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2014 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	384	Median	94.30
Total Sales Price	\$71,657,081	Mean	95.47
Total Adj. Sales Price	\$71,657,081	Wgt. Mean	93.69
Total Assessed Value	\$67,135,770	Average Assessed Value of the Base	\$128,062
Avg. Adj. Sales Price	\$186,607	Avg. Assessed Value	\$174,833

Confidence Interval - Current

95% Median C.I	92.74 to 95.20
95% Wgt. Mean C.I	92.61 to 94.77
95% Mean C.I	94.15 to 96.79
% of Value of the Class of all Real Property Value in the	38.32
% of Records Sold in the Study Period	5.38
% of Value Sold in the Study Period	7.35

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	333	95	94.93
2012	307	94	93.90
2011	382	93	93
2010	469	94	94

2014 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	34	Median	97.19
Total Sales Price	\$10,605,155	Mean	92.22
Total Adj. Sales Price	\$10,605,155	Wgt. Mean	89.24
Total Assessed Value	\$9,463,685	Average Assessed Value of the Base	\$467,316
Avg. Adj. Sales Price	\$311,916	Avg. Assessed Value	\$278,344

Confidence Interval - Current

95% Median C.I	83.82 to 101.50
95% Wgt. Mean C.I	78.27 to 100.21
95% Mean C.I	85.85 to 98.59
% of Value of the Class of all Real Property Value in the County	14.65
% of Records Sold in the Study Period	4.55
% of Value Sold in the Study Period	2.71

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	31	98	97.88
2012	24	93	93.05
2011	41	94	94
2010	47	93	93

2014 Opinions of the Property Tax Administrator for Washington County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	73	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 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Washington County

The County completed a review of the city of Blair. The office physically inspected the parcels and reviewed the quality and condition of the improvement along with updating the photographs of improvements.

The County completed an analysis of the residential class of properties and reviewed the statistics. They completed the pickup and permit work for the class of property for 2014.

2014 Residential Assessment Survey for Washington 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:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Blair, County seat and major trade hub of the County</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Arlington, estimated 2012 population of 1250</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Ft. Calhoun-estimated 2012 population 910</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Rural, and remaining incorporated areas which include Herman, Kennard, and Washington</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Rural subdivisions- platted subdivisions throughout the county</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Blair, County seat and major trade hub of the County	10	Arlington, estimated 2012 population of 1250	15	Ft. Calhoun-estimated 2012 population 910	40	Rural, and remaining incorporated areas which include Herman, Kennard, and Washington	50	Rural subdivisions- platted subdivisions throughout the county												
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50	Rural subdivisions- platted subdivisions throughout the county																										
3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	Sales comparison, Marshall and Swift costing data is used to achieve equalization within valuation groupings, the county uses the same costing year for all valuation groups.																										
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																										
	The county uses a combination of Marshall and Swift and the counties depreciation studies.																										
5.	Are individual depreciation tables developed for each valuation grouping?																										
	Yes																										
6.	Describe the methodology used to determine the residential lot values?																										
	The county utilizes a sales comparison approach, relying on vacant land sales.																										
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"><u>Valuation Grouping</u></th> <th style="width: 25%;"><u>Date of Depreciation Tables</u></th> <th style="width: 25%;"><u>Date of Costing</u></th> <th style="width: 30%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">15</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">40</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2010	2010	2009	10	2010	2010	2009	15	2010	2010	2009	40	2010	2010	2009	50	2010	2010	2009
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01	2010	2010	2009																								
10	2010	2010	2009																								
15	2010	2010	2009																								
40	2010	2010	2009																								
50	2010	2010	2009																								
	The County feels that location and amenities in these groups are similar and that they create their own unique market.																										

2014 Residential Correlation Section for Washington County

County Overview

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000. The county has seen a population increase of almost 8% since 2000. The residential market has demonstrated an increase when looking at the market trend for the last quarter of the study period.

Description of Analysis

Residential parcels are valued utilizing 5 valuation groupings that follow the assessor locations in the county. The largest of all the valuation groups is 01, (Blair) which represents 46% of the residential parcels in the County. The valuation grouping 50, represents the platted rural subdivisions in the county, these two groupings together represent almost 70% of the parcels in the sales profile.

The sales file consists of 384 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. All three measures of central tendency are within the acceptable range and demonstrate strong support for each other. Both qualitative statistics are within the recommended range. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Sales Qualification

Washington County has a consistent procedure for sales verification for the residential sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The counties appraisal staff has demonstrated a strong understanding of the residential market utilize a strong sales verification process. Approximately 60% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

2014 Residential Correlation Section for Washington County

Level of Value

Based on analysis of all available information, the LOV is determined to be 94% of market value for the residential class of property.

2014 Commercial Assessment Actions for Washington County

The County reviewed the statistical analysis and determined that no adjustments were necessary for 2014 by class or sub-class. The County is on schedule to meet the six year inspection plan for Washington County.

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

2014 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:			
	The data collection is completed by the Washington County assessor staff.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Blair and Blair suburban		
	15	Ft. Calhoun		
	50	Arlington, Herman, Kennard and Rural		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and state and adjust those to the local market.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	The county develops depreciation tables for each valuation group.			
6.	Describe the methodology used to determine the commercial lot values.			
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2010	2010
	15	2010	2010	2010
	50	2010	2010	2010
	The County feels these groupings have unique market influences due to the size and location of the communities.			

2014 Commercial Correlation Section for Washington County

County Overview

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000. The county has seen a population increase of almost 8% since 2000. The commercial market has demonstrated an increase when looking at the market trend for the last year of the study period.

Description of Analysis

The statistical sampling of 34 qualified sales will be considered an adequate and reliable sample for the measurement of the commercial class of real property in Washington County. The measures of central tendency provide support for each other with two of the three measures within the acceptable range. The calculated median for the sample is 97%. Both qualitative statistics are within the recommended range. The statistical profile utilizes three valuation groups in stratifying the commercial class. Valuation group 01 (Blair) accounts for almost two thirds of the commercial sales in the County. Valuation group 50 is comprised of the various small towns in the county and is generally an unorganized market and also is impacted by the low dollar sale in the file. The valuation groups with an adequate and representative sample fall within the acceptable range.

Sales Qualification

Washington County has a consistent procedure for sales verification for the commercial sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Approximately, 50% of the improved commercial sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

2014 Commercial Correlation Section for Washington County

Level of Value

Based on all available information, the level of value of the commercial class of real property in Washington County is 97%.

2014 Agricultural Assessment Actions for Washington County

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

The county reviewed land use and completed the pickup and permit work for the class. The county also continues to monitor the recent flood damage in the area, to accurately reflect the market and also any remedial action to the affected parcels.

2014 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:				
	Appraisal Staff				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The entire county is considered as one market area for special value. The County abstack still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	The entire county is considered as one market area for special value. The County abstack still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	The entire county is considered as one market area for special value. The County abstack still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.				
3.	Describe the process used to determine and monitor market areas.				
	The County as part of the sales verification procedure determines if market areas are needed. The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of Burt County to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	The county relies on the present use of the parcel				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Sales are monitored and reviewed to determine the types of influences present. The County considers sales from uninfluenced areas outside the county to use as comparisons for sale prices within Washington County to determine the degree of influence.				
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.				
	Yes, The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of other deemed comparable counties to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				

Washington County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	5,450	5,315	4,915	4,475	4,340	3,935	3,055	2,540	4,680
Burt	2	5,375	5,350	N/A	4,725	4,336	4,450	3,575	2,775	4,960
Dodge	1	5,529	5,383	5,231	5,080	4,777	4,755	4,590	4,280	5,126
Douglas	1	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	5,230	5,135	4,830	4,185	3,925	3,850	2,965	2,235	4,413
Burt	2	5,350	5,325	4,850	4,675	4,442	4,424	3,550	2,725	4,741
Dodge	1	5,360	5,300	5,270	5,100	4,500	4,440	4,025	3,550	4,939
Douglas	1	4,346	4,348	4,350	4,350	4,350	4,347	4,348	4,350	4,348

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,162	2,149	1,947	1,545	3,214	1,526	1,759	1,525	1,844
Burt	2	2,192	2,125	2,422	1,611	1,898	1,769	1,816	1,531	1,832
Dodge	1	1,900	1,956	1,760	1,832	1,815	1,650	1,643	1,477	1,731
Douglas	1	2,400	2,400	2,400	2,400	2,400	2,399	2,400	2,400	2,400

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

WASHINGTON COUNTY ASSESSOR

1555 COLFAX STREET
BLAIR, NEBRASKA 68008-2094

ASSESSOR
STEVEN MENCKE

PHONE: (402) 426-6800
FAX: (402) 426-6802

DEPUTY ASSESSOR
JEAN RAY

February 26, 2014

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

RE: Special Valuation Methodology

Dear Mr. Loontjer,

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

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

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural with only a slight anticipation of development. For the reasons stated above, Burt County was used as our basis for Washington County's 2014 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value due to general location within the county. This concept is being used for 2014 to establish the one hundred percent of market valuation. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence.

