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## 2012 Commission Summary for Washington County

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### Residential Real Property - Current

Number of Sales	307	Median	93.90
Total Sales Price	\$53,001,573	Mean	95.24
Total Adj. Sales Price	\$53,001,573	Wgt. Mean	94.13
Total Assessed Value	\$49,891,555	Average Assessed Value of the Base	\$124,374
Avg. Adj. Sales Price	\$172,644	Avg. Assessed Value	\$162,513

### Confidence Interval - Current

95% Median C.I	93.15 to 95.28
95% Wgt. Mean C.I	93.12 to 95.15
95% Mean C.I	93.72 to 96.76
% of Value of the Class of all Real Property Value in the	42.07
% of Records Sold in the Study Period	4.23
% of Value Sold in the Study Period	5.53

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	382	93	93
2010	469	94	94
2009	578	94	94
2008	709	94	94

## 2012 Commission Summary for Washington County

### Commercial Real Property - Current

Number of Sales	24	Median	93.05
Total Sales Price	\$4,464,000	Mean	86.32
Total Adj. Sales Price	\$4,464,000	Wgt. Mean	86.76
Total Assessed Value	\$3,873,090	Average Assessed Value of the Base	\$441,008
Avg. Adj. Sales Price	\$186,000	Avg. Assessed Value	\$161,379

### Confidence Interval - Current

95% Median C.I	75.92 to 99.54
95% Wgt. Mean C.I	79.26 to 94.27
95% Mean C.I	78.77 to 93.87
% of Value of the Class of all Real Property Value in the County	15.10
% of Records Sold in the Study Period	3.27
% of Value Sold in the Study Period	1.20

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	41	94	94
2010	47	93	93
2009	45	94	94
2008	43	95	95



## 2012 Opinions of the Property Tax Administrator for Washington County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>*NEI</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 9th day of April, 2012.




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Ruth A. Sorensen  
Property Tax Administrator



## **2012 Residential Assessment Actions for Washington County**

The County has continued the review of the rural residential and subdivisions south of highway 30 in the county. The office physically inspected the parcels and reviewed the quality and condition of the improvement along with updating the photographs of improvements. The relist of the properties provided equalization within the valuation group as well as the residential class.

Washington County also concentrated on areas that were affected by the Missouri river flooding. The County utilized physical inspections, mapping resources, and photographic evidence in determining the impact on the market value for 2012.

The County completed an analysis of the class of properties and reviewed the statistics. The county completed the pickup and permit work for the residential class of property for 2012.

## 2012 Residential Assessment Survey for Washington County

1.	<b>Valuation data collection done by:</b>	
	Appraisal staff	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u> The County feels that location and amenities in these groups are similar and that they create their own unique market.
	01	Blair, County seat and major trade hub of the County
	10	Arlington
	15	Ft. Calhoun
	40	Rural, rural vacant, other remaining incorporated areas
	50	Rural subdivisions
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Sales comparison, Marshall and Swift costing data is used to achieve equalization within valuation groupings	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June of 2010	
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The county uses a combination of Marshall and Swift and the counties depreciation studies.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	The tables are updated along with the review of the valuation group.	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Lot studies are completed the year prior to updating the valuation group	
9.	<b>Describe the methodology used to determine the residential lot values?</b>	
	The County uses a sales comparison approach.	
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>	
	The County gives the greatest weight to the percentage of change to the parcel. The county feels that the greater the percentage the less reliable any analysis in using those sales will be. The county uses changes to the square footage of the improvements or additional improvements or deletions to the parcel also in making the determination if a parcel is substantially changed where the change is substantial enough to affect the market value of the property.	

**89 Washington**

**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 : 307  
 Total Sales Price : 53,001,573  
 Total Adj. Sales Price : 53,001,573  
 Total Assessed Value : 49,891,555  
 Avg. Adj. Sales Price : 172,644  
 Avg. Assessed Value : 162,513

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 95  
 COD : 08.02  
 PRD : 101.18

COV : 14.25  
 STD : 13.57  
 Avg. Abs. Dev : 07.53  
 MAX Sales Ratio : 243.92  
 MIN Sales Ratio : 58.67

95% Median C.I. : 93.15 to 95.28  
 95% Wgt. Mean C.I. : 93.12 to 95.15  
 95% Mean C.I. : 93.72 to 96.76

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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	37	93.68	94.00	93.45	07.78	100.59	76.16	124.75	89.26 to 97.21	182,141	170,211
01-OCT-09 To 31-DEC-09	45	92.31	92.69	92.61	06.47	100.09	78.93	114.60	89.42 to 94.73	164,179	152,054
01-JAN-10 To 31-MAR-10	20	92.54	92.35	92.56	07.54	99.77	75.65	112.25	87.23 to 96.86	144,895	134,116
01-APR-10 To 30-JUN-10	55	92.81	92.42	91.07	08.15	101.48	58.67	137.63	90.17 to 94.62	157,109	143,084
01-JUL-10 To 30-SEP-10	28	93.30	95.87	92.63	08.78	103.50	78.40	166.36	89.00 to 97.26	179,750	166,511
01-OCT-10 To 31-DEC-10	45	97.49	98.33	98.14	06.50	100.19	80.11	130.50	95.28 to 99.00	186,011	182,559
01-JAN-11 To 31-MAR-11	29	96.87	97.41	97.15	06.00	100.27	74.89	117.05	93.55 to 101.05	170,714	165,855
01-APR-11 To 30-JUN-11	48	95.16	98.46	94.78	10.00	103.88	75.95	243.92	91.93 to 98.07	187,108	177,336
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	157	92.98	92.86	92.31	07.52	100.60	58.67	137.63	91.49 to 93.68	163,479	150,905
01-JUL-10 To 30-JUN-11	150	96.06	97.74	95.84	08.04	101.98	74.89	243.92	94.57 to 97.49	182,236	174,663
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	148	93.90	94.86	93.93	08.05	100.99	58.67	166.36	92.97 to 95.48	168,530	158,307
<u>ALL</u>	307	93.90	95.24	94.13	08.02	101.18	58.67	243.92	93.15 to 95.28	172,644	162,513

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	162	93.79	94.62	94.26	06.75	100.38	76.89	133.65	92.91 to 96.14	150,485	141,841
10	25	92.91	92.85	90.81	10.32	102.25	75.65	137.63	84.64 to 95.48	118,231	107,371
15	14	93.94	97.93	95.30	09.06	102.76	76.16	131.97	89.65 to 103.18	153,254	146,058
40	45	95.11	94.48	94.51	08.17	99.97	58.67	130.50	92.27 to 98.00	232,785	219,995
50	61	94.02	97.82	94.16	09.84	103.89	74.89	243.92	92.65 to 96.63	213,876	201,384
<u>ALL</u>	307	93.90	95.24	94.13	08.02	101.18	58.67	243.92	93.15 to 95.28	172,644	162,513

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	307	93.90	95.24	94.13	08.02	101.18	58.67	243.92	93.15 to 95.28	172,644	162,513
06											
07											
<u>ALL</u>	307	93.90	95.24	94.13	08.02	101.18	58.67	243.92	93.15 to 95.28	172,644	162,513

**89 Washington**

**RESIDENTIAL**

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 95% Mean C.I. : 93.72 to 96.76

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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	1	243.92	243.92	243.92	00.00	100.00	243.92	243.92	N/A	12,500	30,490	
Less Than 30,000	2	168.45	168.45	139.57	44.80	120.69	92.98	243.92	N/A	20,250	28,263	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	307	93.90	95.24	94.13	08.02	101.18	58.67	243.92	93.15 to 95.28	172,644	162,513	
Greater Than 14,999	306	93.90	94.76	94.10	07.53	100.70	58.67	166.36	93.15 to 95.15	173,167	162,945	
Greater Than 29,999	305	93.90	94.76	94.10	07.55	100.70	58.67	166.36	93.15 to 95.28	173,643	163,394	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	243.92	243.92	243.92	00.00	100.00	243.92	243.92	N/A	12,500	30,490	
15,000 TO 29,999	1	92.98	92.98	92.98	00.00	100.00	92.98	92.98	N/A	28,000	26,035	
30,000 TO 59,999	11	96.39	105.90	103.82	16.84	102.00	76.89	166.36	90.89 to 137.63	45,818	47,570	
60,000 TO 99,999	50	94.13	97.97	97.26	09.38	100.73	76.16	133.65	92.81 to 97.21	81,562	79,331	
100,000 TO 149,999	92	93.15	93.11	92.99	07.43	100.13	58.67	114.48	91.51 to 96.09	124,565	115,836	
150,000 TO 249,999	99	94.89	93.93	93.99	06.85	99.94	72.40	130.50	92.97 to 96.51	188,187	176,881	
250,000 TO 499,999	49	93.65	93.88	93.93	05.02	99.95	79.57	106.33	91.90 to 95.15	323,501	303,874	
500,000 TO 999,999	4	95.89	93.55	93.86	05.12	99.67	83.06	99.35	N/A	609,219	571,814	
1,000,000 +												
___ ALL ___	307	93.90	95.24	94.13	08.02	101.18	58.67	243.92	93.15 to 95.28	172,644	162,513	



## **2012 Correlation Section for Washington County**

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### **A. Residential Real Property**

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

This analysis demonstrates that the statistics support a level of value within the acceptable range. The statistical median is 94 for the residential class of property. All three measures of central tendency are within the acceptable range and show strong support for each other. The coefficient of dispersion and the price related differential are both within the recommended range.

The County analyzes all the Real Estate transfers in the county and completes a statistical review of these sales. The Counties Assessment Specialists conduct the review of the sales and they are audited and reviewed by the Assessor. The County has consistently utilized an acceptable portion of the available sales. There is no evidence of excessive trimming in the file.

