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2013 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	530	Median	98.43
Total Sales Price	\$91,226,928	Mean	103.43
Total Adj. Sales Price	\$91,226,928	Wgt. Mean	98.38
Total Assessed Value	\$89,751,151	Average Assessed Value of the Base	\$112,566
Avg. Adj. Sales Price	\$172,126	Avg. Assessed Value	\$169,342

Confidence Interval - Current

95% Median C.I	97.60 to 99.01
95% Wgt. Mean C.I	96.88 to 99.89
95% Mean C.I	99.26 to 107.60
% of Value of the Class of all Real Property Value in the	53.47
% of Records Sold in the Study Period	4.10
% of Value Sold in the Study Period	6.17

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	437	98	97.65
2011	577	98	98
2010	559	97	97
2009	702	98	98

2013 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	24	Median	98.70
Total Sales Price	\$11,667,000	Mean	104.65
Total Adj. Sales Price	\$10,630,250	Wgt. Mean	88.63
Total Assessed Value	\$9,421,553	Average Assessed Value of the Base	\$200,825
Avg. Adj. Sales Price	\$442,927	Avg. Assessed Value	\$392,565

Confidence Interval - Current

95% Median C.I	94.22 to 107.02
95% Wgt. Mean C.I	73.41 to 103.85
95% Mean C.I	87.81 to 121.49
% of Value of the Class of all Real Property Value in the County	6.94
% of Records Sold in the Study Period	2.55
% of Value Sold in the Study Period	4.99

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	28	98	98.06
2011	33	99	99
2010	44	98	98
2009	53	99	99

2013 Opinions of the Property Tax Administrator for Cass County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	74	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Cass County

Cass County continued on with the six year plan of inspection and review by conducting a review of the towns of Alvo, Elmwood, Murdock, Nehawka, and Weeping Water. This review consisted of a physical inspection of the property and interior inspection when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. New photos were taken and measurements were reviewed and spot checked.

The appraisal staff continually verifies sales and does an annual statistical review of the entire residential sales file. The county also worked on updating the assessor locations as well as provided input for the valuation groups used in the statistical profile. The County also completed pickup and permit work for the class for 2013.

2013 Residential Assessment Survey for Cass County

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

8.	<p>When was the last lot value study completed for each valuation grouping?</p> <p>01-2011 02-2011 04-2011 05-2011</p>
9.	<p>Describe the methodology used to determine the residential lot values?</p> <p>The county uses vacant lot sale and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.</p>

13 Cass
RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 530
Total Sales Price : 91,226,928
Total Adj. Sales Price : 91,226,928
Total Assessed Value : 89,751,151
Avg. Adj. Sales Price : 172,126
Avg. Assessed Value : 169,342

MEDIAN : 98
WGT. MEAN : 98
MEAN : 103
COD : 12.14
PRD : 105.13

COV : 47.40
STD : 49.03
Avg. Abs. Dev : 11.95
MAX Sales Ratio : 851.90
MIN Sales Ratio : 60.25

95% Median C.I. : 97.60 to 99.01
95% Wgt. Mean C.I. : 96.88 to 99.89
95% Mean C.I. : 99.26 to 107.60

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	56	98.82	98.35	97.56	05.55	100.81	78.35	118.17	96.58 to 99.35	161,190	157,261
01-JAN-11 To 31-MAR-11	32	98.82	98.58	98.69	05.86	99.89	81.68	113.11	96.74 to 102.97	171,766	169,515
01-APR-11 To 30-JUN-11	76	96.74	125.13	103.58	34.68	120.81	76.11	851.90	95.48 to 98.79	148,877	154,207
01-JUL-11 To 30-SEP-11	56	99.58	100.69	98.57	08.61	102.15	75.42	149.12	95.57 to 101.13	179,859	177,279
01-OCT-11 To 31-DEC-11	62	99.58	102.42	101.72	07.94	100.69	84.43	162.43	97.06 to 101.79	154,143	156,787
01-JAN-12 To 31-MAR-12	48	97.19	97.15	96.36	06.93	100.82	78.30	131.46	93.98 to 99.77	177,153	170,698
01-APR-12 To 30-JUN-12	88	98.83	99.35	97.41	09.23	101.99	63.50	148.72	97.05 to 100.11	178,056	173,448
01-JUL-12 To 30-SEP-12	112	98.11	100.46	95.86	10.62	104.80	60.25	174.53	96.49 to 99.76	192,749	184,777
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	220	98.25	108.23	99.91	16.39	108.33	75.42	851.90	97.02 to 99.06	163,227	163,084
01-OCT-11 To 30-SEP-12	310	98.46	100.02	97.39	09.14	102.70	60.25	174.53	97.60 to 99.29	178,442	173,783
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	226	98.46	109.08	100.97	16.77	108.03	75.42	851.90	97.15 to 99.65	161,239	162,799
<u>ALL</u>	530	98.43	103.43	98.38	12.14	105.13	60.25	851.90	97.60 to 99.01	172,126	169,342

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	113	98.87	101.13	100.30	05.90	100.83	90.10	143.71	98.09 to 99.79	111,329	111,664
02	66	99.06	111.25	101.14	20.34	110.00	77.60	851.90	97.02 to 103.07	122,100	123,494
04	293	97.82	103.25	97.69	13.32	105.69	60.25	725.17	97.05 to 98.84	218,495	213,448
05	58	96.91	99.90	98.07	09.12	101.87	81.68	148.72	93.70 to 101.32	113,264	111,073
<u>ALL</u>	530	98.43	103.43	98.38	12.14	105.13	60.25	851.90	97.60 to 99.01	172,126	169,342

