

Table of Contents

2012 Commission Summary

2012 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

Residential Correlation

- 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
- Commercial Statistics

Commercial Correlation

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

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Land Statistics
- Special Valuation Methodology, if applicable
- Special Valuation Statistics, if applicable

Agricultural and/or Special Valuation Correlation

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

County Reports

- 2012 County Abstract of Assessment for Real Property, Form 45
- 2012 County Agricultural Land Detail
- 2012 County Abstract of Assessment for Real Property Compared with the 2011 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

Valuation History Charts

2012 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	437	Median	97.65
Total Sales Price	\$67,900,367	Mean	98.76
Total Adj. Sales Price	\$67,896,267	Wgt. Mean	98.00
Total Assessed Value	\$66,538,769	Average Assessed Value of the Base	\$110,992
Avg. Adj. Sales Price	\$155,369	Avg. Assessed Value	\$152,263

Confidence Interval - Current

95% Median C.I	96.92 to 98.28
95% Wgt. Mean C.I	97.03 to 98.97
95% Mean C.I	97.49 to 100.03
% of Value of the Class of all Real Property Value in the	58.29
% of Records Sold in the Study Period	3.38
% of Value Sold in the Study Period	4.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	577	98	98
2010	559	97	97
2009	702	98	98
2008	960	98	98

2012 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	28	Median	98.06
Total Sales Price	\$8,618,200	Mean	99.33
Total Adj. Sales Price	\$8,531,150	Wgt. Mean	90.94
Total Assessed Value	\$7,758,158	Average Assessed Value of the Base	\$196,347
Avg. Adj. Sales Price	\$304,684	Avg. Assessed Value	\$277,077

Confidence Interval - Current

95% Median C.I	91.37 to 100.54
95% Wgt. Mean C.I	80.08 to 101.79
95% Mean C.I	92.16 to 106.50
% of Value of the Class of all Real Property Value in the County	7.51
% of Records Sold in the Study Period	2.97
% of Value Sold in the Study Period	4.19

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	33	99	99
2010	44	98	98
2009	53	99	99
2008	72	97	97

2012 Opinions of the Property Tax Administrator for Cass County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	69	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 9th day of April, 2012.



Ruth A. Sorensen
Property Tax Administrator

2012 Residential Assessment Actions for Cass County

Cass County continued on with the six year plan of inspection and review by conducting a review of Plattsmouth and Murray. This review consists of a physical inspection of the property with interior inspections when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. The county updated cost tables for the properties and noted additions and deletions from the record.

The appraisal staff continually verifies sales and does an annual statistical review of the entire residential sales file. The County also completed pickup and permit work for the class for 2012.

2012 Residential Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser.	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Plattsmouth, Murray- Plattsmouth is the County seat. Major trade center Murray is in close proximity to Plattsmouth and Beaver Lake. These are looked at during the same appraisal cycle.
	02	Louisville, Avoca, Weeping Water, Union and various rural subs(subdivision codes) Similar amenities
	03	Lake properties, Beaver Lake, Horse Shoe Lake, Lake WA CON DA
	04	Rural Res
	05	Elmwood, Eagle, South Bend, Greenwood, Alvo, Murdock
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach with market based depreciation	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	01-2010 02-2010 03-2006 04-2008 05-2006	
5.	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?	
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	01-2010 02-2010 03-2006 04-2008 05-2006	
8.	When was the last lot value study completed for each valuation grouping?	
	01-2011	

	02-2011 03-2011 04-2011 05-2011
9.	Describe the methodology used to determine the residential lot values?
	The county uses vacant lot sale and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.
10.	How do you determine whether a sold parcel is substantially changed?
	New construction or removal of structures. Increase or decrease of the footprint of the residence. But only when the change results in a substantial change in the market value of the property.

13 Cass
RESIDENTIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 437
Total Sales Price : 67,900,367
Total Adj. Sales Price : 67,896,267
Total Assessed Value : 66,538,769
Avg. Adj. Sales Price : 155,369
Avg. Assessed Value : 152,263

MEDIAN : 98
WGT. MEAN : 98
MEAN : 99
COD : 06.28
PRD : 100.78

COV : 13.71
STD : 13.54
Avg. Abs. Dev : 06.13
MAX Sales Ratio : 313.79
MIN Sales Ratio : 75.73

95% Median C.I. : 96.92 to 98.28
95% Wgt. Mean C.I. : 97.03 to 98.97
95% Mean C.I. : 97.49 to 100.03

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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-09 To 30-SEP-09	68	97.88	98.07	97.28	04.84	100.81	81.07	117.78	95.82 to 99.32	167,563	163,008
01-OCT-09 To 31-DEC-09	59	97.68	98.15	98.28	04.30	99.87	84.83	121.46	96.42 to 99.48	136,784	134,430
01-JAN-10 To 31-MAR-10	28	98.06	99.06	98.88	05.24	100.18	88.44	119.46	95.51 to 100.29	154,246	152,520
01-APR-10 To 30-JUN-10	89	98.39	98.69	98.47	05.50	100.22	79.76	121.06	96.45 to 99.34	144,903	142,681
01-JUL-10 To 30-SEP-10	50	96.20	97.51	97.57	06.51	99.94	75.73	126.21	94.78 to 99.58	166,216	162,182
01-OCT-10 To 31-DEC-10	50	98.73	98.60	98.00	06.60	100.61	77.49	118.17	94.93 to 100.36	159,189	156,003
01-JAN-11 To 31-MAR-11	24	100.13	102.99	102.52	07.47	100.46	88.63	164.02	96.74 to 106.10	178,463	182,958
01-APR-11 To 30-JUN-11	69	95.48	99.47	96.16	09.15	103.44	81.61	313.79	93.65 to 96.71	154,538	148,601
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	244	97.98	98.43	98.11	05.01	100.33	79.76	121.46	97.41 to 98.41	150,327	147,480
01-JUL-10 To 30-JUN-11	193	96.74	99.18	97.88	07.87	101.33	75.73	313.79	95.52 to 98.57	161,743	158,309
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	217	98.10	98.45	98.19	06.00	100.26	75.73	126.21	96.88 to 98.79	154,311	151,513
<u>ALL</u>	437	97.65	98.76	98.00	06.28	100.78	75.73	313.79	96.92 to 98.28	155,369	152,263

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	113	97.46	97.96	97.35	03.77	100.63	77.79	126.21	96.88 to 98.25	106,909	104,078
02	59	98.27	97.96	97.74	04.90	100.23	85.38	119.52	95.09 to 99.51	138,669	135,532
04	216	98.14	99.90	98.45	08.09	101.47	75.73	313.79	96.54 to 99.58	195,965	192,930
05	49	95.96	96.56	96.29	05.29	100.28	79.76	117.78	93.94 to 98.10	108,275	104,260
<u>ALL</u>	437	97.65	98.76	98.00	06.28	100.78	75.73	313.79	96.92 to 98.28	155,369	152,263

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	424	97.71	98.80	98.01	06.26	100.81	75.73	313.79	97.01 to 98.31	158,173	155,030
06											
07	13	93.86	97.32	97.01	05.45	100.32	89.40	119.62	92.51 to 103.34	63,931	62,019
<u>ALL</u>	437	97.65	98.76	98.00	06.28	100.78	75.73	313.79	96.92 to 98.28	155,369	152,263

13 Cass
RESIDENTIAL

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COD : 06.28
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MAX Sales Ratio : 313.79
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95% Wgt. Mean C.I. : 97.03 to 98.97
95% Mean C.I. : 97.49 to 100.03

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	92.51	92.22	92.26	00.70	99.96	91.10	93.04	N/A	11,167	10,302	
Less Than 30,000	9	93.86	106.65	110.12	14.95	96.85	91.10	174.53	92.51 to 119.62	17,667	19,455	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	437	97.65	98.76	98.00	06.28	100.78	75.73	313.79	96.92 to 98.28	155,369	152,263	
Greater Than 14,999	434	97.68	98.81	98.00	06.28	100.83	75.73	313.79	97.01 to 98.28	156,366	153,244	
Greater Than 29,999	428	97.68	98.59	97.97	06.08	100.63	75.73	313.79	97.01 to 98.28	158,265	155,055	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	92.51	92.22	92.26	00.70	99.96	91.10	93.04	N/A	11,167	10,302	
15,000 TO 29,999	6	101.00	113.87	114.89	19.77	99.11	93.23	174.53	93.23 to 174.53	20,917	24,031	
30,000 TO 59,999	12	95.41	96.07	95.48	05.52	100.62	84.83	110.93	91.20 to 98.43	40,304	38,483	
60,000 TO 99,999	97	97.63	100.83	100.63	07.46	100.20	84.33	313.79	96.07 to 98.57	82,363	82,883	
100,000 TO 149,999	129	97.46	97.87	97.99	05.37	99.88	77.49	164.02	96.25 to 98.35	121,414	118,969	
150,000 TO 249,999	131	99.34	99.02	99.03	05.53	99.99	75.73	121.06	97.63 to 100.10	189,495	187,659	
250,000 TO 499,999	57	96.72	96.17	95.70	06.12	100.49	78.08	114.16	94.20 to 98.28	309,389	296,087	
500,000 TO 999,999	2	92.91	92.91	92.30	07.28	100.66	86.15	99.66	N/A	571,500	527,488	
1,000,000 +												
___ ALL ___	437	97.65	98.76	98.00	06.28	100.78	75.73	313.79	96.92 to 98.28	155,369	152,263	

**2012 Correlation Section
for Cass County**

A. Residential Real Property

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha—Council Bluffs Metropolitan statistical area.

The statistical sampling of 437 qualified sales is considered an adequate and reliable sample for the measurement of the residential class of real property in Cass County. The measures of central tendency offer strong support for each other. In analyzing the qualitative statistics it is noted that both are within the recommended range. The overall calculated median is 98 for the residential class of property. All of the valuation groups are within the acceptable range. These groupings follow the appraisal cycle used in the County.

The county's sales verification procedure is handled by the appraisal staff. Sales are verified against the property record card and outliers are followed up with a sales verification questionnaire. The appraisal staff handles the follow up with phone calls to knowledgeable parties of the transaction or a physical inspection when necessary.

The inspection cycle in the County is based on the geographical areas of the county. During the review cycle all subclasses of residential property are reviewed. This review consists of a physical inspection of the property with interior inspections when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. The county updates cost tables for the properties and notes additions and deletions for the parcel. Cass County maintains a website for property searches as well as GIS imagery.

Based on the consideration of all available information, the level of value is determined to be 98% of market value for the residential class of property, and all subclasses are determined to be valued within the acceptable range.

**2012 Correlation Section
for Cass County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section
for Cass 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 of 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 International Association of Assessing Officers (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.

**2012 Correlation Section
for Cass 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Cass County**

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. 239.

**2012 ASSESSMENT ACTIONS FOR CASS COUNTY
TAKEN TO ADDRESS THE FOLLOWING PROPERTY
CLASSES/SUBCLASSES:**

COMMERCIAL

The commercial appraiser completed a review and reappraisal for the following areas or property types:

- Village of Eagle
- Village of Cedar Creek
- Village of Louisville
- Ashland Greenwood exchange
- NE rural
- NW rural
- NE small subdivisions

Reappraisal procedures enacted:

Info questionnaires were mailed to all property owners asking for any changes in level of remodel and condition of improvements as well as rental & expense data if property was leased out for income. Mailed-in response to questionnaires was fair.

Field review and photo inventory of all subject properties was completed.

Cost approach

- Market value review of vacant land and update if necessary
- Update physical & functional depreciation on all improvements from observations.
- Review current economic depreciation for area and update if necessary

Income approach

- Determine rental rates for property types from questionnaire data (per S.F.)
- Determine appropriate vacancy rates
- Determine expense percentages for management, utilities, maintenance, insurance, and reserves from questionnaire data
- Determine capitalization rates from sold properties that income & expense data was obtained from.

Sales analysis was done for *all* transferred properties in the county. Sales questionnaires were sent to all involved parties.

New construction review was completed for the *entire* county by reviewing all building permits as well as observed construction without a permit and then adding or subtracting appropriate market & equalized value for the change within the appraisal system.

