical review of the assessor location of Herman. The office physically inspected the parcels and reviewed the quality and condition of the improvement along with updating the photographs of improvements. The County updated the changes in the CAMA system to arrive at value. The relist of the properties provided equalization within the valuation group as well as the residential class.

The County is continuing a review of rural improvements and outbuildings and estimate that approximately a third of the County has been reviewed. The County continually verifies sales and conducts an analysis of the sales file to determine that an acceptable level of assessment has been achieved. The County also completed the permit and pickup work for the class.

2011 Residential Assessment Survey for Washington County

1.	Valuation data collection done by:	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	Appraisal staff	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The County feels location and amenities in these groups are similar and create their own unique market.
	01	Blair, County seat major trade hub for the County, Location
	05	Arlington
	15	Ft. Calhoun
	40	Rural, rural vacant, other remaining incorporated areas
	50	Rural subdivisions
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Sales comparison. Marshall and Swift costing data is used to achieve equalization within valuation groupings.	
4.	When was the last lot value study completed?	
	Lot studies are completed the year prior to updating the valuation group	
5.	Describe the methodology used to determine the residential lot values.	
	Sales Comparison.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June of 2010	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The County uses a combination of Marshall and Swift and their own depreciation studies.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
9.	How often does the County update the depreciation tables?	
	During the assessment cycle for each valuation group, or every 6 years	
10.	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?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	The County gives the greatest weight to the percentage of change to the parcel. The	

	county feels that the greater the percentage the less reliable any analysis in using those sales will be. The county uses changes to the square foot of the improvements or additional improvements or deletions to the parcel also in making the determination if a parcel is substantially changed.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	The County relies on State Statutes and Regulations

89 Washington

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 : 382
 Total Sales Price : 57,641,201
 Total Adj. Sales Price : 57,641,201
 Total Assessed Value : 52,981,905
 Avg. Adj. Sales Price : 150,893
 Avg. Assessed Value : 138,696

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 94
 COD : 09.25
 PRD : 101.76

COV : 16.27
 STD : 15.22
 Avg. Abs. Dev : 08.60
 MAX Sales Ratio : 266.00
 MIN Sales Ratio : 17.84

95% Median C.I. : 92.16 to 93.85
 95% Wgt. Mean C.I. : 90.72 to 93.11
 95% Mean C.I. : 92.01 to 95.07

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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	51	93.24	93.64	91.59	08.56	102.24	40.28	117.52	90.21 to 95.96	179,552	164,452
01-OCT-08 To 31-DEC-08	47	92.49	93.10	91.94	05.68	101.26	71.05	114.21	91.62 to 95.42	154,372	141,925
01-JAN-09 To 31-MAR-09	32	93.07	93.15	91.75	06.53	101.53	61.78	109.00	90.73 to 97.92	166,112	152,412
01-APR-09 To 30-JUN-09	68	93.63	94.39	93.41	09.45	101.05	54.21	140.61	90.89 to 96.05	145,560	135,970
01-JUL-09 To 30-SEP-09	50	94.01	94.50	93.72	10.44	100.83	34.62	132.60	92.45 to 98.27	151,075	141,582
01-OCT-09 To 31-DEC-09	52	92.14	91.26	91.47	10.97	99.77	17.84	132.53	88.43 to 94.42	135,583	124,011
01-JAN-10 To 31-MAR-10	22	90.78	91.09	90.90	08.26	100.21	75.65	112.25	84.64 to 97.66	139,836	127,110
01-APR-10 To 30-JUN-10	60	92.98	95.14	89.71	11.40	106.05	68.74	266.00	91.07 to 95.45	138,908	124,619
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	198	93.03	93.69	92.27	07.89	101.54	40.28	140.61	91.86 to 94.68	159,729	147,377
01-JUL-09 To 30-JUN-10	184	93.02	93.38	91.49	10.70	102.07	17.84	266.00	91.80 to 93.90	141,386	129,355
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	202	93.40	93.42	92.73	09.65	100.74	17.84	140.61	91.97 to 94.68	147,612	136,885
<u>ALL</u>	382	93.02	93.54	91.92	09.25	101.76	17.84	266.00	92.16 to 93.85	150,893	138,696

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	179	92.98	93.42	92.80	06.71	100.67	68.26	124.75	91.60 to 94.55	135,170	125,438
10	23	93.24	95.06	92.12	10.83	103.19	75.65	137.63	87.23 to 100.00	109,282	100,667
15	24	93.94	94.72	93.22	05.64	101.61	75.48	131.97	89.72 to 95.79	146,211	136,300
40	60	93.14	94.55	91.66	11.52	103.15	61.78	140.61	90.48 to 98.20	206,389	189,185
50	96	92.73	92.49	90.37	13.02	102.35	17.84	266.00	91.19 to 94.47	156,665	141,573
<u>ALL</u>	382	93.02	93.54	91.92	09.25	101.76	17.84	266.00	92.16 to 93.85	150,893	138,696

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	382	93.02	93.54	91.92	09.25	101.76	17.84	266.00	92.16 to 93.85	150,893	138,696
06											
07											
<u>ALL</u>	382	93.02	93.54	91.92	09.25	101.76	17.84	266.00	92.16 to 93.85	150,893	138,696

89 Washington

RESIDENTIAL

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 95% Mean C.I. : 92.01 to 95.07

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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	4	85.53	124.86	111.33	67.98	112.15	62.40	266.00	N/A	2,825	3,145	
5000 TO 9999	5	89.65	72.24	73.14	37.17	98.77	17.84	109.87	N/A	6,750	4,937	
<u>Total \$</u>												
1 TO 9999	9	89.65	95.63	82.72	49.47	115.61	17.84	266.00	34.62 to 109.87	5,006	4,141	
10000 TO 29999	13	102.08	97.22	97.76	15.78	99.45	40.28	120.10	92.21 to 116.28	23,958	23,420	
30000 TO 59999	29	99.26	99.79	100.09	11.36	99.70	68.26	140.61	92.45 to 104.87	48,366	48,409	
60000 TO 99999	62	93.73	94.84	94.65	07.02	100.20	70.65	132.53	91.84 to 95.96	82,062	77,669	
100000 TO 149999	112	93.15	93.18	93.05	07.06	100.14	74.73	132.60	91.51 to 95.38	122,262	113,765	
150000 TO 249999	105	91.97	92.72	92.34	07.84	100.41	61.78	124.75	90.50 to 93.96	187,340	172,983	
250000 TO 499999	47	91.19	90.08	89.59	07.61	100.55	62.84	117.26	88.62 to 93.11	312,345	279,830	
500000 +	5	85.26	86.00	85.96	05.27	100.05	78.08	95.41	N/A	550,000	472,775	
<u>ALL</u>	382	93.02	93.54	91.92	09.25	101.76	17.84	266.00	92.16 to 93.85	150,893	138,696	

2011 Correlation Section for Washington County

A. Residential Real Property

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha-Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000. The County has been impacted by the closure of Dana College.

This analysis demonstrates that the statistics support a level of value within the acceptable range. The statistical median is 93 for the residential class of property. All three measures of central tendency are within the acceptable range and show strong support for each other. The coefficient of dispersion and the price related differential are both within the recommended range.

The County analyzes all the Real Estate transfers in the county and completes a statistical review of these sales. The Counties Assessment Specialists conduct the review of the sales and they are audited and reviewed by the Assessor. The County has consistently utilized an acceptable portion of the available sales.

The County assessor and his appraisal staff are knowledgeable of the property in the county along with the market trends and statistical reviews in the residential class of properties. The appraisal process being contained within the office produces a level of continuity which enhances the assessment process in Washington County. The assessment practices of the County have been consistent and thorough in the County. The County maintains a comprehensive GIS system which further enhances the efficiency and accuracy in the office.

The County is on track with the six year plan of assessment with the completion of the review of Herman and a portion of the rural subdivisions for 2011.

Based on the available information the level of value is determined to be 93% of market value for the residential class of property. The known assessment practices are reliable and the residential class is treated uniformly and proportionately

**2011 Correlation Section
for Washington County**

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.

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 Washington County

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 Washington County**

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 Commercial Assessment Actions for Washington County

The County relisted a large commercial property in the County for 2011. The County appraiser continually reviews sales and annually conducts a market analysis of the class. The County is on schedule with the six year inspection plan for the County. Washington County completed permit and pickup work for the class.

