

Table of Contents

2013 Commission Summary

2013 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

Residential Correlation

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

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Statistics

Commercial Correlation

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

Agricultural and/or Special Valuation Reports

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

Agricultural and/or Special Valuation Correlation

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

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment

Assessment Survey – General Information

Certification

Maps

Market Areas

Registered Wells > 500 GPM

Valuation History Charts

2013 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	12175	Median	96.28
Total Sales Price	\$2,262,129,418	Mean	98.48
Total Adj. Sales Price	\$2,268,185,528	Wgt. Mean	95.77
Total Assessed Value	\$2,172,169,047	Average Assessed Value of the Base	\$131,718
Avg. Adj. Sales Price	\$186,299	Avg. Assessed Value	\$178,412

Confidence Interval - Current

95% Median C.I	96.13 to 96.41
95% Wgt. Mean C.I	95.52 to 96.02
95% Mean C.I	98.16 to 98.80
% of Value of the Class of all Real Property Value in the	67.57
% of Records Sold in the Study Period	6.79
% of Value Sold in the Study Period	9.20

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	13,462	96	95.75
2011	15,074	96	96
2010	15,175	96	96
2009	18,244	96	96

2013 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	616	Median	96.45
Total Sales Price	\$651,884,621	Mean	101.93
Total Adj. Sales Price	\$669,867,101	Wgt. Mean	90.22
Total Assessed Value	\$604,333,195	Average Assessed Value of the Base	\$923,598
Avg. Adj. Sales Price	\$1,087,447	Avg. Assessed Value	\$981,060

Confidence Interval - Current

95% Median C.I	95.86 to 97.46
95% Wgt. Mean C.I	85.32 to 95.11
95% Mean C.I	98.79 to 105.07
% of Value of the Class of all Real Property Value in the County	31.35
% of Records Sold in the Study Period	5.19
% of Value Sold in the Study Period	5.51

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	581	97	96.87
2011	829	96	96
2010	1,015	96	96
2009	1,152	96	96

2013 Opinions of the Property Tax Administrator for Douglas County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	72	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 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Douglas County

Douglas County reappraised residential neighborhoods consisting of approximately 38,884 parcels. These neighborhoods were chosen primarily based on the ratios, followed by when their values were last changed. These neighborhoods were mainly centered in the eastern half of the county. The sales comparison approach was utilized in establishing values for these properties.

Reappraisal was also conducted on new construction areas in Douglas County, amounting to the review of approximately 12,458 properties. Mainly occurring in the western half of the county, the appraisers in the county worked to inspect new construction and building permits in other areas of the county as well. The county used Pictometry, a multi-dimensional aerial imagery, to aid in the identification of new improvements and to confirm measurements of selected properties.

The staff conducted a total of 27,164 on-site inspections for the year both for re-listing and building permits. The residential staff also prepared 4,410 BOE packets, in conjunction with commercial properties and 1,028 properties were protested to TERC. The staff spent approximately two months on TERC appeals.

The total number of parcels that received a value change in the residential class of property amounted to approximately 48,410.

Additionally, in the past year, Douglas held 23 homestead exemption program workshops at sites around the county during the spring and early summer where applicants could go in and receive assistance in preparing their homestead exemption applications. An organization called Volunteers Assisting Seniors provides most of the assistance at the workshops.

For first timers and years divisible by four, there's a full application for tax exemptions that must be filed by the organization with the assessor's office. In the other years, a shorter filing is prepared that affirms its continuing to use the property for the purposes described in its last full application. This year, the office required a questionnaires be filling out.

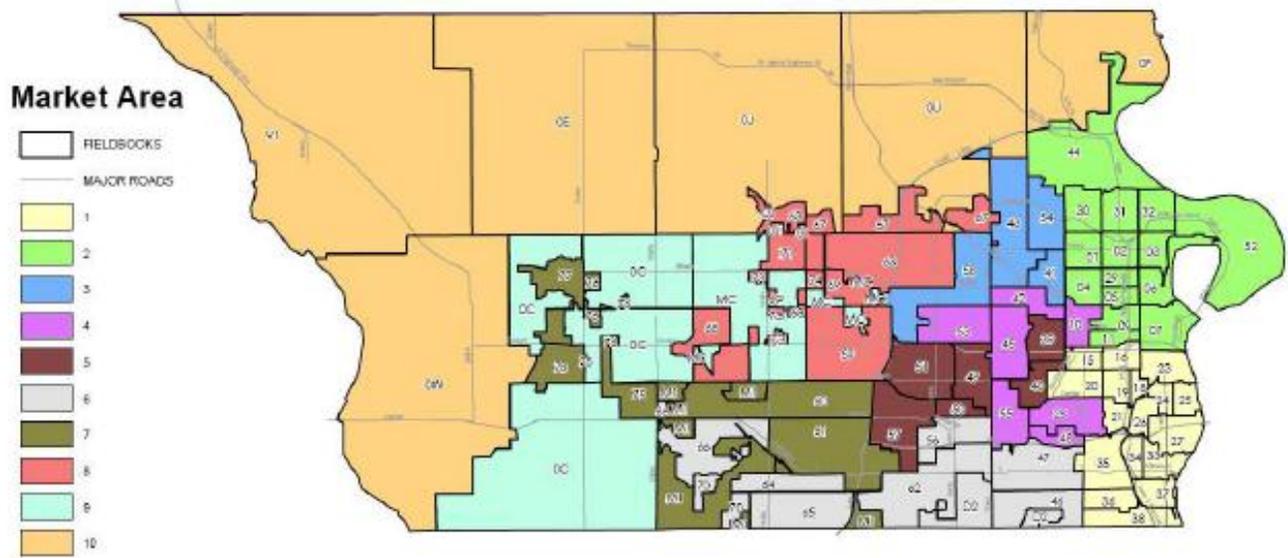
GIS is constantly being updated into both the CAMA system and the digital GIS mapping layers. Every year, the assessor department goes over all annexations filed by various governmental subdivisions and GIS technology is used to make sure properties are correctly assessed in the correct tax district as stated in the annexation documents.

Finally, cadastral level rectification is an ongoing project with the Douglas County Engineer. Upon completion of rectifications in the western part of the county, the eastern part will be examined.

2013 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:	
	Appraisal Staff	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	South Omaha area
	2	North Omaha area
	3	Benson area
	4	Midtown area
	5	Upper-end of the Midtown area
	6	Ralston and Millard Areas
	7	Southwest Omaha which is a developing area
	8	Northwest Omaha which is a well-established area
	9	Unincorporated areas west of Omaha
	10	Consists of all parcels in Rural Douglas County
	*Valuation grouping map is attached to the residential survey	
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Cost approach for new construction, market approach for existing properties.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2007	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The County uses CAMA tables and calibrates using local market information but, again, the cost approach is used only on new or newer construction.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	No	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Updated as necessary. Current tables have been used for 10 years; Neighborhood factors are used annually to calibrate the depreciation to reflect current market.	
8.	When was the last lot value study completed for each valuation grouping?	
	Annually.	
9.	Describe the methodology used to determine the residential lot values?	
	Primarily vacant lot sales are used, but the County does use allocation/residual method to establish lot values in older neighborhoods with limited vacant lot sales.	

Residential Market Areas



February 2010

28 Douglas
RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 3/18/2013

Number of Sales : 12,175
 Total Sales Price : 2,262,129,418
 Total Adj. Sales Price : 2,268,185,528
 Total Assessed Value : 2,172,169,047
 Avg. Adj. Sales Price : 186,299
 Avg. Assessed Value : 178,412

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 98
 COD : 08.99
 PRD : 102.83

COV : 18.30
 STD : 18.02
 Avg. Abs. Dev : 08.66
 MAX Sales Ratio : 431.69
 MIN Sales Ratio : 38.75

95% Median C.I. : 96.13 to 96.41
 95% Wgt. Mean C.I. : 95.52 to 96.02
 95% Mean C.I. : 98.16 to 98.80

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	1,153	96.35	98.21	95.94	08.22	102.37	39.47	233.60	96.02 to 96.88	184,216	176,742
01-JAN-11 To 31-MAR-11	875	96.64	98.67	95.52	08.65	103.30	46.87	260.03	96.07 to 97.31	183,117	174,913
01-APR-11 To 30-JUN-11	1,740	96.28	97.24	95.52	07.14	101.80	45.37	246.19	95.98 to 96.57	189,724	181,226
01-JUL-11 To 30-SEP-11	1,712	96.29	98.00	95.86	07.99	102.23	42.80	285.41	95.98 to 96.72	186,233	178,518
01-OCT-11 To 31-DEC-11	1,294	97.04	100.12	96.71	09.94	103.53	52.48	390.15	96.62 to 97.59	186,705	180,553
01-JAN-12 To 31-MAR-12	1,196	97.28	100.72	96.80	10.50	104.05	56.08	431.69	96.61 to 97.90	179,037	173,302
01-APR-12 To 30-JUN-12	2,158	95.89	97.98	95.14	09.07	102.99	48.30	426.32	95.62 to 96.15	187,127	178,032
01-JUL-12 To 30-SEP-12	2,047	95.57	98.18	95.41	10.33	102.90	38.75	395.14	95.31 to 95.84	189,087	180,401
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	5,480	96.34	97.91	95.71	07.88	102.30	39.47	285.41	96.16 to 96.56	186,420	178,429
01-OCT-11 To 30-SEP-12	6,695	96.19	98.95	95.81	09.92	103.28	38.75	431.69	96.01 to 96.41	186,200	178,399
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5,621	96.51	98.36	95.90	08.29	102.57	42.80	390.15	96.29 to 96.69	186,937	179,264
<u>ALL</u>	12,175	96.28	98.48	95.77	08.99	102.83	38.75	431.69	96.13 to 96.41	186,299	178,412