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

The 2013 USDA NASS Nebraska Field Office studies on cropland and pasture rent was used to compare the irrigated land, dry land and pasture rent paid per acre by county in Nebraska. A slight premium in dry land cash rent (11%) was noted in Burt County when compared to Washington County. For pasture land, the cash rents listed in both counties was almost identical. Irrigated land cash rent for Washington County was not available for 2012 and 2013 however a slight premium was noted for Washington County when compared to Burt County in 2011.

The Assessor believes that the current cash rent comparisons are very volatile. For this reason, past cash rents should also be considered. The 2012 USDA NASS Nebraska Field Office studies on dry land for Burt County and Washington County indicated that the cash rents in both counties was almost identical.

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

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

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

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

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

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

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

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

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

Expenses from Burt to Washington are considered to be equal.

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

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

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

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

2014 Agricultural Correlation Section for Washington County

County Overview

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County.

For the past several years the agricultural land in Washington County was determined to be fully influenced by nonagricultural influences. The County valued their land using a capitalization rate of income from dry land cash rents in Burt County. When considering the differences in the cash rents and assuming that other factors between the two counties are very similar the findings confirmed that the special value for agricultural land by category for Washington County would be comparable to land values for Burt County. The Department measured the level of value using a correlated measurement from both an income approach, based on rental income and a sales approach using sales from comparable counties.

For 2014 the county continued with their own income analysis in arriving at the assessed values for the county. The department measured them utilizing the income approach as in the past, but also by using sales from a portion of the county appearing to not have any influence other than agricultural and balancing the file with sales from the adjacent Burt County which was determined to be of the same general agricultural market. In analyzing both approaches and applying the schedule of values used in Washington County the resulting level of value was consistent through both measurement techniques. The agricultural market in the County along with the area and state is seeing an increase and has for the past several years.

Description of Analysis

36 qualified agricultural sales were used in the agricultural analysis for the three year study period. The area within Washington County consists of the townships in the north and western areas of Washington County bordering both Dodge and Burt counties. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general agricultural market all within six miles of the agricultural market area of the subject county.

In looking at the average acre comparison with adjoining counties it too demonstrates a consistent range of values with the adjoining counties. With the largest portion of the land in Washington being of the dry land majority land use we can see where the values range from 4348 in Douglas County to and 4939 in Dodge County with Washington in that range at 4413.

2014 Agricultural Correlation Section for Washington County

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is determined to be 73% of market value for the agricultural class of property.

Special Valuation

A review of the agricultural land values in Washington County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no nonagricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Washington County is 73%.

89 Washington

RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 384
 Total Sales Price : 71,657,081
 Total Adj. Sales Price : 71,657,081
 Total Assessed Value : 67,135,770
 Avg. Adj. Sales Price : 186,607
 Avg. Assessed Value : 174,833

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 95
 COD : 08.46
 PRD : 101.90

COV : 13.79
 STD : 13.17
 Avg. Abs. Dev : 07.98
 MAX Sales Ratio : 188.92
 MIN Sales Ratio : 69.42

95% Median C.I. : 92.74 to 95.20
 95% Wgt. Mean C.I. : 92.61 to 94.77
 95% Mean C.I. : 94.15 to 96.79

Printed:3/26/2014 9:55:44AM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	27	93.66	95.61	93.36	07.29	102.41	79.03	140.97	90.44 to 98.85	209,906	195,976
01-JAN-12 To 31-MAR-12	33	96.11	95.59	94.72	05.88	100.92	81.78	116.41	91.74 to 97.86	177,683	168,308
01-APR-12 To 30-JUN-12	54	94.80	95.43	94.11	07.69	101.40	79.14	129.62	91.42 to 98.83	193,281	181,895
01-JUL-12 To 30-SEP-12	35	92.61	93.79	92.87	05.61	100.99	76.96	111.76	90.87 to 96.29	215,532	200,163
01-OCT-12 To 31-DEC-12	51	95.03	98.80	96.39	10.20	102.50	74.11	168.84	92.34 to 97.54	183,615	176,978
01-JAN-13 To 31-MAR-13	41	95.93	96.43	95.57	06.19	100.90	80.07	112.47	93.17 to 98.63	168,221	160,773
01-APR-13 To 30-JUN-13	76	94.53	95.38	92.92	09.71	102.65	71.03	188.92	89.93 to 96.03	189,933	176,476
01-JUL-13 To 30-SEP-13	67	89.86	93.22	91.12	10.30	102.30	69.42	184.61	87.81 to 94.70	170,880	155,708
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	149	94.33	95.11	93.77	06.80	101.43	76.96	140.97	92.61 to 96.15	198,066	185,728
01-OCT-12 To 30-SEP-13	235	93.99	95.69	93.63	09.55	102.20	69.42	188.92	92.23 to 95.40	179,341	167,924
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	173	94.71	96.12	94.58	07.71	101.63	74.11	168.84	93.00 to 96.38	191,958	181,550
<u>ALL</u>	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	177	94.45	94.97	94.07	06.64	100.96	72.22	141.10	92.50 to 95.55	154,389	145,239
10	35	94.51	96.60	94.77	08.32	101.93	80.58	168.84	90.59 to 98.08	123,078	116,636
15	15	93.17	98.81	94.03	12.95	105.08	77.93	188.92	88.48 to 98.98	179,260	168,560
40	67	91.58	94.81	92.01	12.03	103.04	69.42	165.62	88.95 to 96.80	250,532	230,512
50	90	95.11	95.93	94.28	08.70	101.75	76.53	184.61	91.66 to 96.15	228,311	215,260
<u>ALL</u>	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833
06											
07											
<u>ALL</u>	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833

89 Washington

RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 384
 Total Sales Price : 71,657,081
 Total Adj. Sales Price : 71,657,081
 Total Assessed Value : 67,135,770
 Avg. Adj. Sales Price : 186,607
 Avg. Assessed Value : 174,833

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 95
 COD : 08.46
 PRD : 101.90

COV : 13.79
 STD : 13.17
 Avg. Abs. Dev : 07.98
 MAX Sales Ratio : 188.92
 MIN Sales Ratio : 69.42

95% Median C.I. : 92.74 to 95.20
 95% Wgt. Mean C.I. : 92.61 to 94.77
 95% Mean C.I. : 94.15 to 96.79

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	2	107.95	107.95	105.51	09.14	102.31	98.08	117.81	N/A	21,250	22,420	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833	
Greater Than 14,999	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833	
Greater Than 29,999	382	94.29	95.40	93.68	08.43	101.84	69.42	188.92	92.71 to 95.14	187,473	175,631	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	107.95	107.95	105.51	09.14	102.31	98.08	117.81	N/A	21,250	22,420	
30,000 TO 59,999	8	104.83	111.73	110.27	13.14	101.32	88.45	168.84	88.45 to 168.84	55,000	60,649	
60,000 TO 99,999	52	97.71	104.65	104.34	14.60	100.30	81.49	188.92	92.74 to 104.18	81,706	85,255	
100,000 TO 149,999	106	94.30	94.05	94.05	06.61	100.00	76.96	141.10	91.42 to 95.98	124,723	117,301	
150,000 TO 249,999	131	94.45	94.59	94.41	06.86	100.19	72.22	158.07	92.34 to 96.00	190,417	179,774	
250,000 TO 499,999	81	91.72	91.11	91.01	07.75	100.11	69.42	110.58	88.76 to 94.31	322,478	293,479	
500,000 TO 999,999	4	90.62	91.84	91.53	01.78	100.34	90.11	96.03	N/A	659,975	604,090	
1,000,000 +												
___ ALL ___	384	94.30	95.47	93.69	08.46	101.90	69.42	188.92	92.74 to 95.20	186,607	174,833	

89 Washington

COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 34
 Total Sales Price : 10,605,155
 Total Adj. Sales Price : 10,605,155
 Total Assessed Value : 9,463,685
 Avg. Adj. Sales Price : 311,916
 Avg. Assessed Value : 278,344

MEDIAN : 97
 WGT. MEAN : 89
 MEAN : 92
 COD : 15.08
 PRD : 103.34

COV : 20.55
 STD : 18.95
 Avg. Abs. Dev : 14.66
 MAX Sales Ratio : 131.99
 MIN Sales Ratio : 54.83

95% Median C.I. : 83.82 to 101.50
 95% Wgt. Mean C.I. : 78.27 to 100.21
 95% Mean C.I. : 85.85 to 98.59