2011 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:	
	Collection of data for commercial and industrial properties is completed by Washington County's contracted appraiser.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The County feels these groupings have unique market influences due to the size or locations.
	01	Blair
	15	Ft Calhoun
	50	Arlington, Herman, Kennard, and Rural
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The county basis the value on a correlation of Income, Cost, and Sales comparison.	
4.	When was the last lot value study completed?	
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.	
5.	Describe the methodology used to determine the commercial lot values.	
	Market approach.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June of 2010	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at equalized initial value. One an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.	
9.	How often does the County update the depreciation tables?	
	If the review of the valuation group demonstrates the need for an adjustment.	
10.	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?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	The County gives the greatest weight to the percentage of change to the parcel. The	

	county feels that the greater the percentage the less reliable any analysis in using those sales will be. The county uses changes to the square foot of the improvements or additional improvements or deletions to the parcel also in making the determination if a parcel is substantially changed.
12 .	Please provide any documents related to the policies or procedures used for the commercial class of property.
	The County relies on State Statutes and Regulations.

89 Washington

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 : 41
 Total Sales Price : 9,643,750
 Total Adj. Sales Price : 9,643,750
 Total Assessed Value : 8,431,460
 Avg. Adj. Sales Price : 235,213
 Avg. Assessed Value : 205,645

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 87
 COD : 15.57
 PRD : 99.73

COV : 21.94
 STD : 19.13
 Avg. Abs. Dev : 14.56
 MAX Sales Ratio : 118.25
 MIN Sales Ratio : 44.43

95% Median C.I. : 79.47 to 98.29
 95% Wgt. Mean C.I. : 80.52 to 94.34
 95% Mean C.I. : 81.33 to 93.05

Printed:3/24/2011 3:49:38PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-JUL-07 To 30-SEP-07	2	76.97	76.97	67.06	24.96	114.78	57.76	96.17	N/A	118,750	79,630
01-OCT-07 To 31-DEC-07	4	97.83	95.03	92.10	06.26	103.18	80.46	104.00	N/A	126,275	116,300
01-JAN-08 To 31-MAR-08	6	96.04	86.03	71.56	15.27	120.22	48.62	101.33	48.62 to 101.33	140,275	100,378
01-APR-08 To 30-JUN-08	5	94.13	90.73	95.49	14.85	95.02	52.36	118.25	N/A	769,500	734,763
01-JUL-08 To 30-SEP-08	2	87.32	87.32	89.40	12.24	97.67	76.63	98.01	N/A	33,500	29,948
01-OCT-08 To 31-DEC-08	9	79.47	80.07	81.63	16.46	98.09	44.43	99.04	65.33 to 98.83	290,667	237,284
01-JAN-09 To 31-MAR-09	2	95.30	95.30	90.52	17.26	105.28	78.85	111.75	N/A	77,500	70,155
01-APR-09 To 30-JUN-09	1	93.48	93.48	93.48	00.00	100.00	93.48	93.48	N/A	30,000	28,045
01-JUL-09 To 30-SEP-09	3	100.71	100.95	102.31	02.33	98.67	97.55	104.59	N/A	159,333	163,013
01-OCT-09 To 31-DEC-09	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	120,000	111,135
01-JAN-10 To 31-MAR-10	1	69.91	69.91	69.91	00.00	100.00	69.91	69.91	N/A	201,000	140,520
01-APR-10 To 30-JUN-10	5	100.00	85.28	78.24	23.46	109.00	52.08	113.76	N/A	109,000	85,284
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	17	96.17	88.46	90.22	13.78	98.05	48.62	118.25	73.37 to 100.78	319,515	288,267
01-JUL-08 To 30-JUN-09	14	83.75	84.24	82.42	15.87	102.21	44.43	111.75	75.92 to 98.83	204,857	168,843
01-JUL-09 To 30-JUN-10	10	98.78	89.18	86.84	16.46	102.69	52.08	113.76	52.46 to 108.10	134,400	116,712
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	22	92.27	84.78	87.78	15.79	96.58	44.43	118.25	75.92 to 98.83	335,098	294,160
01-JAN-09 To 31-DEC-09	7	97.55	97.08	98.15	07.63	98.91	78.85	111.75	78.85 to 111.75	111,857	109,790
<u>ALL</u>	41	93.52	87.19	87.43	15.57	99.73	44.43	118.25	79.47 to 98.29	235,213	205,645

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	29	92.61	87.23	87.94	15.95	99.19	44.43	118.25	78.85 to 97.55	306,819	269,806
15	6	99.15	87.15	79.18	13.46	110.07	57.76	100.78	57.76 to 100.78	87,500	69,279
50	6	96.16	87.06	86.61	13.52	100.52	52.08	101.33	52.08 to 101.33	36,833	31,903
<u>ALL</u>	41	93.52	87.19	87.43	15.57	99.73	44.43	118.25	79.47 to 98.29	235,213	205,645

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	92.99	92.62	94.86	02.56	97.64	88.03	96.46	N/A	1,053,750	999,609
03	37	94.13	86.61	81.66	16.85	106.06	44.43	118.25	78.85 to 98.83	146,723	119,811
04											
<u>ALL</u>	41	93.52	87.19	87.43	15.57	99.73	44.43	118.25	79.47 to 98.29	235,213	205,645

89 Washington

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 : 41
 Total Sales Price : 9,643,750
 Total Adj. Sales Price : 9,643,750
 Total Assessed Value : 8,431,460
 Avg. Adj. Sales Price : 235,213
 Avg. Assessed Value : 205,645

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 87
 COD : 15.57
 PRD : 99.73

COV : 21.94
 STD : 19.13
 Avg. Abs. Dev : 14.56
 MAX Sales Ratio : 118.25
 MIN Sales Ratio : 44.43

95% Median C.I. : 79.47 to 98.29
 95% Wgt. Mean C.I. : 80.52 to 94.34
 95% Mean C.I. : 81.33 to 93.05

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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	1	98.83	98.83	98.83	00.00	100.00	98.83	98.83	N/A	3,000	2,965	
5000 TO 9999												
<u>Total \$</u>												
1 TO 9999	1	98.83	98.83	98.83	00.00	100.00	98.83	98.83	N/A	3,000	2,965	
10000 TO 29999	4	88.71	82.78	80.13	20.61	103.31	52.36	101.33	N/A	23,875	19,131	
30000 TO 59999	8	99.01	94.53	95.11	09.69	99.39	52.08	111.75	52.08 to 111.75	45,313	43,096	
60000 TO 99999	4	106.88	99.34	97.41	15.60	101.98	65.33	118.25	N/A	82,500	80,363	
100000 TO 149999	7	97.36	93.28	93.30	07.89	99.98	78.85	108.10	78.85 to 108.10	119,271	111,281	
150000 TO 249999	8	78.24	79.49	79.11	13.08	100.48	57.76	98.29	57.76 to 98.29	180,606	142,874	
250000 TO 499999	5	52.46	68.51	71.36	39.65	96.01	44.43	104.59	N/A	330,600	235,907	
500000 +	4	93.83	90.01	93.18	05.64	96.60	75.92	96.46	N/A	1,230,000	1,146,064	
<u>ALL</u>	41	93.52	87.19	87.43	15.57	99.73	44.43	118.25	79.47 to 98.29	235,213	205,645	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	9	96.17	86.48	83.41	15.87	103.68	48.62	108.10	52.36 to 104.59	135,889	113,347	
325	1	118.25	118.25	118.25	00.00	100.00	118.25	118.25	N/A	60,000	70,950	
326	1	96.46	96.46	96.46	00.00	100.00	96.46	96.46	N/A	2,450,000	2,363,330	
340	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	40,000	40,000	
343	1	94.13	94.13	94.13	00.00	100.00	94.13	94.13	N/A	835,000	786,015	
344	4	95.19	91.78	89.21	08.12	102.88	76.02	100.71	N/A	140,913	125,706	
349	1	65.33	65.33	65.33	00.00	100.00	65.33	65.33	N/A	90,000	58,800	
350	3	98.83	101.35	105.09	06.16	96.44	93.48	111.75	N/A	29,333	30,825	
352	4	92.99	93.50	93.02	03.51	100.52	88.03	100.00	N/A	465,000	432,526	
353	5	73.37	80.48	74.62	20.09	107.85	57.76	104.00	N/A	144,180	107,589	
386	2	96.62	96.62	92.43	17.75	104.53	79.47	113.76	N/A	112,500	103,980	
406	2	78.55	78.55	79.98	02.44	98.21	76.63	80.46	N/A	106,100	84,855	
422	1	101.33	101.33	101.33	00.00	100.00	101.33	101.33	N/A	21,000	21,280	
426	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	130,000	126,820	
470	1	44.43	44.43	44.43	00.00	100.00	44.43	44.43	N/A	275,000	122,195	
471	1	52.08	52.08	52.08	00.00	100.00	52.08	52.08	N/A	45,000	23,435	
494	1	75.92	75.92	75.92	00.00	100.00	75.92	75.92	N/A	535,000	406,185	
528	1	52.46	52.46	52.46	00.00	100.00	52.46	52.46	N/A	250,000	131,155	
529	1	100.78	100.78	100.78	00.00	100.00	100.78	100.78	N/A	20,000	20,155	
<u>ALL</u>	41	93.52	87.19	87.43	15.57	99.73	44.43	118.25	79.47 to 98.29	235,213	205,645	

**2011 Correlation Section
for Washington County**

A. Commerical Real Property

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha-Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000. The County has been impacted by the closure of Dana College.