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	934	96.44	104.43	96.83	16.56	107.85	42.80	426.32	95.97 to 97.19	115,701	112,035
02	601	95.89	104.85	93.40	23.99	112.26	38.75	431.69	95.39 to 96.46	109,847	102,597
03	537	96.23	101.90	98.52	10.44	103.43	67.99	390.15	95.82 to 96.97	108,385	106,784
04	752	96.08	100.27	96.79	10.95	103.60	56.02	378.00	95.73 to 96.86	120,873	116,995
05	786	95.91	96.60	93.18	10.34	103.67	48.14	215.30	95.49 to 96.45	257,743	240,167
06	1,354	95.84	98.03	96.56	06.88	101.52	66.93	286.44	95.64 to 96.07	156,156	150,786
07	1,496	96.55	97.22	95.70	07.44	101.59	50.29	165.77	96.19 to 97.02	217,010	207,678
08	1,682	96.99	98.00	96.80	06.56	101.24	53.72	181.85	96.67 to 97.34	179,722	173,969
09	2,585	96.12	96.48	95.78	06.22	100.73	60.69	232.55	95.82 to 96.37	231,185	221,421
10	1,448	96.43	96.67	95.27	06.93	101.47	39.47	304.64	96.07 to 96.79	211,622	201,611
<u>ALL</u>	12,175	96.28	98.48	95.77	08.99	102.83	38.75	431.69	96.13 to 96.41	186,299	178,412

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	12,175	96.28	98.48	95.77	08.99	102.83	38.75	431.69	96.13 to 96.41	186,299	178,412
06											
07											
<u>ALL</u>	12,175	96.28	98.48	95.77	08.99	102.83	38.75	431.69	96.13 to 96.41	186,299	178,412

28 Douglas
RESIDENTIAL

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 95% Wgt. Mean C.I. : 95.52 to 96.02
 95% Mean C.I. : 98.16 to 98.80

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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	5	179.73	208.40	216.01	43.83	96.48	98.36	395.14	N/A	2,800	6,048	
Less Than 15,000	75	127.09	159.74	160.19	51.99	99.72	53.42	431.69	100.05 to 159.17	9,982	15,990	
Less Than 30,000	226	127.30	152.61	148.88	43.83	102.51	45.37	431.69	115.48 to 140.92	18,336	27,299	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	12,170	96.28	98.43	95.77	08.95	102.78	38.75	431.69	96.13 to 96.41	186,374	178,483	
Greater Than 14,999	12,100	96.26	98.10	95.75	08.60	102.45	38.75	390.15	96.12 to 96.39	187,391	179,419	
Greater Than 29,999	11,949	96.21	97.46	95.67	07.98	101.87	38.75	304.64	96.07 to 96.33	189,475	181,270	
<u>Incremental Ranges</u>												
0 TO 4,999	5	179.73	208.40	216.01	43.83	96.48	98.36	395.14	N/A	2,800	6,048	
5,000 TO 14,999	70	119.45	156.26	159.13	53.60	98.20	53.42	431.69	98.88 to 151.96	10,495	16,700	
15,000 TO 29,999	151	127.50	149.07	146.39	39.76	101.83	45.37	390.15	113.43 to 148.29	22,486	32,917	
30,000 TO 59,999	427	103.87	115.43	113.76	23.18	101.47	38.75	286.44	100.04 to 107.84	45,304	51,539	
60,000 TO 99,999	1,381	97.86	100.28	99.20	12.06	101.09	51.65	215.30	97.24 to 98.42	83,352	82,685	
100,000 TO 149,999	4,026	96.42	97.43	97.32	05.92	100.11	48.30	304.64	96.23 to 96.59	125,839	122,472	
150,000 TO 249,999	3,737	96.01	96.72	96.66	06.53	100.06	57.49	211.84	95.80 to 96.28	190,151	183,798	
250,000 TO 499,999	2,024	94.74	94.28	94.17	07.61	100.12	52.49	137.79	94.17 to 95.15	325,523	306,554	
500,000 TO 999,999	317	93.86	91.34	91.07	09.17	100.30	39.47	124.20	92.53 to 94.68	637,417	580,521	
1,000,000 +	37	89.49	88.44	88.22	11.65	100.25	48.14	119.60	84.95 to 96.57	1,390,450	1,226,720	
<u>ALL</u>	12,175	96.28	98.48	95.77	08.99	102.83	38.75	431.69	96.13 to 96.41	186,299	178,412	

2013 Correlation Section for Douglas County

A. Residential Real Property

Douglas County (Douglas) is located in the extreme eastern portion of the State of Nebraska (State). The counties of Sarpy, Saunders, Dodge, Washington, as well as the State of Iowa, abut Douglas, which contains 517,110 residents, per the Census Bureau's Population Estimates Program. Douglas is also one of twenty-five counties to have experienced population growth since 2000 and is among the top six upward trending counties in the State, adding 53,525 new residents in that ten-year span. Per the US Census, there are 220,027 housing units in Douglas. Among the towns in Douglas are Bennington, Omaha, Ralston, Valley, Boys Town and Waterloo, with Omaha being the most populous at 415,068 within the city limits. Notable people with connections to Douglas include actor Fred Astaire, philanthropist Anna Wilson, former President of the United States Gerald Ford, and tennis player Andy Roddick.

Douglas is currently working towards full compliance with the statutorily mandated six year review requirement. The review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted, as permitted. Having already re-appraised over 60% of the residential parcels in the first four years of the review, the successful completion of the six-year residential review within the allotted time is anticipated by Douglas.

The Department of Revenue Property Assessment Division (PAD) conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Douglas's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

The second review process is one of the sales qualifications. The last review by PAD occurred in 2012. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. Douglas has a consistent and on-going procedure for sales verification, verifying sales within a month of filing. During the verification process, the appraisal staff reviews the present use of the property and then indicates the usability of the sale. The review of Douglas revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Douglas County identifies 10 valuation groupings based on the market of each particular location. Market information is monitored more precisely in the context of approximately 2,200 individual neighborhoods, but the valuation groupings serve as an equalization monitor for the general residential areas of the county.

Douglas contains over 164,000 improved residential and agricultural properties. A review of the statistical analysis revealed a total of 12,175 residential sales in the 10 valuation

**2013 Correlation Section
for Douglas County**

groupings, a reduction of 1,287 sales from the prior year. This statistical sample is sufficiently large enough to be evaluated for measurement purposes. The stratification by valuation groupings reveal that all 10 valuation groupings have sufficient numbers of sales to perform measurement on and all are within range, indicating uniformity and proportionality exist in the residential class.

Based on a review of all available information, the quality of assessment of the residential class has been determined to be in compliance with general accepted mass appraisal standards. The level of value of residential property within the county is 96%.

**2013 Correlation Section
for Douglas County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

2013 Correlation Section for Douglas County

C. Measures of Central Tendency

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

2013 Correlation Section for Douglas County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Douglas County**

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 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.

2013 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Staff
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:
	Valuation groupings are defined by property type and reviewed based on the 'built-as' classification.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.
	County primarily uses the income approach because the cost approach is for new construction only.
3a.	Describe the process used to determine the value of unique commercial properties.
	The County uses the income and or the cost approach.
4.	What is the costing year of the cost approach being used for each valuation grouping?
	2007
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?
	The County develops depreciation tables using local market information.
6.	Are individual depreciation tables developed for each valuation grouping?
	County primarily uses the income approach, as the cost approach is for new construction only. Using local market information, the depreciation tables are calibrated but the actual depreciation tables are the same for all valuation groupings.
7.	When were the depreciation tables last updated for each valuation grouping?
	It has been several years since depreciation tables were updated.
8.	When was the last lot value study completed for each valuation grouping?
	Lot values are established in conjunction with area or subclass revaluations, so the process is ongoing.
9.	Describe the methodology used to determine the commercial lot values.
	Sales of similar properties are used to determine commercial lot values.