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	515	98.44	103.36	98.39	12.05	105.05	60.25	851.90	97.63 to 99.03	174,743	171,935
06											
07	15	95.40	105.72	97.59	15.51	108.33	84.43	174.53	90.65 to 117.98	82,277	80,293
<u>ALL</u>	530	98.43	103.43	98.38	12.14	105.13	60.25	851.90	97.60 to 99.01	172,126	169,342

13 Cass
RESIDENTIAL

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 95% Mean C.I. : 99.26 to 107.60

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	98.07	104.65	103.66	11.03	100.96	91.71	124.16	N/A	11,000	11,403	
Less Than 30,000	12	111.60	167.97	169.45	64.53	99.13	82.13	725.17	95.40 to 174.53	19,500	33,043	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	530	98.43	103.43	98.38	12.14	105.13	60.25	851.90	97.60 to 99.01	172,126	169,342	
Greater Than 14,999	527	98.44	103.42	98.38	12.15	105.12	60.25	851.90	97.60 to 99.01	173,044	170,241	
Greater Than 29,999	518	98.37	101.93	98.20	10.68	103.80	60.25	851.90	97.58 to 98.92	175,662	172,499	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	98.07	104.65	103.66	11.03	100.96	91.71	124.16	N/A	11,000	11,403	
15,000 TO 29,999	9	115.81	189.08	180.25	78.08	104.90	82.13	725.17	95.40 to 174.53	22,333	40,257	
30,000 TO 59,999	21	105.17	147.63	135.90	48.69	108.63	82.53	851.90	99.65 to 135.85	42,845	58,227	
60,000 TO 99,999	88	99.36	109.53	108.46	15.63	100.99	77.60	472.34	98.00 to 102.07	81,558	88,454	
100,000 TO 149,999	136	98.41	99.98	100.01	07.52	99.97	76.11	147.27	96.52 to 99.37	124,078	124,091	
150,000 TO 249,999	170	98.43	98.22	98.16	07.07	100.06	63.50	126.39	96.77 to 99.63	191,530	188,009	
250,000 TO 499,999	100	96.25	95.31	95.21	07.06	100.11	74.46	130.70	93.19 to 97.83	316,013	300,881	
500,000 TO 999,999	3	76.78	78.90	75.64	17.11	104.31	60.25	99.66	N/A	626,667	473,982	
1,000,000 +												
___ ALL ___	530	98.43	103.43	98.38	12.14	105.13	60.25	851.90	97.60 to 99.01	172,126	169,342	

2013 Correlation Section for Cass County

A. Residential Real Property

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

The statistical sampling of 530 qualified sales is considered an adequate and reliable sample for the measurement of the residential class of real property in Cass County. The measures of central tendency offer moderate support for each other with only the mean being above the acceptable range. In analyzing the qualitative statistics the COD is within the recommended range while the PRD is above the recommended range. The overall calculated median is 98 for the residential class of property. All of the valuation groups are within the acceptable range. These groupings follow the appraisal cycle used in the County.

The county's sales verification procedure is handled by the appraisal staff. Sales are verified against the property record card and outliers are followed up with a sales verification questionnaire. The appraisal staff handles the follow up with phone calls to knowledgeable parties of the transaction or a physical inspection when necessary. The county has improved the documentation for the reasons for disqualification for a sale. There is no evidence of excessive trimming and it appears that all available sales are utilized.

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

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

**2013 Correlation Section
for Cass County**

B. Analysis of Sales Verification

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

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

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

2013 Correlation Section for Cass County

C. Measures of Central Tendency

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

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

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

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

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

2013 Correlation Section for Cass County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Cass County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

**2013 ASSESSMENT ACTIONS FOR CASS COUNTY
TAKEN TO ADDRESS THE FOLLOWING PROPERTY CLASSES/SUBCLASSES:**

COMMERCIAL

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

- City of Plattsmouth

Reappraisal procedures enacted:

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

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

Cost approach

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

Income approach

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

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

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

2013 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Contract appraiser and assessor	
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> Geographic areas which include towns.
	01	Plattsmouth-County seat and predominate trade center in the county.
	02	SE Commercial, Nehawka, Union
	03	Elmwood, Murdock, Weeping Water,
	04	NE Commercial, Louisville, Cedar Creek
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The county uses a mix of income and cost, the preferred method is the income but it is only used when market rents can be established.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Market approach based on similar sales from across the state if comparable properties have not sold within the County. The County will consider sales in the state sales as provided by the Property Assessment Division.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2010	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The County develops their own depreciation schedules based on market information and builds those into the tables in the CAMA program.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2010	
8.	When was the last lot value study completed for each valuation grouping?	
	2010	
9.	Describe the methodology used to determine the commercial lot values.	
	The county uses vacant lot sales if available and also abstracts the lot values from improved sales.	