The 2011 Washington County commercial statistical profile reveals a total of 41 qualified commercial sales to be used as a sample for the three-year study period. The calculated median is 94. The profile indicates that of the three measures of central tendency only the median is within the acceptable range. Both of the qualitative statistics are within the recommended range. All of the valuation groups are statistically in the range and the quality statistics suggest that they are a reliable sample.

The contract appraiser reviews and verifies all commercial sales in the County and the assessor provides oversight on all sales. The County utilizes a sufficient number of arms length sales and applies assessment practices to both sold and unsold parcels in a similar manner. The County utilizes a GIS system and for the past year the county has electronically transferred sales information into the state sales file.

From consideration of all available data, it is determined that the level of value for commercial property within Washington County is 94. It is believed that the assessment practices of the County produce an overall uniform and proportionate treatment of commercial property.

**2011 Correlation Section
for Washington County**

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 Washington County

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 Washington County

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 Washington County**

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 Agricultural Assessment Actions for Washington County

The County completed an analysis of the agricultural sales and increased values accordingly by LCG. The County conducted a sales analysis of comparable counties where there is no indication of an influence other than agricultural in the market. The County placed the most weight on sales from an adjacent county in their final correlation of value.

They also completed permit and pickup work in the class.

2011 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:	
	Appraisal staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	The entire County is considered as one market area for special value.
3.	Describe the process that is used to determine and monitor market areas.	
	The County reviews all sales to determine if there is a need for market areas.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	The County identifies rural residential and recreational land by present use of the property.	
5.	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?	
	Rural home sites and rural residential are valued in the same manner, but rural subs may be valued higher reflecting sales of comparable properties.	
6.	What land characteristics are used to assign differences in assessed values?	
	LCG's. The County takes in to consideration soil type, slope and dry land capabilities along with the current land use of the parcel.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Washington County uses their GIS system as well as aerials, physical inspections, FSA information and other information provided by the landowners.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Agricultural land of similar dry land capability classification is monitored in non-influenced counties. All of Washington counties agricultural land is influenced by non-ag uses. If the market for similar dry land capability land is higher in non-influenced counties an adjustment is made in Washington county	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	Yes, there is a difference.	
10.	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?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	Use change or a zoning change.	
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.	
	The County relies on State Regulations and Statutes	

February 28, 2011

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

RE: Special Valuation Methodology

Dear Mr. Loontjer,

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

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

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural with only a slight anticipation of development. For the reasons stated above, Burt County was used as our basis for Washington County's 2011 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value due to general location within the county. This concept is being used for 2011 to establish the one hundred percent of market valuations. Market areas in the Southern part of the county have proven to be highly influenced by development potential while market areas in the Northern part of the county have indicated less influence and as a result, are valued closer to agricultural with some anticipation of future development.

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

A new valuation model was calculated for 2011 based on USDA NASS Nebraska Field Office studies. These studies indicated rent paid per acre by county for 2010 dry cropland. A premium in cash rents was noted when Burt County was compared to Washington County.

Washington County land sales are not purely for agricultural purpose and as a result, the assessor must base agland values on non influenced values from other counties. For 2011, the capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non influenced value of land in Washington County. When considering the differences in the cash rents and assuming that other factors between the two counties are very similar - the findings confirm that the special value for agricultural land by category for Washington County would be slightly less than the comparable land values for Burt County.

005.04C A delineation and explanation of "market areas" recognized in the analysis;

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

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

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County should exist. The reviewer will note that Washington County's special value is slightly lower than Burt County.

The level of value for special value in Washington County as determined by Property Assessment Division is not known at this time. This determination will be made after the release of this document.

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

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

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

Expenses from Burt to Washington are considered to be equal.

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

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

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

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

Washington County
2011 Analysis of Special Valuation

Ratio Study

Final Statistics

Confidence Intervals

County		Median	71.79%	AAD	14.86%
# sales	303	Mean	76.26%	COD	20.70%
		Wt Mean	73.26%	PRD	104.10%

95% Median C.I.: 69.92% to 73.90%
95% Mean C.I.: 73.90% to 78.62%
95% Wt Mean C.I.: 70.25% to 76.24%

Burt		Median	69.65%	AAD	12.74%
# sales	71	Mean	73.63%	COD	18.29%
		Wt Mean	70.76%	PRD	104.06%

95% Median C.I.: 65.35% to 74.86%
95% Mean C.I.: 69.70% to 77.55%
95% Wt Mean C.I.: 66.59% to 74.92%

Cuming		Median	68.37%	AAD	7.96%
# sales	106	Mean	68.20%	COD	11.64%
		Wt Mean	68.46%	PRD	99.61%

95% Median C.I.: 65.96% to 70.59%
95% Mean C.I.: 66.06% to 70.33%
95% Wt Mean C.I.: 65.07% to 71.86%

Nemaha		Median	81.77%	AAD	18.58%
# sales	56	Mean	83.36%	COD	22.72%
		Wt Mean	77.83%	PRD	107.10%

95% Median C.I.: 72.27% to 85.12%
95% Mean C.I.: 76.98% to 89.73%
95% Wt Mean C.I.: 71.73% to 83.94%

Otoe		Median	83.12%	AAD	20.62%
# sales	70	Mean	85.47%	COD	24.80%
		Wt Mean	80.27%	PRD	106.47%

95% Median C.I.: 76.34% to 91.91%
95% Mean C.I.: 79.10% to 91.83%
95% Wt Mean C.I.: 73.74% to 86.80%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	3	94.03%	149	72.23%	4	49.10%
Burt	3	94.03%	41	72.45%	1	36.44%
Cuming	0	N/A	70	69.81%	0	N/A
Nemaha	0	N/A	14	87.44%	3	61.76%
Otoe	0	N/A	24	77.81%	0	N/A

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	17	68.82%	216	72.30%	12	49.67%
Burt	7	69.65%	53	72.23%	2	38.46%
Cuming	10	68.27%	84	69.05%	2	47.53%
Nemaha	0	N/A	36	83.72%	5	61.76%
Otoe	0	N/A	43	80.76%	3	63.03%

**2011 Correlation Section
for Washington County**

A. Agricultural Land

A1. Correlation for Special Valuation of Agricultural Land

The level of value for special valuation in Washington County was developed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Washington County. Income rental rates, production factors, topography, and other factors were considered to determine general areas of comparability. The 2011 assessed values established by Washington County were used to estimate value for the uninfluenced sales and the results were measured against the sale prices.

Based on this analysis it is the opinion of the Division that the level of value of Agricultural Special Value in Washington County is 72%.

**2011 Correlation Section
for Washington County**

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 Washington County

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 Washington County

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 Washington County**

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.