28 Douglas
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 3/18/2013

Number of Sales : 616
Total Sales Price : 651,884,621
Total Adj. Sales Price : 669,867,101
Total Assessed Value : 604,333,195
Avg. Adj. Sales Price : 1,087,447
Avg. Assessed Value : 981,060

MEDIAN : 96
WGT. MEAN : 90
MEAN : 102
COD : 19.40
PRD : 112.98

COV : 38.97
STD : 39.72
Avg. Abs. Dev : 18.71
MAX Sales Ratio : 582.86
MIN Sales Ratio : 27.15

95% Median C.I. : 95.86 to 97.46
95% Wgt. Mean C.I. : 85.32 to 95.11
95% Mean C.I. : 98.79 to 105.07

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	46	96.63	107.91	96.83	24.06	111.44	41.65	376.38	94.98 to 99.52	809,898	784,263	
01-JAN-10 To 31-MAR-10	45	93.53	94.73	83.66	11.54	113.23	48.64	141.82	91.17 to 97.62	1,123,560	940,024	
01-APR-10 To 30-JUN-10	45	96.09	104.46	95.73	22.96	109.12	27.15	582.86	94.38 to 99.32	703,108	673,098	
01-JUL-10 To 30-SEP-10	41	97.25	105.27	97.50	22.81	107.97	56.71	242.20	94.35 to 100.00	600,027	585,026	
01-OCT-10 To 31-DEC-10	50	96.34	100.31	95.42	16.57	105.12	42.91	237.06	93.76 to 98.58	1,965,742	1,875,731	
01-JAN-11 To 31-MAR-11	39	96.38	97.47	97.03	16.97	100.45	32.95	189.23	94.08 to 100.00	1,171,352	1,136,595	
01-APR-11 To 30-JUN-11	45	96.67	99.54	90.05	19.33	110.54	41.92	280.52	94.72 to 100.00	919,788	828,304	
01-JUL-11 To 30-SEP-11	44	97.83	94.92	84.24	11.89	112.68	56.35	131.93	92.57 to 100.02	2,221,737	1,871,624	
01-OCT-11 To 31-DEC-11	83	96.29	103.19	79.28	21.42	130.16	36.12	327.60	92.59 to 98.57	1,319,848	1,046,331	
01-JAN-12 To 31-MAR-12	49	99.32	103.33	101.23	16.95	102.07	54.02	208.00	95.79 to 103.11	417,851	422,992	
01-APR-12 To 30-JUN-12	65	95.16	104.79	95.60	21.78	109.61	49.16	291.27	92.61 to 98.88	961,858	919,506	
01-JUL-12 To 30-SEP-12	64	96.52	103.59	92.92	21.78	111.48	51.19	238.01	92.06 to 100.00	783,610	728,153	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	177	96.11	103.07	92.08	20.43	111.94	27.15	582.86	94.82 to 97.30	813,879	749,450	
01-OCT-10 To 30-SEP-11	178	96.64	98.16	91.04	16.24	107.82	32.95	280.52	95.74 to 98.56	1,590,543	1,447,971	
01-OCT-11 To 30-SEP-12	261	96.67	103.71	88.15	20.81	117.65	36.12	327.60	95.47 to 98.06	929,862	819,700	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	181	96.19	101.08	92.82	18.40	108.90	27.15	582.86	94.66 to 97.49	1,133,084	1,051,730	
01-JAN-11 To 31-DEC-11	211	96.67	99.63	85.20	18.18	116.94	32.95	327.60	95.52 to 98.56	1,395,152	1,188,615	
<u>ALL</u>	616	96.45	101.93	90.22	19.40	112.98	27.15	582.86	95.86 to 97.46	1,087,447	981,060	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	616	96.45	101.93	90.22	19.40	112.98	27.15	582.86	95.86 to 97.46	1,087,447	981,060	
<u>ALL</u>	616	96.45	101.93	90.22	19.40	112.98	27.15	582.86	95.86 to 97.46	1,087,447	981,060	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	139	96.20	98.81	89.71	12.19	110.14	49.60	208.00	95.14 to 97.27	895,751	803,599	
03	385	97.20	104.50	90.44	23.27	115.55	27.15	582.86	95.76 to 98.28	1,183,197	1,070,080	
04	92	96.24	95.86	89.79	13.27	106.76	49.56	238.01	94.34 to 98.08	976,382	876,653	
<u>ALL</u>	616	96.45	101.93	90.22	19.40	112.98	27.15	582.86	95.86 to 97.46	1,087,447	981,060	

28 Douglas
COMMERCIAL

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	455.23	455.23	446.72	28.04	101.90	327.60	582.86	N/A	3,750	16,752	
Less Than 15,000	7	216.52	249.34	204.26	50.67	122.07	67.09	582.86	67.09 to 582.86	8,492	17,346	
Less Than 30,000	16	127.98	182.88	144.70	64.70	126.39	67.09	582.86	100.00 to 238.01	15,340	22,197	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	614	96.43	100.77	90.21	18.25	111.71	27.15	376.38	95.81 to 97.40	1,090,977	984,201	
Greater Than 14,999	609	96.39	100.23	90.21	17.71	111.11	27.15	376.38	95.76 to 97.36	1,099,848	992,138	
Greater Than 29,999	600	96.38	99.77	90.20	17.39	110.61	27.15	376.38	95.68 to 97.25	1,116,036	1,006,630	
<u>Incremental Ranges</u>												
0 TO 4,999	2	455.23	455.23	446.72	28.04	101.90	327.60	582.86	N/A	3,750	16,752	
5,000 TO 14,999	5	208.00	166.99	169.25	27.13	98.66	67.09	238.01	N/A	10,389	17,584	
15,000 TO 29,999	9	111.88	131.19	125.66	28.88	104.40	83.25	291.27	97.76 to 132.61	20,667	25,970	
30,000 TO 59,999	33	104.34	118.44	117.59	27.68	100.72	57.66	242.20	99.34 to 125.00	45,195	53,143	
60,000 TO 99,999	49	95.14	99.58	98.97	20.34	100.62	27.15	196.46	92.51 to 97.96	80,795	79,963	
100,000 TO 149,999	84	96.73	102.28	101.25	20.14	101.02	51.04	221.69	96.11 to 98.56	122,844	124,384	
150,000 TO 249,999	101	95.43	95.79	95.41	15.31	100.40	35.00	198.37	94.11 to 97.06	188,620	179,955	
250,000 TO 499,999	91	96.24	98.04	97.15	14.88	100.92	39.73	266.74	94.35 to 98.47	360,305	350,036	
500,000 TO 999,999	101	98.28	103.85	105.34	16.96	98.59	32.95	376.38	96.29 to 99.67	723,894	762,581	
1,000,000 +	141	94.79	95.00	87.13	14.54	109.03	36.12	237.06	92.59 to 96.83	3,751,069	3,268,145	
<u>ALL</u>	616	96.45	101.93	90.22	19.40	112.98	27.15	582.86	95.86 to 97.46	1,087,447	981,060	

28 Douglas
COMMERCIAL

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
106	7	96.37	94.73	94.39	06.34	100.36	71.98	107.93	71.98 to 107.93	135,714	128,095
116	70	96.53	98.25	95.51	11.15	102.87	54.93	196.46	95.08 to 97.92	163,676	156,327
118	59	96.20	100.50	90.38	12.94	111.20	56.71	208.00	94.06 to 97.97	1,454,650	1,314,708
146	1	54.02	54.02	54.02	00.00	100.00	54.02	54.02	N/A	215,000	116,149
149	1	291.27	291.27	291.27	00.00	100.00	291.27	291.27	N/A	15,000	43,690
210	15	96.29	97.04	97.42	08.56	99.61	69.71	131.93	88.48 to 101.65	758,165	738,634
216	1	89.84	89.84	89.84	00.00	100.00	89.84	89.84	N/A	1,250,000	1,123,046
227	2	87.50	87.50	85.09	11.61	102.83	77.34	97.65	N/A	2,425,000	2,063,401
228	1	92.51	92.51	92.51	00.00	100.00	92.51	92.51	N/A	95,000	87,886
304	7	95.47	94.92	99.50	12.61	95.40	69.06	129.93	69.06 to 129.93	1,176,526	1,170,614
306	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	6,500,000	6,499,965
309	4	97.89	110.92	100.71	18.68	110.14	87.44	160.46	N/A	110,250	111,033
312	1	49.60	49.60	49.60	00.00	100.00	49.60	49.60	N/A	6,100,000	3,025,800
319	4	92.68	92.99	93.68	00.81	99.26	92.07	94.55	N/A	4,364,170	4,088,265
325	41	98.41	99.32	98.90	08.67	100.42	65.26	187.68	95.79 to 101.01	303,024	299,689
326	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	10,000	6,709
332	3	77.92	83.33	84.17	07.37	99.00	77.43	94.64	N/A	18,670,856	15,715,549
333	2	100.39	100.39	100.70	00.39	99.69	100.00	100.77	N/A	215,000	216,500
334	9	97.21	96.11	96.07	04.50	100.04	86.65	103.57	89.93 to 100.00	949,122	911,846
336	3	96.43	91.67	90.41	06.03	101.39	80.58	98.01	N/A	155,667	140,733
340	2	103.32	103.32	102.73	08.57	100.57	94.47	112.17	N/A	136,000	139,719
341	11	95.76	89.90	81.69	08.35	110.05	61.22	100.00	72.57 to 98.90	893,364	729,770
343	3	102.91	107.89	101.97	09.96	105.81	95.00	125.75	N/A	943,333	961,921
344	101	99.32	103.58	82.36	24.66	125.76	36.12	376.38	93.90 to 100.00	1,616,246	1,331,088
345	1	134.64	134.64	134.64	00.00	100.00	134.64	134.64	N/A	2,200,000	2,962,000
349	10	92.11	90.26	86.43	20.97	104.43	32.95	127.02	49.16 to 125.00	911,714	787,950
350	19	94.86	117.33	127.52	43.08	92.01	48.55	280.52	75.98 to 116.17	595,400	759,267
351	1	95.32	95.32	95.32	00.00	100.00	95.32	95.32	N/A	20,369,424	19,416,800
352	1	98.85	98.85	98.85	00.00	100.00	98.85	98.85	N/A	139,000	137,396
353	52	94.75	107.51	81.86	39.09	131.33	27.15	582.86	83.25 to 98.18	527,440	431,737
382	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	180,000	173,200
384	2	76.26	76.26	84.30	23.77	90.46	58.13	94.38	N/A	103,900	87,584
386	3	99.03	95.91	96.24	03.58	99.66	89.02	99.67	N/A	981,370	944,499
387	2	76.69	76.69	69.54	14.58	110.28	65.51	87.86	N/A	838,721	583,253
406	67	97.06	101.79	96.72	21.37	105.24	39.73	327.60	92.14 to 99.32	489,135	473,094
407	9	100.00	98.12	83.47	12.04	117.55	57.35	132.59	91.66 to 108.83	4,335,638	3,618,831
410	3	95.08	94.93	94.44	02.14	100.52	91.80	97.90	N/A	1,328,904	1,255,005
411	1	196.10	196.10	196.10	00.00	100.00	196.10	196.10	N/A	100,000	196,100