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

The County is on track with the six year plan of assessment with the continuation of the review of the rural subdivisions for 2012. Due to the severe flooding issues along the Missouri river the County also delegated resources and man hours to the review of the residential areas impacted by the lingering disaster. The County completed the initial review and will need to review on an ongoing basis a majority of the properties impacted to determine the market value for the parcels. The known assessment practices are reliable and the residential class is treated uniformly and proportionately.

Based on the consideration of all available information, the level of value is determined to be 94% 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 Washington County**

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**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 Washington County

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### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness 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 Washington County

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### D. Analysis of Quality of Assessment

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

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

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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 Commercial Assessment Actions for Washington County**

The County reviewed the statistical analysis and determined that no adjustments were necessary for 2012 by class or sub-class. The County is on schedule to meet the six year inspection plan for Washington County.

The appraiser continually reviews and verifies the commercial sales in the Washington County. The County completed the permit and pickup work for the class.

## 2012 Commercial Assessment Survey for Washington County

1.	<b>Valuation data collection done by:</b>	
	Collection of data for commercial and industrial properties is completed by Washington County's assessors staff	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The County feels these groupings have unique market influences due to the size of location of the communities.
	01	Blair and Blair suburban
	15	Ft. Calhoun
	50	Arlington, Herman, Kennard, and Rural
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The County uses a correlation of the Income, Cost and Sales Comparison	
3a.	<b>Describe the process used to value unique commercial properties.</b>	
	The County relies on the experience and expertise of the appraiser of staff and will rely on sales of similar properties throughout the area and state and adjust those to the local market.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June of 2010	
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	The county develops their own depreciation table to arrive at an effective age for the property. The effective age is then used to arrive at an equalized value, these are correlated with the market value for adjustments to achieve compliance in the sales file.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	Blair-2010 Ft. Calhoun-2010 Arlington, Herman, Kennard, and Rural-2010	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.	
9.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	The county uses a market approach to determine the correct unit of comparison and	

	the correct value for the unit.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	The County gives the greatest weight to the percentage of change to the parcel. The County feels that the greater the percentage the less reliable any analysis in using those sales will be. The county uses changes to the square foot of the improvements or additional improvements or deletions to the parcel also in making the determination if a parcel is substantially changed.

89 Washington

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 : 24  
 Total Sales Price : 4,464,000  
 Total Adj. Sales Price : 4,464,000  
 Total Assessed Value : 3,873,090  
 Avg. Adj. Sales Price : 186,000  
 Avg. Assessed Value : 161,379

MEDIAN : 93  
 WGT. MEAN : 87  
 MEAN : 86  
 COD : 15.56  
 PRD : 99.49

COV : 20.70  
 STD : 17.87  
 Avg. Abs. Dev : 14.48  
 MAX Sales Ratio : 113.76  
 MIN Sales Ratio : 52.07

95% Median C.I. : 75.92 to 99.54  
 95% Wgt. Mean C.I. : 79.26 to 94.27  
 95% Mean C.I. : 78.77 to 93.87

Printed:3/29/2012 3:42:57PM

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	1	76.63	76.63	76.63	00.00	100.00	76.63	76.63	N/A	27,000	20,690
01-OCT-08 To 31-DEC-08	6	83.75	83.64	87.33	12.01	95.77	65.33	99.54	65.33 to 99.54	373,000	325,731
01-JAN-09 To 31-MAR-09	1	111.75	111.75	111.75	00.00	100.00	111.75	111.75	N/A	55,000	61,465
01-APR-09 To 30-JUN-09	1	93.48	93.48	93.48	00.00	100.00	93.48	93.48	N/A	30,000	28,045
01-JUL-09 To 30-SEP-09	2	99.95	99.95	98.79	02.40	101.17	97.55	102.34	N/A	87,500	86,438
01-OCT-09 To 31-DEC-09	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	120,000	111,135
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	4	90.47	86.79	72.45	22.21	119.79	52.46	113.76	N/A	105,000	76,069
01-JUL-10 To 30-SEP-10	2	88.26	88.26	93.11	18.18	94.79	72.21	104.31	N/A	215,000	200,188
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	3	62.37	59.53	59.19	06.45	100.57	52.07	64.14	N/A	99,667	58,995
01-APR-11 To 30-JUN-11	3	98.29	97.78	95.95	02.75	101.91	93.48	101.58	N/A	223,333	214,287
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	9	88.03	87.07	87.85	12.75	99.11	65.33	111.75	75.92 to 99.54	261,111	229,398
01-JUL-09 To 30-JUN-10	7	97.55	91.38	82.28	13.19	111.06	52.46	113.76	52.46 to 113.76	102,143	84,041
01-JUL-10 To 30-JUN-11	8	82.85	81.06	87.22	22.16	92.94	52.07	104.31	52.07 to 104.31	174,875	152,528
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	5	97.55	99.55	98.29	05.74	101.28	92.61	111.75	N/A	76,000	74,704
01-JAN-10 To 31-DEC-10	6	90.47	87.28	82.90	20.73	105.28	52.46	113.76	52.46 to 113.76	141,667	117,442
<u>ALL</u>	24	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	14	93.07	88.20	87.14	16.06	101.22	52.07	113.76	72.21 to 104.31	245,357	213,797
15	4	99.15	91.49	89.94	09.76	101.72	65.33	102.34	N/A	81,250	73,074
50	6	78.78	78.51	83.47	13.70	94.06	62.37	93.48	62.37 to 93.48	117,333	97,939
<u>ALL</u>	24	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	90.78	90.78	92.71	03.03	97.92	88.03	93.52	N/A	645,000	597,993
03	22	93.05	85.92	84.34	16.70	101.87	52.07	113.76	72.21 to 100.00	144,273	121,687
04											
<u>ALL</u>	24	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379

**89 Washington**

**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 : 24  
 Total Sales Price : 4,464,000  
 Total Adj. Sales Price : 4,464,000  
 Total Assessed Value : 3,873,090  
 Avg. Adj. Sales Price : 186,000  
 Avg. Assessed Value : 161,379

MEDIAN : 93  
 WGT. MEAN : 87  
 MEAN : 86  
 COD : 15.56  
 PRD : 99.49

COV : 20.70  
 STD : 17.87  
 Avg. Abs. Dev : 14.48  
 MAX Sales Ratio : 113.76  
 MIN Sales Ratio : 52.07

95% Median C.I. : 75.92 to 99.54  
 95% Wgt. Mean C.I. : 79.26 to 94.27  
 95% Mean C.I. : 78.77 to 93.87

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	76.63	76.63	76.63	00.00	100.00	76.63	76.63	N/A	27,000	20,690	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	24	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379	
Greater Than 14,999	24	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379	
Greater Than 29,999	23	93.48	86.75	86.82	15.37	99.92	52.07	113.76	75.92 to 99.54	192,913	167,496	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	76.63	76.63	76.63	00.00	100.00	76.63	76.63	N/A	27,000	20,690	
30,000 TO 59,999	6	96.74	92.11	91.38	13.01	100.80	64.14	111.75	64.14 to 111.75	45,333	41,424	
60,000 TO 99,999	2	89.55	89.55	88.86	27.05	100.78	65.33	113.76	N/A	87,500	77,750	
100,000 TO 149,999	6	86.04	80.94	81.19	18.96	99.69	52.07	101.58	52.07 to 101.58	124,500	101,076	
150,000 TO 249,999	4	93.16	89.52	89.92	10.09	99.56	72.21	99.54	N/A	168,250	151,291	
250,000 TO 499,999	3	93.48	83.42	85.76	18.49	97.27	52.46	104.31	N/A	311,667	267,275	
500,000 TO 999,999	1	75.92	75.92	75.92	00.00	100.00	75.92	75.92	N/A	535,000	406,185	
1,000,000 +	1	93.52	93.52	93.52	00.00	100.00	93.52	93.52	N/A	1,100,000	1,028,725	
<u>ALL</u>	24	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379	

89 Washington

COMMERCIAL

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 95% Wgt. Mean C.I. : 79.26 to 94.27  
 95% Mean C.I. : 78.77 to 93.87

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	77.49	77.49	76.33	19.51	101.52	62.37	92.61	N/A	130,000	99,225
326	1	64.14	64.14	64.14	00.00	100.00	64.14	64.14	N/A	57,000	36,560
340	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	40,000	40,000
344	5	99.54	95.34	96.04	07.26	99.27	72.21	104.31	N/A	161,600	155,205
349	1	65.33	65.33	65.33	00.00	100.00	65.33	65.33	N/A	90,000	58,800
350	2	102.62	102.62	105.31	08.91	97.45	93.48	111.75	N/A	42,500	44,755
352	2	90.78	90.78	92.71	03.03	97.92	88.03	93.52	N/A	645,000	597,993
386	2	96.62	96.62	92.43	17.75	104.53	79.47	113.76	N/A	112,500	103,980
406	3	76.63	76.76	78.12	21.53	98.26	52.07	101.58	N/A	81,333	63,538
426	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	130,000	126,820
471	1	80.93	80.93	80.93	00.00	100.00	80.93	80.93	N/A	45,000	36,420
494	2	84.70	84.70	83.49	10.37	101.45	75.92	93.48	N/A	470,000	392,395
528	1	52.46	52.46	52.46	00.00	100.00	52.46	52.46	N/A	250,000	131,155
<u>ALL</u>	<u>24</u>	93.05	86.32	86.76	15.56	99.49	52.07	113.76	75.92 to 99.54	186,000	161,379



## **2012 Correlation Section for Washington County**

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### **A. Commercial Real Property**

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

The 2012 Washington County commercial statistical profile reveals a total of 24 qualified commercial sales to be used as a sample for the three-year study period. The calculated median is 93. The profile indicates that of the three measures of central tendency only the median is within the acceptable range. Both of the qualitative statistics are within the recommended range. All of the valuation groups are statistically in the range and the quality statistics suggest that they are a reliable sample.