Mineral interest properties continue to be difficult to assess due to lack of owner/operator participation in data collection of actual mineral production and direction of the physical operation.

2012 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Contract Appraiser	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	The entire county is considered as one valuation group.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The county uses a mix of income and cost, the preferred method is the income but it is only used when market rents can be established.	
3a.	Describe the process used to value unique commercial properties.	
	Market approach based on similar sales from across the state if comparable properties have not sold within the County. The County will consider sales in the state sales as provided by the Property Assessment Division.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2010	
5.	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?	
	yes	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2010	
8.	When was the last lot value study completed for each valuation grouping?	
	2010	
9.	Describe the methodology used to determine the commercial lot values.	
	Market approach	
10.	How do you determine whether a sold parcel is substantially changed?	
	If there is any new construction or removal of structures, increases or decreases to the footprint of the structure. But only when the change results in a substantial change in the market value of the property.	

13 Cass
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 28
Total Sales Price : 8,618,200
Total Adj. Sales Price : 8,531,150
Total Assessed Value : 7,758,158
Avg. Adj. Sales Price : 304,684
Avg. Assessed Value : 277,077

MEDIAN : 98
WGT. MEAN : 91
MEAN : 99
COD : 11.56
PRD : 109.23

COV : 18.61
STD : 18.49
Avg. Abs. Dev : 11.34
MAX Sales Ratio : 169.00
MIN Sales Ratio : 70.86

95% Median C.I. : 91.37 to 100.54
95% Wgt. Mean C.I. : 80.08 to 101.79
95% Mean C.I. : 92.16 to 106.50

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	5	98.55	96.07	94.08	02.78	102.12	87.10	99.06	N/A	131,240	123,470
01-OCT-08 To 31-DEC-08	2	94.71	94.71	95.61	05.09	99.06	89.89	99.53	N/A	80,000	76,490
01-JAN-09 To 31-MAR-09	1	99.78	99.78	99.78	00.00	100.00	99.78	99.78	N/A	70,000	69,849
01-APR-09 To 30-JUN-09	1	101.03	101.03	101.03	00.00	100.00	101.03	101.03	N/A	31,700	32,027
01-JUL-09 To 30-SEP-09	2	114.32	114.32	116.58	02.98	98.06	110.91	117.72	N/A	165,000	192,361
01-OCT-09 To 31-DEC-09	3	91.37	91.89	92.22	01.51	99.64	90.08	94.22	N/A	315,000	290,478
01-JAN-10 To 31-MAR-10	2	96.33	96.33	92.44	10.35	104.21	86.36	106.30	N/A	233,750	216,076
01-APR-10 To 30-JUN-10	2	97.23	97.23	97.00	00.36	100.24	96.88	97.57	N/A	350,200	339,682
01-JUL-10 To 30-SEP-10	4	111.26	121.23	119.47	21.80	101.47	93.41	169.00	N/A	239,000	285,535
01-OCT-10 To 31-DEC-10	3	78.59	83.87	73.61	13.28	113.94	70.86	102.17	N/A	555,667	409,001
01-JAN-11 To 31-MAR-11	2	99.69	99.69	99.24	24.60	100.45	75.17	124.20	N/A	73,675	73,116
01-APR-11 To 30-JUN-11	1	83.45	83.45	83.45	00.00	100.00	83.45	83.45	N/A	2,400,000	2,002,912
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	9	98.68	96.73	95.02	03.03	101.80	87.10	101.03	89.89 to 99.78	101,989	96,912
01-JUL-09 To 30-JUN-10	9	96.88	99.05	96.92	08.08	102.20	86.36	117.72	90.08 to 110.91	271,433	263,074
01-JUL-10 To 30-JUN-11	10	96.98	101.94	87.39	22.31	116.65	70.86	169.00	75.17 to 124.20	517,035	451,828
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	7	99.78	100.73	98.64	07.73	102.12	90.08	117.72	90.08 to 117.72	196,671	194,004
01-JAN-10 To 31-DEC-10	11	97.57	102.15	91.82	16.20	111.25	70.86	169.00	78.59 to 121.98	344,627	316,423
<u>ALL</u>	28	98.06	99.33	90.94	11.56	109.23	70.86	169.00	91.37 to 100.54	304,684	277,077

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	28	98.06	99.33	90.94	11.56	109.23	70.86	169.00	91.37 to 100.54	304,684	277,077
<u>ALL</u>	28	98.06	99.33	90.94	11.56	109.23	70.86	169.00	91.37 to 100.54	304,684	277,077

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	26	98.62	100.30	91.25	11.46	109.92	70.86	169.00	93.41 to 101.03	306,006	279,220
04	2	86.73	86.73	86.68	00.43	100.06	86.36	87.10	N/A	287,500	249,219
<u>ALL</u>	28	98.06	99.33	90.94	11.56	109.23	70.86	169.00	91.37 to 100.54	304,684	277,077

13 Cass
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 28
Total Sales Price : 8,618,200
Total Adj. Sales Price : 8,531,150
Total Assessed Value : 7,758,158
Avg. Adj. Sales Price : 304,684
Avg. Assessed Value : 277,077

MEDIAN : 98
WGT. MEAN : 91
MEAN : 99
COD : 11.56
PRD : 109.23

COV : 18.61
STD : 18.49
Avg. Abs. Dev : 11.34
MAX Sales Ratio : 169.00
MIN Sales Ratio : 70.86

95% Median C.I. : 91.37 to 100.54
95% Wgt. Mean C.I. : 80.08 to 101.79
95% Mean C.I. : 92.16 to 106.50

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	169.00	169.00	169.00	00.00	100.00	169.00	169.00	N/A	5,000	8,450	
Less Than 15,000	1	169.00	169.00	169.00	00.00	100.00	169.00	169.00	N/A	5,000	8,450	
Less Than 30,000	1	169.00	169.00	169.00	00.00	100.00	169.00	169.00	N/A	5,000	8,450	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	27	97.57	96.75	90.89	09.35	106.45	70.86	124.20	90.08 to 100.54	315,783	287,026	
Greater Than 14,999	27	97.57	96.75	90.89	09.35	106.45	70.86	124.20	90.08 to 100.54	315,783	287,026	
Greater Than 29,999	27	97.57	96.75	90.89	09.35	106.45	70.86	124.20	90.08 to 100.54	315,783	287,026	
<u>Incremental Ranges</u>												
0 TO 4,999	1	169.00	169.00	169.00	00.00	100.00	169.00	169.00	N/A	5,000	8,450	
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	3	98.55	97.66	97.73	02.58	99.93	93.41	101.03	N/A	43,400	42,416	
60,000 TO 99,999	10	99.30	97.64	97.62	09.43	100.02	75.17	124.20	78.59 to 110.91	81,705	79,764	
100,000 TO 149,999	4	99.87	100.75	101.19	03.49	99.57	96.96	106.30	N/A	122,500	123,957	
150,000 TO 249,999	1	90.08	90.08	90.08	00.00	100.00	90.08	90.08	N/A	165,000	148,640	
250,000 TO 499,999	5	91.37	95.35	94.78	08.43	100.60	86.36	117.72	N/A	326,000	308,990	
500,000 TO 999,999	2	109.43	109.43	111.67	11.47	97.99	96.88	121.98	N/A	712,950	796,152	
1,000,000 +	2	77.16	77.16	78.67	08.16	98.08	70.86	83.45	N/A	1,934,000	1,521,550	
<u>ALL</u>	28	98.06	99.33	90.94	11.56	109.23	70.86	169.00	91.37 to 100.54	304,684	277,077	

13 Cass
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

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95% Mean C.I. : 92.16 to 106.50

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
297	1	97.57	97.57	97.57	00.00	100.00	97.57	97.57	N/A	114,500	111,720
303	1	83.45	83.45	83.45	00.00	100.00	83.45	83.45	N/A	2,400,000	2,002,912
314	1	121.98	121.98	121.98	00.00	100.00	121.98	121.98	N/A	840,000	1,024,660
344	4	103.04	103.47	106.31	08.29	97.33	90.08	117.72	N/A	163,125	173,420
349	2	81.12	81.12	75.46	12.65	107.50	70.86	91.37	N/A	946,500	714,249
350	1	75.17	75.17	75.17	00.00	100.00	75.17	75.17	N/A	75,000	56,374
352	1	96.88	96.88	96.88	00.00	100.00	96.88	96.88	N/A	585,900	567,644
353	3	99.53	104.54	104.51	11.49	100.03	89.89	124.20	N/A	77,450	80,945
384	1	169.00	169.00	169.00	00.00	100.00	169.00	169.00	N/A	5,000	8,450
406	3	93.41	91.01	87.63	08.01	103.86	78.59	101.03	N/A	45,900	40,222
419	1	102.17	102.17	102.17	00.00	100.00	102.17	102.17	N/A	129,000	131,800
442	2	105.73	105.73	104.93	04.91	100.76	100.54	110.91	N/A	65,000	68,202
494	2	86.73	86.73	86.68	00.43	100.06	86.36	87.10	N/A	287,500	249,219
582	5	98.55	97.49	96.44	01.33	101.09	94.22	99.06	N/A	152,240	146,815
<u>ALL</u>	28	98.06	99.33	90.94	11.56	109.23	70.86	169.00	91.37 to 100.54	304,684	277,077

**2012 Correlation Section
for Cass County**

A. Commercial Real Property

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha—Council Bluffs Metropolitan statistical area.

The 2012 Cass County commercial statistical profile reveals a total of 28 qualified sales to be used as a sample for the three-year study period. Two of the three measures of central tendency are within the acceptable range with only the weighted mean being one point below the range. All three are supportive for an acceptable level of value. Of the qualitative statistics the COD is within the range with the PRD being above the range. The wide range of sale prices, no doubt have an effect on the PRD statistical measure, with a sale of 5,000 being measured with the over 1 million dollar sales. The sales file is a fairly representative sample of the commercial class of property in Cass County.

The commercial appraiser completed a review and reappraisal of three towns along with some rural areas in the county. The appraiser is continually gathering income and expense data for property if it has been leased out for income. The county employs a consistent sales review with questionnaires being sent to all involved parties. If there are further questions on a sale they will contact the buyer or seller to verify the sale.

Cass County is on track with their assessment plan and they maintain a web-site for parcel searches and GIS mapping for parcel identification. The county electronically transfers sale information electronically and is proactive in their approach to valuing property.

Based on the consideration of all available information, the level of value is determined to be 98% for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner possible

**2012 Correlation Section
for Cass County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section
for Cass 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 of 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 International Association of Assessing Officers (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.

**2012 Correlation Section
for Cass 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Cass County**

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. 239.

2012 Agricultural Assessment Actions for Cass County

Cass County completed an analysis using the income approach to aid in developing a schedule of values for the county. The county also analyzed sales provided by the division of Property Assessment for counties that were selected as comparable counties that do not recognize an other than agricultural use for agricultural land. The County correlated a value from the two approaches to use for the special value for Cass County.

The County continually reviews sales and sends out letters requesting information to re-certify proof of agricultural/commercial production on owned parcels. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non-agricultural parcel. The County continually updates land use using the latest GIS imagery as well as conducting physical inspections when necessary.

Cass County also reviewed low lying areas of the County to verify if the flooding from the past two years has affected the market value of the property. The County also completed the pickup and permit work for the agricultural class of property.

2012 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Assessor	
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 measured through the 994 process. The values used for agricultural land are the same for the entire County.
3.	Describe the process that is used to determine and monitor market areas.	
	Selling price and land use. Flooding issues have also been considered for the last couple of years.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Determined as present use of the parcel, unless permits are filed.	
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?	
	They are treated the same.	
6.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	GIS, FSA imagery, and Physical inspections.	
7.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes.	
8.	Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	Yes, Yes	
9.	How do you determine whether a sold parcel is substantially changed?	
	If land use is changed or if the improvements or dwellings are altered so that they do not represent the actual market value that was there at the time of the sale.	