28 Douglas
COMMERCIAL

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412	21	95.44	104.10	99.69	18.99	104.42	65.27	202.62	88.90 to 100.00	1,625,275	1,620,188
416	1	237.06	237.06	237.06	00.00	100.00	237.06	237.06	N/A	2,500,000	5,926,474
418	1	104.88	104.88	104.88	00.00	100.00	104.88	104.88	N/A	2,900,000	3,041,565
419	12	96.08	105.71	89.57	21.99	118.02	56.96	221.69	88.78 to 112.58	1,521,964	1,363,296
423	2	96.09	96.09	96.24	01.43	99.84	94.72	97.46	N/A	957,717	921,701
426	6	97.40	95.72	96.14	02.79	99.56	86.16	98.74	86.16 to 98.74	362,892	348,888
434	4	130.70	132.55	121.78	25.59	108.84	98.22	170.59	N/A	274,952	334,822
435	1	95.43	95.43	95.43	00.00	100.00	95.43	95.43	N/A	183,230	174,858
436	2	101.87	101.87	101.87	00.00	100.00	101.87	101.87	N/A	644,000	656,047
442	14	99.79	113.94	111.95	18.24	101.78	84.84	172.17	96.32 to 147.58	125,576	140,580
446	6	98.86	98.47	98.46	02.35	100.01	92.61	101.77	92.61 to 101.77	2,931,269	2,886,139
447	1	68.09	68.09	68.09	00.00	100.00	68.09	68.09	N/A	1,417,300	965,000
459	2	103.37	103.37	107.79	08.63	95.90	94.45	112.28	N/A	334,000	360,030
483	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	133,000	132,997
532	1	93.53	93.53	93.53	00.00	100.00	93.53	93.53	N/A	112,000	104,758
577	4	86.91	90.98	83.45	21.03	109.02	65.33	124.75	N/A	144,447	120,545
588	1	92.06	92.06	92.06	00.00	100.00	92.06	92.06	N/A	2,375,000	2,186,500
595	4	98.40	106.72	98.24	27.80	108.63	78.73	151.37	N/A	3,843,750	3,776,075
718	4	89.88	91.07	90.95	04.53	100.13	86.23	98.28	N/A	1,040,000	945,889
81	2	112.18	112.18	108.64	16.11	103.26	94.11	130.24	N/A	167,250	181,700
87	1	77.87	77.87	77.87	00.00	100.00	77.87	77.87	N/A	155,000	120,700
88	3	95.15	98.90	100.32	03.95	98.58	95.14	106.42	N/A	161,233	161,751
<u>ALL</u>	<u>616</u>	96.45	101.93	90.22	19.40	112.98	27.15	582.86	95.86 to 97.46	1,087,447	981,060

2013 Correlation Section for Douglas County

A. Commercial Real Property

The majority of the commercial properties in Douglas County (Douglas) convene in and around the county seat of Omaha, the largest city in the State of Nebraska (State). The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs. 90% of the residents living in Douglas also work in Douglas and, per the Nebraska Department of Labor, there is an expected 11.69% job growth rate in years 2010-2020 in a group of counties including Douglas. Among the top employers in Douglas are First Data Corporation, Nebraska Medical Center, Nebraska Sleep Center, University of Nebraska Medical Center, Union Pacific Railroad Company, Mutual of Omaha Insurance Company, Creighton University, and Con Agra Foods, Inc. Douglas contains 78 grocery stores, 392 full-service restaurants, and 154 gas stations. Two of the oldest commercial buildings still standing in Douglas are the Anderson Building and the Anheuser-Busch Office Building, and both are listed on the National Register of Historic Places.

Douglas is currently working towards full compliance with the statutorily mandated six year review requirement. The review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. Having already re-appraised over 85% of the commercial parcels in the first four years of the review, the successful completion of the six-year commercial review within the allotted time is anticipated by Douglas.

The Department of Revenue Property Assessment Division (PAD) conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Douglas's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

The second review process is one of the sales qualifications. The last review by PAD occurred in 2012. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. Douglas has a consistent and on-going procedure for sales verification. During the verification process, the appraisal staff reviews the present use of the property and then indicates the usability of the sale. The review of Douglas revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Douglas contains over 9100 combined commercial and industrial parcels. A review of the statistical analysis revealed a total of 616 commercial sales in the solitary valuation grouping of Douglas, an increase of 35 sales from the prior year. This statistical sample is sufficiently large enough to be evaluated for measurement purposes. Douglas analyzes the commercial property in the context of occupancy code comparability groupings rather than by specific

**2013 Correlation Section
for Douglas County**

geographical locations and analyzes those groupings annually.

Stratification by occupancy code shows 60 occupancy codes in total, 13 of which contained a significant enough amount of sales to be analyzed. All 13 of those codes were within range. Because Douglas applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file appears to represent the level of value for the commercial class of property. The ratio study statistics indicate that all property type categories and occupancy code categories sufficiently represented by sales are valued within the acceptable range, indicating uniformity and proportionality.

Based on a review of all available information, the quality of assessment of the commercial class has been determined to be in compliance with general accepted mass appraisal standards. The level of value of commercial property within the county is 96%.

**2013 Correlation Section
for Douglas County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

**2013 Correlation Section
for Douglas County**

C. Measures of Central Tendency

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

2013 Correlation Section for Douglas County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Douglas County**

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 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.

2013 Agricultural Assessment Actions for Douglas County

Douglas County (Douglas) performed a market analysis for the agricultural land class of property to determine market value. While special value, influence, and its subsequent impact on Douglas is discussed further in the agricultural correlation section, for purposes of assessment it is key to note that all agricultural land sales within Douglas are influenced by non-agricultural factors. Therefore agricultural sales arising within Douglas are not representative of the market value of the land. As a result, Douglas analyzed uninfluenced agricultural land sales in comparable counties to determine accurate agricultural market value, thus providing a baseline from which to measure the irrigated, dry, and grass land special values in Douglas. For 2013, the comparable sales in the counties of Burt, Cass, Dodge, Otoe, Saunders, and Washington were utilized in a ratio study. Indicators calculated from those ratios were examined in terms of majority land use, then employed to develop the 2013 schedule of special values for agricultural land.

Additionally, as a way to separate out rural residential land and recreational land, the county physically reviewed agricultural parcels to determine primary use before establishing market value.

Finally, Douglas continuously updated land use in the agricultural class from GIS imagery, FSA maps and physical inspections.

The outcome of Douglas's analysis indicated an increase to every soil type in Douglas, culminating in a twenty-seven percent increase to irrigated land resulting in \$3,800 dollars per acre, a twenty-four percent increase to dry land resulting in \$3,600 dollars per acre, and a thirty-three percent increase to grass land, resulting in \$1,600 per acre. These represent values at 75% of the uninfluenced agricultural land market value.