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

Based on the consideration of all available information, the level of value is determined to be 93% 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 Washington County**

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**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 Washington County

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### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness 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 Washington County

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### D. Analysis of Quality of Assessment

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

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

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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 Washington County**

The County conducted a sales analysis of comparable counties where there is no indication of an influence other than agricultural in the market. The County correlated a value by comparing the comparable county sales and also neighboring counties. The County completed the analysis and increased values accordingly by LCG.

The County also reviewed parcels that were affected by the Missouri river flooding. This review was completed from mapping, imagery and physical inspections. The County also relied on information received from property owners that were affected. This information was used to help in the determination of the effect on the market value of the property.

The County also reviewed land use and completed the pickup and permit work for the class.

## 2012 Agricultural Assessment Survey for Washington County

1.	<b>Valuation data collection done by:</b>	
	Appraisal staff	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	01	The entire County is considered as one market area for special value
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	The County as part of the sales verification procedure determines if market areas are needed. The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than agricultural influence that is affecting the sales in Washington County. The County also relies on sales provided by the Property Assessment Division of other deemed comparable counties to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	The county relies on the present use of the parcel	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	Washington County uses their GIS system as well as aerials, physical inspections, FSA information and maps as well as information provided by the landowners.	
7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Agricultural land of similar dry land capability classification is monitored in non-influenced counties. All of Washington counties agricultural land is influenced by non-ag uses. If the market for similar dry land capability land is higher in non-influenced counties an adjustment is made to that class of property in Washington County.	
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	Yes, Yes there is a difference.	
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>	
	If there is a use or zoning change to the property.	



## XXX County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
89.10	Washington	1	3,950	3,850	3,560	3,240	3,145	2,850	2,210	1,840	3,386
11.10	Burt	1	3,625	3,455	3,245	3,050	2,485	2,610	2,080	1,715	2,887
11.20	Burt	2	3,525	3,425	#DIV/0!	2,990	2,766	2,855	2,215	1,715	3,191
27.10	Dodge	1	4,210	3,915	3,640	3,385	2,966	2,925	2,720	2,535	3,520
28.10	Douglas	1	3,000	3,000	2,996	3,000	3,000	3,000	3,000	3,000	3,000

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Washington	1	3,790	3,720	3,500	3,030	2,845	2,790	2,150	1,620	3,118
	Burt	1	3,565	3,340	3,160	3,025	2,506	2,545	2,035	1,685	2,728
	Burt	2	3,460	3,340	3,085	2,950	2,818	2,815	2,135	1,635	3,002
	Dodge	1	3,895	3,625	3,370	3,135	2,629	2,535	2,300	1,890	3,200
	Douglas	1	2,899	2,899	2,898	2,897	2,900	2,898	2,899	2,898	2,899

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Washington	1	1,535	1,370	1,255	1,120	1,100	985	940	850	1,108
	Burt	1	1,556	1,554	1,477	1,222	1,326	1,337	1,281	1,047	1,282
	Burt	2	1,470	1,435	1,607	1,057	1,304	1,196	1,188	1,005	1,217
	Dodge	1	1,303	1,444	1,125	1,250	1,411	1,130	1,090	930	1,198
	Douglas	1	1,400	1,390	1,400	1,400	1,400	1,400	1,399	1,391	1,396

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

February 29, 2012

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

RE: Special Valuation Methodology

Dear Mr. Loontjer,

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

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

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural with only a slight anticipation of development. For the reasons stated above, Burt County was used as our basis for Washington County's 2012 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value due to general location within the county. This concept is being used for 2012 to establish the one hundred percent of market valuation. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence and as a result, are valued closer to agricultural with some anticipation of future development.

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

The 2011 USDA NASS Nebraska Field Office studies on cropland rent was used to compare the irrigated land, and dry land rent paid per acre by county in Nebraska. A slight premium in dry land cash rent was noted in Burt County when compared to Washington County. For irrigated land, a slight premium was noted for Washington County when compared to Burt County.

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

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

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

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

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County should exist.

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

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

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

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

Expenses from Burt to Washington are considered to be equal.

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

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

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

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

COUNTY REPORT OF THE 2012 SPECIAL VALUATION PROCESS

WASHINGTON

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	5.33%	11,342	4.28%	11,209	IRRIGATED RATE
Dryland	82.42%	175,343	66.63%	174,597	6.30%
Grassland	6.06%	12,892	5.04%	13,194	DRYLAND RATE
* Waste	0.49%	1,041	19.09%	50,032	4.25%
* Other	5.69%	12,114	4.96%	13,010	GRASS RATE
All Agland	100.00%	212,732	100.00%	262,043	3.50%
Non-Agland		640			

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
2,938,601	31,855,830	IRRIGATED	46,644,458	259.10	68.29%
30,531,821	443,076,545	DRYLAND	718,395,786	174.13	61.68%
697,372	11,704,691	GRASSLAND	19,924,925	54.09	58.74%
34,167,794	486,637,066	All IRR-DRY-GRASS	784,965,169	171.20	61.99%

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
2,904,100	37,112,120	IRRIGATED	46,096,820	259.10	80.51%
30,402,074	529,464,360	DRYLAND	715,342,914	174.13	74.02%
713,710	14,362,326	GRASSLAND	20,391,713	54.09	70.43%
34,019,883	580,938,806	All IRR-DRY-GRASS	781,831,447	171.20	74.30%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2011	@ \$	2,808.72	2011	@ \$	2,526.92	2011	@ \$	907.89
2012	@ \$	3,311.04	2012	@ \$	3,032.49	2012	@ \$	1,088.53
PERCENT CHANGE	=	17.88%	PERCENT CHANGE	=	20.01%	PERCENT CHANGE	=	19.90%

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



## **2012 Correlation Section for Washington County**

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### **A. Agricultural Land**

Agricultural Land in this 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 Washington County was analyzed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Washington 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 Washington 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 Washington 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 Washington County is 74%.

**2012 Correlation Section  
for Washington County**

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**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 Washington County

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### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness 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 Washington County

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### D. Analysis of Quality of Assessment

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

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

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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.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 12,292</b>	<b>Value : 2,143,875,280</b>	<b>Growth 27,483,086</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	557	11,011,325	166	3,325,485	741	18,479,925	1,464	32,816,735	
<b>02. Res Improve Land</b>	3,570	72,716,375	453	24,488,165	1,500	76,801,480	5,523	174,006,020	
<b>03. Res Improvements</b>	3,653	378,056,290	560	68,284,380	1,530	247,882,370	5,743	694,223,040	
<b>04. Res Total</b>	4,210	461,783,990	726	96,098,030	2,271	343,163,775	7,207	901,045,795	7,413,301
<b>% of Res Total</b>	58.42	51.25	10.07	10.67	31.51	38.09	58.63	42.03	26.97
<b>05. Com UnImp Land</b>	126	6,581,505	12	942,200	13	249,570	151	7,773,275	
<b>06. Com Improve Land</b>	463	18,988,315	21	1,720,375	30	1,572,180	514	22,280,870	
<b>07. Com Improvements</b>	466	88,289,650	26	15,635,270	37	6,485,400	529	110,410,320	
<b>08. Com Total</b>	592	113,859,470	38	18,297,845	50	8,307,150	680	140,464,465	5,004,950
<b>% of Com Total</b>	87.06	81.06	5.59	13.03	7.35	5.91	5.53	6.55	18.21
<b>09. Ind UnImp Land</b>	9	430,950	4	1,122,005	5	413,775	18	1,966,730	
<b>10. Ind Improve Land</b>	18	1,177,785	5	3,241,115	4	922,655	27	5,341,555	
<b>11. Ind Improvements</b>	18	7,107,355	13	146,675,635	5	22,144,245	36	175,927,235	
<b>12. Ind Total</b>	27	8,716,090	17	151,038,755	10	23,480,675	54	183,235,520	10,202,680
<b>% of Ind Total</b>	50.00	4.76	31.48	82.43	18.52	12.81	0.44	8.55	37.12
<b>13. Rec UnImp Land</b>	0	0	0	0	32	166,065	32	166,065	
<b>14. Rec Improve Land</b>	0	0	0	0	5	259,745	5	259,745	
<b>15. Rec Improvements</b>	0	0	0	0	13	489,980	13	489,980	
<b>16. Rec Total</b>	0	0	0	0	45	915,790	45	915,790	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.37	0.04	0.00
<b>Res &amp; Rec Total</b>	4,210	461,783,990	726	96,098,030	2,316	344,079,565	7,252	901,961,585	7,413,301
<b>% of Res &amp; Rec Total</b>	58.05	51.20	10.01	10.65	31.94	38.15	59.00	42.07	26.97
<b>Com &amp; Ind Total</b>	619	122,575,560	55	169,336,600	60	31,787,825	734	323,699,985	15,207,630
<b>% of Com &amp; Ind Total</b>	84.33	37.87	7.49	52.31	8.17	9.82	5.97	15.10	55.33
<b>17. Taxable Total</b>	4,829	584,359,550	781	265,434,630	2,376	375,867,390	7,986	1,225,661,570	22,620,931
<b>% of Taxable Total</b>	60.47	47.68	9.78	21.66	29.75	30.67	64.97	57.17	82.31

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	49	3,368,340	335,520	0	0	0
19. Commercial	129	16,580,465	5,035,325	1	585	590
20. Industrial	1	132,000	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	49	3,368,340	335,520
19. Commercial	0	0	0	130	16,581,050	5,035,915
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	0	0	0
22. Total Sch II				180	20,081,390	5,371,435