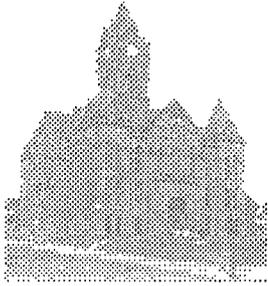
Cass County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
13.27	Cass	27	3,510	3,400	2,990	2,990	2,430	2,430	2,200	1,740	2,667
66.90	Otoe	8000	3,630	3,630	3,360	2,750	2,750	2,750	2,090	1,210	2,895
55.10	Lancaster	1	3,734	3,750	3,747	3,744	3,000	2,986	2,623	2,616	3,493
78.50	Saunders	5	3,826	3,606	3,482	2,991	2,520	2,125	1,830	1,800	2,720
77.10	Sarpy	1	3,652	3,525	3,166	2,955	2,622	2,448	1,943	1,667	3,001

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Cass	27	2,790	2,768	2,660	2,369	2,250	2,249	2,310	1,898	2,422
	Otoe	8000	3,300	3,300	3,050	2,500	2,500	2,500	1,900	1,100	2,581
	Lancaster	1	3,371	3,375	2,845	2,847	2,250	2,248	1,649	1,647	2,649
	Saunders	5	3,520	3,249	3,187	2,718	2,334	1,900	1,608	1,656	2,363
	Sarpy	1	3,628	3,502	3,142	2,928	2,598	2,409	1,679	1,429	2,830

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Cass	27	1,030	1,060	970	790	860	860	830	630	778
	Otoe	8000	1,217	1,232	1,174	1,282	1,140	1,111	1,037	729	1,084
	Lancaster	1	1,860	2,017	1,707	1,786	1,440	1,451	1,052	996	1,401
	Saunders	5	1,453	1,762	1,362	1,689	1,340	600	760	1,163	1,130
	Sarpy	1	1,730	1,600	1,519	1,388	1,338	1,210	1,078	989	1,295

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment



ALLEN J. SUTCLIFFE
CASS COUNTY ASSESSOR

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PLATTSMOUTH, NE 68048-1964

Phone: 402-296-9310
FAX: 402-296-9319
E-mail: assessor@cassne.org

Teresa Salinger, Deputy Assessor

March 1, 2012

Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Subject: 2012 County Agricultural Special and Actual Valuation Report

This report submitted in accordance with REG-11-005.04 and 17-003.03.

Cass County is a Special Valuation county and in the past has assessed agricultural land based on the income approach. For 2012 assessment a review and comparison to four counties identified as comparable counties by the Property Assessment Division was done. When determining Cass County market value the sales comparison approach of county agricultural land is used but is only assessed when there is a change in use.

In analyzing the sales provided from the comparable counties I determined that the median dry value ranged from \$3,359 to \$2,200 for 3 counties. Richardson counties data that I extracted from the state sales website did not appear to have been reviewed at all. As I checked total acres on a number of sales there were large differences and I decided not to use Richardson as a comparable at all.

My sales analysis for Cass County revealed a median dry value of \$4,194 using 65 'dry' sales within the 3 year period. The difference in market median value between Cass County and the high median of comparable counties is \$835 per acre and is why I will continue to use special valuation and the income approach to assess agricultural land within Cass County.

The only source for income information that I used this year was the Nebraska Farm Real Estate Market Developments report from the University of Nebraska, Department of Agricultural Economics.

The current process and method for agricultural land valuation, both special value and market value is outlined below:

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, an initial value similar to agricultural

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grass and timber values is used as comparable sales are lacking. Most of the remaining rural parcels have associated FSA reports to support the agricultural use classification.

b. Two separate valuation methods are needed for rural parcels as either income or sales comparison approaches may be used. The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. The income approach uses a somewhat more complicated spreadsheet application along with data from the source(s) listed above. While the actual purchase and use of the parcel was not likely broken down based on LCG's, it is directed by regulation as the basis for assigning value.

c. Market areas were originally defined using like sales, which remains true today. No change to these market areas for 2012 values was made.

d. A sample of sales data calculations for market value is attached.

e. Calculations relating to the income approach are compiled and results are also attached.


Allen J. Sutcliffe
Cass County Assessor

Attachments

- Market Value by Sales Chart
- Special Value by Income Chart

COUNTY REPORT OF THE 2012 SPECIAL VALUATION PROCESS

CASS

2011 ABSTRACT DATA			2012 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2011 % of ALL CLASSIFIED AGLAND	2011 ABSTRACT ACRES	2012 % of ALL CLASSIFIED AGLAND	2012 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	0.94%	2,830	0.95%	2,860	IRRIGATED RATE
Dryland	85.46%	256,943	85.43%	256,842	6.50%
Grassland	12.75%	38,339	12.78%	38,410	DRYLAND RATE
* Waste	0.31%	943	0.31%	941	4.85%
* Other	0.54%	1,613	0.53%	1,604	GRASS RATE
All Agland	100.00%	300,669	100.00%	300,658	3.50%
Non-Agland		29			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2011 ABSTRACT

Estimated Rent	2011 ADJ Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
589,544	7,521,992	IRRIGATED	9,069,910	208.31	82.93%
44,207,432	560,457,963	DRYLAND	911,493,442	172.05	61.49%
1,652,076	29,480,853	GRASSLAND	47,202,157	43.09	62.46%
46,449,052	597,460,808	All IRR-DRY-GRASS	967,765,510	155.81	61.74%

ESTIMATED LEVEL OF VALUE BASED ON THE 2012 ABSTRACT

Estimated Rent	2012 ADJ Assessed Value	USE	Estimated Value	Average Rent per Acre	2012 Indicated Level of Value
595,825	7,361,169	IRRIGATED	9,166,535	208.31	80.30%
44,190,043	626,399,976	DRYLAND	911,134,902	172.05	68.75%
1,655,110	30,085,865	GRASSLAND	47,288,856	43.09	63.62%
46,440,977	663,847,010	All IRR-DRY-GRASS	967,590,293	155.81	68.61%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2011	@ \$ 2,657.85
2012	@ \$ 2,573.61
PERCENT CHANGE	= -3.17%

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2011	@ \$ 2,181.25
2012	@ \$ 2,438.85
PERCENT CHANGE	= 11.81%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2011	@ \$ 768.95
2012	@ \$ 783.29
PERCENT CHANGE	= 1.87%

NOTES:

* Waste and other classes are excluded from the measurement process.

**2012 Correlation Section
for Cass County**

A. Agricultural Land

Agricultural Land in Cass County is determined to be completely influenced by non-agricultural factors and valued primarily using special valuation. Therefore, measurement is not conducted on the influenced valuation for agricultural land.

A1. Correlation for Special Valuation of Agricultural Land

The special valuation in Cass County was analyzed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Cass County. Income rental rates, production factors, topography, typical farming practices, proximity, and other factors were considered to determine general areas of comparability. The 2012 assessed values established by Cass County were used to estimate value for the uninfluenced sales and the results were analyzed against the sale prices.

Analysis is also conducted of the rental rates in the comparable counties and used to estimate the total rents per land capability grouping for the county being measured. Gross rent multipliers are determined based on an analysis of rental information from the comparable counties and market values indicated from sale prices. An assessment level is estimated by the ratio of special valuation assessment divided by the estimated agricultural land market value determination.

In comparing the average assessed values by LCG of Cass County to adjacent counties the comparison demonstrates the values are generally equalized. Based on this analysis it is the opinion of the PTA that the level of value of Agricultural Special Value in Cass County is 69%.

**2012 Correlation Section
for Cass County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section
for Cass 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 of 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 International Association of Assessing Officers (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.

**2012 Correlation Section
for Cass 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Cass County**

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. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 18,994	Value : 2,464,347,996	Growth 17,121,385	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	829	9,950,356	549	15,022,434	1,374	23,486,012	2,752	48,458,802	
02. Res Improve Land	4,949	90,950,686	1,252	53,077,133	3,284	129,082,748	9,485	273,110,567	
03. Res Improvements	5,318	394,897,268	1,290	212,102,138	3,338	493,370,292	9,946	1,100,369,698	
04. Res Total	6,147	495,798,310	1,839	280,201,705	4,712	645,939,052	12,698	1,421,939,067	13,259,104
% of Res Total	48.41	34.87	14.48	19.71	37.11	45.43	66.85	57.70	77.44
05. Com UnImp Land	93	1,905,565	25	997,221	48	2,454,259	166	5,357,045	
06. Com Improve Land	536	16,488,310	34	2,054,629	92	11,552,532	662	30,095,471	
07. Com Improvements	555	69,310,101	41	6,478,032	105	24,802,133	701	100,590,266	
08. Com Total	648	87,703,976	66	9,529,882	153	38,808,924	867	136,042,782	1,390,426
% of Com Total	74.74	64.47	7.61	7.01	17.65	28.53	4.56	5.52	8.12
09. Ind UnImp Land	7	485,136	13	831,054	26	2,877,781	46	4,193,971	
10. Ind Improve Land	9	511,072	10	1,831,925	7	2,166,571	26	4,509,568	
11. Ind Improvements	9	1,436,290	11	34,118,648	9	4,787,702	29	40,342,640	
12. Ind Total	16	2,432,498	24	36,781,627	35	9,832,054	75	49,046,179	312,441
% of Ind Total	21.33	4.96	32.00	74.99	46.67	20.05	0.39	1.99	1.82
13. Rec UnImp Land	9	74,822	48	3,792,680	135	3,249,876	192	7,117,378	
14. Rec Improve Land	2	10,000	4	236,525	31	3,100,094	37	3,346,619	
15. Rec Improvements	2	1,835	5	98,805	42	3,053,830	49	3,154,470	
16. Rec Total	11	86,657	53	4,128,010	177	9,403,800	241	13,618,467	0
% of Rec Total	4.56	0.64	21.99	30.31	73.44	69.05	1.27	0.55	0.00
Res & Rec Total	6,158	495,884,967	1,892	284,329,715	4,889	655,342,852	12,939	1,435,557,534	13,259,104
% of Res & Rec Total	47.59	34.54	14.62	19.81	37.78	45.65	68.12	58.25	77.44
Com & Ind Total	664	90,136,474	90	46,311,509	188	48,640,978	942	185,088,961	1,702,867
% of Com & Ind Total	70.49	48.70	9.55	25.02	19.96	26.28	4.96	7.51	9.95
17. Taxable Total	6,822	586,021,441	1,982	330,641,224	5,077	703,983,830	13,881	1,620,646,495	14,961,971
% of Taxable Total	49.15	36.16	14.28	20.40	36.58	43.44	73.08	65.76	87.39

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	291	21,514,693	897,077	0	0	0
19. Commercial	28	4,440,537	1,134,404	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	9,628	0	292	21,524,321	897,077
19. Commercial	1	209	314	29	4,440,746	1,134,718
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				321	25,965,067	2,031,795

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	17	9,755,653	17	9,755,653	0
24. Non-Producing	0	0	0	0	26	0	26	0	0
25. Total	0	0	0	0	43	9,755,653	43	9,755,653	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	528	167	1,031	1,726

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	55,307	513	49,913,416	3,165	423,357,174	3,684	473,325,897
28. Ag-Improved Land	1	51,530	170	23,291,667	1,175	206,770,479	1,346	230,113,676
29. Ag Improvements	1	137,699	170	19,332,960	1,215	111,035,616	1,386	130,506,275
30. Ag Total							5,070	833,945,848

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	17,500	110	113.77	2,074,750	
33. HomeSite Improvements	1	1.00	122,202	117	111.77	16,367,865	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	19	144.46	336,771	
36. FarmSite Improv Land	1	1.00	7,250	153	367.16	2,632,360	
37. FarmSite Improvements	1	0.00	15,497	160	0.00	2,965,095	
38. FarmSite Total							
39. Road & Ditches	0	3.37	0	0	545.38	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	6	6.00	105,000	7	7.00	122,500	
32. HomeSite Improv Land	762	783.92	14,341,638	873	898.69	16,433,888	
33. HomeSite Improvements	782	771.30	90,238,559	900	884.07	106,728,626	2,159,414
34. HomeSite Total				907	905.69	123,285,014	
35. FarmSite UnImp Land	144	273.06	1,559,330	163	417.52	1,896,101	
36. FarmSite Improv Land	1,083	2,597.32	16,779,039	1,237	2,965.48	19,418,649	
37. FarmSite Improvements	1,134	0.00	20,797,057	1,295	0.00	23,777,649	0
38. FarmSite Total				1,458	3,383.00	45,092,399	
39. Road & Ditches	0	5,212.02	0	0	5,760.77	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,365	10,049.46	168,377,413	2,159,414