2013 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Appraisal Staff
2.	List each market area, and describe the location and the specific characteristics that make each unique.
	One market exists for the agricultural special value class of properties. There is a total of 1,600 parcels receiving unaffected agricultural value in Douglas county.
3.	Describe the process used to determine and monitor market areas.
	Because all ag parcels in Douglas County are influenced by non ag factors, the county has one schedule of agricultural land values for the entire county.
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Platted Subdivisions may have different values because they have different amenities than farm home sites.
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.
	The county uses sale information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.
	Applications have been received and the county recognizes a difference in assessed value.
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A

28 Douglas
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 3/18/2013

Number of Sales : 0
 Total Sales Price : 0
 Total Adj. Sales Price : 0
 Total Assessed Value : 0
 Avg. Adj. Sales Price : 0
 Avg. Assessed Value : 0

MEDIAN : 0
 WGT. MEAN : 0
 MEAN : 0
 COD : 00.00
 PRD : 00.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 00.00
 MIN Sales Ratio : 00.00

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : N/A

Printed:4/5/2013 11:32:29AM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10											
01-OCT-10 To 30-SEP-11											
01-OCT-11 To 30-SEP-12											
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10											
01-JAN-11 To 31-DEC-11											
<u>ALL</u>											

Douglas County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Douglas	1	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800
Burt	2	4,580	4,450	N/A	3,890	3,595	3,710	2,880	2,230	4,148
Cass	54	4,800	4,640	4,080	4,080	3,310	3,310	3,010	2,380	4,277
Dodge	5	5,265	4,895	4,550	4,230	3,655	3,655	3,400	3,170	4,450
Lancaster	1	6,000	6,000	6,000	5,993	4,875	4,854	2,999	2,998	5,468
Otoe	8000	4,750	4,750	4,500	4,000	3,100	3,100	2,900	2,500	3,808
Sarpy	1	4,720	4,580	4,250	3,850	3,670	3,400	2,550	2,100	3,958
Saunders	1	5,118	4,902	4,700	4,250	4,100	3,702	2,808	2,600	3,969
Washington	1	4,740	4,620	4,275	3,890	3,775	3,420	2,655	2,210	4,015

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Douglas	1	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Burt	2	4,500	4,340	4,010	3,835	3,663	3,660	2,775	2,125	3,891
Cass	54	3,770	3,740	3,590	3,210	3,030	3,030	3,120	2,570	3,393
Dodge	5	4,870	4,530	4,215	3,920	3,302	3,170	2,875	2,365	3,912
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,625	3,264
Otoe	8000	3,800	3,800	3,600	3,200	2,500	3,046	2,300	1,998	3,024
Sarpy	1	4,400	4,300	3,950	3,600	3,400	3,150	2,400	1,950	3,606
Saunders	1	4,709	4,500	4,300	3,850	3,700	3,300	2,417	2,229	3,283
Washington	1	4,550	4,465	4,200	3,640	3,415	3,350	2,580	1,945	3,824

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Douglas	1	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Burt	2	1,902	1,834	2,085	1,373	1,626	1,512	1,519	1,301	1,556
Cass	54	1,230	1,230	1,040	1,040	1,020	1,020	980	740	989
Dodge	5	1,509	2,035	1,405	1,615	1,376	1,249	1,113	1,266	1,364
Lancaster	1	2,355	2,539	2,087	2,162	1,816	1,829	1,430	1,366	1,802
Otoe	8000	1,468	1,494	1,411	1,557	1,408	1,373	1,274	870	1,323
Sarpy	1	1,817	1,680	1,595	1,458	1,405	1,270	1,131	1,038	1,359
Saunders	1	1,619	1,389	1,926	1,866	2,125	1,135	1,214	1,062	1,427
Washington	1	1,845	1,645	1,510	1,345	1,319	1,185	1,130	1,020	1,366

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

2013 DOUGLAS COUNTY SPECIAL VALUATION METHODOLOGY

Douglas County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county relied on information supplied by DPAT from the state sales file. 773 sales were analyzed from Burt, Cass, Dodge, Otoe, Saunders and Washington Counties.

These counties were selected for this analysis due to similarity of location and topography to Douglas County. There were 213 sales that had at least 90% predominant use and 294 with at least 80% predominant use that were utilized.

This analysis revealed an increase to the value that was selected last year; the sales indicated that there was between a 20 to 25% change in the market from last year's sales base. The analysis also revealed that the soil productivity rating for each sale did not tend to correlate with the sale price. To test this analysis Multiple Regression was utilized to arrive at coefficients for each soil type. The primary value determinant for the agricultural sales was use and location. Thus an overall rate was selected and used for each of the agricultural use.



Analysis of Douglas Agricultural Land Special Value

Ratio Study

Final Statistics

Confidence Intervals

		Final Statistics				Confidence Intervals		
						Minimum	Maximum	
Douglas Total sales 234	Median	71.59%	AAD	21.22%	95% Median C.I.:	36.87%	71.59%	
	Mean	77.37%	COD	29.64%	95% Mean C.I.:	73.54%	81.20%	
	Wt Mean	69.63%	PRD	111.12%	95% Wt Mean C.I.:	65.63%	73.63%	
Burt 78	Median	72.29%	AAD	21.51%	95% Median C.I.:	#N/A	68.27%	
	Mean	81.01%	COD	29.76%	95% Mean C.I.:	74.06%	87.95%	
	Wt Mean	76.44%	PRD	105.98%	95% Wt Mean C.I.:	68.37%	84.51%	
Cass 13	Median	80.30%	AAD	15.38%	95% Median C.I.:	#N/A	84.34%	
	Mean	79.67%	COD	19.15%	95% Mean C.I.:	66.19%	93.15%	
	Wt Mean	74.95%	PRD	106.30%	95% Wt Mean C.I.:	64.00%	85.90%	
Dodge 53	Median	67.87%	AAD	23.74%	95% Median C.I.:	24.46%	24.46%	
	Mean	76.98%	COD	34.98%	95% Mean C.I.:	67.90%	86.06%	
	Wt Mean	65.06%	PRD	118.32%	95% Wt Mean C.I.:	57.46%	72.66%	
Otoe 16	Median	78.08%	AAD	15.75%	95% Median C.I.:	50.20%	50.20%	
	Mean	77.06%	COD	20.17%	95% Mean C.I.:	66.72%	87.40%	
	Wt Mean	74.30%	PRD	103.72%	95% Wt Mean C.I.:	63.62%	84.98%	
Saunders 44	Median	75.68%	AAD	21.01%	95% Median C.I.:	45.70%	83.77%	
	Mean	80.23%	COD	27.76%	95% Mean C.I.:	71.46%	89.00%	
	Wt Mean	74.24%	PRD	108.07%	95% Wt Mean C.I.:	67.77%	80.71%	
Washington 30	Median	63.95%	AAD	18.47%	95% Median C.I.:	38.35%	38.35%	
	Mean	63.56%	COD	28.88%	95% Mean C.I.:	54.59%	72.54%	
	Wt Mean	54.28%	PRD	117.11%	95% Wt Mean C.I.:	45.57%	62.98%	

Majority Land Use

95% MLU	Irrigated		Dry		Grass		80% MLU	Irrigated		Dry		Grass	
Sales & Median							Sales & Median						
County Total	7	71.59%	92	70.56%	12	66.60%	County Total	15	71.59%	147	72.00%	18	64.42%
Burt	1	71.59%	30	64.33%	9	67.77%	Burt	3	72.58%	44	69.16%	12	65.59%
Cass	0	N/A	5	80.30%	0	N/A	Cass	0	N/A	11	81.81%	0	N/A
Dodge	11	62.79%	31	67.87%	1	140.92%	Dodge	11	62.79%	31	67.87%	1	140.92%
Otoe	0	N/A	4	78.76%	0	N/A	Otoe	0	N/A	12	78.08%	0	N/A
Saunders	0	N/A	18	78.56%	2	45.42%	Saunders	1	102.50%	28	80.31%	4	45.42%
Washington	0	N/A	16	63.57%	1	66.98%	Washington	0	N/A	21	73.21%	1	66.98%

COUNTY REPORT OF THE 2013 SPECIAL VALUATION PROCESS

Douglas

2012 ABSTRACT DATA		2013 ABSTRACT DATA		Rates Used	
MAJOR AGLAND USE	2012 % of ALL CLASSIFIED AGLAND	2012 ABSTRACT ACRES	2013 % of ALL CLASSIFIED AGLAND	2013 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	14.82%	9,946	15.14%	10,172	IRRIGATED RATE 6.35%
Dryland	71.63%	48,083	71.50%	48,030	DRY RATE 4.15%
Grassland	13.55%	9,097	13.36%	8,973	GRASS RATE 3.00%
* Waste	0.00%	0	0.00%	0	
* Other	0.00%	0	0.00%	0	
All Agland	100.00%	67,126	100.00%	67,176	
Non-Agland	0.00%	0			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2012 ABSTRACT

Estimated Rent	2012 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
3,336,012	29,835,036	IRRIGATED	52,535,627	335.43	56.79%
10,206,789	139,373,087	DRYLAND	245,946,730	212.27	56.67%
492,253	12,702,488	GRASSLAND	16,408,445	54.11	77.41%
14,035,055	181,910,612	All IRR-DRY-GRASS	314,890,803	209.09	57.77%

ESTIMATED LEVEL OF VALUE BASED ON THE 2013 ABSTRACT

Estimated Rent	2013 Assessed Value	USE	Estimated Value	Average Rent per Acre	2013 Indicated Level of Value
3,412,091	38,655,014	IRRIGATED	53,733,710	335.43	71.94%
10,195,556	172,908,528	DRYLAND	245,676,044	212.27	70.38%
485,544	14,356,389	GRASSLAND	16,184,813	54.11	88.70%
14,093,191	225,919,931	All IRR-DRY-GRASS	315,594,567	209.09	71.59%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2012	@ \$ 2,999.83
2013	@ \$ 3,800.00
PERCENT CHANGE	= 26.67%

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2012	@ \$ 2,898.58
2013	@ \$ 3,599.98
PERCENT CHANGE	= 24.20%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2012	@ \$ 1,396.38
2013	@ \$ 1,600.00
PERCENT CHANGE	= 14.58%



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

2013 Correlation Section for Douglas County

A. Agricultural Land

Douglas County (Douglas) is a county with a dry land majority composition that lies in the eastern half of the State of Nebraska (State). It falls within the Papio-Missouri River Natural Resource Districts (NRD). A farm, as defined by the United States Department of Agriculture (USDA) is “any place from which \$1,000 or more of agricultural products were, or normally would be, produced and sold during the Census year.” Per the most recent USDA Census of Agriculture, there are 362 farms in Douglas. When weighed against the rest of the State, Douglas ranks first for nursery, greenhouse, floriculture, and sod, and tenth for horses, ponies, donkeys, and burros, respectively. Row crop production remains the predominant agricultural use in Douglas.