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	310	27	263	600

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	110,740	258	25,256,005	2,163	344,607,760	2,422	369,974,505
28. Ag-Improved Land	0	0	182	26,073,635	1,661	274,908,455	1,843	300,982,090
29. Ag Improvements	0	0	182	24,532,885	1,701	222,724,230	1,883	247,257,115
30. Ag Total							4,305	918,213,710

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	142	143.00	5,512,300	
33. HomeSite Improvements	0	0.00	0	150	141.00	21,895,940	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	146	310.53	1,147,035	
36. FarmSite Improv Land	0	0.00	0	155	234.50	1,455,075	
37. FarmSite Improvements	0	0.00	0	150	0.00	2,636,945	
38. FarmSite Total							
39. Road & Ditches	0	0.22	0	0	215.86	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	5	5.00	181,000	5	5.00	181,000	
32. HomeSite Improv Land	1,316	1,331.00	49,348,990	1,458	1,474.00	54,861,290	
33. HomeSite Improvements	1,350	1,311.00	191,642,880	1,500	1,452.00	213,538,820	4,862,155
34. HomeSite Total				<b>1,505</b>	<b>1,479.00</b>	<b>268,581,110</b>	
35. FarmSite UnImp Land	753	758.44	2,163,135	899	1,068.97	3,310,170	
36. FarmSite Improv Land	1,463	2,411.02	13,809,520	1,618	2,645.52	15,264,595	
37. FarmSite Improvements	1,485	0.00	31,081,350	1,635	0.00	33,718,295	0
38. FarmSite Total				<b>2,534</b>	<b>3,714.49</b>	<b>52,293,060</b>	
39. Road & Ditches	0	3,433.62	0	0	3,649.70	0	
40. Other- Non Ag Use	0	2.26	1,130	0	2.26	1,130	
41. Total Section VI				<b>4,039</b>	<b>8,845.45</b>	<b>320,875,300</b>	<b>4,862,155</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	38.14	110,740	437	15,482.57	43,022,670
44. Recapture Value N/A	1	38.14	183,075	437	15,482.57	76,386,125
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,810	200,665.38	553,093,380	4,248	216,186.09	596,226,790
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	263.50	9.54%	1,040,855	11.13%	3,950.11
46. 1A	850.75	30.79%	3,275,330	35.01%	3,849.93
47. 2A1	170.89	6.19%	608,370	6.50%	3,560.01
48. 2A	728.62	26.37%	2,360,750	25.24%	3,240.03
49. 3A1	185.05	6.70%	581,980	6.22%	3,144.99
50. 3A	379.45	13.73%	1,081,400	11.56%	2,849.91
51. 4A1	179.24	6.49%	396,125	4.23%	2,210.03
52. 4A	5.44	0.20%	10,010	0.11%	1,840.07
<b>53. Total</b>	<b>2,762.94</b>	<b>100.00%</b>	<b>9,354,820</b>	<b>100.00%</b>	<b>3,385.82</b>
<b>Dry</b>					
54. 1D1	5,604.96	7.33%	21,242,785	8.92%	3,790.00
55. 1D	30,135.65	39.44%	112,104,850	47.05%	3,720.01
56. 2D1	759.01	0.99%	2,656,505	1.11%	3,499.96
57. 2D	2,051.20	2.68%	6,215,150	2.61%	3,030.01
58. 3D1	1,112.56	1.46%	3,165,210	1.33%	2,844.98
59. 3D	22,471.02	29.41%	62,694,115	26.31%	2,790.00
60. 4D1	13,305.18	17.41%	28,606,290	12.01%	2,150.01
61. 4D	974.49	1.28%	1,578,685	0.66%	1,620.01
<b>62. Total</b>	<b>76,414.07</b>	<b>100.00%</b>	<b>238,263,590</b>	<b>100.00%</b>	<b>3,118.06</b>
<b>Grass</b>					
63. 1G1	83.99	1.50%	128,935	2.07%	1,535.12
64. 1G	1,853.20	33.02%	2,538,835	40.82%	1,369.97
65. 2G1	25.35	0.45%	31,815	0.51%	1,255.03
66. 2G	347.40	6.19%	389,085	6.26%	1,119.99
67. 3G1	14.35	0.26%	15,785	0.25%	1,100.00
68. 3G	1,132.77	20.18%	1,115,805	17.94%	985.02
69. 4G1	1,852.75	33.01%	1,741,580	28.00%	940.00
70. 4G	303.13	5.40%	257,665	4.14%	850.01
<b>71. Total</b>	<b>5,612.94</b>	<b>100.00%</b>	<b>6,219,505</b>	<b>100.00%</b>	<b>1,108.07</b>
<b>Irrigated Total</b>					
	2,762.94	3.15%	9,354,820	3.64%	3,385.82
<b>Dry Total</b>					
	76,414.07	87.11%	238,263,590	92.68%	3,118.06
<b>Grass Total</b>					
	5,612.94	6.40%	6,219,505	2.42%	1,108.07
72. Waste	204.90	0.23%	40,610	0.02%	198.19
73. Other	2,722.59	3.10%	3,205,235	1.25%	1,177.27
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>87,717.44</b>	<b>100.00%</b>	<b>257,083,760</b>	<b>100.00%</b>	<b>2,930.82</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.71	39.50%	176,605	40.11%	3,950.01
46. 1A	68.49	60.50%	263,685	59.89%	3,849.98
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>113.20</b>	<b>100.00%</b>	<b>440,290</b>	<b>100.00%</b>	<b>3,889.49</b>
<b>Dry</b>					
54. 1D1	431.61	21.46%	1,635,820	23.33%	3,790.04
55. 1D	1,044.75	51.95%	3,886,480	55.43%	3,720.01
56. 2D1	99.83	4.96%	349,405	4.98%	3,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	210.42	10.46%	598,650	8.54%	2,845.02
59. 3D	122.03	6.07%	340,470	4.86%	2,790.05
60. 4D1	66.04	3.28%	141,980	2.02%	2,149.91
61. 4D	36.29	1.80%	58,790	0.84%	1,620.01
<b>62. Total</b>	<b>2,010.97</b>	<b>100.00%</b>	<b>7,011,595</b>	<b>100.00%</b>	<b>3,486.67</b>
<b>Grass</b>					
63. 1G1	17.47	11.54%	26,815	15.71%	1,534.92
64. 1G	34.42	22.74%	47,155	27.62%	1,369.99
65. 2G1	10.00	6.61%	12,550	7.35%	1,255.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	23.06	15.24%	25,360	14.85%	1,099.74
68. 3G	1.00	0.66%	985	0.58%	985.00
69. 4G1	25.47	16.83%	23,940	14.02%	939.93
70. 4G	39.91	26.37%	33,930	19.87%	850.16
<b>71. Total</b>	<b>151.33</b>	<b>100.00%</b>	<b>170,735</b>	<b>100.00%</b>	<b>1,128.23</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>113.20</b>	<b>4.73%</b>	<b>440,290</b>	<b>5.68%</b>	<b>3,889.49</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,010.97</b>	<b>84.07%</b>	<b>7,011,595</b>	<b>90.43%</b>	<b>3,486.67</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>151.33</b>	<b>6.33%</b>	<b>170,735</b>	<b>2.20%</b>	<b>1,128.23</b>
72. Waste	2.00	0.08%	480	0.01%	240.00
73. Other	114.43	4.78%	130,595	1.68%	1,141.27
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,391.93</b>	<b>100.00%</b>	<b>7,753,695</b>	<b>100.00%</b>	<b>3,241.61</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	832.61	15.14%	3,288,805	18.62%	3,949.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	899.07	16.35%	3,200,700	18.12%	3,560.01
48. 2A	186.98	3.40%	605,820	3.43%	3,240.03
49. 3A1	3,047.84	55.42%	9,585,435	54.26%	3,144.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	13.60	0.25%	30,055	0.17%	2,209.93
52. 4A	519.29	9.44%	955,490	5.41%	1,839.99
<b>53. Total</b>	<b>5,499.39</b>	<b>100.00%</b>	<b>17,666,305</b>	<b>100.00%</b>	<b>3,212.41</b>
<b>Dry</b>					
54. 1D1	1,006.31	9.99%	3,813,905	12.75%	3,789.99
55. 1D	165.39	1.64%	615,255	2.06%	3,720.03
56. 2D1	929.45	9.23%	3,253,040	10.88%	3,499.96
57. 2D	176.47	1.75%	534,690	1.79%	3,029.92
58. 3D1	7,374.06	73.24%	20,979,135	70.15%	2,844.99
59. 3D	16.55	0.16%	46,175	0.15%	2,790.03
60. 4D1	30.00	0.30%	64,490	0.22%	2,149.67
61. 4D	369.99	3.67%	599,380	2.00%	1,619.99
<b>62. Total</b>	<b>10,068.22</b>	<b>100.00%</b>	<b>29,906,070</b>	<b>100.00%</b>	<b>2,970.34</b>
<b>Grass</b>					
63. 1G1	13.59	3.47%	20,865	5.26%	1,535.32
64. 1G	3.09	0.79%	4,235	1.07%	1,370.55