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	8	23.37	384,926	12	23.37	712,997

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	43.55	70,810	675	31,676.45	67,986,246
44. Recapture Value N/A	4	43.55	170,770	675	31,676.45	115,299,985
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,315	274,291.06	596,533,378	4,994	306,011.06	664,590,434
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	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	5.18	12.30%	14,453	11.08%	2,790.15
55. 1D	25.69	61.01%	86,558	66.34%	3,369.33
56. 2D1	5.66	13.44%	15,056	11.54%	2,660.07
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	5.40	12.82%	13,956	10.70%	2,584.44
60. 4D1	0.18	0.43%	459	0.35%	2,550.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	42.11	100.00%	130,482	100.00%	3,098.60
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.23	48.50%	9,297	64.63%	2,878.33
65. 2G1	1.68	25.23%	1,630	11.33%	970.24
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.85	12.76%	2,890	20.09%	3,400.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.90	13.51%	567	3.94%	630.00
71. Total	6.66	100.00%	14,384	100.00%	2,159.76
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	42.11	86.34%	130,482	90.07%	3,098.60
Grass Total					
	6.66	13.66%	14,384	9.93%	2,159.76
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.46	41.95%	0	0.00%	0.00
75. Market Area Total	48.77	100.00%	144,866	100.00%	2,970.39

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

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	234.40	1.53%	653,977	1.78%	2,790.00
55. 1D	1,837.99	12.01%	5,091,245	13.84%	2,770.01
56. 2D1	1,342.97	8.78%	3,572,300	9.71%	2,660.00
57. 2D	4,946.09	32.32%	11,722,250	31.85%	2,370.00
58. 3D1	95.38	0.62%	214,608	0.58%	2,250.03
59. 3D	3,640.38	23.79%	8,190,892	22.26%	2,250.01
60. 4D1	3,079.59	20.12%	7,113,864	19.33%	2,310.00
61. 4D	126.18	0.82%	239,742	0.65%	1,900.00
62. Total	15,302.98	100.00%	36,798,878	100.00%	2,404.69
Grass					
63. 1G1	42.10	1.97%	43,365	2.49%	1,030.05
64. 1G	147.83	6.91%	156,698	9.01%	1,059.99
65. 2G1	104.67	4.89%	101,532	5.84%	970.02
66. 2G	655.54	30.62%	517,890	29.77%	790.02
67. 3G1	30.68	1.43%	26,384	1.52%	859.97
68. 3G	256.37	11.98%	220,483	12.67%	860.02
69. 4G1	520.97	24.33%	432,417	24.85%	830.02
70. 4G	382.71	17.88%	241,113	13.86%	630.01
71. Total	2,140.87	100.00%	1,739,882	100.00%	812.70
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	15,302.98	87.62%	36,798,878	95.48%	2,404.69
Grass Total					
	2,140.87	12.26%	1,739,882	4.51%	812.70
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.17	0.12%	2,117	0.01%	100.00
74. Exempt	0.20	0.00%	0	0.00%	0.00
75. Market Area Total	17,465.02	100.00%	38,540,877	100.00%	2,206.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 27

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.68	0.46%	9,407	0.61%	3,510.07
46. 1A	48.90	8.40%	166,260	10.71%	3,400.00
47. 2A1	101.50	17.43%	303,484	19.55%	2,989.99
48. 2A	80.85	13.89%	241,742	15.57%	2,990.01
49. 3A1	4.42	0.76%	10,741	0.69%	2,430.09
50. 3A	298.07	51.19%	724,310	46.65%	2,430.00
51. 4A1	37.04	6.36%	81,488	5.25%	2,200.00
52. 4A	8.79	1.51%	15,294	0.98%	1,739.93
53. Total	582.25	100.00%	1,552,726	100.00%	2,666.77
Dry					
54. 1D1	1,588.20	3.22%	4,431,083	3.70%	2,790.00
55. 1D	5,098.13	10.32%	14,109,999	11.79%	2,767.68
56. 2D1	8,218.62	16.64%	21,861,521	18.27%	2,660.00
57. 2D	10,745.48	21.76%	25,458,164	21.28%	2,369.20
58. 3D1	196.06	0.40%	441,151	0.37%	2,250.08
59. 3D	11,617.69	23.52%	26,123,721	21.83%	2,248.62
60. 4D1	11,124.12	22.52%	25,696,775	21.48%	2,310.01
61. 4D	804.56	1.63%	1,527,167	1.28%	1,898.14
62. Total	49,392.86	100.00%	119,649,581	100.00%	2,422.41
Grass					
63. 1G1	48.89	0.66%	50,358	0.87%	1,030.03
64. 1G	292.30	3.93%	309,841	5.36%	1,060.01
65. 2G1	441.97	5.95%	428,717	7.41%	970.01
66. 2G	1,533.61	20.64%	1,211,570	20.95%	790.01
67. 3G1	231.04	3.11%	198,690	3.44%	859.98
68. 3G	912.11	12.28%	784,411	13.56%	860.00
69. 4G1	1,492.33	20.09%	1,238,663	21.42%	830.02
70. 4G	2,476.93	33.34%	1,560,502	26.99%	630.01
71. Total	7,429.18	100.00%	5,782,752	100.00%	778.38
Irrigated Total					
	582.25	1.00%	1,552,726	1.22%	2,666.77
Dry Total					
	49,392.86	85.17%	119,649,581	94.18%	2,422.41
Grass Total					
	7,429.18	12.81%	5,782,752	4.55%	778.38
72. Waste	19.21	0.03%	6,916	0.01%	360.02
73. Other	572.77	0.99%	57,277	0.05%	100.00
74. Exempt	0.14	0.00%	0	0.00%	0.00
75. Market Area Total	57,996.27	100.00%	127,049,252	100.00%	2,190.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 28

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	151.50	3.53%	422,687	3.96%	2,790.01
55. 1D	1,025.19	23.90%	2,839,785	26.61%	2,770.01
56. 2D1	996.28	23.23%	2,650,103	24.83%	2,660.00
57. 2D	204.82	4.78%	485,425	4.55%	2,370.01
58. 3D1	54.98	1.28%	123,706	1.16%	2,250.02
59. 3D	1,762.27	41.09%	3,965,128	37.15%	2,250.01
60. 4D1	19.95	0.47%	46,085	0.43%	2,310.03
61. 4D	73.99	1.73%	140,581	1.32%	1,900.00
62. Total	4,288.98	100.00%	10,673,500	100.00%	2,488.59
Grass					
63. 1G1	4.72	1.17%	4,862	1.54%	1,030.08
64. 1G	41.87	10.38%	44,381	14.05%	1,059.97
65. 2G1	20.01	4.96%	19,412	6.15%	970.11
66. 2G	58.57	14.51%	46,271	14.65%	790.01
67. 3G1	15.75	3.90%	13,544	4.29%	859.94
68. 3G	55.88	13.85%	48,054	15.21%	859.95
69. 4G1	45.47	11.27%	37,740	11.95%	830.00
70. 4G	161.27	39.96%	101,600	32.17%	630.00
71. Total	403.54	100.00%	315,864	100.00%	782.73
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,288.98	91.23%	10,673,500	97.12%	2,488.59
Grass Total					
	403.54	8.58%	315,864	2.87%	782.73
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.02	0.19%	902	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,701.54	100.00%	10,990,266	100.00%	2,337.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 29

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.64	8.15%	139,136	9.95%	3,509.99
46. 1A	64.42	13.24%	219,028	15.66%	3,400.00
47. 2A1	75.78	15.58%	226,584	16.20%	2,990.02
48. 2A	126.33	25.96%	377,727	27.00%	2,990.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	175.57	36.09%	426,636	30.50%	2,430.01
51. 4A1	2.93	0.60%	6,446	0.46%	2,200.00
52. 4A	1.87	0.38%	3,254	0.23%	1,740.11
53. Total	486.54	100.00%	1,398,811	100.00%	2,875.02
Dry					
54. 1D1	4,295.71	7.15%	11,985,026	8.02%	2,790.00
55. 1D	11,301.12	18.82%	31,304,952	20.96%	2,770.08
56. 2D1	14,444.69	24.06%	38,423,980	25.73%	2,660.08
57. 2D	2,692.41	4.48%	6,381,043	4.27%	2,370.01
58. 3D1	670.15	1.12%	1,507,861	1.01%	2,250.04
59. 3D	23,550.89	39.22%	52,989,743	35.48%	2,250.01
60. 4D1	2,175.45	3.62%	5,025,301	3.36%	2,310.01
61. 4D	916.51	1.53%	1,741,369	1.17%	1,900.00
62. Total	60,046.93	100.00%	149,359,275	100.00%	2,487.38
Grass					
63. 1G1	35.50	0.53%	36,566	0.69%	1,030.03
64. 1G	479.10	7.11%	508,787	9.66%	1,061.96
65. 2G1	418.04	6.21%	407,409	7.73%	974.57
66. 2G	1,335.08	19.82%	1,054,742	20.02%	790.02
67. 3G1	87.45	1.30%	75,209	1.43%	860.02
68. 3G	1,350.71	20.05%	1,161,609	22.04%	860.00
69. 4G1	553.10	8.21%	459,082	8.71%	830.02
70. 4G	2,478.05	36.78%	1,566,123	29.72%	632.00
71. Total	6,737.03	100.00%	5,269,527	100.00%	782.17
Irrigated Total					
Irrigated Total	486.54	0.72%	1,398,811	0.90%	2,875.02
Dry Total					
Dry Total	60,046.93	88.65%	149,359,275	95.69%	2,487.38
Grass Total					
Grass Total	6,737.03	9.95%	5,269,527	3.38%	782.17
72. Waste	209.73	0.31%	35,832	0.02%	170.85
73. Other	257.80	0.38%	25,780	0.02%	100.00
74. Exempt	0.26	0.00%	0	0.00%	0.00
75. Market Area Total	67,738.03	100.00%	156,089,225	100.00%	2,304.31

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 37

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	23.01	1.81%	65,143	2.13%	2,831.07
55. 1D	88.39	6.94%	244,841	8.01%	2,770.01
56. 2D1	297.07	23.32%	790,204	25.84%	2,659.99
57. 2D	14.10	1.11%	33,417	1.09%	2,370.00
58. 3D1	0.10	0.01%	225	0.01%	2,250.00
59. 3D	530.18	41.61%	1,192,909	39.00%	2,250.01
60. 4D1	296.07	23.24%	683,920	22.36%	2,309.99
61. 4D	25.11	1.97%	47,709	1.56%	1,900.00
62. Total	1,274.03	100.00%	3,058,368	100.00%	2,400.55
Grass					
63. 1G1	3.58	0.66%	6,650	1.65%	1,857.54
64. 1G	10.06	1.86%	10,663	2.64%	1,059.94
65. 2G1	46.07	8.53%	44,689	11.08%	970.02
66. 2G	2.26	0.42%	1,786	0.44%	790.27
67. 3G1	3.26	0.60%	2,804	0.70%	860.12
68. 3G	51.69	9.57%	44,452	11.02%	859.97
69. 4G1	128.32	23.77%	106,507	26.41%	830.01
70. 4G	294.70	54.58%	185,665	46.05%	630.01
71. Total	539.94	100.00%	403,216	100.00%	746.78
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,274.03	69.82%	3,058,368	88.32%	2,400.55
Grass Total					
	539.94	29.59%	403,216	11.64%	746.78
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	10.70	0.59%	1,070	0.03%	100.00
74. Exempt	0.57	0.03%	0	0.00%	0.00
75. Market Area Total	1,824.67	100.00%	3,462,654	100.00%	1,897.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 39