13 Cass
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 24
Total Sales Price : 11,667,000
Total Adj. Sales Price : 10,630,250
Total Assessed Value : 9,421,553
Avg. Adj. Sales Price : 442,927
Avg. Assessed Value : 392,565

MEDIAN : 99
WGT. MEAN : 89
MEAN : 105
COD : 16.12
PRD : 118.08

COV : 38.11
STD : 39.88
Avg. Abs. Dev : 15.91
MAX Sales Ratio : 281.67
MIN Sales Ratio : 54.65

95% Median C.I. : 94.22 to 107.02
95% Wgt. Mean C.I. : 73.41 to 103.85
95% Mean C.I. : 87.81 to 121.49

Printed:3/26/2013 9:45:06AM

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-09 To 31-DEC-09	3	94.22	95.19	94.56	01.46	100.67	93.61	97.74	N/A	315,000	297,861
01-JAN-10 To 31-MAR-10	3	101.83	97.51	95.09	04.44	102.54	88.57	102.12	N/A	210,833	200,472
01-APR-10 To 30-JUN-10	2	96.47	96.47	95.72	01.15	100.78	95.36	97.57	N/A	350,200	335,204
01-JUL-10 To 30-SEP-10	4	104.49	146.01	107.85	46.93	135.38	93.41	281.67	N/A	264,750	285,535
01-OCT-10 To 31-DEC-10	2	84.20	84.20	73.23	14.33	114.98	72.13	96.26	N/A	769,000	563,114
01-JAN-11 To 31-MAR-11	1	107.04	107.04	107.04	00.00	100.00	107.04	107.04	N/A	72,350	77,444
01-APR-11 To 30-JUN-11	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	2,400,000	2,288,450
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	119.71	119.71	119.71	00.00	100.00	119.71	119.71	N/A	850,000	1,017,551
01-JAN-12 To 31-MAR-12	3	107.02	105.90	107.06	03.34	98.92	99.98	110.70	N/A	94,667	101,349
01-APR-12 To 30-JUN-12	4	92.86	87.10	60.51	18.03	143.94	54.65	108.01	N/A	537,250	325,072
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	12	97.66	112.92	99.12	19.59	113.92	88.57	281.67	93.61 to 102.12	278,075	275,629
01-OCT-10 To 30-SEP-11	4	95.81	92.70	87.08	09.35	106.45	72.13	107.04	N/A	1,002,588	873,030
01-OCT-11 To 30-SEP-12	8	103.50	98.22	79.86	12.70	122.99	54.65	119.71	54.65 to 119.71	410,375	327,736
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	11	97.57	112.54	90.08	23.18	124.93	72.13	281.67	88.57 to 108.43	357,264	321,835
01-JAN-11 To 31-DEC-11	3	107.04	107.37	101.84	07.59	105.43	95.35	119.71	N/A	1,107,450	1,127,815
<u>ALL</u>	24	98.70	104.65	88.63	16.12	118.08	54.65	281.67	94.22 to 107.02	442,927	392,565

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	95.35	91.05	84.53	11.07	107.71	54.65	119.71	72.13 to 102.12	766,673	648,040
02	1	100.54	100.54	100.54	00.00	100.00	100.54	100.54	N/A	75,000	75,403
03	5	99.98	137.08	106.20	39.87	129.08	93.41	281.67	N/A	64,600	68,606
04	7	107.02	103.45	104.22	03.99	99.26	94.22	108.43	94.22 to 108.43	256,979	267,812
<u>ALL</u>	24	98.70	104.65	88.63	16.12	118.08	54.65	281.67	94.22 to 107.02	442,927	392,565

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	23	99.65	105.35	88.63	16.18	118.86	54.65	281.67	95.35 to 107.02	448,054	397,117
04	1	88.57	88.57	88.57	00.00	100.00	88.57	88.57	N/A	325,000	287,868
<u>ALL</u>	24	98.70	104.65	88.63	16.12	118.08	54.65	281.67	94.22 to 107.02	442,927	392,565

13 Cass
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 24
Total Sales Price : 11,667,000
Total Adj. Sales Price : 10,630,250
Total Assessed Value : 9,421,553
Avg. Adj. Sales Price : 442,927
Avg. Assessed Value : 392,565

MEDIAN : 99
WGT. MEAN : 89
MEAN : 105
COD : 16.12
PRD : 118.08

COV : 38.11
STD : 39.88
Avg. Abs. Dev : 15.91
MAX Sales Ratio : 281.67
MIN Sales Ratio : 54.65

95% Median C.I. : 94.22 to 107.02
95% Wgt. Mean C.I. : 73.41 to 103.85
95% Mean C.I. : 87.81 to 121.49

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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	281.67	281.67	281.67	00.00	100.00	281.67	281.67	N/A	3,000	8,450	
Less Than 15,000	1	281.67	281.67	281.67	00.00	100.00	281.67	281.67	N/A	3,000	8,450	
Less Than 30,000	1	281.67	281.67	281.67	00.00	100.00	281.67	281.67	N/A	3,000	8,450	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	23	97.74	96.96	88.58	08.80	109.46	54.65	119.71	94.22 to 102.12	462,054	409,265	
Greater Than 14,999	23	97.74	96.96	88.58	08.80	109.46	54.65	119.71	94.22 to 102.12	462,054	409,265	
Greater Than 29,999	23	97.74	96.96	88.58	08.80	109.46	54.65	119.71	94.22 to 102.12	462,054	409,265	
<u>Incremental Ranges</u>												
0 TO 4,999	1	281.67	281.67	281.67	00.00	100.00	281.67	281.67	N/A	3,000	8,450	
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	3	99.65	100.03	100.35	04.56	99.68	93.41	107.02	N/A	40,000	40,141	
60,000 TO 99,999	3	99.98	101.09	101.09	03.59	100.00	96.26	107.04	N/A	74,783	75,601	
100,000 TO 149,999	4	101.33	102.06	102.07	02.97	99.99	97.57	108.01	N/A	109,250	111,515	
150,000 TO 249,999	4	99.79	99.09	99.05	07.20	100.04	86.07	110.70	N/A	163,000	161,458	
250,000 TO 499,999	3	93.61	92.13	92.32	02.01	99.79	88.57	94.22	N/A	368,333	340,062	
500,000 TO 999,999	2	107.54	107.54	109.77	11.33	97.97	95.36	119.71	N/A	717,950	788,120	
1,000,000 +	4	83.74	82.64	80.83	22.99	102.24	54.65	108.43	N/A	1,663,250	1,344,390	
<u>ALL</u>	24	98.70	104.65	88.63	16.12	118.08	54.65	281.67	94.22 to 107.02	442,927	392,565	