65. 2G1	6.08	1.55%	7,630	1.92%	1,254.93
66. 2G	7.60	1.94%	8,510	2.15%	1,119.74
67. 3G1	166.24	42.42%	182,855	46.09%	1,099.95
68. 3G	11.11	2.84%	10,950	2.76%	985.60
69. 4G1	57.03	14.55%	53,620	13.52%	940.21
70. 4G	127.11	32.44%	108,055	27.24%	850.09
<b>71. Total</b>	<b>391.85</b>	<b>100.00%</b>	<b>396,720</b>	<b>100.00%</b>	<b>1,012.43</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,499.39</b>	<b>32.69%</b>	<b>17,666,305</b>	<b>36.24%</b>	<b>3,212.41</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>10,068.22</b>	<b>59.85%</b>	<b>29,906,070</b>	<b>61.35%</b>	<b>2,970.34</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>391.85</b>	<b>2.33%</b>	<b>396,720</b>	<b>0.81%</b>	<b>1,012.43</b>
72. Waste	138.04	0.82%	26,220	0.05%	189.94
73. Other	724.79	4.31%	748,345	1.54%	1,032.50
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>16,822.29</b>	<b>100.00%</b>	<b>48,743,660</b>	<b>100.00%</b>	<b>2,897.56</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9.02	2.46%	35,630	2.82%	3,950.11
46. 1A	32.03	8.73%	123,285	9.76%	3,849.05
47. 2A1	227.63	62.05%	810,380	64.18%	3,560.08
48. 2A	64.62	17.62%	209,370	16.58%	3,240.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	15.44	4.21%	44,015	3.49%	2,850.71
51. 4A1	18.09	4.93%	39,975	3.17%	2,209.78
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>366.83</b>	<b>100.00%</b>	<b>1,262,655</b>	<b>100.00%</b>	<b>3,442.07</b>
<b>Dry</b>					
54. 1D1	313.78	14.50%	1,189,240	16.67%	3,790.04
55. 1D	596.10	27.55%	2,217,510	31.09%	3,720.03
56. 2D1	628.23	29.04%	2,198,775	30.83%	3,499.95
57. 2D	34.60	1.60%	104,845	1.47%	3,030.20
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	322.18	14.89%	898,875	12.60%	2,789.98
60. 4D1	166.57	7.70%	358,115	5.02%	2,149.94
61. 4D	102.15	4.72%	165,475	2.32%	1,619.92
<b>62. Total</b>	<b>2,163.61</b>	<b>100.00%</b>	<b>7,132,835</b>	<b>100.00%</b>	<b>3,296.73</b>
<b>Grass</b>					
63. 1G1	29.74	5.35%	45,655	7.61%	1,535.14
64. 1G	24.16	4.35%	33,115	5.52%	1,370.65
65. 2G1	134.00	24.12%	168,170	28.03%	1,255.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	230.28	41.46%	226,825	37.81%	985.00
69. 4G1	105.28	18.95%	98,960	16.49%	939.97
70. 4G	32.02	5.76%	27,225	4.54%	850.25
<b>71. Total</b>	<b>555.48</b>	<b>100.00%</b>	<b>599,950</b>	<b>100.00%</b>	<b>1,080.06</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>366.83</b>	<b>7.07%</b>	<b>1,262,655</b>	<b>11.89%</b>	<b>3,442.07</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,163.61</b>	<b>41.72%</b>	<b>7,132,835</b>	<b>67.15%</b>	<b>3,296.73</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>555.48</b>	<b>10.71%</b>	<b>599,950</b>	<b>5.65%</b>	<b>1,080.06</b>
72. Waste	516.02	9.95%	11,565	0.11%	22.41
73. Other	1,584.37	30.55%	1,614,975	15.20%	1,019.32
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,186.31</b>	<b>100.00%</b>	<b>10,621,980</b>	<b>100.00%</b>	<b>2,048.08</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	408.46	41.45%	1,613,450	46.17%	3,950.08
46. 1A	274.08	27.82%	1,055,200	30.19%	3,849.97
47. 2A1	33.15	3.36%	118,015	3.38%	3,560.03
48. 2A	4.15	0.42%	13,445	0.38%	3,239.76
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	168.81	17.13%	481,100	13.77%	2,849.95
51. 4A1	96.68	9.81%	213,670	6.11%	2,210.07
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>985.33</b>	<b>100.00%</b>	<b>3,494,880</b>	<b>100.00%</b>	<b>3,546.91</b>
<b>Dry</b>					
54. 1D1	6,281.90	21.43%	23,808,075	26.67%	3,789.95
55. 1D	8,637.48	29.47%	32,131,140	35.99%	3,719.97
56. 2D1	306.98	1.05%	1,074,425	1.20%	3,499.98
57. 2D	172.05	0.59%	521,315	0.58%	3,030.02
58. 3D1	3.97	0.01%	11,295	0.01%	2,845.09
59. 3D	2,920.55	9.96%	8,148,250	9.13%	2,789.97
60. 4D1	10,890.27	37.15%	23,414,045	26.23%	2,150.00
61. 4D	97.98	0.33%	158,730	0.18%	1,620.02
<b>62. Total</b>	<b>29,311.18</b>	<b>100.00%</b>	<b>89,267,275</b>	<b>100.00%</b>	<b>3,045.50</b>
<b>Grass</b>					
63. 1G1	119.77	22.28%	183,865	28.09%	1,535.15
64. 1G	166.06	30.90%	227,495	34.75%	1,369.96
65. 2G1	11.67	2.17%	14,640	2.24%	1,254.50
66. 2G	2.00	0.37%	2,240	0.34%	1,120.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	63.35	11.79%	62,400	9.53%	985.00
69. 4G1	172.53	32.10%	162,180	24.78%	940.01
70. 4G	2.08	0.39%	1,765	0.27%	848.56
<b>71. Total</b>	<b>537.46</b>	<b>100.00%</b>	<b>654,585</b>	<b>100.00%</b>	<b>1,217.92</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>985.33</b>	<b>3.16%</b>	<b>3,494,880</b>	<b>3.73%</b>	<b>3,546.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>29,311.18</b>	<b>94.01%</b>	<b>89,267,275</b>	<b>95.18%</b>	<b>3,045.50</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>537.46</b>	<b>1.72%</b>	<b>654,585</b>	<b>0.70%</b>	<b>1,217.92</b>
72. Waste	64.00	0.21%	12,960	0.01%	202.50
73. Other	279.66	0.90%	353,230	0.38%	1,263.07
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>31,177.63</b>	<b>100.00%</b>	<b>93,782,930</b>	<b>100.00%</b>	<b>3,008.02</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	39.59	100.00%	152,425	100.00%	3,850.09
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
<b>53. Total</b>	<b>39.59</b>	<b>100.00%</b>	<b>152,425</b>	<b>100.00%</b>	<b>3,850.09</b>
<b>Dry</b>					
54. 1D1	630.18	8.05%	2,388,380	10.96%	3,790.00
55. 1D	2,656.62	33.92%	9,881,385	45.33%	3,719.53
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	288.90	3.69%	821,900	3.77%	2,844.93
59. 3D	291.68	3.72%	813,695	3.73%	2,789.68
60. 4D1	2,775.60	35.44%	5,967,350	27.38%	2,149.93
61. 4D	1,188.33	15.17%	1,924,925	8.83%	1,619.86
<b>62. Total</b>	<b>7,831.31</b>	<b>100.00%</b>	<b>21,797,635</b>	<b>100.00%</b>	<b>2,783.40</b>
<b>Grass</b>					
63. 1G1	48.41	3.46%	74,320	5.06%	1,535.22
64. 1G	347.14	24.79%	475,535	32.35%	1,369.87
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	72.36	5.17%	79,615	5.42%	1,100.26
68. 3G	61.06	4.36%	60,135	4.09%	984.85
69. 4G1	442.27	31.58%	415,725	28.28%	939.98
70. 4G	429.09	30.64%	364,720	24.81%	849.98
<b>71. Total</b>	<b>1,400.33</b>	<b>100.00%</b>	<b>1,470,050</b>	<b>100.00%</b>	<b>1,049.79</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>39.59</b>	<b>0.34%</b>	<b>152,425</b>	<b>0.59%</b>	<b>3,850.09</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>7,831.31</b>	<b>67.02%</b>	<b>21,797,635</b>	<b>84.09%</b>	<b>2,783.40</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,400.33</b>	<b>11.98%</b>	<b>1,470,050</b>	<b>5.67%</b>	<b>1,049.79</b>
72. Waste	50.50	0.43%	12,115	0.05%	239.90
73. Other	2,363.71	20.23%	2,491,025	9.61%	1,053.86
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>11,685.44</b>	<b>100.00%</b>	<b>25,923,250</b>	<b>100.00%</b>	<b>2,218.42</b>