Agricultural land in Douglas is determined to be influenced by non-agricultural factors and nearly all is subject to special valuation. Therefore, measurement is not conducted on the influenced valuation for agricultural land since insufficient sales information exists.

A1. Correlation for Special Valuation of Agricultural Land

The special valuation in Douglas County (Douglas) was analyzed using assessment-to-sales ratios developed using sale data from uninfluenced areas considered comparable to Douglas. Income rental rates, production factors, topography, typical farming practices, proximity, and other factors were considered to determine general areas of comparability. Sales from uninfluenced areas that were comprised of similar soil types were used from the counties of Burt, Cass, Dodge, Otoe, Saunders, and Washington, respectively.

The 2013 assessed values established by Douglas were used to estimate value for the uninfluenced sales and the results were analyzed against the sale prices. Analysis was also conducted of the rental rates in the comparable counties and used to estimate the gross rental value per land capability grouping for Douglas. Gross rent multipliers were determined based on an analysis of rental information from the comparable counties and market values indicated from sale prices.

An assessment level was 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 Douglas to adjacent counties, the comparison demonstrates the values are generally equalized. The predominant land use in Douglas is dry land and it serves as the most reliable indicator of market value for the agricultural class of property. Irrigation and grazing farming practices are incidental uses and these subclasses do not contain sufficient sale information to consider as value indicators.

Based on this analysis it is the opinion of the PTA that the level of value of Agricultural Special Value in Douglas County is 72%. Assessment practices are considered to be in compliance with professionally accepted mass appraisal practices.

**2013 Correlation Section
for Douglas County**

B. Analysis of Sales Verification

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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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Douglas County**

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 centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 193,186	Value : 34,955,939,928	Growth 457,626,580	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	7,681	55,524,800	6,641	139,361,300	1,713	51,311,700	16,035	246,197,800	
02. Res Improve Land	128,670	1,967,175,600	27,790	817,190,700	3,385	181,793,800	159,845	2,966,160,100	
03. Res Improvements	130,365	14,682,559,500	28,437	5,114,806,300	3,616	605,458,500	162,418	20,402,824,300	
04. Res Total	138,046	16,705,259,900	35,078	6,071,358,300	5,329	838,564,000	178,453	23,615,182,200	313,364,180
% of Res Total	77.36	70.74	19.66	25.71	2.99	3.55	92.37	67.56	68.48
05. Com UnImp Land	1,552	222,720,600	416	106,358,600	74	9,106,000	2,042	338,185,200	
06. Com Improve Land	6,991	1,804,439,300	240	149,338,300	101	18,204,600	7,332	1,971,982,200	
07. Com Improvements	7,113	6,371,318,500	247	519,952,800	143	85,940,500	7,503	6,977,211,800	
08. Com Total	8,665	8,398,478,400	663	775,649,700	217	113,251,100	9,545	9,287,379,200	129,540,700
% of Com Total	90.78	90.43	6.95	8.35	2.27	1.22	4.94	26.57	28.31
09. Ind UnImp Land	455	29,454,800	9	2,330,100	25	7,125,400	489	38,910,300	
10. Ind Improve Land	1,740	286,216,200	52	18,135,500	52	8,791,800	1,844	313,143,500	
11. Ind Improvements	1,723	1,231,594,900	52	52,249,900	58	37,057,600	1,833	1,320,902,400	
12. Ind Total	2,178	1,547,265,900	61	72,715,500	83	52,974,800	2,322	1,672,956,200	12,590,200
% of Ind Total	93.80	92.49	2.63	4.35	3.57	3.17	1.20	4.79	2.75
13. Rec UnImp Land	147	434,100	430	1,434,900	90	422,200	667	2,291,200	
14. Rec Improve Land	12	177,600	5	36,000	17	38,700	34	252,300	
15. Rec Improvements	9	47,900	1	2,300	193	2,238,600	203	2,288,800	
16. Rec Total	156	659,600	431	1,473,200	283	2,699,500	870	4,832,300	5,400
% of Rec Total	17.93	13.65	49.54	30.49	32.53	55.86	0.45	0.01	0.00
Res & Rec Total	138,202	16,705,919,500	35,509	6,072,831,500	5,612	841,263,500	179,323	23,620,014,500	313,369,580
% of Res & Rec Total	77.07	70.73	19.80	25.71	3.13	3.56	92.82	67.57	68.48
Com & Ind Total	10,843	9,945,744,300	724	848,365,200	300	166,225,900	11,867	10,960,335,400	142,130,900
% of Com & Ind Total	91.37	90.74	6.10	7.74	2.53	1.52	6.14	31.35	31.06
17. Taxable Total	149,045	26,651,663,800	36,233	6,921,196,700	5,912	1,007,489,400	191,190	34,580,349,900	455,500,480
% of Taxable Total	77.96	77.07	18.95	20.01	3.09	2.91	98.97	98.93	99.54

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,810	17,248,700	303,001,900	0	0	0
19. Commercial	437	123,106,900	1,113,826,100	0	0	0
20. Industrial	43	25,640,000	96,629,700	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	1,810	17,248,700	303,001,900
19. Commercial	0	0	0	437	123,106,900	1,113,826,100
20. Industrial	0	0	0	43	25,640,000	96,629,700
21. Other	0	0	0	0	0	0
22. Total Sch II				2,290	165,995,600	1,513,457,700

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	11,218	542	1,143	12,903

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,322	155,279,665	1,322	155,279,665
28. Ag-Improved Land	0	0	0	0	1,897	108,020,763	1,897	108,020,763
29. Ag Improvements	28	1,476,800	13	1,873,600	633	108,939,200	674	112,289,600
30. Ag Total							1,996	375,590,028

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	0	0.00	0	
33. HomeSite Improvements	3	0.00	1,150,000	11	0.00	1,870,200	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	25	0.00	326,800	2	0.00	3,400	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	571	617.90	19,734,500	571	617.90	19,734,500	
33. HomeSite Improvements	481	0.00	105,021,300	495	0.00	108,041,500	1,986,700
34. HomeSite Total				495	617.90	127,776,000	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	620	1,149.08	11,400,382	620	1,149.08	11,400,382	
37. FarmSite Improvements	152	0.00	3,917,900	179	0.00	4,248,100	139,400
38. FarmSite Total				179	1,149.08	15,648,482	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				674	1,766.98	143,424,482	2,126,100

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	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,028	75,360.32	232,165,546	2,028	75,360.32	232,165,546
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	1,921.11	18.89%	7,300,218	18.89%	3,800.00
46. 1A	364.95	3.59%	1,386,810	3.59%	3,800.00
47. 2A1	481.25	4.73%	1,828,750	4.73%	3,800.00
48. 2A	4,494.39	44.18%	17,078,690	44.18%	3,800.00
49. 3A1	1,273.08	12.52%	4,837,704	12.52%	3,800.00
50. 3A	1,171.33	11.51%	4,451,054	11.51%	3,800.00
51. 4A1	251.00	2.47%	953,800	2.47%	3,800.00
52. 4A	215.26	2.12%	817,988	2.12%	3,800.00
53. Total	10,172.37	100.00%	38,655,014	100.00%	3,800.00
Dry					
54. 1D1	6,516.35	13.57%	23,457,988	13.57%	3,599.87
55. 1D	10,097.34	21.02%	36,350,424	21.02%	3,600.00
56. 2D1	1,091.40	2.27%	3,929,040	2.27%	3,600.00
57. 2D	8,822.85	18.37%	31,762,260	18.37%	3,600.00
58. 3D1	5,040.54	10.49%	18,145,944	10.49%	3,600.00
59. 3D	5,267.67	10.97%	18,963,601	10.97%	3,600.00
60. 4D1	10,493.31	21.85%	37,775,923	21.85%	3,600.00
61. 4D	700.93	1.46%	2,523,348	1.46%	3,600.00
62. Total	48,030.39	100.00%	172,908,528	100.00%	3,599.98
Grass					
63. 1G1	736.61	8.21%	1,178,576	8.21%	1,600.00
64. 1G	1,600.23	17.83%	2,560,373	17.83%	1,600.00
65. 2G1	75.24	0.84%	120,384	0.84%	1,600.00
66. 2G	838.45	9.34%	1,341,512	9.34%	1,599.99
67. 3G1	507.04	5.65%	811,264	5.65%	1,600.00
68. 3G	1,423.53	15.87%	2,277,648	15.87%	1,600.00
69. 4G1	2,198.38	24.50%	3,517,400	24.50%	1,600.00
70. 4G	1,593.27	17.76%	2,549,232	17.76%	1,600.00
71. Total	8,972.75	100.00%	14,356,389	100.00%	1,600.00
Irrigated Total	10,172.37	13.50%	38,655,014	16.65%	3,800.00
Dry Total	48,030.39	63.73%	172,908,528	74.48%	3,599.98
Grass Total	8,972.75	11.91%	14,356,389	6.18%	1,600.00
72. Waste	2,981.17	3.96%	149,059	0.06%	50.00
73. Other	5,203.65	6.91%	6,096,556	2.63%	1,171.59
74. Exempt	1,142.17	1.52%	0	0.00%	0.00
75. Market Area Total	75,360.33	100.00%	232,165,546	100.00%	3,080.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,172.37	38,655,014	10,172.37	38,655,014
77. Dry Land	0.00	0	0.00	0	48,030.39	172,908,528	48,030.39	172,908,528
78. Grass	0.00	0	0.00	0	8,972.75	14,356,389	8,972.75	14,356,389
79. Waste	0.00	0	0.00	0	2,981.17	149,059	2,981.17	149,059
80. Other	0.00	0	0.00	0	5,203.65	6,096,556	5,203.65	6,096,556
81. Exempt	0.00	0	0.00	0	1,142.17	0	1,142.17	0
82. Total	0.00	0	0.00	0	75,360.33	232,165,546	75,360.33	232,165,546