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	64.14	64.14	64.14	00.00	100.00	64.14	64.14	N/A	57,000	36,560
01-APR-11 To 30-JUN-11	3	101.58	110.62	106.84	11.06	103.54	98.29	131.99	N/A	113,333	121,082
01-JUL-11 To 30-SEP-11	2	97.60	97.60	99.01	01.50	98.58	96.14	99.05	N/A	1,820,750	1,802,720
01-OCT-11 To 31-DEC-11	5	96.49	88.61	93.17	19.00	95.11	54.83	109.63	N/A	202,400	188,580
01-JAN-12 To 31-MAR-12	3	103.88	97.48	96.47	08.15	101.05	81.58	106.98	N/A	68,833	66,403
01-APR-12 To 30-JUN-12	3	95.53	84.67	80.45	13.90	105.25	59.33	99.16	N/A	104,000	83,672
01-JUL-12 To 30-SEP-12	4	81.16	85.32	87.30	26.17	97.73	63.72	115.23	N/A	174,500	152,344
01-OCT-12 To 31-DEC-12	4	85.12	91.97	71.37	17.92	128.86	69.62	128.00	N/A	629,250	449,110
01-JAN-13 To 31-MAR-13	3	91.23	87.46	87.77	10.54	99.65	71.15	100.00	N/A	299,105	262,517
01-APR-13 To 30-JUN-13	3	107.28	104.79	104.23	02.32	100.54	99.82	107.28	N/A	73,333	76,437
01-JUL-13 To 30-SEP-13	3	83.86	89.65	91.30	07.12	98.19	83.60	101.50	N/A	234,613	214,213
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	6	98.67	98.53	99.18	12.51	99.34	64.14	131.99	64.14 to 131.99	673,083	667,541
01-OCT-11 To 30-SEP-12	15	96.49	88.72	89.86	17.29	98.73	54.83	115.23	64.43 to 106.98	148,567	133,500
01-OCT-12 To 30-SEP-13	13	91.23	93.35	79.66	13.94	117.19	69.62	128.00	83.60 to 107.28	333,704	265,842
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	11	98.29	94.02	97.97	15.49	95.97	54.83	131.99	64.14 to 109.63	459,136	449,831
01-JAN-12 To 31-DEC-12	14	90.98	89.68	76.50	18.66	117.23	59.33	128.00	64.43 to 106.98	266,679	204,003
<u>ALL</u>	34	97.19	92.22	89.24	15.08	103.34	54.83	131.99	83.82 to 101.50	311,916	278,344

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	22	96.01	90.82	89.46	15.17	101.52	59.33	131.99	72.62 to 101.50	439,606	393,289
15	3	96.14	93.62	92.11	04.12	101.64	86.42	98.29	N/A	132,833	122,352
50	9	103.88	95.18	82.99	16.22	114.69	54.83	128.00	64.14 to 109.63	59,479	49,363
<u>ALL</u>	34	97.19	92.22	89.24	15.08	103.34	54.83	131.99	83.82 to 101.50	311,916	278,344

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	6	92.74	90.88	89.20	12.59	101.88	69.62	109.47	69.62 to 109.47	1,114,250	993,909
03	27	97.88	92.37	89.21	16.14	103.54	54.83	131.99	83.60 to 103.88	143,321	127,858
04	1	96.14	96.14	96.14	00.00	100.00	96.14	96.14	N/A	50,000	48,070
<u>ALL</u>	34	97.19	92.22	89.24	15.08	103.34	54.83	131.99	83.82 to 101.50	311,916	278,344

89 Washington

COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 34
 Total Sales Price : 10,605,155
 Total Adj. Sales Price : 10,605,155
 Total Assessed Value : 9,463,685
 Avg. Adj. Sales Price : 311,916
 Avg. Assessed Value : 278,344

MEDIAN : 97
 WGT. MEAN : 89
 MEAN : 92
 COD : 15.08
 PRD : 103.34

COV : 20.55
 STD : 18.95
 Avg. Abs. Dev : 14.66
 MAX Sales Ratio : 131.99
 MIN Sales Ratio : 54.83

95% Median C.I. : 83.82 to 101.50
 95% Wgt. Mean C.I. : 78.27 to 100.21
 95% Mean C.I. : 85.85 to 98.59

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	128.00	128.00	128.00	00.00	100.00	128.00	128.00	N/A	2,500	3,200	
Less Than 15,000	1	128.00	128.00	128.00	00.00	100.00	128.00	128.00	N/A	2,500	3,200	
Less Than 30,000	4	101.94	106.85	101.39	08.92	105.39	95.53	128.00	N/A	15,704	15,921	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	33	96.49	91.14	89.23	14.66	102.14	54.83	131.99	83.82 to 100.00	321,293	286,681	
Greater Than 14,999	33	96.49	91.14	89.23	14.66	102.14	54.83	131.99	83.82 to 100.00	321,293	286,681	
Greater Than 29,999	30	96.32	90.27	89.16	15.75	101.24	54.83	131.99	83.60 to 99.82	351,411	313,333	
<u>Incremental Ranges</u>												
0 TO 4,999	1	128.00	128.00	128.00	00.00	100.00	128.00	128.00	N/A	2,500	3,200	
5,000 TO 14,999												
15,000 TO 29,999	3	100.00	99.80	100.28	02.78	99.52	95.53	103.88	N/A	20,105	20,162	
30,000 TO 59,999	3	64.43	74.90	75.48	16.56	99.23	64.14	96.14	N/A	47,333	35,727	
60,000 TO 99,999	8	107.28	104.58	104.44	10.67	100.13	81.58	131.99	81.58 to 131.99	73,563	76,830	
100,000 TO 149,999	4	87.10	85.13	82.72	21.99	102.91	59.33	106.98	N/A	119,750	99,061	
150,000 TO 249,999	8	83.73	80.13	79.49	14.09	100.81	54.83	99.16	54.83 to 99.16	181,293	144,117	
250,000 TO 499,999	4	99.69	101.34	102.04	04.16	99.31	96.49	109.47	N/A	331,500	338,249	
500,000 TO 999,999	1	91.23	91.23	91.23	00.00	100.00	91.23	91.23	N/A	715,000	652,260	
1,000,000 +	2	84.34	84.34	87.71	17.45	96.16	69.62	99.05	N/A	2,920,750	2,561,873	
<u>ALL</u>	34	97.19	92.22	89.24	15.08	103.34	54.83	131.99	83.82 to 101.50	311,916	278,344	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	4	79.98	81.07	92.58	26.81	87.57	54.83	109.47	N/A	156,250	144,658	
326	1	64.14	64.14	64.14	00.00	100.00	64.14	64.14	N/A	57,000	36,560	
336	1	103.88	103.88	103.88	00.00	100.00	103.88	103.88	N/A	24,000	24,930	
344	9	97.88	93.54	91.75	09.24	101.95	72.62	107.28	83.60 to 107.28	217,871	199,898	
349	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	19,315	19,315	
352	5	86.42	87.17	87.87	10.88	99.20	69.62	99.16	N/A	1,254,500	1,102,267	
353	4	111.11	113.93	108.65	08.72	104.86	101.50	131.99	N/A	140,000	152,104	
381	1	96.49	96.49	96.49	00.00	100.00	96.49	96.49	N/A	260,000	250,865	
406	2	92.70	92.70	95.10	09.58	97.48	83.82	101.58	N/A	90,500	86,068	
470	1	63.72	63.72	63.72	00.00	100.00	63.72	63.72	N/A	225,000	143,370	
471	2	112.07	112.07	97.66	14.21	114.76	96.14	128.00	N/A	26,250	25,635	
528	3	71.15	80.04	72.77	23.57	109.99	59.33	109.63	N/A	122,667	89,260	
<u>ALL</u>	34	97.19	92.22	89.24	15.08	103.34	54.83	131.99	83.82 to 101.50	311,916	278,344	

89 Washington
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 36
Total Sales Price : 22,762,825
Total Adj. Sales Price : 22,762,825
Total Assessed Value : 14,889,301
Avg. Adj. Sales Price : 632,301
Avg. Assessed Value : 413,592

MEDIAN : 73
WGT. MEAN : 65
MEAN : 72
COD : 24.64
PRD : 110.64

COV : 33.31
STD : 24.11
Avg. Abs. Dev : 18.00
MAX Sales Ratio : 138.71
MIN Sales Ratio : 29.32

95% Median C.I. : 59.86 to 80.40
95% Wgt. Mean C.I. : 58.02 to 72.80
95% Mean C.I. : 64.49 to 80.25

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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-10 To 31-DEC-10	9	83.06	87.95	83.18	10.90	105.73	74.32	133.99	79.22 to 90.02	426,344	354,642
01-JAN-11 To 31-MAR-11	2	70.32	70.32	70.59	00.75	99.62	69.79	70.84	N/A	817,722	577,263
01-APR-11 To 30-JUN-11	2	112.84	112.84	102.84	22.94	109.72	86.96	138.71	N/A	651,500	670,028
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	10	69.61	72.18	68.08	19.59	106.02	51.90	117.71	51.90 to 84.26	598,643	407,558
01-JAN-12 To 31-MAR-12	3	62.44	67.37	57.74	25.18	116.68	46.26	93.41	N/A	438,817	253,380
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	7	44.84	47.88	44.75	21.14	106.99	29.32	81.45	29.32 to 81.45	873,864	391,033
01-JAN-13 To 31-MAR-13	1	56.69	56.69	56.69	00.00	100.00	56.69	56.69	N/A	960,000	544,190
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	2	65.80	65.80	67.55	17.37	97.41	54.37	77.22	N/A	803,675	542,903
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	13	83.06	89.06	83.92	15.41	106.12	69.79	138.71	74.32 to 90.02	521,196	437,412
01-OCT-11 To 30-SEP-12	13	67.43	71.07	66.22	21.50	107.32	46.26	117.71	51.90 to 84.26	561,760	371,978
01-OCT-12 To 30-SEP-13	10	48.46	52.35	50.29	23.73	104.10	29.32	81.45	40.35 to 77.22	868,440	436,723
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	14	71.31	77.72	73.62	22.18	105.57	51.90	138.71	59.86 to 86.96	637,491	469,297
01-JAN-12 To 31-DEC-12	10	46.85	53.73	47.05	27.98	114.20	29.32	93.41	40.35 to 81.45	743,350	349,737
<u>ALL</u>	36	73.05	72.37	65.41	24.64	110.64	29.32	138.71	59.86 to 80.40	632,301	413,592