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

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	166.55	15.33%	657,875	17.66%	3,950.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	447.90	41.23%	1,594,535	42.80%	3,560.02
48. 2A	68.81	6.33%	222,940	5.98%	3,239.94
49. 3A1	384.76	35.42%	1,210,095	32.48%	3,145.06
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	17.25	1.59%	38,115	1.02%	2,209.57
52. 4A	1.05	0.10%	1,930	0.05%	1,838.10
<b>53. Total</b>	<b>1,086.32</b>	<b>100.00%</b>	<b>3,725,490</b>	<b>100.00%</b>	<b>3,429.46</b>
<b>Dry</b>					
54. 1D1	1,077.66	25.82%	4,084,390	30.19%	3,790.05
55. 1D	281.58	6.75%	1,047,445	7.74%	3,719.88
56. 2D1	815.44	19.54%	2,854,055	21.10%	3,500.02
57. 2D	165.10	3.96%	500,220	3.70%	3,029.80
58. 3D1	1,627.35	38.99%	4,629,795	34.23%	2,844.99
59. 3D	30.14	0.72%	84,105	0.62%	2,790.48
60. 4D1	77.83	1.86%	167,310	1.24%	2,149.69
61. 4D	98.61	2.36%	159,740	1.18%	1,619.92
<b>62. Total</b>	<b>4,173.71</b>	<b>100.00%</b>	<b>13,527,060</b>	<b>100.00%</b>	<b>3,241.02</b>
<b>Grass</b>					
63. 1G1	19.71	16.71%	30,255	22.31%	1,535.01
64. 1G	13.59	11.52%	18,620	13.73%	1,370.13
65. 2G1	3.95	3.35%	4,955	3.65%	1,254.43
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	45.36	38.45%	49,895	36.78%	1,099.98
68. 3G	1.11	0.94%	1,090	0.80%	981.98
69. 4G1	19.06	16.16%	17,915	13.21%	939.93
70. 4G	15.19	12.88%	12,910	9.52%	849.90
<b>71. Total</b>	<b>117.97</b>	<b>100.00%</b>	<b>135,640</b>	<b>100.00%</b>	<b>1,149.78</b>
<b>Irrigated Total</b>	<b>1,086.32</b>	<b>18.79%</b>	<b>3,725,490</b>	<b>20.66%</b>	<b>3,429.46</b>
<b>Dry Total</b>	<b>4,173.71</b>	<b>72.19%</b>	<b>13,527,060</b>	<b>75.01%</b>	<b>3,241.02</b>
<b>Grass Total</b>	<b>117.97</b>	<b>2.04%</b>	<b>135,640</b>	<b>0.75%</b>	<b>1,149.78</b>
72. Waste	62.05	1.07%	17,230	0.10%	277.68
73. Other	341.88	5.91%	627,175	3.48%	1,834.49
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,781.93</b>	<b>100.00%</b>	<b>18,032,595</b>	<b>100.00%</b>	<b>3,118.78</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	60.42	3.23%	228,995	4.65%	3,790.05
55. 1D	505.23	27.00%	1,879,450	38.19%	3,719.99
56. 2D1	55.17	2.95%	193,095	3.92%	3,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	131.99	7.05%	375,535	7.63%	2,845.18
59. 3D	97.04	5.19%	270,750	5.50%	2,790.09
60. 4D1	600.74	32.10%	1,291,575	26.25%	2,149.97
61. 4D	420.80	22.49%	681,695	13.85%	1,620.00
62. Total	1,871.39	100.00%	4,921,095	100.00%	2,629.65
<b>Grass</b>					
63. 1G1	5.00	3.02%	7,675	4.35%	1,535.00
64. 1G	50.48	30.46%	69,155	39.22%	1,369.95
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	5.00	3.02%	4,925	2.79%	985.00
69. 4G1	57.17	34.50%	53,735	30.47%	939.92
70. 4G	48.06	29.00%	40,850	23.17%	849.98
71. Total	165.71	100.00%	176,340	100.00%	1,064.15
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1,871.39	84.81%	4,921,095	92.80%	2,629.65
<b>Grass Total</b>					
	165.71	7.51%	176,340	3.33%	1,064.15
72. Waste	5.00	0.23%	1,200	0.02%	240.00
73. Other	164.59	7.46%	204,050	3.85%	1,239.75
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,206.69	100.00%	5,302,685	100.00%	2,403.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	12.13	8.99%	43,185	10.05%	3,560.18
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	122.87	91.01%	386,430	89.95%	3,145.03
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
<b>53. Total</b>	<b>135.00</b>	<b>100.00%</b>	<b>429,615</b>	<b>100.00%</b>	<b>3,182.33</b>
<b>Dry</b>					
54. 1D1	398.50	16.88%	1,510,270	21.46%	3,789.89
55. 1D	0.63	0.03%	2,345	0.03%	3,722.22
56. 2D1	94.00	3.98%	329,000	4.67%	3,500.00
57. 2D	142.60	6.04%	432,080	6.14%	3,030.01
58. 3D1	1,605.29	67.98%	4,567,045	64.88%	2,845.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6.29	0.27%	13,525	0.19%	2,150.24
61. 4D	113.99	4.83%	184,660	2.62%	1,619.97
<b>62. Total</b>	<b>2,361.30</b>	<b>100.00%</b>	<b>7,038,925</b>	<b>100.00%</b>	<b>2,980.95</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	47.81	90.53%	52,590	92.38%	1,099.98
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1.00	1.89%	940	1.65%	940.00
70. 4G	4.00	7.57%	3,400	5.97%	850.00
<b>71. Total</b>	<b>52.81</b>	<b>100.00%</b>	<b>56,930</b>	<b>100.00%</b>	<b>1,078.02</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>135.00</b>	<b>5.18%</b>	<b>429,615</b>	<b>5.67%</b>	<b>3,182.33</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,361.30</b>	<b>90.52%</b>	<b>7,038,925</b>	<b>92.93%</b>	<b>2,980.95</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>52.81</b>	<b>2.02%</b>	<b>56,930</b>	<b>0.75%</b>	<b>1,078.02</b>
72. Waste	10.45	0.40%	2,510	0.03%	240.19
73. Other	48.96	1.88%	46,695	0.62%	953.74
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,608.52</b>	<b>100.00%</b>	<b>7,574,675</b>	<b>100.00%</b>	<b>2,903.82</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	270.95	10.90%	1,026,910	14.48%	3,790.04
55. 1D	517.21	20.81%	1,924,000	27.12%	3,719.96
56. 2D1	239.14	9.62%	836,990	11.80%	3,500.00
57. 2D	0.98	0.04%	2,970	0.04%	3,030.61
58. 3D1	455.93	18.34%	1,297,125	18.29%	2,845.01
59. 3D	65.82	2.65%	183,645	2.59%	2,790.11
60. 4D1	578.05	23.26%	1,242,885	17.52%	2,150.13
61. 4D	357.47	14.38%	579,115	8.16%	1,620.04
62. Total	2,485.55	100.00%	7,093,640	100.00%	2,853.95
<b>Grass</b>					
63. 1G1	11.27	2.74%	17,300	4.33%	1,535.05
64. 1G	47.52	11.55%	65,095	16.29%	1,369.84
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	13.46	3.27%	14,815	3.71%	1,100.67
68. 3G	20.92	5.09%	20,610	5.16%	985.18
69. 4G1	125.97	30.63%	118,410	29.64%	939.99
70. 4G	192.15	46.72%	163,330	40.88%	850.01
71. Total	411.29	100.00%	399,560	100.00%	971.48
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	2,485.55	78.85%	7,093,640	91.04%	2,853.95
<b>Grass Total</b>					
	411.29	13.05%	399,560	5.13%	971.48
72. Waste	4.00	0.13%	960	0.01%	240.00
73. Other	251.46	7.98%	297,455	3.82%	1,182.91
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,152.30	100.00%	7,791,615	100.00%	2,471.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	8.46	2.39%	32,065	3.22%	3,790.19
55. 1D	109.79	31.00%	408,415	40.97%	3,719.97
56. 2D1	29.30	8.27%	102,550	10.29%	3,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	45.70	12.90%	130,015	13.04%	2,844.97
59. 3D	9.16	2.59%	25,555	2.56%	2,789.85
60. 4D1	98.58	27.83%	211,955	21.26%	2,150.08
61. 4D	53.21	15.02%	86,210	8.65%	1,620.18
62. Total	354.20	100.00%	996,765	100.00%	2,814.13
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.99	17.62%	12,315	24.88%	1,369.86
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1.01	1.98%	1,110	2.24%	1,099.01
68. 3G	1.00	1.96%	985	1.99%	985.00
69. 4G1	11.92	23.36%	11,205	22.64%	940.02
70. 4G	28.10	55.08%	23,885	48.25%	850.00
71. Total	51.02	100.00%	49,500	100.00%	970.21
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	354.20	68.87%	996,765	85.39%	2,814.13
<b>Grass Total</b>					
	51.02	9.92%	49,500	4.24%	970.21
72. Waste	6.00	1.17%	1,440	0.12%	240.00
73. Other	103.11	20.05%	119,555	10.24%	1,159.49
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	514.33	100.00%	1,167,260	100.00%	2,269.48

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.66	54.33%	156,655	60.89%	3,949.95
46. 1A	16.42	22.49%	63,220	24.57%	3,850.18
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	16.92	23.18%	37,395	14.54%	2,210.11
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>73.00</b>	<b>100.00%</b>	<b>257,270</b>	<b>100.00%</b>	<b>3,524.25</b>
<b>Dry</b>					
54. 1D1	2,363.76	32.13%	8,958,575	39.91%	3,789.97
55. 1D	1,368.08	18.60%	5,089,270	22.67%	3,720.01
56. 2D1	174.40	2.37%	610,390	2.72%	3,499.94
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	49.24	0.67%	140,085	0.62%	2,844.94
59. 3D	527.92	7.18%	1,472,845	6.56%	2,789.90
60. 4D1	2,872.12	39.04%	6,175,045	27.51%	2,150.00
61. 4D	0.64	0.01%	1,040	0.00%	1,625.00
<b>62. Total</b>	<b>7,356.16</b>	<b>100.00%</b>	<b>22,447,250</b>	<b>100.00%</b>	<b>3,051.49</b>
<b>Grass</b>					
63. 1G1	62.34	18.05%	95,685	23.22%	1,534.89
64. 1G	110.04	31.87%	150,760	36.58%	1,370.05
65. 2G1	7.93	2.30%	9,955	2.42%	1,255.36
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.53	0.15%	585	0.14%	1,103.77
68. 3G	27.46	7.95%	27,045	6.56%	984.89
69. 4G1	129.20	37.42%	121,455	29.47%	940.05
70. 4G	7.79	2.26%	6,620	1.61%	849.81
<b>71. Total</b>	<b>345.29</b>	<b>100.00%</b>	<b>412,105</b>	<b>100.00%</b>	<b>1,193.50</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>73.00</b>	<b>0.90%</b>	<b>257,270</b>	<b>1.09%</b>	<b>3,524.25</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>7,356.16</b>	<b>90.28%</b>	<b>22,447,250</b>	<b>95.36%</b>	<b>3,051.49</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>345.29</b>	<b>4.24%</b>	<b>412,105</b>	<b>1.75%</b>	<b>1,193.50</b>
72. Waste	25.28	0.31%	2,015	0.01%	79.71
73. Other	348.59	4.28%	420,875	1.79%	1,207.36
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>8,148.32</b>	<b>100.00%</b>	<b>23,539,515</b>	<b>100.00%</b>	<b>2,888.88</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	9.43	15.61%	35,740	19.45%	3,790.03
55. 1D	7.71	12.76%	28,685	15.61%	3,720.49
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	40.08	66.34%	114,040	62.06%	2,845.31
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.20	0.33%	430	0.23%	2,150.00
61. 4D	3.00	4.97%	4,860	2.64%	1,620.00
62. Total	60.42	100.00%	183,755	100.00%	3,041.29
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	60.42	90.21%	183,755	96.69%	3,041.29
<b>Grass Total</b>					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	6.56	9.79%	6,300	3.31%	960.37
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	66.98	100.00%	190,055	100.00%	2,837.49