Total Real Property Sum Lines 17, 25, & 30	Records : 12,242	Value : 2,039,638,865	Growth 19,959,551	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	563	11,179,550	155	3,285,075	678	19,483,980	1,396	33,948,605	
02. Res Improve Land	3,557	72,281,240	453	25,973,530	1,489	80,805,425	5,499	179,060,195	
03. Res Improvements	3,650	375,008,675	571	67,873,115	1,587	244,219,285	5,808	687,101,075	
04. Res Total	4,213	458,469,465	726	97,131,720	2,265	344,508,690	7,204	900,109,875	7,577,406
% of Res Total	58.48	50.93	10.08	10.79	31.44	38.27	58.85	44.13	37.96
05. Com UnImp Land	127	8,368,160	14	976,025	15	656,855	156	10,001,040	
06. Com Improve Land	464	17,691,835	20	1,668,675	30	1,731,770	514	21,092,280	
07. Com Improvements	467	89,190,920	25	15,702,160	37	6,607,190	529	111,500,270	
08. Com Total	594	115,250,915	39	18,346,860	52	8,995,815	685	142,593,590	746,285
% of Com Total	86.72	80.82	5.69	12.87	7.59	6.31	5.60	6.99	3.74
09. Ind UnImp Land	9	430,950	5	1,185,445	6	11,430,975	20	13,047,370	
10. Ind Improve Land	18	1,177,785	5	3,241,115	4	922,715	27	5,341,615	
11. Ind Improvements	18	7,031,505	13	148,291,375	4	2,018,700	35	157,341,580	
12. Ind Total	27	8,640,240	18	152,717,935	10	14,372,390	55	175,730,565	7,259,520
% of Ind Total	49.09	4.92	32.73	86.90	18.18	8.18	0.45	8.62	36.37
13. Rec UnImp Land	0	0	0	0	2	6,705	2	6,705	
14. Rec Improve Land	0	0	0	0	7	669,780	7	669,780	
15. Rec Improvements	0	0	0	0	44	1,475,825	44	1,475,825	
16. Rec Total	0	0	0	0	46	2,152,310	46	2,152,310	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.38	0.11	0.00
Res & Rec Total	4,213	458,469,465	726	97,131,720	2,311	346,661,000	7,250	902,262,185	7,577,406
% of Res & Rec Total	58.11	50.81	10.01	10.77	31.88	38.42	59.22	44.24	37.96
Com & Ind Total	621	123,891,155	57	171,064,795	62	23,368,205	740	318,324,155	8,005,805
% of Com & Ind Total	83.92	38.92	7.70	53.74	8.38	7.34	6.04	15.61	40.11
17. Taxable Total	4,834	582,360,620	783	268,196,515	2,373	370,029,205	7,990	1,220,586,340	15,583,211
% of Taxable Total	60.50	47.71	9.80	21.97	29.70	30.32	65.27	59.84	78.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	49	3,368,685	315,940	0	0	0
19. Commercial	130	16,580,465	4,855,310	1	585	590
20. Industrial	1	132,000	0	0	0	0
21. Other	1	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	49	3,368,685	315,940
19. Commercial	0	0	0	131	16,581,050	4,855,900
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	1	0	0
22. Total Sch II				182	20,081,735	5,171,840

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	0	0	0	0	1	0	1	0	0
25. Total	0	0	0	0	1	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	315	24	260	599

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	92,220	253	20,778,830	2,125	284,977,180	2,379	305,848,230
28. Ag-Improved Land	0	0	179	23,641,635	1,650	249,197,830	1,829	272,839,465
29. Ag Improvements	0	0	179	23,467,445	1,693	216,897,385	1,872	240,364,830
30. Ag Total							4,251	819,052,525

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	140	141.00	5,985,200	
33. HomeSite Improvements	0	0.00	0	148	139.00	20,847,395	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	136	135.78	359,705	
36. FarmSite Improv Land	0	0.00	0	153	321.45	1,810,125	
37. FarmSite Improvements	0	0.00	0	148	0.00	2,620,050	
38. FarmSite Total							
39. Road & Ditches	0	0.22	0	0	215.86	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	4	4.00	156,000	4	4.00	156,000	
32. HomeSite Improv Land	1,316	1,331.00	54,889,955	1,456	1,472.00	60,875,155	
33. HomeSite Improvements	1,349	1,312.00	186,622,290	1,497	1,451.00	207,469,685	4,376,340
34. HomeSite Total				1,501	1,476.00	268,500,840	
35. FarmSite UnImp Land	735	735.48	1,785,785	871	871.26	2,145,490	
36. FarmSite Improv Land	1,445	2,407.03	14,554,785	1,598	2,728.48	16,364,910	
37. FarmSite Improvements	1,473	0.00	30,275,095	1,621	0.00	32,895,145	0
38. FarmSite Total				2,492	3,599.74	51,405,545	
39. Road & Ditches	0	3,432.62	0	0	3,648.70	0	
40. Other- Non Ag Use	0	13.42	6,710	0	13.42	6,710	
41. Total Section VI				3,993	8,737.86	319,913,095	4,376,340

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	38.14	92,220	428	15,559.63	36,047,165
44. Recapture Value N/A	1	38.14	160,185	428	15,559.63	62,128,335
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,760	200,498.38	461,875,765	4,189	216,096.15	498,015,150
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	308.21	10.72%	1,014,030	12.43%	3,290.06
46. 1A	919.24	31.96%	2,946,125	36.11%	3,204.96
47. 2A1	170.89	5.94%	506,690	6.21%	2,965.01
48. 2A	728.62	25.33%	1,967,295	24.11%	2,700.03
49. 3A1	185.05	6.43%	484,835	5.94%	2,620.02
50. 3A	379.45	13.19%	901,170	11.05%	2,374.94
51. 4A1	179.24	6.23%	329,800	4.04%	1,839.99
52. 4A	5.44	0.19%	8,320	0.10%	1,529.41
53. Total	2,876.14	100.00%	8,158,265	100.00%	2,836.53
Dry					
54. 1D1	5,645.12	7.38%	17,810,275	8.96%	3,154.99
55. 1D	30,175.23	39.43%	93,543,330	47.05%	3,100.00
56. 2D1	759.01	0.99%	2,212,510	1.11%	2,914.99
57. 2D	2,050.14	2.68%	5,176,605	2.60%	2,525.00
58. 3D1	1,116.72	1.46%	2,646,660	1.33%	2,370.03
59. 3D	22,485.27	29.38%	52,278,345	26.29%	2,325.00
60. 4D1	13,316.47	17.40%	23,836,420	11.99%	1,790.00
61. 4D	978.05	1.28%	1,320,405	0.66%	1,350.04
62. Total	76,526.01	100.00%	198,824,550	100.00%	2,598.13
Grass					
63. 1G1	94.03	1.68%	120,355	2.32%	1,279.96
64. 1G	1,860.90	33.15%	2,121,385	40.95%	1,139.98
65. 2G1	25.35	0.45%	26,490	0.51%	1,044.97
66. 2G	347.40	6.19%	324,820	6.27%	935.00
67. 3G1	13.70	0.24%	12,525	0.24%	914.23
68. 3G	1,112.55	19.82%	912,265	17.61%	819.98
69. 4G1	1,854.60	33.04%	1,446,565	27.92%	779.99
70. 4G	304.68	5.43%	216,320	4.18%	709.99
71. Total	5,613.21	100.00%	5,180,725	100.00%	922.95
Irrigated Total					
Irrigated Total	2,876.14	3.27%	8,158,265	3.80%	2,836.53
Dry Total					
Dry Total	76,526.01	87.00%	198,824,550	92.53%	2,598.13
Grass Total					
Grass Total	5,613.21	6.38%	5,180,725	2.41%	922.95
72. Waste	206.90	0.24%	34,250	0.02%	165.54
73. Other	2,739.15	3.11%	2,683,245	1.25%	979.59
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	87,961.41	100.00%	214,881,035	100.00%	2,442.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	930.20	16.78%	3,060,360	19.89%	3,290.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	1,033.86	18.65%	3,065,425	19.92%	2,965.03
48. 2A	259.74	4.69%	701,310	4.56%	2,700.05
49. 3A1	3,190.20	57.56%	8,358,305	54.32%	2,619.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	13.60	0.25%	25,030	0.16%	1,840.44
52. 4A	115.09	2.08%	176,080	1.14%	1,529.93
53. Total	5,542.69	100.00%	15,386,510	100.00%	2,776.00
Dry					
54. 1D1	1,408.27	11.73%	4,443,070	14.50%	3,154.98
55. 1D	1,181.37	9.84%	3,662,275	11.95%	3,100.02
56. 2D1	1,026.13	8.54%	2,991,150	9.76%	2,914.98
57. 2D	177.98	1.48%	449,390	1.47%	2,524.95
58. 3D1	7,643.08	63.64%	18,114,035	59.11%	2,369.99
59. 3D	138.27	1.15%	321,490	1.05%	2,325.09
60. 4D1	174.25	1.45%	311,905	1.02%	1,789.99
61. 4D	260.90	2.17%	352,220	1.15%	1,350.02
62. Total	12,010.25	100.00%	30,645,535	100.00%	2,551.62
Grass					
63. 1G1	21.08	4.13%	26,985	6.15%	1,280.12
64. 1G	23.53	4.61%	26,825	6.12%	1,140.03
65. 2G1	16.08	3.15%	16,800	3.83%	1,044.78
66. 2G	14.26	2.79%	13,330	3.04%	934.78
67. 3G1	191.25	37.45%	174,985	39.90%	914.95
68. 3G	12.11	2.37%	9,935	2.27%	820.40
69. 4G1	66.87	13.10%	52,160	11.89%	780.02
70. 4G	165.47	32.40%	117,490	26.79%	710.04
71. Total	510.65	100.00%	438,510	100.00%	858.73
Irrigated Total					
	5,542.69	29.26%	15,386,510	32.61%	2,776.00
Dry Total					
	12,010.25	63.40%	30,645,535	64.95%	2,551.62
Grass Total					
	510.65	2.70%	438,510	0.93%	858.73
72. Waste	75.56	0.40%	10,605	0.02%	140.35
73. Other	805.49	4.25%	699,250	1.48%	868.11
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	18,944.64	100.00%	47,180,410	100.00%	2,490.44