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	172.00	10.62%	476,441	12.01%	2,770.01
56. 2D1	584.50	36.07%	1,554,770	39.21%	2,660.00
57. 2D	21.18	1.31%	50,196	1.27%	2,369.97
58. 3D1	0.34	0.02%	765	0.02%	2,250.00
59. 3D	782.26	48.28%	1,760,091	44.39%	2,250.01
60. 4D1	22.49	1.39%	51,952	1.31%	2,310.00
61. 4D	37.52	2.32%	71,288	1.80%	1,900.00
62. Total	1,620.29	100.00%	3,965,503	100.00%	2,447.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	16.45	6.39%	17,436	9.27%	1,059.94
65. 2G1	10.00	3.89%	9,701	5.16%	970.10
66. 2G	14.49	5.63%	11,448	6.08%	790.06
67. 3G1	2.29	0.89%	1,969	1.05%	859.83
68. 3G	43.83	17.04%	37,695	20.03%	860.03
69. 4G1	13.48	5.24%	11,189	5.95%	830.04
70. 4G	156.74	60.92%	98,746	52.47%	630.00
71. Total	257.28	100.00%	188,184	100.00%	731.44
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,620.29	86.06%	3,965,503	95.46%	2,447.40
Grass Total					
	257.28	13.67%	188,184	4.53%	731.44
72. Waste	2.47	0.13%	247	0.01%	100.00
73. Other	2.66	0.14%	266	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,882.70	100.00%	4,154,200	100.00%	2,206.51

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

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	110.54	0.53%	308,409	0.61%	2,790.02
55. 1D	1,187.43	5.66%	3,289,194	6.50%	2,770.01
56. 2D1	6,698.68	31.93%	17,818,480	35.21%	2,660.00
57. 2D	656.29	3.13%	1,555,420	3.07%	2,370.02
58. 3D1	27.45	0.13%	61,769	0.12%	2,250.24
59. 3D	11,412.35	54.40%	25,677,899	50.74%	2,250.01
60. 4D1	527.28	2.51%	1,218,023	2.41%	2,310.01
61. 4D	356.72	1.70%	677,768	1.34%	1,900.00
62. Total	20,976.74	100.00%	50,606,962	100.00%	2,412.53
Grass					
63. 1G1	23.97	0.58%	24,691	0.79%	1,030.08
64. 1G	117.32	2.86%	124,358	3.96%	1,059.99
65. 2G1	163.24	3.98%	158,349	5.04%	970.04
66. 2G	442.49	10.78%	349,574	11.13%	790.02
67. 3G1	188.37	4.59%	161,996	5.16%	859.99
68. 3G	860.90	20.98%	740,371	23.58%	860.00
69. 4G1	475.87	11.59%	394,981	12.58%	830.02
70. 4G	1,832.17	44.64%	1,185,542	37.76%	647.07
71. Total	4,104.33	100.00%	3,139,862	100.00%	765.01
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	20,976.74	80.76%	50,606,962	93.34%	2,412.53
Grass Total					
	4,104.33	15.80%	3,139,862	5.79%	765.01
72. Waste	696.43	2.68%	449,866	0.83%	645.96
73. Other	197.18	0.76%	20,703	0.04%	105.00
74. Exempt	11.18	0.04%	0	0.00%	0.00
75. Market Area Total	25,974.68	100.00%	54,217,393	100.00%	2,087.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

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	216.48	40.07%	599,644	43.97%	2,769.97
56. 2D1	73.47	13.60%	195,429	14.33%	2,659.98
57. 2D	38.64	7.15%	91,577	6.72%	2,370.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	198.11	36.67%	445,754	32.69%	2,250.03
60. 4D1	13.57	2.51%	31,347	2.30%	2,310.02
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	540.27	100.00%	1,363,751	100.00%	2,524.20
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2.37	4.69%	2,512	5.69%	1,059.92
65. 2G1	10.98	21.74%	10,650	24.12%	969.95
66. 2G	6.45	12.77%	5,096	11.54%	790.08
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	18.90	37.42%	16,254	36.81%	860.00
69. 4G1	10.99	21.76%	9,122	20.66%	830.03
70. 4G	0.82	1.62%	517	1.17%	630.49
71. Total	50.51	100.00%	44,151	100.00%	874.10
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	540.27	91.45%	1,363,751	96.86%	2,524.20
Grass Total					
	50.51	8.55%	44,151	3.14%	874.10
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	590.78	100.00%	1,407,902	100.00%	2,383.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	37.25	12.11%	130,747	13.93%	3,509.99
46. 1A	25.01	8.13%	85,034	9.06%	3,400.00
47. 2A1	137.07	44.57%	409,840	43.66%	2,990.01
48. 2A	98.05	31.88%	293,170	31.23%	2,990.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3.21	1.04%	7,800	0.83%	2,429.91
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	6.98	2.27%	12,145	1.29%	1,739.97
53. Total	307.57	100.00%	938,736	100.00%	3,052.11
Dry					
54. 1D1	92.76	1.12%	258,804	1.28%	2,790.04
55. 1D	1,268.48	15.35%	3,513,700	17.41%	2,770.01
56. 2D1	2,159.01	26.13%	5,742,968	28.45%	2,660.00
57. 2D	687.58	8.32%	1,629,567	8.07%	2,370.00
58. 3D1	5.93	0.07%	5,853	0.03%	987.02
59. 3D	3,420.65	41.40%	7,696,500	38.13%	2,250.01
60. 4D1	385.30	4.66%	881,913	4.37%	2,288.90
61. 4D	243.18	2.94%	457,905	2.27%	1,882.99
62. Total	8,262.89	100.00%	20,187,210	100.00%	2,443.12
Grass					
63. 1G1	2.16	0.17%	2,223	0.22%	1,029.17
64. 1G	61.21	4.72%	64,882	6.42%	1,059.99
65. 2G1	98.72	7.62%	95,762	9.47%	970.04
66. 2G	217.01	16.74%	171,445	16.96%	790.03
67. 3G1	13.64	1.05%	11,729	1.16%	859.90
68. 3G	162.12	12.51%	139,421	13.79%	859.99
69. 4G1	292.03	22.53%	242,386	23.98%	830.00
70. 4G	449.20	34.66%	283,003	28.00%	630.02
71. Total	1,296.09	100.00%	1,010,851	100.00%	779.92
Irrigated Total	307.57	3.09%	938,736	4.24%	3,052.11
Dry Total	8,262.89	83.04%	20,187,210	91.15%	2,443.12
Grass Total	1,296.09	13.03%	1,010,851	4.56%	779.92
72. Waste	3.48	0.03%	2,088	0.01%	600.00
73. Other	80.14	0.81%	8,014	0.04%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	9,950.17	100.00%	22,146,899	100.00%	2,225.78

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

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	23.71	2.54%	66,151	2.83%	2,790.00
55. 1D	118.15	12.63%	327,277	14.00%	2,770.01
56. 2D1	374.77	40.08%	996,888	42.63%	2,660.00
57. 2D	3.52	0.38%	8,342	0.36%	2,369.89
58. 3D1	7.47	0.80%	16,808	0.72%	2,250.07
59. 3D	223.75	23.93%	503,444	21.53%	2,250.03
60. 4D1	171.72	18.36%	396,673	16.96%	2,310.00
61. 4D	12.05	1.29%	22,895	0.98%	1,900.00
62. Total	935.14	100.00%	2,338,478	100.00%	2,500.67
Grass					
63. 1G1	4.98	1.15%	5,129	1.54%	1,029.92
64. 1G	20.61	4.76%	21,847	6.55%	1,060.02
65. 2G1	25.38	5.86%	24,619	7.38%	970.02
66. 2G	5.15	1.19%	4,069	1.22%	790.10
67. 3G1	3.97	0.92%	3,414	1.02%	859.95
68. 3G	44.16	10.19%	37,978	11.38%	860.01
69. 4G1	146.75	33.86%	121,804	36.49%	830.01
70. 4G	182.38	42.08%	114,900	34.43%	630.00
71. Total	433.38	100.00%	333,760	100.00%	770.13
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	935.14	68.16%	2,338,478	87.50%	2,500.67
Grass Total					
	433.38	31.59%	333,760	12.49%	770.13
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.43	0.25%	343	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,371.95	100.00%	2,672,581	100.00%	1,948.02

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 45

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	200.98	6.98%	556,716	7.92%	2,770.01
56. 2D1	1,049.02	36.44%	2,790,395	39.69%	2,660.00
57. 2D	150.61	5.23%	356,948	5.08%	2,370.02
58. 3D1	7.91	0.27%	17,799	0.25%	2,250.19
59. 3D	1,395.35	48.47%	3,139,555	44.66%	2,250.01
60. 4D1	63.12	2.19%	145,807	2.07%	2,310.00
61. 4D	11.88	0.41%	22,572	0.32%	1,900.00
62. Total	2,878.87	100.00%	7,029,792	100.00%	2,441.86
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	20.67	4.11%	21,910	5.25%	1,059.99
65. 2G1	56.60	11.26%	54,902	13.15%	970.00
66. 2G	74.36	14.79%	58,744	14.07%	789.99
67. 3G1	21.64	4.30%	18,610	4.46%	859.98
68. 3G	136.77	27.20%	117,621	28.17%	859.99
69. 4G1	121.46	24.15%	100,813	24.14%	830.01
70. 4G	71.35	14.19%	44,952	10.77%	630.02
71. Total	502.85	100.00%	417,552	100.00%	830.37
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,878.87	84.60%	7,029,792	94.37%	2,441.86
Grass Total					
	502.85	14.78%	417,552	5.61%	830.37
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.26	0.62%	2,126	0.03%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,402.98	100.00%	7,449,470	100.00%	2,189.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 51

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	15.35	0.24%	42,826	0.28%	2,789.97
55. 1D	929.24	14.67%	2,570,171	17.05%	2,765.89
56. 2D1	1,154.52	18.23%	2,967,297	19.68%	2,570.16
57. 2D	283.22	4.47%	671,236	4.45%	2,370.02
58. 3D1	30.07	0.47%	25,561	0.17%	850.05
59. 3D	2,612.55	41.26%	5,871,112	38.94%	2,247.27
60. 4D1	1,095.48	17.30%	2,526,194	16.76%	2,306.02
61. 4D	212.12	3.35%	402,063	2.67%	1,895.45
62. Total	6,332.55	100.00%	15,076,460	100.00%	2,380.79
Grass					
63. 1G1	2.71	0.14%	2,791	0.18%	1,029.89
64. 1G	126.63	6.37%	133,776	8.81%	1,056.43
65. 2G1	72.62	3.65%	72,406	4.77%	997.05
66. 2G	108.96	5.48%	86,080	5.67%	790.01
67. 3G1	25.63	1.29%	21,793	1.44%	850.29
68. 3G	255.02	12.83%	219,290	14.44%	859.89
69. 4G1	512.74	25.79%	425,583	28.03%	830.02
70. 4G	883.56	44.45%	556,657	36.66%	630.02
71. Total	1,987.87	100.00%	1,518,376	100.00%	763.82
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	6,332.55	76.00%	15,076,460	90.84%	2,380.79
Grass Total					
	1,987.87	23.86%	1,518,376	9.15%	763.82
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	12.24	0.15%	1,224	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	8,332.66	100.00%	16,596,060	100.00%	1,991.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 52

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	37.89	43.78%	113,291	49.75%	2,990.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	35.68	41.23%	86,703	38.07%	2,430.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	11.21	12.95%	24,662	10.83%	2,200.00
52. 4A	1.76	2.03%	3,062	1.34%	1,739.77
53. Total	86.54	100.00%	227,718	100.00%	2,631.36
Dry					
54. 1D1	189.04	0.72%	527,423	0.82%	2,790.01
55. 1D	3,620.38	13.82%	10,028,477	15.68%	2,770.01
56. 2D1	7,702.03	29.39%	20,345,181	31.81%	2,641.53
57. 2D	910.45	3.47%	2,157,780	3.37%	2,370.01
58. 3D1	263.59	1.01%	582,390	0.91%	2,209.45
59. 3D	11,368.27	43.39%	25,578,733	39.99%	2,250.01
60. 4D1	1,625.03	6.20%	3,747,929	5.86%	2,306.38
61. 4D	523.32	2.00%	992,439	1.55%	1,896.43
62. Total	26,202.11	100.00%	63,960,352	100.00%	2,441.04
Grass					
63. 1G1	9.76	0.28%	10,053	0.38%	1,030.02
64. 1G	219.69	6.39%	232,869	8.78%	1,059.99
65. 2G1	156.15	4.54%	151,467	5.71%	970.01
66. 2G	344.04	10.01%	271,802	10.25%	790.03
67. 3G1	63.03	1.83%	54,206	2.04%	860.00
68. 3G	661.23	19.24%	568,647	21.44%	859.98
69. 4G1	569.40	16.57%	472,610	17.82%	830.01
70. 4G	1,413.29	41.12%	890,392	33.57%	630.01
71. Total	3,436.59	100.00%	2,652,046	100.00%	771.71
Irrigated Total					
Irrigated Total	86.54	0.29%	227,718	0.34%	2,631.36
Dry Total					
Dry Total	26,202.11	87.85%	63,960,352	95.68%	2,441.04
Grass Total					
Grass Total	3,436.59	11.52%	2,652,046	3.97%	771.71
72. Waste	3.31	0.01%	331	0.00%	100.00
73. Other	96.90	0.32%	9,690	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	29,825.45	100.00%	66,850,137	100.00%	2,241.38