13 Cass
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 24
Total Sales Price : 11,667,000
Total Adj. Sales Price : 10,630,250
Total Assessed Value : 9,421,553
Avg. Adj. Sales Price : 442,927
Avg. Assessed Value : 392,565

MEDIAN : 99
WGT. MEAN : 89
MEAN : 105
COD : 16.12
PRD : 118.08

COV : 38.11
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Avg. Abs. Dev : 15.91
MAX Sales Ratio : 281.67
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95% Median C.I. : 94.22 to 107.02
95% Wgt. Mean C.I. : 73.41 to 103.85
95% Mean C.I. : 87.81 to 121.49

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
297	1	97.57	97.57	97.57	00.00	100.00	97.57	97.57	N/A	114,500	111,720
303	2	107.53	107.53	101.72	11.33	105.71	95.35	119.71	N/A	1,625,000	1,653,001
314	1	108.43	108.43	108.43	00.00	100.00	108.43	108.43	N/A	945,000	1,024,660
344	3	97.74	95.31	95.04	05.47	100.28	86.07	102.12	N/A	156,500	148,739
349	2	82.87	82.87	76.95	12.96	107.69	72.13	93.61	N/A	946,500	728,342
350	1	101.83	101.83	101.83	00.00	100.00	101.83	101.83	N/A	165,000	168,021
351	1	107.02	107.02	107.02	00.00	100.00	107.02	107.02	N/A	42,000	44,947
352	2	103.03	103.03	98.65	07.44	104.44	95.36	110.70	N/A	372,950	367,904
353	2	103.51	103.51	103.29	03.41	100.21	99.98	107.04	N/A	77,175	79,713
384	1	281.67	281.67	281.67	00.00	100.00	281.67	281.67	N/A	3,000	8,450
406	2	94.84	94.84	95.29	01.51	99.53	93.41	96.26	N/A	53,000	50,503
419	1	54.65	54.65	54.65	00.00	100.00	54.65	54.65	N/A	1,840,000	1,005,600
426	1	108.01	108.01	108.01	00.00	100.00	108.01	108.01	N/A	105,000	113,410
442	1	100.54	100.54	100.54	00.00	100.00	100.54	100.54	N/A	75,000	75,403
444	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	42,000	41,851
494	1	88.57	88.57	88.57	00.00	100.00	88.57	88.57	N/A	325,000	287,868
581	1	94.22	94.22	94.22	00.00	100.00	94.22	94.22	N/A	355,000	334,483
<u>ALL</u>	24	98.70	104.65	88.63	16.12	118.08	54.65	281.67	94.22 to 107.02	442,927	392,565

2013 Correlation Section for Cass County

A. Commercial Real Property

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

The 2012 Cass County commercial statistical profile reveals a total of 24 qualified sales to be used as a sample for the three-year study period. Of the three measures of central tendency only the median is within the acceptable range, while the weighted is below the range and the mean above the range. Of the qualitative statistics the COD is within the range with the PRD being above the recommended range. The wide range of sale prices, no doubt have an effect on the PRD statistical measure, with a sale of 3,000 being measured with the 4 sales averaging over 1.6 million dollars. With 17 different occupancy codes, the sales file is a fairly representative sample of the commercial class of property in Cass County.

The commercial appraiser completed a review and reappraisal of Plattsmouth for 2013. The appraiser is continually gathering income and expense data for property if it has been leased out for income. The county employs a consistent sales review with questionnaires being sent to all involved parties. If there are further questions on a sale they will contact the buyer or seller to verify the sale.

A review of the non-qualified sales and the documentation for the exclusion from the qualified sales was conducted this year. Due to inconsistencies in the electronic transfer not all of the narrative comments were in the file, but the County is consistent in the numeric coding for the disqualification and no irregularities were discovered. There was no evidence of excessive trimming in the file.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Cass County is scheduled to be reviewed in 2013. It is believed there is uniform and proportionate treatment within the residential class of property.

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

Based on the consideration of all available information, the level of value is determined to be 99% of market value for the commercial class of property, and all subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section
for Cass County**

B. Analysis of Sales Verification

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

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

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

2013 Correlation Section for Cass County

C. Measures of Central Tendency

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

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

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

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

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

2013 Correlation Section for Cass County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Cass County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

2013 Agricultural Assessment Actions for Cass County

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

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

The county completed all permit and pick up work for the agricultural class of property.

2013 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	The county is measured using special value for the agricultural land. The assessed values used for agricultural land are the same for the entire County. There are multiple market areas as portrayed in the abstract, these are used to track the various markets influenced by other than agricultural uses.
3.	Describe the process used to determine and monitor market areas.	
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. One example is the impact of flooding and the threat of flooding as demonstrated from previous years.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	It is determined by 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?	
	They are treated the same for assessment purposes.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes.	
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 relies on rental income to use in an income approach. They also use sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the PAD sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.	

8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	For parcels enrolled in the program the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel.