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	36	73.05	72.37	65.41	24.64	110.64	29.32	138.71	59.86 to 80.40	632,301	413,592
<u>ALL</u>	36	73.05	72.37	65.41	24.64	110.64	29.32	138.71	59.86 to 80.40	632,301	413,592

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	25	70.84	71.24	63.18	24.89	112.76	40.35	133.99	54.37 to 81.45	627,135	396,235
1	25	70.84	71.24	63.18	24.89	112.76	40.35	133.99	54.37 to 81.45	627,135	396,235
<u>ALL</u>	36	73.05	72.37	65.41	24.64	110.64	29.32	138.71	59.86 to 80.40	632,301	413,592

89 Washington
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 36
 Total Sales Price : 22,762,825
 Total Adj. Sales Price : 22,762,825
 Total Assessed Value : 14,889,301
 Avg. Adj. Sales Price : 632,301
 Avg. Assessed Value : 413,592

MEDIAN : 73
 WGT. MEAN : 65
 MEAN : 72
 COD : 24.64
 PRD : 110.64

COV : 33.31
 STD : 24.11
 Avg. Abs. Dev : 18.00
 MAX Sales Ratio : 138.71
 MIN Sales Ratio : 29.32

95% Median C.I. : 59.86 to 80.40
 95% Wgt. Mean C.I. : 58.02 to 72.80
 95% Mean C.I. : 64.49 to 80.25

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	33	74.32	73.81	66.38	23.75	111.19	40.35	138.71	61.63 to 81.45	653,857	434,044
1	33	74.32	73.81	66.38	23.75	111.19	40.35	138.71	61.63 to 81.45	653,857	434,044
____ALL____	36	73.05	72.37	65.41	24.64	110.64	29.32	138.71	59.86 to 80.40	632,301	413,592

Total Real Property
Sum Lines 17, 25, & 30

Records : 12,261

Value : 2,383,304,410

Growth 23,799,965

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	489	9,271,430	138	2,732,945	671	16,780,075	1,298	28,784,450	
02. Res Improve Land	3,594	73,154,280	446	23,947,550	1,518	77,587,205	5,558	174,689,035	
03. Res Improvements	3,684	385,664,910	554	67,652,550	1,549	254,914,645	5,787	708,232,105	
04. Res Total	4,173	468,090,620	692	94,333,045	2,220	349,281,925	7,085	911,705,590	8,974,000
% of Res Total	58.90	51.34	9.77	10.35	31.33	38.31	57.78	38.25	37.71
05. Com UnImp Land	125	6,145,910	20	1,043,280	8	221,275	153	7,410,465	
06. Com Improve Land	469	19,427,435	23	1,814,430	31	1,719,720	523	22,961,585	
07. Com Improvements	474	92,258,090	27	16,897,950	38	8,028,885	539	117,184,925	
08. Com Total	599	117,831,435	47	19,755,660	46	9,969,880	692	147,556,975	3,323,505
% of Com Total	86.56	79.85	6.79	13.39	6.65	6.76	5.64	6.19	13.96
09. Ind UnImp Land	10	434,290	3	1,384,285	5	467,040	18	2,285,615	
10. Ind Improve Land	18	1,184,690	6	5,088,375	4	1,238,115	28	7,511,180	
11. Ind Improvements	18	7,352,505	14	155,585,780	5	28,793,215	37	191,731,500	
12. Ind Total	28	8,971,485	17	162,058,440	10	30,498,370	55	201,528,295	6,613,700
% of Ind Total	50.91	4.45	30.91	80.41	18.18	15.13	0.45	8.46	27.79
13. Rec UnImp Land	0	0	0	0	18	43,865	18	43,865	
14. Rec Improve Land	0	0	0	0	6	371,205	6	371,205	
15. Rec Improvements	0	0	0	0	28	1,088,390	28	1,088,390	
16. Rec Total	0	0	0	0	46	1,503,460	46	1,503,460	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.38	0.06	0.00
Res & Rec Total	4,173	468,090,620	692	94,333,045	2,266	350,785,385	7,131	913,209,050	8,974,000
% of Res & Rec Total	58.52	51.26	9.70	10.33	31.78	38.41	58.16	38.32	37.71
Com & Ind Total	627	126,802,920	64	181,814,100	56	40,468,250	747	349,085,270	9,937,205
% of Com & Ind Total	83.94	36.32	8.57	52.08	7.50	11.59	6.09	14.65	41.75
17. Taxable Total	4,800	594,893,540	756	276,147,145	2,322	391,253,635	7,878	1,262,294,320	18,911,205
% of Taxable Total	60.93	47.13	9.60	21.88	29.47	31.00	64.25	52.96	79.46

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	50	3,432,520	450,910	0	0	0
19. Commercial	127	16,460,265	5,075,530	1	585	590
20. Industrial	1	132,000	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	50	3,432,520	450,910
19. Commercial	0	0	0	128	16,460,850	5,076,120
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	0	0	0
22. Total Sch II				179	20,025,370	5,527,030

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	1	100	0	0	0	0	1	100	0
25. Total	1	100	0	0	0	0	1	100	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	352	31	265	648

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	140,895	261	34,298,650	2,203	460,347,925	2,465	494,787,470
28. Ag-Improved Land	0	0	197	31,692,660	1,682	331,496,390	1,879	363,189,050
29. Ag Improvements	0	0	197	27,514,015	1,720	235,519,455	1,917	263,033,470
30. Ag Total							4,382	1,121,009,990

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.64	215	
32. HomeSite Improv Land	0	0.00	0	153	154.00	5,955,300	
33. HomeSite Improvements	0	0.00	0	160	151.00	24,646,195	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	144	308.53	1,264,615	
36. FarmSite Improv Land	0	0.00	0	166	251.50	1,552,875	
37. FarmSite Improvements	0	0.00	0	162	0.00	2,867,820	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	205.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	9	15.71	145,130	10	16.35	145,345	
32. HomeSite Improv Land	1,331	1,349.00	50,141,130	1,484	1,503.00	56,096,430	
33. HomeSite Improvements	1,368	1,331.00	202,969,835	1,528	1,482.00	227,616,030	4,888,760
34. HomeSite Total				1,538	1,519.35	283,857,805	
35. FarmSite UnImp Land	761	765.44	2,796,430	905	1,073.97	4,061,045	
36. FarmSite Improv Land	1,490	2,354.56	13,657,715	1,656	2,606.06	15,210,590	
37. FarmSite Improvements	1,508	0.00	32,549,620	1,670	0.00	35,417,440	0
38. FarmSite Total				2,575	3,680.03	54,689,075	
39. Road & Ditches	0	3,395.93	0	0	3,601.46	0	
40. Other- Non Ag Use	0	4.26	2,130	0	4.26	2,130	
41. Total Section VI				4,113	8,805.10	338,549,010	4,888,760