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 26

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8.60	5.85%	33,970	8.49%	3,950.00
46. 1A	36.86	25.07%	141,910	35.45%	3,849.97
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	101.54	69.07%	224,405	56.06%	2,210.02
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>147.00</b>	<b>100.00%</b>	<b>400,285</b>	<b>100.00%</b>	<b>2,723.03</b>
<b>Dry</b>					
54. 1D1	2,597.94	10.00%	9,846,210	13.24%	3,790.01
55. 1D	8,949.00	34.46%	33,289,695	44.75%	3,719.93
56. 2D1	10.87	0.04%	38,045	0.05%	3,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1,059.02	4.08%	3,012,990	4.05%	2,845.07
59. 3D	649.52	2.50%	1,812,100	2.44%	2,789.91
60. 4D1	10,961.98	42.21%	23,568,100	31.68%	2,149.99
61. 4D	1,742.47	6.71%	2,822,660	3.79%	1,619.92
<b>62. Total</b>	<b>25,970.80</b>	<b>100.00%</b>	<b>74,389,800</b>	<b>100.00%</b>	<b>2,864.36</b>
<b>Grass</b>					
63. 1G1	94.80	3.05%	145,520	4.37%	1,535.02
64. 1G	967.33	31.09%	1,325,270	39.77%	1,370.03
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	118.52	3.81%	130,360	3.91%	1,099.90
68. 3G	124.57	4.00%	122,685	3.68%	984.87
69. 4G1	815.26	26.20%	766,355	23.00%	940.01
70. 4G	991.12	31.85%	842,450	25.28%	850.00
<b>71. Total</b>	<b>3,111.60</b>	<b>100.00%</b>	<b>3,332,640</b>	<b>100.00%</b>	<b>1,071.04</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>147.00</b>	<b>0.46%</b>	<b>400,285</b>	<b>0.49%</b>	<b>2,723.03</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>25,970.80</b>	<b>80.92%</b>	<b>74,389,800</b>	<b>91.57%</b>	<b>2,864.36</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>3,111.60</b>	<b>9.70%</b>	<b>3,332,640</b>	<b>4.10%</b>	<b>1,071.04</b>
72. Waste	63.44	0.20%	15,230	0.02%	240.07
73. Other	2,802.00	8.73%	3,102,400	3.82%	1,107.21
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>32,094.84</b>	<b>100.00%</b>	<b>81,240,355</b>	<b>100.00%</b>	<b>2,531.26</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 31

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	180.21	10.24%	682,995	13.79%	3,790.00
55. 1D	513.88	29.21%	1,911,625	38.58%	3,719.98
56. 2D1	19.70	1.12%	68,950	1.39%	3,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	159.78	9.08%	454,580	9.17%	2,845.04
59. 3D	62.11	3.53%	173,275	3.50%	2,789.81
60. 4D1	621.26	35.32%	1,335,710	26.96%	2,150.00
61. 4D	202.14	11.49%	327,470	6.61%	1,620.02
62. Total	1,759.08	100.00%	4,954,605	100.00%	2,816.59
<b>Grass</b>					
63. 1G1	2.11	0.94%	3,240	1.47%	1,535.55
64. 1G	36.51	16.24%	50,020	22.68%	1,370.04
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	6.26	2.78%	6,885	3.12%	1,099.84
68. 3G	3.35	1.49%	3,300	1.50%	985.07
69. 4G1	78.09	34.74%	73,400	33.28%	939.94
70. 4G	98.47	43.81%	83,695	37.95%	849.95
71. Total	224.79	100.00%	220,540	100.00%	981.09
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	1,759.08	78.89%	4,954,605	91.39%	2,816.59
<b>Grass Total</b>	224.79	10.08%	220,540	4.07%	981.09
72. Waste	4.77	0.21%	1,145	0.02%	240.04
73. Other	241.25	10.82%	245,205	4.52%	1,016.39
74. Exempt	640.00	28.70%	0	0.00%	0.00
75. Market Area Total	2,229.89	100.00%	5,421,495	100.00%	2,431.28

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 76

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	161.39	52.87%	611,670	56.54%	3,790.01
55. 1D	7.05	2.31%	26,225	2.42%	3,719.86
56. 2D1	83.65	27.40%	292,775	27.06%	3,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	53.16	17.42%	151,240	13.98%	2,845.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	305.25	100.00%	1,081,910	100.00%	3,544.34
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11.40	20.28%	15,615	27.33%	1,369.74
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	5.75	10.23%	5,665	9.91%	985.22
69. 4G1	29.60	52.67%	27,825	48.70%	940.03
70. 4G	9.45	16.81%	8,035	14.06%	850.26
71. Total	56.20	100.00%	57,140	100.00%	1,016.73
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	305.25	33.52%	1,081,910	43.23%	3,544.34
<b>Grass Total</b>					
	56.20	6.17%	57,140	2.28%	1,016.73
72. Waste	15.49	1.70%	3,720	0.15%	240.15
73. Other	533.67	58.61%	1,359,980	54.34%	2,548.35
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	910.61	100.00%	2,502,750	100.00%	2,748.43

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 675

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	45.26	45.18%	203,670	45.18%	4,500.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	2.83	2.82%	12,735	2.82%	4,500.00
60. 4D1	3.81	3.80%	17,145	3.80%	4,500.00
61. 4D	48.28	48.19%	217,260	48.19%	4,500.00
62. Total	100.18	100.00%	450,810	100.00%	4,500.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.78	46.21%	17,010	46.21%	4,500.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	4.40	53.79%	19,800	53.79%	4,500.00
71. Total	8.18	100.00%	36,810	100.00%	4,500.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	100.18	67.68%	450,810	67.68%	4,500.00
<b>Grass Total</b>	8.18	5.53%	36,810	5.53%	4,500.00
72. Waste	2.00	1.35%	9,000	1.35%	4,500.00
73. Other	37.67	25.45%	169,515	25.45%	4,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	148.03	100.00%	666,135	100.00%	4,500.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	1,063.05	3,771,780	10,145.55	33,412,255	11,208.60	37,184,035
<b>77. Dry Land</b>	36.14	107,670	11,700.70	36,160,405	162,860.56	494,196,540	174,597.40	530,464,615
<b>78. Grass</b>	0.00	0	973.00	1,062,775	12,221.25	13,325,975	13,194.25	14,388,750
<b>79. Waste</b>	0.00	0	159.44	19,055	1,014.50	139,345	1,173.94	158,400
<b>80. Other</b>	2.00	3,070	1,428.13	2,201,215	11,239.16	12,938,325	12,669.29	15,142,610
<b>81. Exempt</b>	0.00	0	0.00	0	640.00	0	640.00	0
<b>82. Total</b>	<b>38.14</b>	<b>110,740</b>	<b>15,324.32</b>	<b>43,215,230</b>	<b>197,481.02</b>	<b>554,012,440</b>	<b>212,843.48</b>	<b>597,338,410</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	11,208.60	5.27%	37,184,035	6.22%	3,317.46
<b>Dry Land</b>	174,597.40	82.03%	530,464,615	88.80%	3,038.22
<b>Grass</b>	13,194.25	6.20%	14,388,750	2.41%	1,090.53
<b>Waste</b>	1,173.94	0.55%	158,400	0.03%	134.93
<b>Other</b>	12,669.29	5.95%	15,142,610	2.54%	1,195.22
<b>Exempt</b>	640.00	0.30%	0	0.00%	0.00
<b>Total</b>	<b>212,843.48</b>	<b>100.00%</b>	<b>597,338,410</b>	<b>100.00%</b>	<b>2,806.47</b>

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

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	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	898,475,040	901,045,795	2,570,755	0.29%	7,413,301	-0.54%
02. Recreational	2,152,310	915,790	-1,236,520	-57.45%	0	-57.45%
03. Ag-Homesite Land, Ag-Res Dwelling	268,355,470	268,581,110	225,640	0.08%	4,862,155	-1.73%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,168,982,820</b>	<b>1,170,542,695</b>	<b>1,559,875</b>	<b>0.13%</b>	<b>12,275,456</b>	<b>-0.92%</b>
05. Commercial	142,181,225	140,464,465	-1,716,760	-1.21%	5,004,950	-4.73%
06. Industrial	175,730,565	183,235,520	7,504,955	4.27%	10,202,680	-1.54%
07. Ag-Farmsite Land, Outbuildings	51,339,880	52,293,060	953,180	1.86%	0	1.86%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>369,251,670</b>	<b>375,993,045</b>	<b>6,741,375</b>	<b>1.83%</b>	<b>15,207,630</b>	<b>-2.29%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,538,234,490</b>	<b>1,546,536,870</b>	<b>8,302,380</b>	<b>0.54%</b>	<b>27,483,086</b>	<b>-1.25%</b>
11. Irrigated	31,824,060	37,184,035	5,359,975	16.84%		
12. Dryland	443,405,730	530,464,615	87,058,885	19.63%		
13. Grassland	23,317,345	14,388,750	-8,928,595	-38.29%		
14. Wasteland	113,220	158,400	45,180	39.90%		
15. Other Agland	6,710	15,142,610	15,135,900	225,572.28%		
<b>16. Total Agricultural Land</b>	<b>498,667,065</b>	<b>597,338,410</b>	<b>98,671,345</b>	<b>19.79%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,036,901,555</b>	<b>2,143,875,280</b>	<b>106,973,725</b>	<b>5.25%</b>	<b>27,483,086</b>	<b>3.90%</b>

**2011 PLAN OF ASSESSMENT  
FOR  
WASHINGTON COUNTY  
ASSESSMENT YEARS 2012, 2013, AND 2014  
Date: June 15, 2011**

**PLAN OF ASSESSMENT REQUIREMENTS:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

**DISCLAIMER:**

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2011 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division. Finally, the protest process is ongoing and the sales file is incomplete for 2012.