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9.02	2.42%	29,675	2.76%	3,289.91
46. 1A	32.03	8.58%	102,630	9.56%	3,204.18
47. 2A1	225.29	60.33%	668,005	62.22%	2,965.09
48. 2A	79.05	21.17%	213,435	19.88%	2,700.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	15.44	4.13%	36,680	3.42%	2,375.65
51. 4A1	12.60	3.37%	23,180	2.16%	1,839.68
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	373.43	100.00%	1,073,605	100.00%	2,874.98
Dry					
54. 1D1	313.78	14.38%	989,995	16.30%	3,155.06
55. 1D	595.10	27.28%	1,844,800	30.37%	3,099.98
56. 2D1	690.89	31.67%	2,013,940	33.15%	2,914.99
57. 2D	34.60	1.59%	87,370	1.44%	2,525.14
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	322.18	14.77%	749,070	12.33%	2,325.00
60. 4D1	194.78	8.93%	348,635	5.74%	1,789.89
61. 4D	30.13	1.38%	40,680	0.67%	1,350.15
62. Total	2,181.46	100.00%	6,074,490	100.00%	2,784.60
Grass					
63. 1G1	29.74	5.46%	38,075	7.80%	1,280.26
64. 1G	20.12	3.69%	22,945	4.70%	1,140.41
65. 2G1	127.70	23.43%	133,450	27.34%	1,045.03
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	230.28	42.24%	188,830	38.68%	820.00
69. 4G1	105.28	19.31%	82,110	16.82%	779.92
70. 4G	32.02	5.87%	22,745	4.66%	710.34
71. Total	545.14	100.00%	488,155	100.00%	895.47
Irrigated Total					
Irrigated Total	373.43	7.20%	1,073,605	11.96%	2,874.98
Dry Total					
Dry Total	2,181.46	42.03%	6,074,490	67.65%	2,784.60
Grass Total					
Grass Total	545.14	10.50%	488,155	5.44%	895.47
72. Waste	515.77	9.94%	9,630	0.11%	18.67
73. Other	1,573.92	30.33%	1,334,000	14.86%	847.57
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,189.72	100.00%	8,979,880	100.00%	1,730.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	408.46	41.45%	1,343,865	46.17%	3,290.08
46. 1A	274.08	27.82%	878,420	30.18%	3,204.98
47. 2A1	33.15	3.36%	98,290	3.38%	2,965.01
48. 2A	4.15	0.42%	11,205	0.38%	2,700.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	168.81	17.13%	400,915	13.77%	2,374.95
51. 4A1	96.68	9.81%	177,895	6.11%	1,840.04
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	985.33	100.00%	2,910,590	100.00%	2,953.92
Dry					
54. 1D1	6,271.93	21.38%	19,787,670	26.60%	3,154.96
55. 1D	8,648.42	29.48%	26,809,835	36.03%	3,099.97
56. 2D1	306.98	1.05%	894,830	1.20%	2,914.95
57. 2D	172.05	0.59%	434,430	0.58%	2,525.02
58. 3D1	3.97	0.01%	9,410	0.01%	2,370.28
59. 3D	2,920.57	9.95%	6,790,290	9.13%	2,324.99
60. 4D1	10,918.77	37.21%	19,544,465	26.27%	1,789.99
61. 4D	97.98	0.33%	132,270	0.18%	1,349.97
62. Total	29,340.67	100.00%	74,403,200	100.00%	2,535.84
Grass					
63. 1G1	119.77	23.85%	153,300	29.68%	1,279.95
64. 1G	164.70	32.80%	187,745	36.34%	1,139.92
65. 2G1	11.67	2.32%	12,185	2.36%	1,044.13
66. 2G	2.00	0.40%	1,870	0.36%	935.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	63.35	12.62%	51,945	10.06%	819.97
69. 4G1	138.51	27.59%	108,040	20.92%	780.02
70. 4G	2.08	0.41%	1,480	0.29%	711.54
71. Total	502.08	100.00%	516,565	100.00%	1,028.85
Irrigated Total					
Irrigated Total	985.33	3.16%	2,910,590	3.73%	2,953.92
Dry Total					
Dry Total	29,340.67	94.13%	74,403,200	95.23%	2,535.84
Grass Total					
Grass Total	502.08	1.61%	516,565	0.66%	1,028.85
72. Waste	64.00	0.21%	10,800	0.01%	168.75
73. Other	278.66	0.89%	292,755	0.37%	1,050.58
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	31,170.74	100.00%	78,133,910	100.00%	2,506.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	39.59	100.00%	126,885	100.00%	3,204.98
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	39.59	100.00%	126,885	100.00%	3,204.98
Dry					
54. 1D1	668.44	8.84%	2,108,910	12.15%	3,154.97
55. 1D	2,379.05	31.47%	7,374,110	42.47%	3,099.60
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	325.68	4.31%	771,835	4.45%	2,369.92
59. 3D	243.75	3.22%	566,635	3.26%	2,324.66
60. 4D1	2,767.70	36.61%	4,953,820	28.53%	1,789.87
61. 4D	1,175.88	15.55%	1,587,395	9.14%	1,349.96
62. Total	7,560.50	100.00%	17,362,705	100.00%	2,296.50
Grass					
63. 1G1	34.22	2.75%	43,815	4.05%	1,280.39
64. 1G	304.34	24.45%	346,880	32.08%	1,139.78
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	71.49	5.74%	65,455	6.05%	915.58
68. 3G	54.11	4.35%	44,360	4.10%	819.81
69. 4G1	383.84	30.84%	299,395	27.68%	780.00
70. 4G	396.57	31.86%	281,560	26.04%	709.99
71. Total	1,244.57	100.00%	1,081,465	100.00%	868.95
Irrigated Total					
	39.59	0.35%	126,885	0.62%	3,204.98
Dry Total					
	7,560.50	67.63%	17,362,705	84.33%	2,296.50
Grass Total					
	1,244.57	11.13%	1,081,465	5.25%	868.95
72. Waste	46.86	0.42%	9,370	0.05%	199.96
73. Other	2,287.66	20.46%	2,008,805	9.76%	878.10
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	11,179.18	100.00%	20,589,230	100.00%	1,841.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	166.55	14.24%	547,950	16.28%	3,290.00
46. 1A	78.97	6.75%	253,100	7.52%	3,205.01
47. 2A1	447.90	38.30%	1,328,035	39.45%	2,965.03
48. 2A	68.81	5.88%	185,785	5.52%	2,699.97
49. 3A1	384.76	32.90%	1,008,100	29.95%	2,620.07
50. 3A	4.29	0.37%	10,190	0.30%	2,375.29
51. 4A1	17.25	1.47%	31,735	0.94%	1,839.71
52. 4A	1.05	0.09%	1,610	0.05%	1,533.33
53. Total	1,169.58	100.00%	3,366,505	100.00%	2,878.39
Dry					
54. 1D1	1,050.81	23.04%	3,315,365	26.57%	3,155.06
55. 1D	685.34	15.03%	2,124,455	17.02%	3,099.86
56. 2D1	876.70	19.23%	2,555,595	20.48%	2,915.02
57. 2D	165.10	3.62%	416,845	3.34%	2,524.80
58. 3D1	1,512.65	33.17%	3,584,935	28.73%	2,369.97
59. 3D	83.81	1.84%	194,870	1.56%	2,325.14
60. 4D1	84.67	1.86%	151,550	1.21%	1,789.89
61. 4D	100.74	2.21%	135,985	1.09%	1,349.86
62. Total	4,559.82	100.00%	12,479,600	100.00%	2,736.86
Grass					
63. 1G1	16.87	10.13%	21,590	13.58%	1,279.79
64. 1G	23.24	13.95%	26,500	16.67%	1,140.28
65. 2G1	10.77	6.46%	11,255	7.08%	1,045.03
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	75.36	45.23%	68,960	43.38%	915.07
68. 3G	6.11	3.67%	5,010	3.15%	819.97
69. 4G1	19.06	11.44%	14,870	9.35%	780.17
70. 4G	15.19	9.12%	10,780	6.78%	709.68
71. Total	166.60	100.00%	158,965	100.00%	954.17
Irrigated Total					
Irrigated Total	1,169.58	18.91%	3,366,505	20.71%	2,878.39
Dry Total					
Dry Total	4,559.82	73.71%	12,479,600	76.77%	2,736.86
Grass Total					
Grass Total	166.60	2.69%	158,965	0.98%	954.17
72. Waste	18.17	0.29%	5,105	0.03%	280.96
73. Other	272.04	4.40%	245,940	1.51%	904.06
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	6,186.21	100.00%	16,256,115	100.00%	2,627.80