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	38.14	140,895	454	15,497.44	57,000,650
44. Recapture Value N/A	1	38.14	221,940	454	15,497.44	88,624,550
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,870	200,769.27	724,545,675	4,325	216,304.85	781,687,220
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	237.40	7.38%	1,293,840	8.59%	5,450.04
46. 1A	1,193.32	37.08%	6,342,525	42.12%	5,315.02
47. 2A1	173.46	5.39%	852,565	5.66%	4,915.05
48. 2A	724.14	22.50%	3,240,535	21.52%	4,475.01
49. 3A1	111.57	3.47%	484,210	3.22%	4,339.97
50. 3A	604.08	18.77%	2,377,055	15.78%	3,935.00
51. 4A1	52.18	1.62%	159,405	1.06%	3,054.91
52. 4A	121.70	3.78%	309,120	2.05%	2,540.02
53. Total	3,217.85	100.00%	15,059,255	100.00%	4,679.91
Dry					
54. 1D1	4,428.65	7.65%	23,161,840	9.07%	5,230.00
55. 1D	24,213.55	41.83%	124,336,700	48.67%	5,135.00
56. 2D1	584.45	1.01%	2,822,910	1.11%	4,830.03
57. 2D	1,816.93	3.14%	7,603,860	2.98%	4,185.00
58. 3D1	419.80	0.73%	1,647,695	0.65%	3,924.95
59. 3D	20,033.58	34.61%	77,129,610	30.19%	3,850.02
60. 4D1	6,113.81	10.56%	18,127,420	7.10%	2,965.00
61. 4D	278.25	0.48%	621,895	0.24%	2,235.02
62. Total	57,889.02	100.00%	255,451,930	100.00%	4,412.79
Grass					
63. 1G1	84.82	1.12%	183,370	1.31%	2,161.87
64. 1G	2,903.73	38.34%	6,240,235	44.68%	2,149.04
65. 2G1	94.96	1.25%	184,920	1.32%	1,947.35
66. 2G	504.45	6.66%	779,400	5.58%	1,545.05
67. 3G1	75.13	0.99%	241,470	1.73%	3,214.03
68. 3G	2,052.48	27.10%	3,132,690	22.43%	1,526.30
69. 4G1	1,576.91	20.82%	2,774,320	19.86%	1,759.34
70. 4G	281.80	3.72%	429,710	3.08%	1,524.88
71. Total	7,574.28	100.00%	13,966,115	100.00%	1,843.89
Irrigated Total					
Irrigated Total	3,217.85	4.53%	15,059,255	5.23%	4,679.91
Dry Total					
Dry Total	57,889.02	81.54%	255,451,930	88.78%	4,412.79
Grass Total					
Grass Total	7,574.28	10.67%	13,966,115	4.85%	1,843.89
72. Waste	367.11	0.52%	111,505	0.04%	303.74
73. Other	1,948.31	2.74%	3,133,000	1.09%	1,608.06
74. Exempt	1.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,996.57	100.00%	287,721,805	100.00%	4,052.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	112.97	24.32%	615,690	27.68%	5,450.03
46. 1A	229.67	49.44%	1,220,695	54.88%	5,315.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	17.43	3.75%	68,585	3.08%	3,934.88
51. 4A1	104.33	22.46%	318,735	14.33%	3,055.07
52. 4A	0.17	0.04%	430	0.02%	2,529.41
53. Total	464.57	100.00%	2,224,135	100.00%	4,787.51
Dry					
54. 1D1	1,449.48	11.00%	7,580,775	14.11%	5,230.00
55. 1D	4,506.03	34.19%	23,138,630	43.08%	5,135.04
56. 2D1	137.05	1.04%	661,955	1.23%	4,830.03
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	806.08	6.12%	3,163,880	5.89%	3,925.02
59. 3D	900.99	6.84%	3,468,865	6.46%	3,850.06
60. 4D1	5,039.36	38.24%	14,941,725	27.82%	2,965.00
61. 4D	339.95	2.58%	759,790	1.41%	2,235.01
62. Total	13,178.94	100.00%	53,715,620	100.00%	4,075.87
Grass					
63. 1G1	99.58	2.33%	228,245	3.32%	2,292.08
64. 1G	809.21	18.97%	1,749,780	25.48%	2,162.33
65. 2G1	3.25	0.08%	5,640	0.08%	1,735.38
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	69.71	1.63%	116,120	1.69%	1,665.76
68. 3G	346.90	8.13%	558,425	8.13%	1,609.76
69. 4G1	2,509.20	58.83%	3,695,345	53.82%	1,472.72
70. 4G	427.37	10.02%	512,420	7.46%	1,199.01
71. Total	4,265.22	100.00%	6,865,975	100.00%	1,609.76
Irrigated Total					
Irrigated Total	464.57	2.39%	2,224,135	3.41%	4,787.51
Dry Total					
Dry Total	13,178.94	67.89%	53,715,620	82.24%	4,075.87
Grass Total					
Grass Total	4,265.22	21.97%	6,865,975	10.51%	1,609.76
72. Waste	73.99	0.38%	24,825	0.04%	335.52
73. Other	1,429.24	7.36%	2,482,295	3.80%	1,736.79
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	19,411.96	100.00%	65,312,850	100.00%	3,364.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	700.30	12.17%	3,816,635	15.72%	5,450.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	677.24	11.77%	3,328,660	13.71%	4,915.04
48. 2A	19.02	0.33%	85,125	0.35%	4,475.55
49. 3A1	3,316.97	57.63%	14,395,630	59.30%	4,339.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	1,042.49	18.11%	2,647,925	10.91%	2,540.00
53. Total	5,756.02	100.00%	24,273,975	100.00%	4,217.15
Dry					
54. 1D1	964.94	10.44%	5,046,635	13.42%	5,230.00
55. 1D	63.04	0.68%	323,705	0.86%	5,134.91
56. 2D1	818.01	8.85%	3,950,935	10.51%	4,829.93
57. 2D	159.64	1.73%	668,070	1.78%	4,184.85
58. 3D1	6,747.63	72.99%	26,484,460	70.45%	3,925.00
59. 3D	12.41	0.13%	47,780	0.13%	3,850.12
60. 4D1	5.94	0.06%	17,605	0.05%	2,963.80
61. 4D	472.76	5.11%	1,056,620	2.81%	2,235.00
62. Total	9,244.37	100.00%	37,595,810	100.00%	4,066.89
Grass					
63. 1G1	17.58	3.70%	37,270	5.43%	2,120.02
64. 1G	2.00	0.42%	3,780	0.55%	1,890.00
65. 2G1	10.72	2.25%	18,600	2.71%	1,735.07
66. 2G	9.00	1.89%	13,905	2.03%	1,545.00
67. 3G1	186.13	39.15%	314,170	45.76%	1,687.91
68. 3G	0.16	0.03%	220	0.03%	1,375.00
69. 4G1	40.27	8.47%	52,355	7.63%	1,300.10
70. 4G	209.62	44.09%	246,300	35.87%	1,174.98
71. Total	475.48	100.00%	686,600	100.00%	1,444.01
Irrigated Total					
Irrigated Total	5,756.02	34.79%	24,273,975	38.10%	4,217.15
Dry Total					
Dry Total	9,244.37	55.87%	37,595,810	59.00%	4,066.89
Grass Total					
Grass Total	475.48	2.87%	686,600	1.08%	1,444.01
72. Waste	331.57	2.00%	100,775	0.16%	303.93
73. Other	737.97	4.46%	1,060,740	1.66%	1,437.38
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	16,545.41	100.00%	63,717,900	100.00%	3,851.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9.02	2.22%	49,160	2.57%	5,450.11
46. 1A	31.52	7.76%	167,510	8.76%	5,314.40
47. 2A1	249.54	61.40%	1,226,520	64.15%	4,915.12
48. 2A	64.52	15.88%	288,725	15.10%	4,474.97
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	25.25	6.21%	99,355	5.20%	3,934.85
51. 4A1	25.54	6.28%	78,020	4.08%	3,054.82
52. 4A	1.00	0.25%	2,540	0.13%	2,540.00
53. Total	406.39	100.00%	1,911,830	100.00%	4,704.42
Dry					
54. 1D1	319.51	16.51%	1,671,055	18.72%	5,230.06
55. 1D	542.05	28.01%	2,783,460	31.17%	5,135.06
56. 2D1	580.33	29.99%	2,802,995	31.39%	4,830.00
57. 2D	33.25	1.72%	139,160	1.56%	4,185.26
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	262.48	13.56%	1,010,565	11.32%	3,850.06
60. 4D1	108.99	5.63%	323,200	3.62%	2,965.41
61. 4D	88.62	4.58%	198,070	2.22%	2,235.05
62. Total	1,935.23	100.00%	8,928,505	100.00%	4,613.67
Grass					
63. 1G1	17.29	2.72%	36,655	3.39%	2,120.01
64. 1G	72.83	11.45%	193,885	17.95%	2,662.16
65. 2G1	109.49	17.21%	189,965	17.59%	1,735.00
66. 2G	25.90	4.07%	104,830	9.71%	4,047.49
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	224.76	35.33%	306,800	28.41%	1,365.01
69. 4G1	144.49	22.71%	198,945	18.42%	1,376.88
70. 4G	41.50	6.52%	48,780	4.52%	1,175.42
71. Total	636.26	100.00%	1,079,860	100.00%	1,697.20
Irrigated Total					
Irrigated Total	406.39	7.84%	1,911,830	13.35%	4,704.42
Dry Total					
Dry Total	1,935.23	37.34%	8,928,505	62.34%	4,613.67
Grass Total					
Grass Total	636.26	12.28%	1,079,860	7.54%	1,697.20
72. Waste	522.83	10.09%	21,040	0.15%	40.24
73. Other	1,682.26	32.46%	2,380,310	16.62%	1,414.95
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,182.97	100.00%	14,321,545	100.00%	2,763.19

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	827.22	29.68%	4,508,335	33.72%	5,449.98
46. 1A	957.34	34.35%	5,088,220	38.06%	5,314.96
47. 2A1	89.33	3.20%	439,055	3.28%	4,914.98
48. 2A	47.90	1.72%	214,355	1.60%	4,475.05
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	538.53	19.32%	2,119,110	15.85%	3,934.99
51. 4A1	326.97	11.73%	998,900	7.47%	3,055.02
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,787.29	100.00%	13,367,975	100.00%	4,796.05
Dry					
54. 1D1	5,464.97	21.39%	28,581,735	26.75%	5,229.99
55. 1D	7,396.03	28.95%	37,978,690	35.55%	5,135.01
56. 2D1	229.13	0.90%	1,106,685	1.04%	4,829.94
57. 2D	123.25	0.48%	515,805	0.48%	4,185.03
58. 3D1	3.97	0.02%	15,580	0.01%	3,924.43
59. 3D	2,387.82	9.35%	9,193,170	8.61%	3,850.03
60. 4D1	9,874.29	38.64%	29,277,255	27.41%	2,965.00
61. 4D	72.25	0.28%	161,490	0.15%	2,235.16
62. Total	25,551.71	100.00%	106,830,410	100.00%	4,180.95
Grass					
63. 1G1	436.89	19.15%	971,340	24.67%	2,223.31
64. 1G	641.68	28.13%	1,254,875	31.88%	1,955.61
65. 2G1	31.08	1.36%	53,935	1.37%	1,735.36
66. 2G	6.05	0.27%	9,350	0.24%	1,545.45
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	203.81	8.94%	298,635	7.59%	1,465.26
69. 4G1	933.32	40.92%	1,313,940	33.38%	1,407.81
70. 4G	28.14	1.23%	34,600	0.88%	1,229.57
71. Total	2,280.97	100.00%	3,936,675	100.00%	1,725.88
Irrigated Total					
Irrigated Total	2,787.29	8.93%	13,367,975	10.70%	4,796.05
Dry Total					
Dry Total	25,551.71	81.87%	106,830,410	85.54%	4,180.95
Grass Total					
Grass Total	2,280.97	7.31%	3,936,675	3.15%	1,725.88
72. Waste	193.57	0.62%	61,210	0.05%	316.22
73. Other	398.09	1.28%	697,725	0.56%	1,752.68
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	31,211.63	100.00%	124,893,995	100.00%	4,001.52