13 Cass
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 52
Total Sales Price : 20,826,884
Total Adj. Sales Price : 21,226,884
Total Assessed Value : 15,447,012
Avg. Adj. Sales Price : 408,209
Avg. Assessed Value : 297,058

MEDIAN : 74
WGT. MEAN : 73
MEAN : 75
COD : 18.19
PRD : 102.97

COV : 22.37
STD : 16.76
Avg. Abs. Dev : 13.44
MAX Sales Ratio : 120.39
MIN Sales Ratio : 41.50

95% Median C.I. : 66.86 to 79.29
95% Wgt. Mean C.I. : 58.07 to 87.47
95% Mean C.I. : 70.37 to 79.49

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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-09 To 31-DEC-09	3	88.84	91.51	91.67	14.69	99.83	73.27	112.42	N/A	425,343	389,916
01-JAN-10 To 31-MAR-10	3	88.53	85.49	83.77	08.37	102.05	72.85	95.09	N/A	473,313	396,512
01-APR-10 To 30-JUN-10	7	89.71	94.08	91.61	11.55	102.70	76.11	120.39	76.11 to 120.39	340,370	311,822
01-JUL-10 To 30-SEP-10	5	75.81	75.30	66.57	18.05	113.11	56.49	92.99	N/A	649,140	432,159
01-OCT-10 To 31-DEC-10	5	83.25	79.99	76.77	13.00	104.19	64.43	93.94	N/A	540,627	415,064
01-JAN-11 To 31-MAR-11	3	68.64	72.54	73.58	16.90	98.59	57.10	91.89	N/A	201,560	148,301
01-APR-11 To 30-JUN-11	2	58.34	58.34	57.11	16.28	102.15	48.84	67.84	N/A	823,000	470,005
01-JUL-11 To 30-SEP-11	8	76.48	73.25	73.61	10.29	99.51	41.50	90.18	41.50 to 90.18	299,693	220,608
01-OCT-11 To 31-DEC-11	3	63.46	63.70	67.47	09.49	94.41	54.78	72.85	N/A	564,000	380,530
01-JAN-12 To 31-MAR-12	5	62.49	63.98	63.37	10.31	100.96	53.42	78.18	N/A	311,730	197,539
01-APR-12 To 30-JUN-12	8	60.37	62.37	60.41	09.77	103.24	51.97	80.37	51.97 to 80.37	287,577	173,725
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	18	88.88	87.00	80.52	13.55	108.05	56.49	120.39	75.81 to 92.99	462,459	372,380
01-OCT-10 To 30-SEP-11	18	75.13	73.35	71.08	14.89	103.19	41.50	93.94	66.86 to 83.25	408,409	290,283
01-OCT-11 To 30-SEP-12	16	62.30	63.12	63.39	09.95	99.57	51.97	80.37	57.41 to 67.50	346,954	219,943
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	20	88.72	84.57	78.02	13.37	108.40	56.49	120.39	75.81 to 91.57	487,568	380,420
01-JAN-11 To 31-DEC-11	16	71.31	69.46	67.68	14.68	102.63	41.50	91.89	57.10 to 77.86	396,264	268,210
<u>ALL</u>	52	73.88	74.93	72.77	18.19	102.97	41.50	120.39	66.86 to 79.29	408,209	297,058

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	52	73.88	74.93	72.77	18.19	102.97	41.50	120.39	66.86 to 79.29	408,209	297,058
<u>ALL</u>	52	73.88	74.93	72.77	18.19	102.97	41.50	120.39	66.86 to 79.29	408,209	297,058

95%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
<u>Dry</u>											
County	22	78.74	77.18	73.74	13.08	104.67	56.49	93.94	63.46 to 88.84	418,792	308,801
1	22	78.74	77.18	73.74	13.08	104.67	56.49	93.94	63.46 to 88.84	418,792	308,801
<u>ALL</u>	52	73.88	74.93	72.77	18.19	102.97	41.50	120.39	66.86 to 79.29	408,209	297,058

13 Cass
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 52
 Total Sales Price : 20,826,884
 Total Adj. Sales Price : 21,226,884
 Total Assessed Value : 15,447,012
 Avg. Adj. Sales Price : 408,209
 Avg. Assessed Value : 297,058

MEDIAN : 74
 WGT. MEAN : 73
 MEAN : 75
 COD : 18.19
 PRD : 102.97

COV : 22.37
 STD : 16.76
 Avg. Abs. Dev : 13.44
 MAX Sales Ratio : 120.39
 MIN Sales Ratio : 41.50

95% Median C.I. : 66.86 to 79.29
 95% Wgt. Mean C.I. : 58.07 to 87.47
 95% Mean C.I. : 70.37 to 79.49

Printed:3/26/2013 9:45:08AM

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	43	76.11	77.86	74.50	16.46	104.51	48.84	120.39	68.64 to 83.25	431,712	321,623
1	43	76.11	77.86	74.50	16.46	104.51	48.84	120.39	68.64 to 83.25	431,712	321,623
____ALL____	52	73.88	74.93	72.77	18.19	102.97	41.50	120.39	66.86 to 79.29	408,209	297,058

Cass County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Cass	29	4,800	4,640	4,080	4,080	N/A	3,310	3,010	2,380	3,922
Otoe	8000	4,750	4,750	4,500	4,000	3,100	3,100	2,900	2,500	3,808
Sarpy	1	4,720	4,580	4,250	3,850	3,670	3,400	2,550	2,100	3,958
Saunders	1	5,118	4,902	4,700	4,250	4,100	3,702	2,808	2,600	3,969
Lancaster	1	6,000	6,000	6,000	5,993	4,875	4,854	2,999	2,998	5,468