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 53

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	1.35	0.06%	3,767	0.07%	2,790.37
55. 1D	279.19	12.72%	773,359	14.26%	2,770.01
56. 2D1	679.67	30.96%	1,817,813	33.52%	2,674.55
57. 2D	88.22	4.02%	209,081	3.86%	2,370.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,118.33	50.95%	2,560,820	47.22%	2,289.86
60. 4D1	2.07	0.09%	4,782	0.09%	2,310.14
61. 4D	26.21	1.19%	53,113	0.98%	2,026.44
62. Total	2,195.04	100.00%	5,422,735	100.00%	2,470.45
Grass					
63. 1G1	2.41	1.10%	2,483	1.02%	1,030.29
64. 1G	12.86	5.86%	13,632	5.62%	1,060.03
65. 2G1	19.16	8.73%	19,998	8.25%	1,043.74
66. 2G	36.06	16.44%	28,488	11.75%	790.02
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	77.27	35.23%	90,592	37.38%	1,172.41
69. 4G1	8.53	3.89%	7,080	2.92%	830.01
70. 4G	63.06	28.75%	80,089	33.05%	1,270.04
71. Total	219.35	100.00%	242,362	100.00%	1,104.91
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,195.04	90.06%	5,422,735	95.68%	2,470.45
Grass Total					
	219.35	9.00%	242,362	4.28%	1,104.91
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	22.92	0.94%	2,292	0.04%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,437.31	100.00%	5,667,389	100.00%	2,325.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 54

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	190.63	32.27%	669,111	36.15%	3,510.00
46. 1A	97.10	16.43%	330,140	17.84%	3,400.00
47. 2A1	90.21	15.27%	269,728	14.57%	2,990.00
48. 2A	117.17	19.83%	350,339	18.93%	2,990.01
49. 3A1	3.05	0.52%	7,412	0.40%	2,430.16
50. 3A	90.02	15.24%	218,749	11.82%	2,430.00
51. 4A1	1.61	0.27%	3,542	0.19%	2,200.00
52. 4A	1.03	0.17%	1,792	0.10%	1,739.81
53. Total	590.82	100.00%	1,850,813	100.00%	3,132.62
Dry					
54. 1D1	3,855.27	11.25%	10,756,216	12.48%	2,790.00
55. 1D	5,133.53	14.97%	14,219,026	16.49%	2,769.83
56. 2D1	10,333.86	30.14%	27,487,202	31.88%	2,659.92
57. 2D	1,544.05	4.50%	3,659,418	4.24%	2,370.01
58. 3D1	410.71	1.20%	924,114	1.07%	2,250.04
59. 3D	12,266.90	35.78%	27,597,796	32.01%	2,249.78
60. 4D1	392.93	1.15%	907,679	1.05%	2,310.03
61. 4D	346.02	1.01%	657,438	0.76%	1,900.00
62. Total	34,283.27	100.00%	86,208,889	100.00%	2,514.61
Grass					
63. 1G1	279.43	7.76%	287,811	9.60%	1,029.99
64. 1G	442.28	12.29%	468,820	15.63%	1,060.01
65. 2G1	368.06	10.23%	357,035	11.91%	970.05
66. 2G	597.50	16.60%	472,043	15.74%	790.03
67. 3G1	36.29	1.01%	31,211	1.04%	860.04
68. 3G	769.67	21.39%	661,917	22.07%	860.00
69. 4G1	116.52	3.24%	96,712	3.22%	830.00
70. 4G	989.36	27.49%	623,311	20.78%	630.01
71. Total	3,599.11	100.00%	2,998,860	100.00%	833.22
Irrigated Total					
Irrigated Total	590.82	1.53%	1,850,813	2.03%	3,132.62
Dry Total					
Dry Total	34,283.27	88.80%	86,208,889	94.66%	2,514.61
Grass Total					
Grass Total	3,599.11	9.32%	2,998,860	3.29%	833.22
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	134.60	0.35%	13,460	0.01%	100.00
74. Exempt	2.26	0.01%	0	0.00%	0.00
75. Market Area Total	38,607.80	100.00%	91,072,022	100.00%	2,358.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 55

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4.00	2.27%	14,040	2.61%	3,510.00
46. 1A	81.48	46.21%	277,032	51.51%	3,400.00
47. 2A1	46.49	26.37%	139,006	25.85%	2,990.02
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	44.34	25.15%	107,745	20.03%	2,429.97
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	176.31	100.00%	537,823	100.00%	3,050.44
Dry					
54. 1D1	20.02	0.80%	55,856	0.92%	2,790.01
55. 1D	385.84	15.44%	1,068,780	17.64%	2,770.01
56. 2D1	559.82	22.40%	1,489,118	24.57%	2,659.99
57. 2D	25.58	1.02%	60,626	1.00%	2,370.05
58. 3D1	5.32	0.21%	11,972	0.20%	2,250.38
59. 3D	1,363.68	54.58%	3,068,274	50.63%	2,250.00
60. 4D1	103.14	4.13%	238,211	3.93%	2,309.59
61. 4D	35.32	1.41%	67,108	1.11%	1,900.00
62. Total	2,498.72	100.00%	6,059,945	100.00%	2,425.22
Grass					
63. 1G1	0.33	0.04%	340	0.06%	1,030.30
64. 1G	13.63	1.74%	14,449	2.46%	1,060.09
65. 2G1	26.69	3.42%	25,888	4.42%	969.95
66. 2G	32.92	4.21%	26,008	4.44%	790.04
67. 3G1	70.99	9.09%	61,047	10.41%	859.94
68. 3G	222.35	28.46%	191,218	32.62%	859.99
69. 4G1	31.36	4.01%	26,029	4.44%	830.01
70. 4G	382.99	49.02%	241,275	41.16%	629.98
71. Total	781.26	100.00%	586,254	100.00%	750.40
Irrigated Total					
Irrigated Total	176.31	5.10%	537,823	7.49%	3,050.44
Dry Total					
Dry Total	2,498.72	72.23%	6,059,945	84.35%	2,425.22
Grass Total					
Grass Total	781.26	22.58%	586,254	8.16%	750.40
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.12	0.09%	312	0.00%	100.00
74. Exempt	0.06	0.00%	0	0.00%	0.00
75. Market Area Total	3,459.41	100.00%	7,184,334	100.00%	2,076.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

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	16.77	0.78%	46,790	0.91%	2,790.10
55. 1D	209.04	9.69%	579,046	11.26%	2,770.02
56. 2D1	237.96	11.03%	632,974	12.31%	2,660.00
57. 2D	587.73	27.25%	1,392,922	27.09%	2,370.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	704.78	32.67%	1,585,762	30.85%	2,250.01
60. 4D1	345.86	16.03%	798,940	15.54%	2,310.01
61. 4D	55.01	2.55%	104,519	2.03%	1,900.00
62. Total	2,157.15	100.00%	5,140,953	100.00%	2,383.22
Grass					
63. 1G1	3.51	1.14%	3,616	1.58%	1,030.20
64. 1G	22.96	7.44%	24,337	10.60%	1,059.97
65. 2G1	10.03	3.25%	9,729	4.24%	969.99
66. 2G	69.24	22.43%	54,701	23.83%	790.02
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	28.93	9.37%	24,881	10.84%	860.04
69. 4G1	13.11	4.25%	10,881	4.74%	829.98
70. 4G	160.92	52.13%	101,380	44.17%	630.00
71. Total	308.70	100.00%	229,525	100.00%	743.52
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,157.15	87.37%	5,140,953	95.72%	2,383.22
Grass Total					
	308.70	12.50%	229,525	4.27%	743.52
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.26	0.13%	326	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,469.11	100.00%	5,370,804	100.00%	2,175.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 58

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	79.45	1.71%	213,841	1.84%	2,691.52
55. 1D	1,456.32	31.34%	4,033,546	34.80%	2,769.68
56. 2D1	893.21	19.22%	2,328,220	20.08%	2,606.58
57. 2D	258.21	5.56%	610,770	5.27%	2,365.40
58. 3D1	10.99	0.24%	13,826	0.12%	1,258.05
59. 3D	1,440.87	31.01%	3,241,987	27.97%	2,250.02
60. 4D1	452.67	9.74%	1,045,673	9.02%	2,310.01
61. 4D	54.98	1.18%	104,362	0.90%	1,898.18
62. Total	4,646.70	100.00%	11,592,225	100.00%	2,494.72
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	65.38	8.17%	69,199	11.11%	1,058.41
65. 2G1	24.53	3.07%	23,546	3.78%	959.89
66. 2G	59.72	7.46%	47,181	7.57%	790.04
67. 3G1	0.93	0.12%	800	0.13%	860.22
68. 3G	75.00	9.37%	64,497	10.35%	859.96
69. 4G1	288.35	36.04%	239,147	38.39%	829.36
70. 4G	286.10	35.76%	178,597	28.67%	624.25
71. Total	800.01	100.00%	622,967	100.00%	778.70
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,646.70	85.21%	11,592,225	94.90%	2,494.72
Grass Total					
	800.01	14.67%	622,967	5.10%	778.70
72. Waste	1.46	0.03%	146	0.00%	100.00
73. Other	4.82	0.09%	482	0.00%	100.00
74. Exempt	4.89	0.09%	0	0.00%	0.00
75. Market Area Total	5,452.99	100.00%	12,215,820	100.00%	2,240.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 59

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	181.12	8.49%	505,326	9.64%	2,790.01
55. 1D	245.26	11.50%	679,373	12.97%	2,770.01
56. 2D1	473.93	22.22%	1,260,657	24.06%	2,660.01
57. 2D	221.61	10.39%	525,216	10.02%	2,370.00
58. 3D1	144.88	6.79%	325,986	6.22%	2,250.04
59. 3D	752.24	35.27%	1,692,551	32.30%	2,250.01
60. 4D1	83.77	3.93%	193,508	3.69%	2,309.99
61. 4D	30.12	1.41%	57,228	1.09%	1,900.00
62. Total	2,132.93	100.00%	5,239,845	100.00%	2,456.64
Grass					
63. 1G1	8.41	3.40%	8,663	4.32%	1,030.08
64. 1G	12.91	5.21%	13,684	6.82%	1,059.95
65. 2G1	50.38	20.35%	48,871	24.35%	970.05
66. 2G	14.25	5.75%	11,258	5.61%	790.04
67. 3G1	5.45	2.20%	4,687	2.34%	860.00
68. 3G	58.53	23.64%	50,333	25.08%	859.95
69. 4G1	8.09	3.27%	6,715	3.35%	830.04
70. 4G	89.60	36.18%	56,453	28.13%	630.06
71. Total	247.62	100.00%	200,664	100.00%	810.37
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,132.93	89.02%	5,239,845	96.28%	2,456.64
Grass Total					
	247.62	10.33%	200,664	3.69%	810.37
72. Waste	5.11	0.21%	511	0.01%	100.00
73. Other	10.47	0.44%	1,047	0.02%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,396.13	100.00%	5,442,067	100.00%	2,271.19