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	60.42	3.22%	190,625	4.64%	3,155.00
55. 1D	505.23	26.92%	1,566,205	38.12%	3,099.98
56. 2D1	55.17	2.94%	160,825	3.91%	2,915.08
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	131.99	7.03%	312,845	7.62%	2,370.22
59. 3D	97.04	5.17%	225,625	5.49%	2,325.07
60. 4D1	602.98	32.12%	1,079,315	26.27%	1,789.97
61. 4D	424.29	22.60%	572,830	13.94%	1,350.09
62. Total	1,877.12	100.00%	4,108,270	100.00%	2,188.60
Grass					
63. 1G1	5.00	3.32%	6,400	4.72%	1,280.00
64. 1G	50.03	33.21%	57,030	42.07%	1,139.92
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	5.00	3.32%	4,100	3.02%	820.00
69. 4G1	52.53	34.87%	40,975	30.23%	780.03
70. 4G	38.08	25.28%	27,040	19.95%	710.08
71. Total	150.64	100.00%	135,545	100.00%	899.79
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,877.12	85.14%	4,108,270	92.95%	2,188.60
Grass Total					
	150.64	6.83%	135,545	3.07%	899.79
72. Waste	5.00	0.23%	1,000	0.02%	200.00
73. Other	171.92	7.80%	175,120	3.96%	1,018.61
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,204.68	100.00%	4,419,935	100.00%	2,004.80

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

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	12.13	8.99%	35,965	10.05%	2,964.96
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	122.87	91.01%	321,920	89.95%	2,620.00
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	135.00	100.00%	357,885	100.00%	2,651.00
Dry					
54. 1D1	398.50	16.86%	1,257,245	21.42%	3,154.94
55. 1D	0.63	0.03%	1,955	0.03%	3,103.17
56. 2D1	94.00	3.98%	274,010	4.67%	2,915.00
57. 2D	142.60	6.03%	360,060	6.13%	2,524.96
58. 3D1	1,607.84	68.02%	3,810,575	64.93%	2,370.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6.29	0.27%	11,260	0.19%	1,790.14
61. 4D	113.99	4.82%	153,890	2.62%	1,350.03
62. Total	2,363.85	100.00%	5,868,995	100.00%	2,482.81
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	46.26	90.25%	42,330	92.12%	915.05
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1.00	1.95%	780	1.70%	780.00
70. 4G	4.00	7.80%	2,840	6.18%	710.00
71. Total	51.26	100.00%	45,950	100.00%	896.41
Irrigated Total					
Irrigated Total	135.00	5.18%	357,885	5.67%	2,651.00
Dry Total					
Dry Total	2,363.85	90.62%	5,868,995	92.96%	2,482.81
Grass Total					
Grass Total	51.26	1.97%	45,950	0.73%	896.41
72. Waste	9.45	0.36%	1,890	0.03%	200.00
73. Other	48.96	1.88%	38,930	0.62%	795.14
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,608.52	100.00%	6,313,650	100.00%	2,420.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	279.66	10.99%	882,320	14.63%	3,154.97
55. 1D	527.84	20.75%	1,636,310	27.14%	3,100.01
56. 2D1	239.14	9.40%	697,090	11.56%	2,914.99
57. 2D	0.98	0.04%	2,475	0.04%	2,525.51
58. 3D1	456.99	17.96%	1,083,070	17.96%	2,370.01
59. 3D	67.17	2.64%	156,175	2.59%	2,325.07
60. 4D1	590.97	23.23%	1,057,825	17.54%	1,789.98
61. 4D	381.05	14.98%	514,440	8.53%	1,350.06
62. Total	2,543.80	100.00%	6,029,705	100.00%	2,370.35
Grass					
63. 1G1	5.17	1.40%	6,620	2.24%	1,280.46
64. 1G	39.76	10.74%	45,330	15.31%	1,140.09
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	13.46	3.64%	12,310	4.16%	914.56
68. 3G	19.57	5.29%	16,045	5.42%	819.88
69. 4G1	118.68	32.06%	92,570	31.27%	780.00
70. 4G	173.53	46.88%	123,200	41.61%	709.96
71. Total	370.17	100.00%	296,075	100.00%	799.84
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,543.80	80.39%	6,029,705	91.77%	2,370.35
Grass Total					
	370.17	11.70%	296,075	4.51%	799.84
72. Waste	1.00	0.03%	200	0.00%	200.00
73. Other	249.42	7.88%	244,620	3.72%	980.76
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,164.39	100.00%	6,570,600	100.00%	2,076.42

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	8.95	2.55%	28,235	3.42%	3,154.75
55. 1D	109.44	31.22%	339,250	41.12%	3,099.87
56. 2D1	29.30	8.36%	85,405	10.35%	2,914.85
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	45.70	13.04%	108,315	13.13%	2,370.13
59. 3D	10.16	2.90%	23,625	2.86%	2,325.30
60. 4D1	94.89	27.07%	169,845	20.59%	1,789.91
61. 4D	52.07	14.86%	70,305	8.52%	1,350.20
62. Total	350.51	100.00%	824,980	100.00%	2,353.66
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.99	17.97%	10,250	25.29%	1,140.16
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1.01	2.02%	925	2.28%	915.84
68. 3G	1.00	2.00%	820	2.02%	820.00
69. 4G1	11.92	23.83%	9,295	22.93%	779.78
70. 4G	27.10	54.18%	19,240	47.47%	709.96
71. Total	50.02	100.00%	40,530	100.00%	810.28
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	350.51	69.57%	824,980	85.86%	2,353.66
Grass Total					
	50.02	9.93%	40,530	4.22%	810.28
72. Waste	5.00	0.99%	1,000	0.10%	200.00
73. Other	98.28	19.51%	94,360	9.82%	960.11
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	503.81	100.00%	960,870	100.00%	1,907.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.66	54.33%	130,480	60.90%	3,289.96
46. 1A	16.42	22.49%	52,625	24.56%	3,204.93
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	16.92	23.18%	31,135	14.53%	1,840.13
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	73.00	100.00%	214,240	100.00%	2,934.79
Dry					
54. 1D1	2,366.18	32.16%	7,465,240	39.92%	3,154.98
55. 1D	1,368.39	18.60%	4,241,970	22.69%	3,099.97
56. 2D1	174.40	2.37%	508,360	2.72%	2,914.91
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	49.24	0.67%	116,700	0.62%	2,370.02
59. 3D	527.52	7.17%	1,226,460	6.56%	2,324.95
60. 4D1	2,871.37	39.03%	5,139,690	27.49%	1,789.98
61. 4D	0.64	0.01%	865	0.00%	1,351.56
62. Total	7,357.74	100.00%	18,699,285	100.00%	2,541.44
Grass					
63. 1G1	62.34	17.98%	79,800	23.19%	1,280.08
64. 1G	110.45	31.86%	125,920	36.59%	1,140.06
65. 2G1	7.93	2.29%	8,290	2.41%	1,045.40
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.53	0.15%	485	0.14%	915.09
68. 3G	28.46	8.21%	23,335	6.78%	819.92
69. 4G1	129.20	37.27%	100,770	29.28%	779.95
70. 4G	7.79	2.25%	5,530	1.61%	709.88
71. Total	346.70	100.00%	344,130	100.00%	992.59
Irrigated Total					
	73.00	0.90%	214,240	1.09%	2,934.79
Dry Total					
	7,357.74	90.25%	18,699,285	95.35%	2,541.44
Grass Total					
	346.70	4.25%	344,130	1.75%	992.59
72. Waste	25.28	0.31%	1,680	0.01%	66.46
73. Other	349.59	4.29%	351,510	1.79%	1,005.49
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	8,152.31	100.00%	19,610,845	100.00%	2,405.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	9.43	15.61%	29,755	19.44%	3,155.36
55. 1D	7.71	12.76%	23,900	15.61%	3,099.87
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	40.08	66.34%	94,995	62.06%	2,370.13
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.20	0.33%	360	0.24%	1,800.00
61. 4D	3.00	4.97%	4,055	2.65%	1,351.67
62. Total	60.42	100.00%	153,065	100.00%	2,533.35
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	60.42	90.21%	153,065	96.68%	2,533.35
Grass Total					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	6.56	9.79%	5,250	3.32%	800.30
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	66.98	100.00%	158,315	100.00%	2,363.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 26