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Cass	29	3,770	3,740	3,590	3,210	3,030	3,030	3,120	2,570	3,356
Otoe	8000	3,800	3,800	3,600	3,200	2,500	3,046	2,300	1,998	3,024
Sarpy	1	4,400	4,300	3,950	3,600	3,400	3,150	2,400	1,950	3,606
Saunders	1	4,709	4,500	4,300	3,850	3,700	3,300	2,417	2,229	3,283
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,625	3,264

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Cass	29	1,230	1,232	1,044	1,040	1,020	1,020	980	742	936
Otoe	8000	1,468	1,494	1,411	1,557	1,408	1,373	1,274	870	1,323
Sarpy	1	1,817	1,680	1,595	1,458	1,405	1,270	1,131	1,038	1,359
Saunders	1	1,619	1,389	1,926	1,866	2,125	1,135	1,214	1,062	1,427
Lancaster	1	2,355	2,539	2,087	2,162	1,816	1,829	1,430	1,366	1,802

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



ALLEN J. SUTCLIFFE
CASS COUNTY ASSESSOR

145 N. 4TH STREET
PLATTSMOUTH, NE 68048-1964

Phone: 402-296-9310
FAX: 402-296-9319
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Teresa Salinger, Deputy Assessor

March 4, 2013

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

Subject: 2013 County Agricultural Special and Actual Valuation Report

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

Cass County is a Special Valuation county and in the past has assessed agricultural land based on the income approach. For 2013 assessment a review and comparison to four counties identified as comparable counties by the Property Assessment Division was done. When determining Cass County market value the sales comparison approach of county agricultural land is used but is only assessed when there is a change in use.

In analyzing the sales provided from comparable counties I determined that the median dry value ranged from \$5,500 to \$3,000 for 3 counties. The three counties were Sarpy, Saunders and Otoe. I pulled data for Lancaster but the acres and usage were not included, reason why is unknown.

My sales analysis for Cass County revealed a median dry value of \$4,784 using 63 'dry' sales within the 3 year period. I also ran the income approach using the soil types and income data from the annual study produced by the University of Nebraska (see below). This study shows a continued increase in both sale prices and farm rents for both irrigated and dry ground with little to no change in grass rents. In Market Area 3, the indicated sale value of \$4,000 was equal to the indicated value of \$3,950 derived from the income model. The other four Market Areas all showed a measurable to significant difference in value ranging from \$4,572 to \$5,270, or an average of 25% difference from the indicated income model value. Based on these results I will continue to use the special valuation designation as supported by the income approach to assess agricultural land within Cass County as I believe there is an influence within the county on agricultural land that is not agricultural related. As a note, the changes in values will reflect a 21% increase in both irrigated and dry ground with grass/timber receiving a 19% increase.

The source for income information was the Nebraska Farm Real Estate Market Developments report from the University of Nebraska, Department of Agricultural Economics.

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

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value somewhat higher than grass/tree will be used. This value is derived from the fewer than 7 sales which demonstrate a clear recreational use. Most of the remaining rural parcels have associated FSA reports to support the agricultural use classification.

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

c. Market areas were originally defined using like sales, which remains true today. Adjustments to market areas borders for 2013 were made to reflect values market values discussed above.

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

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

Allen J. Sutcliffe
Cass County Assessor

Attachments

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

2013 Correlation Section for Cass County

A. Agricultural Land

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. Otoe County is directly to the south of Cass.

For the past several years the agricultural land in Cass County was determined to be fully influenced by nonagricultural factors. It was assumed that all agricultural land had market influences other than purely agricultural influencing the market value in the county. The County valued their land using an income approach and 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 2013 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 some of the sales from a portion of the county not having any influence other than agricultural and balancing the file with sales from the adjacent Otoe County which was determined to be of the same general agricultural market.

The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years. 52 qualified agricultural sales were used in the agricultural analysis for the three year study period. The area within Cass County consists of market areas 2 and 3 as demonstrated in the map portion of the Reports and Opinion for Cass County. 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 analyzing both approaches and applying the schedule of values used in Cass County the resulting level of value was consistent through both measurement techniques. 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 Cass being of the dry land majority land use we can see where the values range from 3606 and 3024 among the adjoining counties, with Cass county in the range at 3356.

Based on the consideration of all available information, the level of value is determined to be 74% of market value for the agricultural class of real property, and all subclasses are determined to be valued within the acceptable range.

A1. Correlation for Special Valuation of Agricultural Land

The special valuation in Cass County was analyzed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Cass County as well as sales from within the county from market areas 2 and 3. The 2013 assessed values established by Cass County were used to estimate value for the uninfluenced sales and the results were analyzed against the sale prices.

In comparing the average assessed values by LCG of Cass County to adjacent counties the comparison demonstrates the values are generally equalized. Based on this analysis it is the opinion of the PTA that the level of value of Agricultural Special Value in Cass County is 74%.