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 60

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	50.99	35.71%	178,976	39.47%	3,510.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11.24	7.87%	33,608	7.41%	2,990.04
48. 2A	80.56	56.42%	240,875	53.12%	2,990.01
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	142.79	100.00%	453,459	100.00%	3,175.71
Dry					
54. 1D1	1,484.30	36.32%	4,141,196	39.46%	2,790.00
55. 1D	510.08	12.48%	1,412,926	13.46%	2,770.01
56. 2D1	392.57	9.61%	1,044,236	9.95%	2,660.00
57. 2D	572.28	14.00%	1,356,300	12.92%	2,369.99
58. 3D1	158.15	3.87%	355,843	3.39%	2,250.03
59. 3D	660.19	16.15%	1,485,443	14.16%	2,250.02
60. 4D1	267.31	6.54%	617,486	5.88%	2,310.00
61. 4D	42.21	1.03%	80,199	0.76%	1,900.00
62. Total	4,087.09	100.00%	10,493,629	100.00%	2,567.51
Grass					
63. 1G1	72.20	13.92%	74,369	17.34%	1,030.04
64. 1G	31.31	6.04%	33,191	7.74%	1,060.08
65. 2G1	32.50	6.27%	31,525	7.35%	970.00
66. 2G	84.26	16.25%	66,567	15.52%	790.02
67. 3G1	20.25	3.90%	17,415	4.06%	860.00
68. 3G	58.05	11.19%	49,924	11.64%	860.02
69. 4G1	87.02	16.78%	72,225	16.84%	829.98
70. 4G	133.00	25.65%	83,791	19.53%	630.01
71. Total	518.59	100.00%	429,007	100.00%	827.26
Irrigated Total	142.79	2.96%	453,459	3.98%	3,175.71
Dry Total	4,087.09	84.78%	10,493,629	92.18%	2,567.51
Grass Total	518.59	10.76%	429,007	3.77%	827.26
72. Waste	0.15	0.00%	15	0.00%	100.00
73. Other	72.35	1.50%	7,235	0.06%	100.00
74. Exempt	0.16	0.00%	0	0.00%	0.00
75. Market Area Total	4,820.97	100.00%	11,383,345	100.00%	2,361.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

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	4.81	0.22%	13,420	0.27%	2,790.02
55. 1D	60.24	2.80%	166,866	3.31%	2,770.02
56. 2D1	77.60	3.60%	206,416	4.09%	2,660.00
57. 2D	807.19	37.47%	1,913,046	37.94%	2,370.01
58. 3D1	7.34	0.34%	16,515	0.33%	2,250.00
59. 3D	569.35	26.43%	1,281,042	25.41%	2,250.01
60. 4D1	616.91	28.64%	1,425,065	28.26%	2,310.00
61. 4D	10.54	0.49%	20,026	0.40%	1,900.00
62. Total	2,153.98	100.00%	5,042,396	100.00%	2,340.97
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.01	2.89%	8,491	3.72%	1,060.05
65. 2G1	5.28	1.90%	5,122	2.24%	970.08
66. 2G	147.91	53.33%	116,856	51.13%	790.05
67. 3G1	8.99	3.24%	7,732	3.38%	860.07
68. 3G	56.63	20.42%	48,703	21.31%	860.02
69. 4G1	48.99	17.66%	40,662	17.79%	830.01
70. 4G	1.56	0.56%	983	0.43%	630.13
71. Total	277.37	100.00%	228,549	100.00%	823.99
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,153.98	88.55%	5,042,396	95.66%	2,340.97
Grass Total					
	277.37	11.40%	228,549	4.34%	823.99
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1.16	0.05%	116	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,432.51	100.00%	5,271,061	100.00%	2,166.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 62

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	297.85	24.11%	831,001	26.93%	2,790.00
55. 1D	166.98	13.52%	462,536	14.99%	2,770.01
56. 2D1	144.63	11.71%	384,716	12.47%	2,660.00
57. 2D	18.80	1.52%	44,556	1.44%	2,370.00
58. 3D1	2.03	0.16%	4,568	0.15%	2,250.25
59. 3D	272.72	22.08%	613,623	19.88%	2,250.01
60. 4D1	290.45	23.51%	665,670	21.57%	2,291.86
61. 4D	41.88	3.39%	79,572	2.58%	1,900.00
62. Total	1,235.34	100.00%	3,086,242	100.00%	2,498.29
Grass					
63. 1G1	17.48	2.04%	18,006	2.81%	1,030.09
64. 1G	22.71	2.65%	24,073	3.76%	1,060.02
65. 2G1	81.70	9.54%	79,248	12.38%	969.99
66. 2G	12.99	1.52%	10,262	1.60%	789.99
67. 3G1	22.86	2.67%	19,660	3.07%	860.02
68. 3G	59.29	6.92%	50,991	7.97%	860.03
69. 4G1	176.07	20.56%	146,138	22.83%	830.00
70. 4G	463.08	54.09%	291,745	45.58%	630.01
71. Total	856.18	100.00%	640,123	100.00%	747.65
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,235.34	58.40%	3,086,242	82.77%	2,498.29
Grass Total					
	856.18	40.48%	640,123	17.17%	747.65
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	23.76	1.12%	2,376	0.06%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,115.28	100.00%	3,728,741	100.00%	1,762.76

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 63

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	41.40	4.52%	114,678	5.34%	2,770.00
56. 2D1	165.06	18.04%	439,058	20.44%	2,659.99
57. 2D	3.35	0.37%	7,940	0.37%	2,370.15
58. 3D1	2.83	0.31%	6,368	0.30%	2,250.18
59. 3D	400.40	43.76%	900,907	41.94%	2,250.02
60. 4D1	257.62	28.16%	595,102	27.70%	2,310.00
61. 4D	44.30	4.84%	84,171	3.92%	1,900.02
62. Total	914.96	100.00%	2,148,224	100.00%	2,347.89
Grass					
63. 1G1	1.52	0.33%	1,565	0.44%	1,029.61
64. 1G	6.53	1.42%	6,921	1.93%	1,059.88
65. 2G1	11.78	2.57%	11,427	3.19%	970.03
66. 2G	2.12	0.46%	1,675	0.47%	790.09
67. 3G1	11.20	2.44%	9,632	2.69%	860.00
68. 3G	78.41	17.11%	67,431	18.82%	859.98
69. 4G1	206.17	44.98%	171,124	47.75%	830.01
70. 4G	140.61	30.68%	88,587	24.72%	630.02
71. Total	458.34	100.00%	358,362	100.00%	781.87
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	914.96	65.48%	2,148,224	85.62%	2,347.89
Grass Total					
	458.34	32.80%	358,362	14.28%	781.87
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	24.07	1.72%	2,407	0.10%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,397.37	100.00%	2,508,993	100.00%	1,795.51

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 65

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	8.97	2.00%	25,027	2.29%	2,790.08
55. 1D	32.36	7.22%	89,638	8.19%	2,770.02
56. 2D1	148.66	33.19%	395,436	36.12%	2,660.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1.78	0.40%	4,005	0.37%	2,250.00
59. 3D	162.83	36.35%	366,372	33.47%	2,250.03
60. 4D1	89.87	20.06%	207,599	18.96%	2,309.99
61. 4D	3.47	0.77%	6,593	0.60%	1,900.00
62. Total	447.94	100.00%	1,094,670	100.00%	2,443.79
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.61	1.84%	3,827	2.50%	1,060.11
65. 2G1	11.78	6.00%	11,428	7.46%	970.12
66. 2G	2.11	1.07%	1,667	1.09%	790.05
67. 3G1	35.56	18.12%	30,581	19.96%	859.98
68. 3G	30.21	15.39%	25,979	16.96%	859.95
69. 4G1	42.45	21.63%	35,234	23.00%	830.01
70. 4G	70.57	35.95%	44,461	29.03%	630.03
71. Total	196.29	100.00%	153,177	100.00%	780.36
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	447.94	69.53%	1,094,670	87.72%	2,443.79
Grass Total					
	196.29	30.47%	153,177	12.28%	780.36
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	644.23	100.00%	1,247,847	100.00%	1,936.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7043

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	3.15	7.33%	2,678	7.33%	850.16
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	39.81	92.67%	33,839	92.67%	850.01
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	42.96	100.00%	36,517	100.00%	850.02
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	6.62	54.98%	5,627	55.57%	850.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5.42	45.02%	4,499	44.43%	830.07
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	12.04	100.00%	10,126	100.00%	841.03
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	42.96	78.11%	36,517	78.29%	850.02
Grass Total					
	12.04	21.89%	10,126	21.71%	841.03
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	55.00	100.00%	46,643	100.00%	848.05

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7051

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	142.00	34.67%	120,701	34.67%	850.01
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	241.64	59.00%	205,395	59.00%	850.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	25.75	6.29%	21,888	6.29%	850.02
52. 4A	0.15	0.04%	128	0.04%	853.33
53. Total	409.54	100.00%	348,112	100.00%	850.01
Dry					
54. 1D1	17.78	1.60%	15,114	1.56%	850.06
55. 1D	31.29	2.82%	51,097	5.26%	1,633.01
56. 2D1	370.96	33.46%	315,321	32.47%	850.01
57. 2D	22.26	2.01%	18,921	1.95%	850.00
58. 3D1	465.65	42.00%	395,807	40.76%	850.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	192.68	17.38%	167,841	17.28%	871.09
61. 4D	8.14	0.73%	6,923	0.71%	850.49
62. Total	1,108.76	100.00%	971,024	100.00%	875.77
Grass					
63. 1G1	2.58	0.46%	2,193	0.53%	850.00
64. 1G	2.70	0.48%	2,403	0.58%	890.00
65. 2G1	115.73	20.58%	98,374	23.81%	850.03
66. 2G	0.17	0.03%	145	0.04%	852.94
67. 3G1	71.17	12.65%	60,497	14.64%	850.04
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	81.79	14.54%	67,887	16.43%	830.02
70. 4G	288.33	51.26%	181,647	43.97%	630.00
71. Total	562.47	100.00%	413,146	100.00%	734.52
Irrigated Total					
Irrigated Total	409.54	19.54%	348,112	20.08%	850.01
Dry Total					
Dry Total	1,108.76	52.90%	971,024	56.01%	875.77
Grass Total					
Grass Total	562.47	26.83%	413,146	23.83%	734.52
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	15.28	0.73%	1,528	0.09%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,096.05	100.00%	1,733,810	100.00%	827.18

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7052

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	62.76	80.58%	53,348	80.57%	850.03
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	11.12	14.28%	9,453	14.28%	850.09
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4.01	5.15%	3,410	5.15%	850.37
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	77.89	100.00%	66,211	100.00%	850.06
Dry					
54. 1D1	30.52	3.45%	25,943	3.45%	850.03
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	303.74	34.31%	258,184	34.31%	850.02
57. 2D	27.08	3.06%	23,020	3.06%	850.07
58. 3D1	360.43	40.71%	306,374	40.71%	850.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	152.81	17.26%	129,893	17.26%	850.03
61. 4D	10.70	1.21%	9,096	1.21%	850.09
62. Total	885.28	100.00%	752,510	100.00%	850.02
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	31.31	15.14%	26,614	16.44%	850.02
66. 2G	5.39	2.61%	4,582	2.83%	850.09
67. 3G1	31.02	15.00%	26,370	16.29%	850.10
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	83.70	40.48%	69,473	42.91%	830.02
70. 4G	55.34	26.77%	34,866	21.53%	630.03
71. Total	206.76	100.00%	161,905	100.00%	783.06
Irrigated Total					
	77.89	6.64%	66,211	6.75%	850.06
Dry Total					
	885.28	75.49%	752,510	76.72%	850.02
Grass Total					
	206.76	17.63%	161,905	16.51%	783.06
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	2.75	0.23%	275	0.03%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,172.68	100.00%	980,901	100.00%	836.46

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	142.79	453,459	2,717.46	6,920,950	2,860.25	7,374,409
77. Dry Land	26.45	68,988	25,963.04	63,858,165	230,897.38	563,561,243	256,886.87	627,488,396
78. Grass	17.02	13,099	4,902.21	3,814,004	33,450.98	26,278,331	38,370.21	30,105,434
79. Waste	0.00	0	9.19	919	932.16	495,033	941.35	495,952
80. Other	0.00	0	171.54	17,154	1,432.29	144,214	1,603.83	161,368
81. Exempt	0.00	0	6.76	0	33.42	0	40.18	0
82. Total	43.47	82,087	31,188.77	68,143,701	269,430.27	597,399,771	300,662.51	665,625,559