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,172.37	13.50%	38,655,014	16.65%	3,800.00
Dry Land	48,030.39	63.73%	172,908,528	74.48%	3,599.98
Grass	8,972.75	11.91%	14,356,389	6.18%	1,600.00
Waste	2,981.17	3.96%	149,059	0.06%	50.00
Other	5,203.65	6.91%	6,096,556	2.63%	1,171.59
Exempt	1,142.17	1.52%	0	0.00%	0.00
Total	75,360.33	100.00%	232,165,546	100.00%	3,080.74

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

28 Douglas

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	23,518,674,640	23,615,182,200	96,507,560	0.41%	313,364,180	-0.92%
02. Recreational	2,752,600	4,832,300	2,079,700	75.55%	5,400	75.36%
03. Ag-Homesite Land, Ag-Res Dwelling	146,804,130	127,776,000	-19,028,130	-12.96%	1,986,700	-14.31%
04. Total Residential (sum lines 1-3)	23,668,231,370	23,747,790,500	79,559,130	0.34%	315,356,280	-1.00%
05. Commercial	9,008,797,960	9,287,379,200	278,581,240	3.09%	129,540,700	1.65%
06. Industrial	1,650,253,500	1,672,956,200	22,702,700	1.38%	12,590,200	0.61%
07. Ag-Farmsite Land, Outbuildings	11,816,410	15,648,482	3,832,072	32.43%	139,400	31.25%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	10,670,867,870	10,975,983,882	305,116,012	2.86%	142,270,300	1.53%
10. Total Non-Agland Real Property	34,339,099,240	34,723,774,382	384,675,142	1.12%	457,626,580	-0.21%
11. Irrigated	29,524,560	38,655,014	9,130,454	30.92%		
12. Dryland	138,791,430	172,908,528	34,117,098	24.58%		
13. Grassland	15,746,410	14,356,389	-1,390,021	-8.83%		
14. Wasteland	149,420	149,059	-361	-0.24%		
15. Other Agland	2,830,580	6,096,556	3,265,976	115.38%		
16. Total Agricultural Land	187,042,400	232,165,546	45,123,146	24.12%		
17. Total Value of all Real Property (Locally Assessed)	34,526,141,640	34,955,939,928	429,798,288	1.24%	457,626,580	-0.08%

2013 - 2015 Three Year Plan of Assessment

Introduction

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

Source: Laws 2005, LB 263, § 9; Laws 2007, LB334, § 64. Operative date July 1, 2007.

Real Property

Douglas County consists of the following breakdown of real property parcels in 2012:

Type	# of parcels	Value
Residential	181,332	\$23,926,278,810
Commercial/Industrial	11,845	\$11,942,210,500
Agricultural	1,906	\$ 319,696,720
Exempt	17,306	
State Assessed	985	
Total	213,374	\$36,188,186,030

This total includes tax increment financing of which represents 2250 parcels totaling \$1,402,023,000 in value.

Assessment Calendar

Date	Activity
January 1	Assessment Date
Jan - Feb.	Building Permits, Set Values, Values Review
March 1	Transfer Values to Clerk & Error Reports
March 19	Reports and Opinions to State – Abstract & Sales File
Mar – May	Data Collection
May	Commercial Preliminary Hearings
Jun – Jul	BOE
Aug – Oct	Data Collection
Nov – Dec	Building Permits & Set Values

Staffing and Budget

The office’s appraisal staff currently consists of 28 individuals including the Chief Field Deputy. There is also 4 clerical support staff assigned to the department. In preparing the three year plan, there are two major hurdles that hamper the completion of the statutory mandate of inspecting all properties every six years. The first constraint is the lack of adequate funding of appraisal functions which results in an overly high work load of the appraisers. (See budget comparisons later in this report.) The residential appraisers have an average of over 16,000 parcels assigned to each appraiser, while the commercial appraisers have an average of around 3700 parcels each. (This appraiser workload is about double that recommended by the International Association of Assessing Officers – IAAO)

The second major drain on the appraisal staff has been the high number of protests to both the Board of Equalization and the Tax Equalization Review Commission. The protest process has taken a high amount of staff time. Our staff prepares a BOE packet for the Board for each protest, which will also serve as evidence for TERC if the property is appealed. When an individual files a TERC protest, our office performs an interior inspection, prepares the required TERC documentation as well as having the appraiser or supervisor attend the hearing along with the County Attorney’s designee. This is different than some of the other counties who have the BOE staff defend their values. We still have 1038 pending TERC cases for the tax years 2009 thru 2011. The breakdown for value changes and protests for the last five years are as follows:

Year	Value Changes	BOE Protests	% of changes	TERC Protests	% of BOE
2007	83,940	10,551	12.57	1,171	11.10
2008	54,964	5,905	10.74	811	13.73
2009	32,198	4,800	14.91	958	19.96
2010	61,000	5,455	8.94	1,032	18.92
2011	27,000	5196	19.24	1,044	20.09

2012 Valuation Statistics

Despite these constraints, the office values all properties every year. This is accomplished through the use of the Office’s Computer Assisted Mass Appraisal system and extensive use of statistical analysis. The Cost Approach to value is utilized primarily for new construction and unique properties; the Sales Comparison Approach is used in valuing residential properties, while the Income Approach is utilized in valuing commercial, industrial and Multiple Commercial properties. The results of the 2011 reappraisal of the County’s properties are illustrated below.

The 2012 Opinion of the Property Tax Administrator Statistics were as follows:

	# of Sales	Ratio	COD	PRD
Residential	13,462	96	8.94	102.40
Commercial	581	97	21.76	108.74
Agricultural		75		

For 2012, the Assessors Office reviewed all 213,000 parcels and made 48,045 value changes. There were 45,196 residential changes and 32,026 (71%) of these were decreases. The remaining neighborhoods were within the acceptable value range set by the State.

Real Property Inspection Cycle

Pursuant to Neb. Rev. Stat. §77-1311.03 (2007), On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years.

The inspection cycle consist of having an appraiser physically inspect each improved parcel in the County every 6 years. Due to a shortage of vehicles available to the appraisal staff, this may entail the staff working in a team of two at times. The extent of the physical inspection is based upon the completeness of our data. Some areas may need to have the current information reviewed with the staff taking a front and rear photo of each property, while other areas may need to have the data completely re-listed to include re-measuring the improvements. Some commercial properties need to have interior inspections completed to determine usage and finished versus unfinished areas. While Pictometry was purchased two years ago and is helpful in verifying some measurements and identifying missing characteristics such as decks and swimming pools, it can't be substituted for an on-site inspection. An on-site inspection is important to verify quality of construction and to determine the condition of the property. This is especially important for areas of the County with older properties since property conditions can change over a short period of time.

There are currently 9,112 improved commercial/Industrial/Multiple Commercial parcels. In the last three years the commercial staff has inspected 6,480 parcels, in the next three years they will need to inspect the remaining 2,632 parcels.

There are currently 164,558 improved residential and agricultural properties in the County. In the past three years the residential staff has inspected a total of 81,127 parcels leaving 83,431 parcels to be inspected the next three years to complete the requirement of inspecting all properties every six years. This means 27,810 parcels need to be inspected each of the next three years. The residential staff consists of 10 appraisers and 6 listers. The requirement to inspect all parcels within the 6 year time frame has been especially difficult to accomplish due to the amount of appraisal time spent on tax appeals. The current staff spends an average of two months a year working on TERC appeals. To alleviate some of this workload a separate hearing department has been created with a supervisor and two real estate listers.