**2013 Correlation Section
for Cass County**

B. Analysis of Sales Verification

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

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

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

2013 Correlation Section for Cass County

C. Measures of Central Tendency

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

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

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

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

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

2013 Correlation Section for Cass County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Cass County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

Total Real Property Sum Lines 17, 25, & 30	Records : 18,972	Value : 2,721,686,192	Growth 3,779,573	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	839	10,108,279	538	14,725,689	1,346	22,469,451	2,723	47,303,419	
02. Res Improve Land	4,944	91,023,626	1,264	53,614,277	3,315	130,395,633	9,523	275,033,536	
03. Res Improvements	5,300	397,399,156	1,300	220,679,452	3,360	500,514,855	9,960	1,118,593,463	
04. Res Total	6,139	498,531,061	1,838	289,019,418	4,706	653,379,939	12,683	1,440,930,418	2,822,579
% of Res Total	48.40	34.60	14.49	20.06	37.10	45.34	66.85	52.94	74.68
05. Com UnImp Land	95	2,059,449	23	1,016,346	48	2,457,581	166	5,533,376	
06. Com Improve Land	541	17,725,672	36	2,015,747	97	11,865,151	674	31,606,570	
07. Com Improvements	557	71,848,599	42	6,997,097	110	24,502,550	709	103,348,246	
08. Com Total	652	91,633,720	65	10,029,190	158	38,825,282	875	140,488,192	86,122
% of Com Total	74.51	65.23	7.43	7.14	18.06	27.64	4.61	5.16	2.28
09. Ind UnImp Land	6	693,550	13	831,054	22	2,378,803	41	3,903,407	
10. Ind Improve Land	7	503,416	10	1,884,919	6	1,977,338	23	4,365,673	
11. Ind Improvements	7	1,698,240	11	33,849,005	7	4,671,479	25	40,218,724	
12. Ind Total	13	2,895,206	24	36,564,978	29	9,027,620	66	48,487,804	424,137
% of Ind Total	19.70	5.97	36.36	75.41	43.94	18.62	0.35	1.78	11.22
13. Rec UnImp Land	9	74,822	46	3,923,644	142	3,828,012	197	7,826,478	
14. Rec Improve Land	2	10,000	4	249,068	31	2,917,085	37	3,176,153	
15. Rec Improvements	2	1,835	5	76,395	42	3,353,385	49	3,431,615	
16. Rec Total	11	86,657	51	4,249,107	184	10,098,482	246	14,434,246	74,685
% of Rec Total	4.47	0.60	20.73	29.44	74.80	69.96	1.30	0.53	1.98
Res & Rec Total	6,150	498,617,718	1,889	293,268,525	4,890	663,478,421	12,929	1,455,364,664	2,897,264
% of Res & Rec Total	47.57	34.26	14.61	20.15	37.82	45.59	68.15	53.47	76.66
Com & Ind Total	665	94,528,926	89	46,594,168	187	47,852,902	941	188,975,996	510,259
% of Com & Ind Total	70.67	50.02	9.46	24.66	19.87	25.32	4.96	6.94	13.50
17. Taxable Total	6,815	593,146,644	1,978	339,862,693	5,077	711,331,323	13,870	1,644,340,660	3,407,523
% of Taxable Total	49.13	36.07	14.26	20.67	36.60	43.26	73.11	60.42	90.16

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	293	21,433,518	894,899	0	0	0
19. Commercial	35	4,903,103	1,748,563	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	293	21,433,518	894,899
19. Commercial	0	0	0	35	4,903,103	1,748,563
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				328	26,336,621	2,643,462

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	13	9,362,693	13	9,362,693	0
24. Non-Producing	0	0	0	0	8	0	8	0	0
25. Total	0	0	0	0	21	9,362,693	21	9,362,693	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	522	167	1,019	1,708

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	69,617	516	67,044,920	3,177	571,893,484	3,699	639,008,021
28. Ag-Improved Land	0	0	169	29,271,336	1,171	265,377,284	1,340	294,648,620
29. Ag Improvements	0	0	169	21,072,114	1,213	113,254,084	1,382	134,326,198
30. Ag Total							5,081	1,067,982,839

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	0	0.00	0	109	112.77	2,062,500	
33. HomeSite Improvements	0	0.00	0	117	111.77	17,871,439	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	21	100.90	348,561	
36. FarmSite Improv Land	0	0.00	0	151	370.32	2,621,565	
37. FarmSite Improvements	0	0.00	0	158	0.00	3,200,675	
38. FarmSite Total							
39. Road & Ditches	0	1.12	0	0	544.49	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	6	6.00	105,000	7	7.00	122,500	
32. HomeSite Improv Land	759	782.42	14,312,888	868	895.19	16,375,388	
33. HomeSite Improvements	782	770.80	91,443,810	899	882.57	109,315,249	372,050
34. HomeSite Total				906	902.19	125,813,137	
35. FarmSite UnImp Land	139	327.32	1,609,365	160	428.22	1,957,926	
36. FarmSite Improv Land	1,085	2,599.68	16,819,216	1,236	2,970.00	19,440,781	
37. FarmSite Improvements	1,131	0.00	21,810,274	1,289	0.00	25,010,949	0
38. FarmSite Total				1,449	3,398.22	46,409,656	
39. Road & Ditches	0	5,211.39	0	0	5,757.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,355	10,057.41	172,222,793	372,050

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	0.00	266,011	11	0.00	594,082