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,860.25	0.95%	7,374,409	1.11%	2,578.24
Dry Land	256,886.87	85.44%	627,488,396	94.27%	2,442.66
Grass	38,370.21	12.76%	30,105,434	4.52%	784.60
Waste	941.35	0.31%	495,952	0.07%	526.85
Other	1,603.83	0.53%	161,368	0.02%	100.61
Exempt	40.18	0.01%	0	0.00%	0.00
Total	300,662.51	100.00%	665,625,559	100.00%	2,213.86

2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

13 Cass

	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,411,739,365	1,421,939,067	10,199,702	0.72%	13,259,104	-0.22%
02. Recreational	13,881,856	13,618,467	-263,389	-1.90%	0	-1.90%
03. Ag-Homesite Land, Ag-Res Dwelling	122,268,860	123,285,014	1,016,154	0.83%	2,159,414	-0.94%
04. Total Residential (sum lines 1-3)	1,547,890,081	1,558,842,548	10,952,467	0.71%	15,418,518	-0.29%
05. Commercial	132,714,954	136,042,782	3,327,828	2.51%	1,390,426	1.46%
06. Industrial	47,655,166	49,046,179	1,391,013	2.92%	312,441	2.26%
07. Ag-Farmsite Land, Outbuildings	44,407,217	45,092,399	685,182	1.54%	0	1.54%
08. Minerals	9,740,062	9,755,653	15,591	0.16	0	0.16
09. Total Commercial (sum lines 5-8)	234,517,399	239,937,013	5,419,614	2.31%	1,702,867	1.58%
10. Total Non-Agland Real Property	1,782,407,480	1,798,779,561	16,372,081	0.92%	17,121,385	-0.04%
11. Irrigated	7,525,836	7,374,409	-151,427	-2.01%		
12. Dryland	560,798,175	627,488,396	66,690,221	11.89%		
13. Grassland	29,579,757	30,105,434	525,677	1.78%		
14. Wasteland	497,152	495,952	-1,200	-0.24%		
15. Other Agland	160,610	161,368	758	0.47%		
16. Total Agricultural Land	598,561,530	665,625,559	67,064,029	11.20%		
17. Total Value of all Real Property (Locally Assessed)	2,380,969,010	2,464,347,996	83,378,986	3.50%	17,121,385	2.78%

2011 3-YEAR PLAN OF ASSESSMENT

CASS COUNTY, NEBRASKA

Purpose: In accordance with Nebraska State Statutes Section 77-1311.02, “The county assessor shall...prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter.”

The plan will indicate the classes or subclasses of real property, which will be examined during the years of the assessment plan. The plan will describe all 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.

Statutes require the level of assessment for residential, commercial and industrial real property be 92-100% of market value, with agricultural land values at 69-75% of market value beginning in 2007. The quality of assessment is measured by the coefficient of dispersion and the price related differential. The COD should be 15% or less for residential property and 20% or less for commercial, industrial and agricultural property. The PRD should be 98-103%.

Cass County statistics for 2010:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

98

98

69

Cass County Real and Personal Property

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 12,000 residential parcels, 875 commercial parcels, 55 industrial parcels, 100 recreational parcels and 5,000 agricultural parcels. Agricultural land in the county is assessed using special valuation (greenbelt) which requires a separate valuation process for both agricultural and market value. To calculate values the assessor’s office processes approximately 1300 sales, 1500 permits and up to 500 new parcels each year.

In addition to real property, the office processes approximately 1200 personal property schedules, 1000 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county

offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and prepares the County Board of Equalization case packages for protests to the Tax Equalization and Review Commission.

Current Resources

Administrative & Assessment Staff

Personnel include the assessor, the deputy assessor, three (3) full time clerical staff and one GIS Specialist. Two of the clerical staff have over 20 years of experience each and the other two have more than 5 years in the assessor's office.

The GIS Specialist has three years experience in GIS (Geographical Interface System) and seven years total in the office and completed a county wide land use layer with the assistance of the county GIS office and contracted oversight of GIS Workshop.

One of the clerical staff is responsible for greenbelt functions, land splits, subdivision plats, developer values and assists with the computer programming of land values. They maintain the maps and aerials and assist the other clerks and appraisers when needed with other data entry as needed.

Homestead exemptions, permissive exemptions, personal property, 521 processing and all other office functions are the responsibility of the remaining clerical staff.

The assessor manages the administrative duties, including statutorily mandated reports, budget, payroll and claims, office supervision, public relations, final review of sales, planning and final review of the appraisal process. The assessor maintains agricultural special values and market values in the counties five market areas. Educational classes, meetings, workshops, county board of equalization hearings, and Tax Equalization and Review Commission (TERC) hearings fill much of the remaining time.

Appraisal Staff

The deputy assessor stands in for the assessor when necessary and is responsible for the direct supervision of the appraisal staff on a daily basis. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the part-time contract appraisers are a large part of the deputy's duties.

Full time staff consists of one licensed appraiser and two appraisal assistants, all of whom perform the administrative and appraisal duties of the office. Additionally, there are 2 part-time

contract appraisers (one Certified General and one Registered) each working in Cass County two to three days per week.

Appraisers are responsible for sales verification, appraisal review fieldwork, and pickup work. They must also be proficient in computer operations as the office functions with both an appraisal (CAMA) and administrative (CAAS) computer system. The appraisers are responsible for field work and data input for the appraisal area with the final review by the certified general appraiser, in consultation with the assessor.

The two part-time contract appraisers each have distinct duties. One acts as the commercial appraiser. Duties include sales verification, field inspections for re-appraisal and pickup work, collection and entry of information, analysis of statistics, income and expense studies, and completion and review of final values. The other develops and maintains the appraisal tables in the CAMA system, performs sales studies and analysis, trains the staff appraisers, reviews the field data, and reviews and finalizes re-appraisal valuations. Both work directly under the assessor and deputy assessor's supervision.

Budget

The assessor's office is operating on a budget (2010/2011) of about \$12.45 per parcel for reappraisal and \$9.20 per parcel for administrative functions which is mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget.

Cadastral Maps

Hardcopy cadastral maps have been replaced with a county GIS system currently maintained outside the assessor's office, which utilizes imagery as new as 2010. Ownership changes have been kept up to date on the property records. The plan is this office will eventually take responsibility for the parcel layer sometime in near future. This would ensure the GIS is equivalent to the requirement for cadastral maps.

Property Record Cards

Property record cards were last produced in mass for the 1992 re-appraisal and have now been largely replaced with simple printed property records. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the

CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

Computers

The county has a full-time information technology person who assists with computer hardware and software needs. The county board provides the assessor with a leased CAMA and CAAS system. The leasing company provides minimal operations assistance. The system is due to be replaced in the future but no date has been established.

Assessment Procedures:

The Nebraska Constitution requires real property, as defined, to be assessed at market value unless otherwise provided. The only class of real property 'otherwise provided by statute' is agricultural, which shall be assessed at 75% of market value and may be valued by special valuation at 75% of actual value if market value exceeds actual value.

Market studies are ongoing in Cass County. Sales are verified and documented. Sales assessment ratio studies are kept current. A review of all market areas established by these studies is done on an annual basis. The appraisal process includes a market study, a depreciation study, an on site review of each improved property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches can be considered for re-appraisals. When any approach to value is used, the goal is a result of market value. Costs as provided in statute are from the Marshall and Swift manual. All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

Procedures and Policies:

The Cass County Assessor follows the rules, regulations and orders set forth by law. Nebraska Constitution, Nebraska Legislative Statutes, Nebraska Assessor Manual, Nebraska Agricultural Land Manual, Department of Assessment and Taxation Directives and Rules and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor has developed an appraisal plan and a policies and procedures manual to insure uniform and equal treatment for all property in Cass County.

Assessment Actions Planned for Assessment Year 2012

- Residential:** Plattsmouth (land and improvements)
Murray (land and improvements)
- Commercial:** Northeast (sales review, market analysis studies)
Mineral Interest (questionnaire and appraisal)
- Agricultural:** Land market value analysis (countywide)
Land special value analysis (countywide)

Approximately 2800 parcels will be scheduled for re-appraisal. Additional locations will be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Assessment Actions Planned for Assessment Year 2013

- Residential:** Weeping Water (land and improvements)
Rural Subdivision – Buccaneer Bay land and improvements)
Rural Plattsmouth Township (farm, acreage & subdivisions)
- Commercial:** Southwest (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment

Assessment Actions Planned for Assessment Year 2014

- Residential:** Rural Rock Bluff Township (farm, acreage and subdivisions)
Rural Subdivision – Beaver Lake (land and improvements)
- Commercial:** Southeast (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Conclusion:

This office has worked with a limited budget and staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements may struggle to reach and maintain those requirements. To continue to meet requirements it is necessary to retain the current staff and provide for hiring experienced staff in the future. It will be especially imperative to retain and hire knowledgeable appraiser personnel where training is and experience is more costly. Additional funding in the future to hire, train and retain qualified and reliable staff needs to be expected and planned for. Continued contracting of licensed appraisal personnel is currently the most efficient and cost effective way to support the county staff. Without contract appraiser oversight, at least four (4) full-time licensed appraisers would be required resulting in a much higher payroll (to include benefits) with the added risk of job hopping to better paying positions in adjacent counties. Fortunately, a trend may be appearing that may signal a budgetary decrease in the hours worked by contract staff as familiarity with the county and a maintenance mode of mass appraisal is achieved.

Continued emphasis on the efficient use and improved capability of computer systems will enhance customer support and office performance. The integration of the CAMA and GIS systems to perform land use, soil count and sales analysis will assist current staff in handling the continually increasing workload. The capability for computerized market modeling and analysis is in our CAMA system and our two contract appraisers have the experience and capability to use this function. The updating of our current sales database is critical to the proper calculation and utility of this function.

Lastly, the following issues need to be kept in mind for the current and future budget years.

1. The continued development of an assessor controlled GIS system with the goal of taking responsibility for the 'modern' cadastral (parcel) layer. Consolidated GIS office proposals though must come from commissioners.

2. In order to maintain a trained appraiser staff, it is necessary to increase the salaries of the appraisers in addition to cost of living increases. Unfortunately, this is limited in reality due to the limited changes in the officials and deputies salary levels.

3. In the coming years, a plan for office spaces must be created as continued growth in Cass County requires growth in manning for the assessor's office in particular, as this office relies on physical inspections of increasing numbers of properties. After the court house improvements this can be addressed.

In conclusion I'd like to use a common phrase for data bases, computers and life in general:

Garbage in...Garbage out

For the continued improvement in quality and quantity of assessment it is imperative that the most accurate information possible is used. That means correcting any current errors, only adding complete and accurate data in the future, and supporting the people responsible for assessment, which includes the entire county government workforce as a whole team.

Respectfully submitted,

Allen J. Sutcliffe

Cass County Assessor

2012 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3 one holding a registered appraisers license
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	238,758
7.	Adopted budget, or granted budget if different from above:
8.	Amount of the total assessor's budget set aside for appraisal work:
	This is in a separate fund.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	219,328
10.	Part of the assessor's budget that is dedicated to the computer system:
	This is budgeted out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	2,800in appraisal budget and 1,500 in the assessor's budget
12.	Other miscellaneous funds:
	\$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance (\$15,000), which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
13.	Amount of last year's assessor's budget not used:
	16,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?

5.	Does the county have GIS software?
	Yes
6.	Is GIS available on a website? If so, what is the name of the website?
	Yes, http://cass.gisworkshop.com/CassIMSPublic/map.jsp
7.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the GIS office maintains the maps. The GIS maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS.
8.	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?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water
4.	When was zoning implemented?
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Company Inc. and Linsali Inc.
2.	Other services:

2012 Certification for Cass County

This is to certify that the 2012 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 Cass County Assessor.

Dated this 9th day of April, 2012.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