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

Thank you to the reader for your time and understanding.

## **REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

Assessment levels required for real property are as follows:

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

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

## **RECORD MAINTENANCE:**

### **MAPPING**

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

### **OWNERSHIP**

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

Assessor's Office has ownership of the cadastral maps.

### **REPORT GENERATION**

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

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

## Certificate of Taxes Levied

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

### **ADMINISTER HOMESTEAD EXEMPTION:**

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

For the year of 2010 (payable in 2011) we had a total of ((509)) applicants and a value exempted of ((\$49,101,460)) with a tax loss of ((\$983,060.90)). The average median value for 2011 is not available at this time. The 2010 average medium was ((\$155,874)).

### **ADMINISTER PERSONAL PROPERTY:**

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

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

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

The abstract totals for the year 2011 (payable in 2012) consisted of ((657)) commercial schedules with a value of \$(127,090,413)). The totals for agricultural schedules consisted of ((424)) with a value of \$(33,399,623)) and a combined total of \$(160,490,036)).

### **ADMINISTER SPECIAL VALUATION:**

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

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

### **GENERATE TAX ROLL:**

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

### **RESPONSIBILITIES OF APPRAISAL:**

#### **VALUE ALL REAL PROPERTY**

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

#### **DEVELOP PLAN OF REVIEW**

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

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

#### **ESTABLISH PROCEDURE FOR PICKUP WORK**

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

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser, and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is

comprised of a property record card with a permanent picture, footprint sketch, and complete site and improvement information.

## REVIEW SALES

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

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

## PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

### Position Description:

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

### Continuing Education Requirements:

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

Position: Assessment Specialist (2)

### Position Description:

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

### Continuing Education Requirements:

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

Position: Appraiser (2 plus 1 part time)

Position Description:

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

Continuing Education Requirements:

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

**BUDGETING:**

Budget Worksheet 2011-2012

605-00	County Assessor		
1-0100	Official's Salary	\$	50,194.00
1-0201	Deputy's Salary	\$	40,156.00
1-0305	Regular Time Salaries	\$	125,994.00
1-0405	Part Time Salaries	\$	40,000.00
1-0505	Overtime	\$	<u>100.00</u>
	Personnel Services Total	\$	256,444.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	500.00
2-1702	Lodging	\$	1,100.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	1,000.00
2-3910	Assessor School	\$	<u>1,000.00</u>
	Operating Expenses Total	\$	15,155.00
3-0100	Office Supplies	\$	9,638.00

3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	937.00
	Supplies and Materials Total	\$	11,575.00
5-0315	Data Processing Equipment	\$	1,065.00
5-0500	Office Equipment	\$	995.00
5-1309	Data Processing Software	\$	<u>766.00</u>
	Capital Outlay Total	\$	2,826.00
	Total Expenditures	\$	286,000.00

**HISTORY:**

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

**WHAT HAS BEEN DONE IN CAMA**

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

**PROCESS TO THIS POINT**

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

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

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

**PICTURES AND SKETCHES**

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

## COMPARABLE SELECTION NEEDS WORK

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

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

## RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

## WHAT WE NEED TO COMPLETE

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

## TOTAL RE-LISTING AND DATA ENTRY

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

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

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

## **PARCEL COUNT:**

The following numbers are based off the 2011 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for 775P by the department of Property Assessment and Taxation.

List the number of residential parcels and value. The number of parcels is ((7,204)) with a value of ((\$900,109,875)).

List the number of commercial parcels and value. The number of parcels is ((685)) with a value of ((\$142,593,590)).

List the number of industrial parcels and value. The number of parcels is ((55)) with a value of ((\$175,730,565)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,251)) including agriculture land value, agricultural (home & building) sites and improvements ((\$819,052,525)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1501)) with a value of ((\$268,500,840)).

The total number of parcels with greenbelt special value is ((4,189)). The greenbelt value is \$((498,015,150)).

The number of recreational parcels is ((46)) with a value of \$((2,152,310)).

### **CADASTRAL MAPS:**

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

#### **MAINTAINED BY ASSESSMENT**

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

#### **IN GOOD CONDITION**

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

### **PROPERTY RECORD CARD:**

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

#### **MAINTAINED BY ASSESSMENT**

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

#### **IN GOOD CONDITION**

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

## **REAL ESTATE TRANSFERS (521's):**

### **WHAT ARE THEY**

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

### **MAINTAINED BY ASSESSMENT**

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

### **IN GOOD CONDITION**

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

## **PROCEDURE MANUAL:**

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

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

### **GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE**

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

### **LEAVES ROOM FOR INDIVIDUAL APPROACHES**

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

### **BASED ON REGULATIONS AND IAAO GUIDELINES**

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. The Staff Appraiser is assessor certified



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

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

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

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

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

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

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

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

#### SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

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

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

#### ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

#### CLASS OR SUBCLASS

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

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

**PROPERTY REVIEW:**

Detailed review of all property is scheduled every six years

**RE-MEASURE RESIDENTIAL**

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

**COMMERCIAL**

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

**INDUSTRIAL**

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

**AGRICULTURAL**

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

**INTERIOR AND EXTERIOR INSPECTION**

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

**RESIDENTIAL**

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

## COMMERCIAL

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

## INDUSTRIAL

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

## AGRICULTURAL

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

## **DEPRECIATION ANALYSIS BASED ON RCN AND SALES:**

### RESIDENTIAL

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

### COMMERCIAL

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

### INDUSTRIAL

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

### AGRICULTURAL

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

**SALES REVIEW:**

DONE ON MONTHLY BASIS

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

INTERVIEW BUYER WHERE POSSIBLE

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

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

**DISCUSSION OF RESIDENTIAL PROPERTY:**

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

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

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

ESTIMATED DATE OF COMPLETION

2011

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Part of the Rural Improved will be the most likely choice for 2011. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation or depreciation of value. Relisted Herman Village and Eagle View Subdivision.

2012

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. The second half of Rural Improved will be the most likely choice for 2011.

Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value and address damage as a result of the 2011 Missouri River flood.

2013

Review upper end homes, review subdivision lot values, relisting rural, and relisting Washington Village.

2014

Continue relisting rural.

### **DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:**

#### **HOW MUCH IS COMPLETED IN THE CAMA SYSTEM**

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

#### **ESTIMATED DATE OF COMPLETION**

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

### **DISCUSSION OF AGRICULTURAL PROPERTY:**

#### **HOW MUCH IS COMPLETED IN THE CAMA SYSTEM**

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

#### **LAND**

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

The Assessor reviews these values, as required.

#### **IMPROVEMETS**

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

## ESTIMATED DATE OF COMPLETION

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

## CONCLUSION:

### DISCUSS PROPOSED END RESULT

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

### ADVANTAGES OF GOOD RECORDS

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

### ANNUAL RE-VALUE

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

### LESS STICKER SHOCK

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

July 28, 2011

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

Re: The Washington County 2010 Plan of Assessment

Dear Mr. Loontjer,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

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

Sincerely,

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

July 19, 2011

Washington County Board of Equalization  
Attn: Mary Alice Johnson – Chairman  
1555 Colfax Street  
Blair, Nebraska 68008

Re: The Washington County 2011 Plan of Assessment

Dear Ms. Johnson and the Board of Equalization,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

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

Sincerely,

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

## 2012 Assessment Survey for Washington County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	4.4 FTE
3.	<b>Other full-time employees:</b>
	0
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	286,000
7.	<b>Adopted budget, or granted budget if different from above:</b>
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	The appraisal budget is not a separate line item
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The computer system funding is through the County General budget
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	1,000
12.	<b>Other miscellaneous funds:</b>
13.	<b>Amount of last year's assessor's budget not used:</b>
	11%

### B. Computer, Automation Information and GIS

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

	Yes
6.	<b>Is GIS available on a website? If so, what is the name of the website?</b>
	No
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor's office staff along with the surveyor's office. Calvin Poulsen with Informed Solutions consulting is the GIS vendor who consults with the staff to maintain the GIS maps.
8.	<b>Personal Property software:</b>
	Terra Scan

### C. Zoning Information

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

### D. Contracted Services

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



# 2012 Certification for Washington County

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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 Washington County Assessor.

Dated this 9th day of April, 2012.



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

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Ruth A. Sorensen  
Property Tax Administrator