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8.60	5.85%	28,295	8.49%	3,290.12
46. 1A	36.86	25.07%	118,140	35.45%	3,205.10
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	101.54	69.07%	186,825	56.06%	1,839.92
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	147.00	100.00%	333,260	100.00%	2,267.07
Dry					
54. 1D1	2,755.32	10.30%	8,693,020	13.59%	3,154.99
55. 1D	9,142.96	34.18%	28,342,700	44.32%	3,099.95
56. 2D1	50.07	0.19%	145,955	0.23%	2,915.02
57. 2D	36.38	0.14%	91,860	0.14%	2,525.01
58. 3D1	1,177.45	4.40%	2,790,595	4.36%	2,370.03
59. 3D	696.66	2.60%	1,619,715	2.53%	2,324.97
60. 4D1	11,048.60	41.30%	19,776,655	30.93%	1,789.97
61. 4D	1,843.68	6.89%	2,488,895	3.89%	1,349.96
62. Total	26,751.12	100.00%	63,949,395	100.00%	2,390.53
Grass					
63. 1G1	112.79	3.63%	144,375	5.19%	1,280.03
64. 1G	972.40	31.27%	1,108,525	39.83%	1,139.99
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	96.54	3.10%	88,325	3.17%	914.91
68. 3G	123.37	3.97%	101,160	3.63%	819.97
69. 4G1	856.12	27.53%	667,765	23.99%	779.99
70. 4G	947.99	30.49%	673,050	24.18%	709.98
71. Total	3,109.21	100.00%	2,783,200	100.00%	895.15
Irrigated Total					
Irrigated Total	147.00	0.45%	333,260	0.48%	2,267.07
Dry Total					
Dry Total	26,751.12	81.01%	63,949,395	91.62%	2,390.53
Grass Total					
Grass Total	3,109.21	9.42%	2,783,200	3.99%	895.15
72. Waste	61.53	0.19%	12,305	0.02%	199.98
73. Other	2,953.45	8.94%	2,718,730	3.90%	920.53
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	33,022.31	100.00%	69,796,890	100.00%	2,113.63

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 31

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	180.21	10.24%	568,560	13.78%	3,154.99
55. 1D	513.88	29.21%	1,593,030	38.60%	3,100.00
56. 2D1	19.70	1.12%	57,425	1.39%	2,914.97
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	159.78	9.08%	378,685	9.18%	2,370.04
59. 3D	62.11	3.53%	144,415	3.50%	2,325.15
60. 4D1	621.26	35.32%	1,112,040	26.95%	1,789.98
61. 4D	202.14	11.49%	272,895	6.61%	1,350.03
62. Total	1,759.08	100.00%	4,127,050	100.00%	2,346.14
Grass					
63. 1G1	2.11	0.94%	2,700	1.47%	1,279.62
64. 1G	36.51	16.24%	41,620	22.67%	1,139.96
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	6.26	2.78%	5,730	3.12%	915.34
68. 3G	3.35	1.49%	2,745	1.50%	819.40
69. 4G1	78.09	34.74%	60,895	33.17%	779.81
70. 4G	98.47	43.81%	69,910	38.08%	709.96
71. Total	224.79	100.00%	183,600	100.00%	816.76
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,759.08	78.89%	4,127,050	91.39%	2,346.14
Grass Total					
	224.79	10.08%	183,600	4.07%	816.76
72. Waste	4.77	0.21%	955	0.02%	200.21
73. Other	241.25	10.82%	204,190	4.52%	846.38
74. Exempt	640.00	28.70%	0	0.00%	0.00
75. Market Area Total	2,229.89	100.00%	4,515,795	100.00%	2,025.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 675

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	45.26	45.18%	237,630	45.18%	5,250.33
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	2.83	2.82%	14,860	2.83%	5,250.88
60. 4D1	3.81	3.80%	20,005	3.80%	5,250.66
61. 4D	48.28	48.19%	253,480	48.19%	5,250.21
62. Total	100.18	100.00%	525,975	100.00%	5,250.30
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.78	52.65%	19,845	52.64%	5,250.00
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	3.40	47.35%	17,855	47.36%	5,251.47
71. Total	7.18	100.00%	37,700	100.00%	5,250.70
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	100.18	68.14%	525,975	68.14%	5,250.30
Grass Total					
	7.18	4.88%	37,700	4.88%	5,250.70
72. Waste	2.00	1.36%	10,500	1.36%	5,250.00
73. Other	37.67	25.62%	197,775	25.62%	5,250.20
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	147.03	100.00%	771,950	100.00%	5,250.29

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,146.31	3,404,520	10,195.45	28,523,225	11,341.76	31,927,745
77. Dry Land	36.14	89,660	11,937.54	30,824,220	163,368.85	413,162,920	175,342.53	444,076,800
78. Grass	0.00	0	1,023.25	940,710	11,868.97	10,790,405	12,892.22	11,731,115
79. Waste	0.00	0	154.97	14,520	886.32	94,770	1,041.29	109,290
80. Other	2.00	2,560	1,139.31	1,081,465	10,972.71	10,210,455	12,114.02	11,294,480
81. Exempt	0.00	0	0.00	0	640.00	0	640.00	0
82. Total	38.14	92,220	15,401.38	36,265,435	197,292.30	462,781,775	212,731.82	499,139,430

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,341.76	5.33%	31,927,745	6.40%	2,815.06
Dry Land	175,342.53	82.42%	444,076,800	88.97%	2,532.62
Grass	12,892.22	6.06%	11,731,115	2.35%	909.94
Waste	1,041.29	0.49%	109,290	0.02%	104.96
Other	12,114.02	5.69%	11,294,480	2.26%	932.35
Exempt	640.00	0.30%	0	0.00%	0.00
Total	212,731.82	100.00%	499,139,430	100.00%	2,346.33

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

89 Washington

	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	902,732,865	900,109,875	-2,622,990	-0.29%	7,577,406	-1.13%
02. Recreational	2,161,385	2,152,310	-9,075	-0.42%	0	-0.42%
03. Ag-Homesite Land, Ag-Res Dwelling	264,906,385	268,500,840	3,594,455	1.36%	4,376,340	-0.30%
04. Total Residential (sum lines 1-3)	1,169,800,635	1,170,763,025	962,390	0.08%	11,953,746	-0.94%
05. Commercial	128,185,735	142,593,590	14,407,855	11.24%	746,285	10.66%
06. Industrial	166,953,930	175,730,565	8,776,635	5.26%	7,259,520	0.91%
07. Ag-Farmsite Land, Outbuildings	53,760,950	51,405,545	-2,355,405	-4.38%	0	-4.38%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	348,900,615	369,729,700	20,829,085	5.97%	8,005,805	3.68%
10. Total Non-Agland Real Property	1,518,701,250	1,540,499,435	21,798,185	1.44%	19,959,551	0.12%
11. Irrigated	24,986,875	31,927,745	6,940,870	27.78%		
12. Dryland	357,252,090	444,076,800	86,824,710	24.30%		
13. Grassland	27,803,830	11,731,115	-16,072,715	-57.81%		
14. Wasteland	136,090	109,290	-26,800	-19.69%		
15. Other Agland	10,035	11,294,480	11,284,445	112,450.87%		
16. Total Agricultural Land	410,188,920	499,139,430	88,950,510	21.69%		
17. Total Value of all Real Property (Locally Assessed)	1,928,890,170	2,039,638,865	110,748,695	5.74%	19,959,551	4.71%

**2010 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2011, 2012, AND 2013
Date: June 15, 2010**

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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 Property Assessment and Taxation on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2010 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division. Finally, the protest process is ongoing and the sales file is incomplete for 2011.

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

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the

legislature. The uniform standard for the assessed value of real property for tax purposes is actual value which is defined by law as "the marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201 (R. S. Supplement 2004).

RECORD MAINTENANCE:

MAPPING

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

OWNERSHIP

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

Assessor's Office has ownership of the cadastral maps.