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	39.59	100.00%	210,420	100.00%	5,314.98
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	39.59	100.00%	210,420	100.00%	5,314.98
Dry					
54. 1D1	519.19	10.76%	2,715,435	13.84%	5,230.14
55. 1D	1,895.18	39.28%	9,731,765	49.61%	5,135.01
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	154.50	3.20%	606,415	3.09%	3,925.02
59. 3D	152.88	3.17%	588,565	3.00%	3,849.85
60. 4D1	1,747.43	36.22%	5,181,125	26.41%	2,965.00
61. 4D	355.25	7.36%	794,035	4.05%	2,235.14
62. Total	4,824.43	100.00%	19,617,340	100.00%	4,066.25
Grass					
63. 1G1	122.35	2.97%	259,370	4.14%	2,119.90
64. 1G	995.69	24.15%	1,941,890	31.02%	1,950.30
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	206.37	5.01%	372,115	5.94%	1,803.14
68. 3G	171.44	4.16%	257,270	4.11%	1,500.64
69. 4G1	1,408.94	34.18%	1,918,465	30.65%	1,361.64
70. 4G	1,217.86	29.54%	1,510,570	24.13%	1,240.35
71. Total	4,122.65	100.00%	6,259,680	100.00%	1,518.36
Irrigated Total					
Irrigated Total	39.59	0.34%	210,420	0.70%	5,314.98
Dry Total					
Dry Total	4,824.43	41.15%	19,617,340	65.38%	4,066.25
Grass Total					
Grass Total	4,122.65	35.17%	6,259,680	20.86%	1,518.36
72. Waste	92.54	0.79%	30,860	0.10%	333.48
73. Other	2,643.76	22.55%	3,889,070	12.96%	1,471.04
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	11,722.97	100.00%	30,007,370	100.00%	2,559.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	64.47	8.55%	351,365	12.12%	5,450.05
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	117.41	15.57%	577,070	19.90%	4,915.00
48. 2A	68.81	9.13%	307,925	10.62%	4,475.00
49. 3A1	213.84	28.36%	928,075	32.01%	4,340.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	289.47	38.39%	735,260	25.36%	2,540.02
53. Total	754.00	100.00%	2,899,695	100.00%	3,845.75
Dry					
54. 1D1	985.12	27.50%	5,152,165	32.56%	5,229.99
55. 1D	247.13	6.90%	1,269,010	8.02%	5,134.99
56. 2D1	737.41	20.58%	3,561,720	22.51%	4,830.04
57. 2D	152.01	4.24%	636,115	4.02%	4,184.69
58. 3D1	1,099.48	30.69%	4,315,390	27.27%	3,924.94
59. 3D	25.32	0.71%	97,500	0.62%	3,850.71
60. 4D1	57.49	1.60%	170,455	1.08%	2,964.95
61. 4D	278.65	7.78%	622,780	3.94%	2,234.99
62. Total	3,582.61	100.00%	15,825,135	100.00%	4,417.21
Grass					
63. 1G1	34.71	20.60%	73,590	26.99%	2,120.14
64. 1G	8.75	5.19%	16,540	6.07%	1,890.29
65. 2G1	9.11	5.41%	15,815	5.80%	1,736.00
66. 2G	3.75	2.23%	5,795	2.13%	1,545.33
67. 3G1	80.54	47.79%	122,425	44.91%	1,520.05
68. 3G	2.56	1.52%	3,495	1.28%	1,365.23
69. 4G1	5.87	3.48%	7,635	2.80%	1,300.68
70. 4G	23.24	13.79%	27,315	10.02%	1,175.34
71. Total	168.53	100.00%	272,610	100.00%	1,617.58
Irrigated Total					
Irrigated Total	754.00	13.80%	2,899,695	14.81%	3,845.75
Dry Total					
Dry Total	3,582.61	65.58%	15,825,135	80.85%	4,417.21
Grass Total					
Grass Total	168.53	3.09%	272,610	1.39%	1,617.58
72. Waste	761.39	13.94%	256,970	1.31%	337.50
73. Other	196.15	3.59%	319,825	1.63%	1,630.51
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,462.68	100.00%	19,574,235	100.00%	3,583.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.59	18.63%	215,765	24.85%	5,449.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	10.58	4.98%	52,000	5.99%	4,914.93
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	104.56	49.22%	453,785	52.27%	4,339.95
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	57.72	27.17%	146,610	16.89%	2,540.02
53. Total	212.45	100.00%	868,160	100.00%	4,086.42
Dry					
54. 1D1	358.06	16.07%	1,872,650	21.25%	5,229.99
55. 1D	0.13	0.01%	670	0.01%	5,153.85
56. 2D1	73.25	3.29%	353,790	4.01%	4,829.90
57. 2D	44.90	2.02%	187,905	2.13%	4,184.97
58. 3D1	1,469.22	65.95%	5,766,660	65.44%	3,924.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	282.35	12.67%	631,050	7.16%	2,234.99
62. Total	2,227.91	100.00%	8,812,725	100.00%	3,955.60
Grass					
63. 1G1	1.69	3.17%	3,585	4.61%	2,121.30
64. 1G	0.50	0.94%	945	1.22%	1,890.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	36.46	68.35%	55,415	71.26%	1,519.88
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	4.44	8.32%	5,770	7.42%	1,299.55
70. 4G	10.25	19.22%	12,050	15.50%	1,175.61
71. Total	53.34	100.00%	77,765	100.00%	1,457.91
Irrigated Total					
	212.45	8.14%	868,160	8.81%	4,086.42
Dry Total					
	2,227.91	85.32%	8,812,725	89.44%	3,955.60
Grass Total					
	53.34	2.04%	77,765	0.79%	1,457.91
72. Waste	63.70	2.44%	21,340	0.22%	335.01
73. Other	53.96	2.07%	73,425	0.75%	1,360.73
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,611.36	100.00%	9,853,415	100.00%	3,773.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.35	100.00%	890	100.00%	2,542.86
53. Total	0.35	100.00%	890	100.00%	2,542.86
Dry					
54. 1D1	260.82	13.99%	1,364,095	17.51%	5,230.02
55. 1D	408.61	21.92%	2,098,235	26.93%	5,135.06
56. 2D1	236.14	12.67%	1,140,555	14.64%	4,829.99
57. 2D	0.98	0.05%	4,100	0.05%	4,183.67
58. 3D1	423.59	22.72%	1,662,600	21.34%	3,925.02
59. 3D	48.68	2.61%	187,430	2.41%	3,850.25
60. 4D1	341.88	18.34%	1,013,690	13.01%	2,965.05
61. 4D	143.67	7.71%	321,100	4.12%	2,234.98
62. Total	1,864.37	100.00%	7,791,805	100.00%	4,179.32
Grass					
63. 1G1	20.45	2.05%	43,350	2.65%	2,119.80
64. 1G	146.40	14.70%	379,980	23.25%	2,595.49
65. 2G1	3.00	0.30%	5,205	0.32%	1,735.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	45.21	4.54%	95,490	5.84%	2,112.14
68. 3G	39.16	3.93%	59,130	3.62%	1,509.96
69. 4G1	346.29	34.76%	549,335	33.61%	1,586.34
70. 4G	395.72	39.72%	501,835	30.71%	1,268.16
71. Total	996.23	100.00%	1,634,325	100.00%	1,640.51
Irrigated Total					
	0.35	0.01%	890	0.01%	2,542.86
Dry Total					
	1,864.37	58.89%	7,791,805	78.63%	4,179.32
Grass Total					
	996.23	31.47%	1,634,325	16.49%	1,640.51
72. Waste	9.60	0.30%	3,145	0.03%	327.60
73. Other	295.04	9.32%	479,625	4.84%	1,625.63
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,165.59	100.00%	9,909,790	100.00%	3,130.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	9.85	2.79%	51,515	3.36%	5,229.95
55. 1D	177.68	50.40%	912,395	59.59%	5,135.05
56. 2D1	36.55	10.37%	176,540	11.53%	4,830.10
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	21.87	6.20%	85,840	5.61%	3,925.01
59. 3D	5.05	1.43%	19,445	1.27%	3,850.50
60. 4D1	80.01	22.70%	237,175	15.49%	2,964.32
61. 4D	21.52	6.10%	48,120	3.14%	2,236.06
62. Total	352.53	100.00%	1,531,030	100.00%	4,342.98
Grass					
63. 1G1	4.26	1.13%	9,030	1.64%	2,119.72
64. 1G	101.23	26.74%	191,340	34.84%	1,890.15
65. 2G1	0.58	0.15%	1,005	0.18%	1,732.76
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	35.44	9.36%	53,885	9.81%	1,520.46
68. 3G	15.63	4.13%	21,330	3.88%	1,364.68
69. 4G1	99.45	26.27%	129,270	23.54%	1,299.85
70. 4G	121.94	32.21%	143,275	26.09%	1,174.96
71. Total	378.53	100.00%	549,135	100.00%	1,450.70
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	352.53	38.75%	1,531,030	65.18%	4,342.98
Grass Total					
	378.53	41.61%	549,135	23.38%	1,450.70
72. Waste	10.50	1.15%	3,520	0.15%	335.24
73. Other	168.23	18.49%	265,380	11.30%	1,577.48
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	909.79	100.00%	2,349,065	100.00%	2,581.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	177.09	41.90%	965,145	47.77%	5,450.03
46. 1A	54.15	12.81%	287,815	14.25%	5,315.14
47. 2A1	87.23	20.64%	428,740	21.22%	4,915.05
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	23.28	5.51%	91,610	4.53%	3,935.14
51. 4A1	80.85	19.13%	247,000	12.23%	3,055.04
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	422.60	100.00%	2,020,310	100.00%	4,780.67
Dry					
54. 1D1	2,137.87	33.97%	11,180,975	42.11%	5,229.96
55. 1D	1,138.04	18.09%	5,843,865	22.01%	5,135.03
56. 2D1	100.82	1.60%	486,960	1.83%	4,829.99
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	40.07	0.64%	157,275	0.59%	3,925.01
59. 3D	400.60	6.37%	1,542,295	5.81%	3,849.96
60. 4D1	2,474.49	39.32%	7,336,865	27.63%	2,965.00
61. 4D	0.64	0.01%	1,435	0.01%	2,242.19
62. Total	6,292.53	100.00%	26,549,670	100.00%	4,219.24
Grass					
63. 1G1	137.75	14.39%	304,005	17.79%	2,206.93
64. 1G	238.61	24.93%	459,115	26.87%	1,924.12
65. 2G1	16.50	1.72%	28,630	1.68%	1,735.15
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	9.20	0.96%	13,985	0.82%	1,520.11
68. 3G	82.44	8.61%	112,535	6.58%	1,365.05
69. 4G1	464.83	48.57%	781,545	45.73%	1,681.36
70. 4G	7.79	0.81%	9,155	0.54%	1,175.22
71. Total	957.12	100.00%	1,708,970	100.00%	1,785.53
Irrigated Total					
	422.60	5.18%	2,020,310	6.52%	4,780.67
Dry Total					
	6,292.53	77.10%	26,549,670	85.63%	4,219.24
Grass Total					
	957.12	11.73%	1,708,970	5.51%	1,785.53
72. Waste	57.43	0.70%	12,435	0.04%	216.52
73. Other	431.79	5.29%	713,310	2.30%	1,651.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	8,161.47	100.00%	31,004,695	100.00%	3,798.91