Tax year 2013

In tax year 2013 the office will have to prepare to implement informal hearings conducted in January and February as outlined in LB 384. This will mean our appraisal activities will have to be completed by the first of January in order to notify the public of their preliminary values. The calendar will be changed as follows:

New Assessment Calendar

Date	Activity
January 1	Assessment Date
January 15	Preliminary Values Set
Jan 15-30	Schedule Hearings
Feb	Conduct Informal hearings with taxpayers
March 1-15	Finalize Values
March 15-25	Transfer Values to Clerk & Error Reports
March 25	Reports and Opinions to State – Abstract & Sales File
Mar – May	Data Collection
Jun – Jul	BOE
Aug – Oct	Data Collection & Set Values
Nov – Dec	Building Permits & Set Values & Value Review

In order to accomplish the preliminary hearings with taxpayers, all of the building permits and new construction will have to be picked up and worked by the first of the year. Also all values will have to be set and reviewed by the first. An average of 27,810 inspections will need to be completed in the next three years to satisfy the statutory requirement of having all parcels inspected every six years. In essence the office will lose two months time to conduct these activities. The adding of a hearing department will have helped us to organize the hearings from the previous year. Additional staff of a modeler, land appraiser and four listers will also be needed to accomplish the required work to meet this State mandate and begin preliminary hearings by January 15th.

Homestead Exemption Program

The homestead exemption program provides full or partial property tax exemption to seniors, people with certain types of disabilities and disabled veterans and their widows or widowers. Currently, there are approximately 10,770 people in the homestead exemption program and for past three years, the program saved the following amounts in property taxes for property owners in Douglas County:

2011	\$19,183,468.98
2010	19,528,784.82
2009	<u>18,683,789.92</u>
Total	\$57,396,043.72

The homestead program provides administrative challenges due to the nature of its clientele. As a group, those seeking homestead exemption tend to need significant help in preparing their

exemption applications, making this a very labor intensive program to administer. Additionally, it is a clientele for whom coming to our office to get assistance can be very difficult. For the last several years, we have reached out to the community and held homestead workshops at sites around the county during the spring and early summer where applicants can come in and receive assistance in preparing their homestead exemption applications. In 2012, we are holding 23 such workshops. Given our existing staffing levels, helping all of the applicants who need help and reviewing and processing those applications would be impossible. Over time, our office has been fortunate enough to enlist the aid of volunteers from an organization called Volunteers Assisting Seniors and those volunteers provide most of the assistance at our homestead exemption workshops. For the past three years, the number of workshops and applications received are:

2009	2010	2011
20 Workshops	21 Workshops	23 Workshops
1526 Applications	1699 Applications	1552 Applications

Going forward, we anticipate trying to provide the same level of homestead exemption assistance that we do currently and would like to try to provide even more outreach in the form of additional workshops. It is also anticipated that the homestead will require the expenditure of more time, effort and money in future years. Demographically, the first of the baby boomers are reaching 65 years of age. As that demographic becomes larger, it is not unreasonable to anticipate an increasing number of homestead applicants going forward. This means more assistance to be provided to those filling out their application forms and more time spent reviewing and processing those applications. We also anticipate increased costs associated with generating forms and postage in this program. We already are starting to see an increase in approved homestead applications over the past three years.

<u>2009</u>	<u>2010</u>	<u>2011</u>
9435	9985	10770

Our goal has been, and still is, to have every eligible homeowner participate in the homestead program.

Our experience has been that the homestead clientele is less able to download the necessary application forms from the internet than other segments of the population might be. Therefore, in order to be more certain of getting people in the program the annual application forms, we generate and mail the forms to those in the program each year. These are out of pocket costs for our office. However, although not statutorily mandated to do it, we believe this is a level of service that is necessary to adequately administer this program.

Business Personal Property

Over the past three years, there has been a rise in business personal property accounts, with the following value:

<u>2009</u>	<u>2010</u>	<u>2011</u>
14,932	15,298	15,521
\$1,651,887,393	\$1,696,198,175	\$1,669,579,168

Beginning in 2009, the Assessor's Office began to provide an online portal for filing personal property returns. The number and percentage of returns filed has increased each year and in 2011, online filings represented just over 40% of the personal property accounts maintained by the office

Going forward, the office plans on increasing its efforts to discover additional businesses in Douglas County who are not filing the required personal property returns and add them as accounts.

Property Tax Exemptions

The Assessor's Office reviews applications for "permissive" exemptions for real and personal property from charitable, educational, religious or cemetery organizations. There is a five-part statutory test that must be met for property to qualify for tax exemption. For first time applicants, and years which are divisible by four, there is a "full" application that must be filed by the organization with this office. In the intervening years, organizations prepare a shorter filing that simply affirms that it is continuing to use the property for the purposes described in its last full application. In an effort to gather more and better information about the organization applying for exemption and the uses proposed for their property, our office developed a supplemental questionnaire that it provided to organizations for this year (2012) since it was a full application year. The questionnaire focused primarily on how the property was used by the organization seeking the exemption. We were able to obtain more detailed information than is requested in the application form. We followed up review of the questionnaire information with phone calls to organizations and held meetings, where necessary, to answer additional questions about the uses of the properties. In the end, the office did a more detailed and thorough review of exemption applications than it had been able to do in past years. That review also was more labor intensive and demanding of staff time than exemption reviews had been in the past.

Going forward, the use of the questionnaires was a positive development that will be standard operating procedure for all new applications and for full exemption years. Additionally, the office is working on a mechanism for organizations to file their exemption applications online and are hoping to have that available for 2013. For 2011, there were 1505 real property permissive exemptions in Douglas County, and another 251 permissive exemptions for personal property. The office has implemented a plan in 2012 to photograph and sketch exempt properties so as to have a more complete property record.

GIS

The GIS Department has the task of splitting / combining parcels, adding new subdivisions, condominium regimes, new tax increment financing projects and researching deeds.

It is responsible for getting all of the new legal information and values into the Dotcomm IMS system (currently with the assistance of the County Clerk Tax Control and soon to become the Assessor's full function) and then monitor and trigger the updating of parcels into the Assessor's CAMA system known as REALWARE. Then a mirror image of our CAMA data and GIS Layers are populated weekly to the DCAssessor website.

The evolution of the above data does not stop there. That information is then transferred to our digital GIS mapping layers (cadastral maps as required by State statute). The cadastral layers are made up of parcels, legal lot and subdivision layers and parcel dimensions. The current parcel layer contains over 200,000 parcels depicting parcel ownership and assessment.

The Department annually goes over all annexations filed by various governmental subdivisions and GIS technology is used to make sure properties are correctly assessed in the correct tax district as stated in the annexation documents.

The March and August abstracts of value and the November Certification of Taxes Levied and the Tax Increment Financing Report are all compiled using RealWare, IMS and GIS technology. These reports are compiled and sent to the State and various Governmental Subdivisions for budgetary decision making. Currently we report value to 155 Sanitary Improvement Districts and 202 Tax Increment Financing Districts plus all school districts, the Learning Community and City and County Governments.

A couple of years ago, GIS started a project with the Douglas County Engineer to access their CAD data and rectify our cadastral layers to their Surveyed Coordinate Geometry. Currently our department has rectified over 217 square miles of Douglas County (68% of the western part of the County containing 67324 parcels). Over the next couple of years we rectify the eastern portion of the County.

Pictometry aerial photo obliques and their measuring software are used by staff in the Assessors Office. These Aerials have been linked with our ArcGIS Database for current parcel configuration and parcel attributes. Pictometry oblique photos assist appraisers and staff double check an improvements measurements and information. It serves as good quality control.

GIS goals for the next few years will be to continue work with the Douglas County Engineer to rectify as much of the County as the County Engineer can complete. We will also create some new layers (i.e. a leased land layer). We also will place our parcel layer into a parcel fabric for better control and updating capabilities. Another goal will be to stack polygons for GIS access to condominium regimes (linking one parcel with many parcel numbers). We also will continue our ongoing quality control efforts.

Finally, with the passage of recent legislation, the Clerk is transferring his real estate function to this office. This includes the duty to keep and maintain the “official” property record file. This office anticipates increased duties for the GIS Department in performing this function.

2012-2013 Assessor Budget

The Assessors Office submitted a 2012-13 budget of \$2,804,841 that is the same as the 2011-12 budget. However, with the new State mandated obligations enumerated above, a supplemental budget of \$500,040 was also requested to meet these obligations. The current request is for \$3,304,441. Without this supplemental budget we may not meet our statutory duties.

2013 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	2
2.	Appraiser(s) on staff:
	15 appraisers, 4 supervisors, 12 listers, and 5 clerical
3.	Other full-time employees:
	13
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$3,304,880 (due to State mandates)
7.	Adopted budget, or granted budget if different from above:
	\$3,054,883
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,900,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$233,479
11.	Amount of the assessor's budget set aside for education/workshops:
	\$13,500
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	IMS Mainframe System- maintained by .Com
2.	CAMA software:
	Colorado Customware
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	GIS Department within the Assessor's Office
5.	Does the county have GIS software?
	Yes

6.	Is GIS available to the public? If so, what is the web address?
	dcassessor.org
7.	Who maintains the GIS software and maps?
	Assessor's Office
8.	Personal Property software:
	Colorado Customware

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All municipalities in the county are zoned
4.	When was zoning implemented?
	Over 45 years ago

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	In house
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2013 Certification for Douglas County

This is to certify that the 2013 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 Douglas County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