REPORT GENERATION

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

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

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

ADMINISTER HOMESTEAD EXEMPTION:

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

For the year of 2009 (payable in 2010) we had a total of ((506)) applicants and a value exempted of ((\$48,415,725)) with a tax loss of ((\$995,101)). The average median value for 2010 is not available at this time. The 2009 average medium was ((\$154,182)).

ADMINISTER PERSONAL PROPERTY:

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

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

The 2011 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

The abstract totals for the year 2010 (payable in 2011) consisted of ((679)) commercial schedules with a value of \$((154,198,376)). The totals for agricultural schedules consisted of ((437)) with a value of \$((27,652,885)) and a combined total of \$((181,851,261)).

ADMINISTER SPECIAL VALUATION:

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

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

GENERATE TAX ROLL:

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

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

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

DEVELOP PLAN OF REVIEW

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

In 2006, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

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

REVIEW SALES

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

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

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

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

Continuing Education Requirements:

The Assessor/Deputy is required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy also attends other workshops and meetings to further his/her knowledge of the assessment field. The Assessor is currently a member of the Northeast Nebraska Assessor Association.

Position: Assessment Specialist (2)

Position Description:

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

Continuing Education Requirements:

The Assessment Specialist position at this time does not have a continuing education requirement. The current position holders have voluntarily taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Three of the current position holders have attained Assessor Certification.

Position: Appraiser (2 plus 1part time)

Position Description:

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

Continuing Education Requirements:

The Appraiser position at this time does not have a continuing education requirement. Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems TerraScan user education.

BUDGETING:

Budget Worksheet 2010-2011

605-00	County Assessor		
1-0100	Official's Salary	\$	49,810.00
1-0201	Deputy's Salary	\$	39,634.00
1-0305	Regular Time Salaries	\$	136,990.00
1-0405	Part Time Salaries	\$	41,200.00
1-0505	Overtime	\$	<u>8,000.00</u>
	Personnel Services Total	\$	275,634.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	500.00
2-1702	Lodging	\$	1,100.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	1,000.00
2-3910	Assessor School	\$	<u>1,000.00</u>
	Operating Expenses Total	\$	15,155.00
3-0100	Office Supplies	\$	9,638.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	937.00
	Supplies and Materials Total	\$	11,575.00

5-0315	Data Processing Equipment	\$ 1,065.00
5-0500	Office Equipment	\$ 995.00
5-1309	Data Processing Software	<u>\$ 766.00</u>
	Capital Outlay Total	\$ 2,826.00
	Total Expenditures	\$ 305,190.00

HISTORY:

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

WHAT HAS BEEN DONE IN CAMA

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

PROCESS TO THIS POINT

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

At this time, Washington County is entering pictures and sketches into their CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

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

PICTURES AND SKETCHES

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

COMPARABLE SELECTION NEEDS WORK

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

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

RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2005 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

TOTAL RE-LISTING AND DATA ENTRY

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

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

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the new Geographic Information System that mirrors the hard copy cadastral maps. In addition the parcel identifier numbers have been loaded. Other information is being developed for future GIS implementation.

PARCEL COUNT:

The following numbers are based off the 2009 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for 775P by the department of Property Assessment and Taxation.

List the number of residential parcels and value. The number of parcels is ((7,464)) with a value of ((\$907,595,610)).

List the number of commercial parcels and value. The number of parcels is ((673)) with a value of ((\$129,558,135)).

List the number of industrial parcels and value. The number of parcels is ((55)) with a value of ((\$167,077,860)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,210)) including agriculture land value, agricultural (home & building) sites and improvements ((\$727,746,115)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1480)) with a value of ((\$263,722,485)).

The total number of parcels with greenbelt special value is ((4,143)). The greenbelt value is \$((408,811,340)).

The number of recreational parcels is ((47)) with a value of \$((2,159,645)).

List the number of personal property parcels and value for 2009. Personal property parcel total for commercial is ((693)) with a total value of ((\$51,266,542)). The parcel total for agriculture is ((455)) with a total value of ((\$18,289,470)).

List the number of homestead exemption applications and value. The information for the year of 2010 is not available at this time. Total number of exempt parcels for 2009 (payable in 2010) was ((507)) and a value exempted of ((\$48,525,500)) with a tax loss of ((\$995,101)).

CADASTRAL MAPS:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROPERTY RECORD CARD:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROCEDURE MANUAL:

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

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

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

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

LEAVES ROOM FOR INDIVIDUAL APPROACHES

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

BASED ON REGULATIONS AND IAAO GUIDELINES

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

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

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser	Responsible to report to county assessor concerning commercial prop.
Residential Appraisers (2)	Responsible to report to county assessor concerning residential prop.
Assessment Specialist #1	Personal property, homestead and permissive exemptions.
Assessment Specialist #2	Residential lot sales, 521's and misc. Duties as needed.
Assessment Specialist #3	Agricultural, residential improvements & commercial sales 521's and green belt applications.

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

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

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

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

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

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

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

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

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

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

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

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

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

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

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2006.

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

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

INTERIOR AND EXTERIOR INSPECTION

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

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

All agricultural sales are entered into TerraScan. The system generates a report that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

SALES REVIEW:

DONE ON MONTHLY BASIS

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

INTERVIEW BUYER WHERE POSSIBLE

All sellers receive a form pertaining to the sale. This form is to be filled out and mailed back to the Assessor. The County has found that this is the most efficient way to complete the process. A sketch is then added to the electronic file. All pictures and sketches are retained on hard copy.

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

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the TerraScan system. At this time the Assessor's Office in the process of loading pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. It is estimated that it will be 3 to 5 years before all the pictures and sketches will be loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2010

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Ft. Calhoun will be the most likely choice for 2010 re-listing. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

2011

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Part of the Rural Improved will be the most likely choice for 2010. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2012

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. The second half of Rural Improved will be the most likely choice for 2011. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

2013

General review as needed. Most of the physical reviews should have been completed by this time.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

ESTIMATED DATE OF COMPLETION

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

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

LAND

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

The Assessor reviews these values, as required.

IMPROVEMETS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2006 for all of the rural areas.

ESTIMATED DATE OF COMPLETION

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

CONCLUSION:

DISCUSS PROPOSED END RESULT

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

ADVANTAGES OF GOOD RECORDS

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

ANNUAL RE-VALUE

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

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of ag land, residential property and home sites. This sticker shock is not only in Washington County but also surrounding counties.

July 27, 2010

Nebraska Department of Property Assessment & Taxation
Attn: Russ Loontjer – Field Liasion
1033 “O” Street
Suite 600

Lincoln, Nebraska 68508

Re: The Washington County 2010 Plan of Assessment

Dear Mr. Loontjer,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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 Property Assessment and Taxation on or before October 31 each year.

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

Sincerely,

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

July 27, 2010

Washington County Board of Equalization
Attn: Harlo Wilcox – Chairman
1555 Colfax Street

Blair, Nebraska 68008

Re: The Washington County 2008 Plan of Assessment

Dear Mr. Wilcox and the Board of Equalization,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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 Property Assessment and Taxation on or before October 31 each year.

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

Sincerely,

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

2011 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	2
3.	Other full-time employees:
	2
4.	Other part-time employees:
	2
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	300,190
7.	Adopted budget, or granted budget if different from above:
	Same as above.
8.	Amount of the total budget set aside for appraisal work:
	The appraisal budget is not a separate line item.
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	The appraisal funds are included in the assessors overall budget.
10.	Part of the budget that is dedicated to the computer system:
	The computer system funding is through the County general budget.
11.	Amount of the total budget set aside for education/workshops:
	1,000
12.	Other miscellaneous funds:
	None
13.	Amount of last year's budget not used:
	26,983

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor's office staff. Updates are maintained between the assessors and the surveyor's offices in a cooperative manner.
5.	Does the county have GIS software?

	Yes
6.	Who maintains the GIS software and maps?
	Assessor's office staff along with the surveyor's office. Calvin Pooulsen with Informed Solutions consulting is the GIS vendor who consults with the staff to maintain the GIS maps.
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Arlington, Blair, Ft Calhoun, Herman, Kennard, and Washington
4.	When was zoning implemented?
	1970. An updated comprehensive plan was implemented in June of 2055.

D. Contracted Services

1.	Appraisal Services:
	Bill Kaiser is a contract appraiser for the commercial and industrial class of properties.
2.	Other services:
	Terra Scan is contracted for support for the administrative and appraisal software maintenance. Informed Solutions Consulting has been contracted for help with the DIS programming and maintenance.

2011 Certification for Washington County

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 Washington County Assessor.

Dated this 11th day of April, 2011.



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

Ruth A. Sorensen
Property Tax Administrator