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	9.43	22.15%	49,320	27.40%	5,230.12
55. 1D	0.90	2.11%	4,620	2.57%	5,133.33
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	31.94	75.03%	125,370	69.66%	3,925.17
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.30	0.70%	670	0.37%	2,233.33
62. Total	42.57	100.00%	179,980	100.00%	4,227.86
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5.47	69.95%	10,340	78.78%	1,890.31
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.20	2.56%	260	1.98%	1,300.00
70. 4G	2.15	27.49%	2,525	19.24%	1,174.42
71. Total	7.82	100.00%	13,125	100.00%	1,678.39
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	42.57	69.96%	179,980	86.51%	4,227.86
Grass Total					
	7.82	12.85%	13,125	6.31%	1,678.39
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	10.46	17.19%	14,945	7.18%	1,428.78
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	60.85	100.00%	208,050	100.00%	3,419.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 26

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5.85	4.22%	31,885	6.12%	5,450.43
46. 1A	36.86	26.58%	195,915	37.61%	5,315.11
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	95.94	69.20%	293,095	56.27%	3,054.98
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	138.65	100.00%	520,895	100.00%	3,756.91
Dry					
54. 1D1	2,374.73	10.43%	12,419,740	13.63%	5,229.96
55. 1D	8,114.73	35.64%	41,669,035	45.73%	5,134.99
56. 2D1	11.87	0.05%	57,330	0.06%	4,829.82
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	929.36	4.08%	3,647,710	4.00%	3,924.97
59. 3D	531.39	2.33%	2,045,825	2.25%	3,849.95
60. 4D1	9,747.68	42.81%	28,901,745	31.72%	2,964.99
61. 4D	1,059.83	4.65%	2,368,730	2.60%	2,235.01
62. Total	22,769.59	100.00%	91,110,115	100.00%	4,001.39
Grass					
63. 1G1	224.34	3.90%	477,830	5.16%	2,129.94
64. 1G	1,615.15	28.05%	3,401,010	36.71%	2,105.69
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	228.69	3.97%	390,775	4.22%	1,708.75
68. 3G	191.54	3.33%	275,980	2.98%	1,440.85
69. 4G1	1,904.36	33.08%	2,695,495	29.09%	1,415.43
70. 4G	1,593.62	27.68%	2,024,270	21.85%	1,270.23
71. Total	5,757.70	100.00%	9,265,360	100.00%	1,609.21
Irrigated Total					
Irrigated Total	138.65	0.43%	520,895	0.49%	3,756.91
Dry Total					
Dry Total	22,769.59	71.06%	91,110,115	86.04%	4,001.39
Grass Total					
Grass Total	5,757.70	17.97%	9,265,360	8.75%	1,609.21
72. Waste	164.66	0.51%	55,200	0.05%	335.24
73. Other	3,212.91	10.03%	4,938,180	4.66%	1,536.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	32,043.51	100.00%	105,889,750	100.00%	3,304.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 31

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	211.34	8.73%	1,105,305	11.77%	5,229.98
55. 1D	705.62	29.13%	3,623,370	38.57%	5,135.02
56. 2D1	59.01	2.44%	285,015	3.03%	4,829.94
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	192.11	7.93%	754,030	8.03%	3,924.99
59. 3D	113.57	4.69%	437,255	4.65%	3,850.09
60. 4D1	876.04	36.17%	2,597,475	27.65%	2,965.02
61. 4D	264.36	10.91%	590,850	6.29%	2,235.02
62. Total	2,422.05	100.00%	9,393,300	100.00%	3,878.24
Grass					
63. 1G1	25.50	2.17%	58,725	2.67%	2,302.94
64. 1G	218.34	18.54%	569,915	25.87%	2,610.22
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	91.17	7.74%	223,265	10.13%	2,448.89
68. 3G	42.45	3.61%	93,635	4.25%	2,205.77
69. 4G1	381.60	32.41%	684,645	31.08%	1,794.14
70. 4G	418.31	35.53%	572,760	26.00%	1,369.22
71. Total	1,177.37	100.00%	2,202,945	100.00%	1,871.07
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,422.05	60.15%	9,393,300	76.84%	3,878.24
Grass Total	1,177.37	29.24%	2,202,945	18.02%	1,871.07
72. Waste	15.63	0.39%	5,240	0.04%	335.25
73. Other	411.73	10.22%	623,535	5.10%	1,514.43
74. Exempt	640.00	15.89%	0	0.00%	0.00
75. Market Area Total	4,026.78	100.00%	12,225,020	100.00%	3,035.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 76

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	169.91	36.26%	888,645	40.74%	5,230.09
55. 1D	25.10	5.36%	128,890	5.91%	5,135.06
56. 2D1	99.12	21.15%	478,750	21.95%	4,830.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	173.76	37.08%	682,010	31.27%	3,925.01
59. 3D	0.75	0.16%	2,890	0.13%	3,853.33
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	468.64	100.00%	2,181,185	100.00%	4,654.29
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	468.64	38.03%	2,181,185	45.46%	4,654.29
Grass Total					
	0.00	0.00%	0	0.00%	0.00
72. Waste	15.49	1.26%	5,190	0.11%	335.05
73. Other	748.30	60.72%	2,611,600	54.43%	3,490.04
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,232.43	100.00%	4,797,975	100.00%	3,893.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 101

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.21	100.00%	11,885	100.00%	1,290.45
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	9.21	100.00%	11,885	100.00%	1,290.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 675

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	20.74	56.01%	93,330	56.01%	4,500.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.63	1.70%	2,835	1.70%	4,500.00
60. 4D1	0.80	2.16%	3,600	2.16%	4,500.00
61. 4D	14.86	40.13%	66,870	40.13%	4,500.00
62. Total	37.03	100.00%	166,635	100.00%	4,500.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	26.94	40.11%	121,230	40.11%	4,500.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	1.20	1.79%	5,400	1.79%	4,500.00
69. 4G1	3.01	4.48%	13,545	4.48%	4,500.00
70. 4G	36.01	53.62%	162,045	53.62%	4,500.00
71. Total	67.16	100.00%	302,220	100.00%	4,500.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	37.03	25.19%	166,635	25.19%	4,500.00
Grass Total					
	67.16	45.68%	302,220	45.68%	4,500.00
72. Waste	2.00	1.36%	9,000	1.36%	4,500.00
73. Other	40.84	27.78%	183,780	27.78%	4,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	147.03	100.00%	661,635	100.00%	4,500.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,271.39	6,279,415	12,928.37	57,078,125	14,199.76	63,357,540
77. Dry Land	32.39	131,200	10,316.95	44,291,480	142,334.19	601,258,515	152,683.53	645,681,195
78. Grass	0.75	880	1,901.94	3,285,875	27,015.97	45,534,605	28,918.66	48,821,360
79. Waste	1.00	335	269.02	60,395	2,411.99	661,525	2,682.01	722,255
80. Other	4.00	8,480	1,597.94	3,301,140	12,816.31	20,569,010	14,418.25	23,878,630
81. Exempt	0.00	0	0.00	0	641.00	0	641.00	0
82. Total	38.14	140,895	15,357.24	57,218,305	197,506.83	725,101,780	212,902.21	782,460,980

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,199.76	6.67%	63,357,540	8.10%	4,461.87
Dry Land	152,683.53	71.72%	645,681,195	82.52%	4,228.89
Grass	28,918.66	13.58%	48,821,360	6.24%	1,688.23
Waste	2,682.01	1.26%	722,255	0.09%	269.30
Other	14,418.25	6.77%	23,878,630	3.05%	1,656.14
Exempt	641.00	0.30%	0	0.00%	0.00
Total	212,902.21	100.00%	782,460,980	100.00%	3,675.21

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

89 Washington

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	901,928,645	911,705,590	9,776,945	1.08%	8,974,000	0.09%
02. Recreational	981,220	1,503,460	522,240	53.22%	0	53.22%
03. Ag-Homesite Land, Ag-Res Dwelling	278,074,080	283,857,805	5,783,725	2.08%	4,888,760	0.32%
04. Total Residential (sum lines 1-3)	1,180,983,945	1,197,066,855	16,082,910	1.36%	13,862,760	0.19%
05. Commercial	144,346,255	147,556,975	3,210,720	2.22%	3,323,505	-0.08%
06. Industrial	198,452,330	201,528,295	3,075,965	1.55%	6,613,700	-1.78%
07. Ag-Farmsite Land, Outbuildings	53,728,460	54,689,075	960,615	1.79%	0	1.79%
08. Minerals	0	100	100		0	
09. Total Commercial (sum lines 5-8)	396,527,045	403,774,445	7,247,400	1.83%	9,937,205	-0.68%
10. Total Non-Agland Real Property	1,577,510,990	1,600,843,430	23,332,440	1.48%	23,799,965	-0.03%
11. Irrigated	41,842,845	63,357,540	21,514,695	51.42%		
12. Dryland	634,316,105	645,681,195	11,365,090	1.79%		
13. Grassland	33,929,415	48,821,360	14,891,945	43.89%		
14. Wasteland	447,710	722,255	274,545	61.32%		
15. Other Agland	1,130	23,878,630	23,877,500	2,113,053.10%		
16. Total Agricultural Land	710,537,205	782,460,980	71,923,775	10.12%		
17. Total Value of all Real Property (Locally Assessed)	2,288,048,195	2,383,304,410	95,256,215	4.16%	23,799,965	3.12%

**2013 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2014, 2015, AND 2016
Date: June 15, 2013**

PLAN OF ASSESSMENT REQUIREMENTS:

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

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2013 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division. Finally, the protest process is ongoing and the sales file is incomplete for 2014.

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

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Assessment levels required for real property are as follows:

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

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

RECORD MAINTENANCE:

MAPPING

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

OWNERSHIP

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

REPORT GENERATION

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

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

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

ADMINISTER HOMESTEAD EXEMPTION:

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

For the year of 2012 (payable in 2013) we had a total of ((499)) applicants and a value exempted of ((\$50,519,250)) with a tax loss of ((\$997,758.20)). The average median value for 2013 is not available at this time. The 2012 average medium was ((\$156,545)).

ADMINISTER PERSONAL PROPERTY:

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

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

The 2013 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

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

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

GENERATE TAX ROLL:

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

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

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

DEVELOP PLAN OF REVIEW

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

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

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st

as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

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

REVIEW SALES

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

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

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

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

Continuing Education Requirements:

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

Position: Assessment Specialist (2)

Position Description:

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

Continuing Education Requirements:

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

Position: Appraiser (2)

Position Description:

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

Continuing Education Requirements:

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

BUDGETING:

Budget Worksheet 2013-2014

605-00	County Assessor		
1-0100	Official's Salary	\$	53,251.00
1-0201	Deputy's Salary	\$	42,600.00
1-0305	Regular Time Salaries	\$	133,667.00
1-0405	Part Time Salaries	\$	49,440.00
1-0505	Overtime	\$	1,000.00
	Personnel Services Total	\$	279,958.00
<hr/>			
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	500.00
2-1702	Lodging	\$	1,100.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	1,000.00
2-3910	Assessor School	\$	1,000.00
	Operating Expenses Total	\$	15,155.00
<hr/>			
3-0100	Office Supplies	\$	9,638.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	937.00
	Supplies and Materials Total	\$	11,575.00
<hr/>			
5-0315	Data Processing Equipment	\$	1,065.00
5-0500	Office Equipment	\$	995.00
5-1309	Data Processing Software	\$	766.00
	Capital Outlay Total	\$	2,826.00
	Total Expenditures	\$	309,514.00

HISTORY:

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

WHAT HAS BEEN DONE IN CAMA

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

PROCESS TO THIS POINT

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

Washington County continues to enter pictures and sketches into their CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

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

PICTURES AND SKETCHES

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

COMPARABLE SELECTION

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

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

RE-LISTED TOWNS

Records are presumed to be accurate and complete.

WHAT WE NEED TO COMPLETE

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

TOTAL RE-LISTING AND DATA ENTRY

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

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

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

PARCEL COUNT:

The following numbers are based off the 2013 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is ((7,173)) with a value of ((\$903,955,245)).

List the number of commercial parcels and value. The number of parcels is ((679)) with a value of ((\$144,010,580)).

List the number of industrial parcels and value. The number of parcels is ((55)) with a value of ((\$198,392,970)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,335)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,042,375,730)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1512)) with a value of ((\$277,639,300)).

The total number of parcels with greenbelt special value is ((4,278)). The greenbelt value is \$((709,897,190)).

The number of recreational parcels is ((46)) with a value of \$((981,220)).

CADASTRAL MAPS:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROPERTY RECORD CARD:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROCEDURE MANUAL:

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

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

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

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

LEAVES ROOM FOR INDIVIDUAL APPROACHES

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

BASED ON REGULATIONS AND IAAO GUIDELINES

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

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

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Responsible to report to county assessor concerning commercial prop.

Residential Appraisers (2)

Responsible to report to county assessor concerning residential prop.

Assessment Specialist (2)

Personal property, homestead and permissive exemptions.

Residential lot sales, 521's and misc. Duties as needed.

Agricultural, residential improvements & commercial sales 521's and green belt applications.

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

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

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

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

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

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

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

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

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

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

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

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

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

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

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

CLASS OR SUBCLASS

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

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

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected by viewing our GIS for land and physically viewing for improvements every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

INTERIOR AND EXTERIOR INSPECTION

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

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

SALES REVIEW:

DONE ON MONTHLY BASIS

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

INTERVIEW BUYER WHERE POSSIBLE

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

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

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the Terra Scan system. The Assessor's Office has loaded pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. The pictures and sketches are also loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2014

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2014 re-listing. Residential properties that are not re-valued could be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2015

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington and Ft. Calhoun will be the most likely choice for 2015. Residential properties that are not re-valued could be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2016

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural subdivisions South US Hwy 30 will be the most likely choice for 2016. Residential properties that are not re-valued could be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

ESTIMATED DATE OF COMPLETION

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

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

LAND

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

The Assessor reviews these values, as required.

IMPROVEMETS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2012 for all of the rural areas.

ESTIMATED DATE OF COMPLETION

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

CONCLUSION:

DISCUSS PROPOSED END RESULT

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

ADVANTAGES OF GOOD RECORDS

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

ANNUAL RE-VALUE

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

LESS STICKER SHOCK

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

July 23, 2013

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

Re: The Washington County 2013 Plan of Assessment

Dear Mr. Loontjer,

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

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

Sincerely,

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

July 23, 2013

Washington County Board of Equalization
Attn: Jeff Quist – Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2013 Plan of Assessment

Dear Mr. Quist and the Board of Equalization,

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

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

Sincerely,

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

2014 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	4.4 FTE
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	307,957
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	The appraisal budget is not a separate line item, portion are combined in the salaries for those positions
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	NA
10.	Part of the assessor's budget that is dedicated to the computer system:
	The computer system is funded through the County General budget
11.	Amount of the assessor's budget set aside for education/workshops:
	1,000
12.	
13.	Amount of last year's assessor's budget not used:
	4%

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor's office staff. Updates are maintained between the assessors and surveyor offices in a cooperative manner
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	No
7.	Who maintains the GIS software and maps?
	Assessor staff along with the surveyor staff, there is also a contract with Calvin Poulson for 1 day a week.
8.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	No
2.	GIS Services:
	Calvin Poulson for GIS
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2014 Certification for Washington County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Washington County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