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	26.25	57,473	676	31,683.64	91,083,364
44. Recapture Value N/A	3	26.25	106,806	676	31,683.64	116,758,322
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,324	273,846.45	802,916,794	5,003	305,556.34	894,057,631
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	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	0.52	100.00%	1,326	100.00%	2,550.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.52	100.00%	1,326	100.00%	2,550.00
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	0.52	100.00%	1,326	100.00%	2,550.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.72	3984.62%	0	0.00%	0.00
75. Market Area Total	0.52	100.00%	1,326	100.00%	2,550.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	234.65	1.53%	884,632	1.78%	3,770.01
55. 1D	1,839.48	11.99%	6,879,655	13.81%	3,740.00
56. 2D1	1,342.35	8.75%	4,819,043	9.67%	3,590.00
57. 2D	4,957.11	32.32%	15,912,347	31.94%	3,210.00
58. 3D1	95.38	0.62%	289,003	0.58%	3,030.02
59. 3D	3,640.70	23.74%	11,031,329	22.14%	3,030.00
60. 4D1	3,100.71	20.22%	9,674,214	19.42%	3,120.00
61. 4D	126.18	0.82%	324,287	0.65%	2,570.03
62. Total	15,336.56	100.00%	49,814,510	100.00%	3,248.09
Grass					
63. 1G1	42.10	2.00%	51,785	2.49%	1,230.05
64. 1G	146.97	6.97%	180,777	8.70%	1,230.03
65. 2G1	104.62	4.96%	108,810	5.24%	1,040.05
66. 2G	646.20	30.64%	672,049	32.33%	1,040.00
67. 3G1	30.68	1.45%	31,294	1.51%	1,020.01
68. 3G	256.37	12.16%	261,494	12.58%	1,019.99
69. 4G1	499.06	23.67%	489,078	23.53%	980.00
70. 4G	382.71	18.15%	283,206	13.63%	740.00
71. Total	2,108.71	100.00%	2,078,493	100.00%	985.67
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	15,336.56	87.81%	49,814,510	95.99%	3,248.09
Grass Total	2,108.71	12.07%	2,078,493	4.01%	985.67
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.17	0.12%	2,117	0.00%	100.00
74. Exempt	0.20	0.00%	0	0.00%	0.00
75. Market Area Total	17,466.44	100.00%	51,895,120	100.00%	2,971.13

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 27

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.68	0.46%	12,864	0.61%	4,800.00
46. 1A	48.90	8.40%	226,896	10.72%	4,640.00
47. 2A1	101.50	17.43%	414,120	19.56%	4,080.00
48. 2A	80.85	13.89%	329,868	15.58%	4,080.00
49. 3A1	4.42	0.76%	14,630	0.69%	3,309.95
50. 3A	298.07	51.19%	986,612	46.60%	3,310.00
51. 4A1	37.04	6.36%	111,490	5.27%	3,009.99
52. 4A	8.79	1.51%	20,920	0.99%	2,379.98
53. Total	582.25	100.00%	2,117,400	100.00%	3,636.58
Dry					
54. 1D1	1,582.42	3.21%	5,965,728	3.70%	3,770.00
55. 1D	5,090.46	10.33%	19,038,312	11.80%	3,740.00
56. 2D1	8,218.37	16.67%	29,503,981	18.29%	3,590.00
57. 2D	10,726.48	21.76%	34,432,071	21.35%	3,210.01
58. 3D1	196.06	0.40%	594,067	0.37%	3,030.03
59. 3D	11,586.34	23.51%	35,106,637	21.76%	3,030.00
60. 4D1	11,105.14	22.53%	34,648,065	21.48%	3,120.00
61. 4D	786.80	1.60%	2,022,087	1.25%	2,570.01
62. Total	49,292.07	100.00%	161,310,948	100.00%	3,272.55
Grass					
63. 1G1	46.93	0.64%	57,725	0.84%	1,230.02
64. 1G	282.57	3.85%	347,576	5.07%	1,230.05
65. 2G1	440.12	5.99%	457,720	6.68%	1,039.99
66. 2G	1,517.46	20.67%	1,578,161	23.02%	1,040.00
67. 3G1	229.59	3.13%	234,182	3.42%	1,020.00
68. 3G	909.18	12.38%	927,356	13.53%	1,019.99
69. 4G1	1,475.28	20.09%	1,445,777	21.09%	980.00
70. 4G	2,440.49	33.24%	1,805,948	26.35%	739.99
71. Total	7,341.62	100.00%	6,854,445	100.00%	933.64
Irrigated Total					
Irrigated Total	582.25	1.01%	2,117,400	1.24%	3,636.58
Dry Total					
Dry Total	49,292.07	85.13%	161,310,948	94.69%	3,272.55
Grass Total					
Grass Total	7,341.62	12.68%	6,854,445	4.02%	933.64
72. Waste	19.21	0.03%	6,916	0.00%	360.02
73. Other	666.12	1.15%	66,612	0.04%	100.00
74. Exempt	0.14	0.00%	0	0.00%	0.00
75. Market Area Total	57,901.27	100.00%	170,356,321	100.00%	2,942.19

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 28

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	151.50	3.53%	571,156	3.97%	3,770.01
55. 1D	1,025.19	23.90%	3,834,214	26.63%	3,740.00
56. 2D1	996.28	23.23%	3,576,652	24.84%	3,590.01
57. 2D	204.82	4.78%	657,474	4.57%	3,210.01
58. 3D1	54.98	1.28%	166,589	1.16%	3,029.99
59. 3D	1,762.27	41.09%	5,339,688	37.09%	3,030.01
60. 4D1	19.95	0.47%	62,243	0.43%	3,119.95
61. 4D	73.99	1.73%	190,157	1.32%	2,570.04
62. Total	4,288.98	100.00%	14,398,173	100.00%	3,357.02
Grass					
63. 1G1	4.72	1.17%	5,806	1.54%	1,230.08
64. 1G	41.87	10.38%	51,504	13.70%	1,230.09
65. 2G1	20.01	4.96%	20,810	5.53%	1,039.98
66. 2G	58.57	14.51%	60,912	16.20%	1,039.99
67. 3G1	15.75	3.90%	16,065	4.27%	1,020.00
68. 3G	55.88	13.85%	56,997	15.16%	1,019.99
69. 4G1	45.47	11.27%	44,560	11.85%	979.99
70. 4G	161.27	39.96%	119,339	31.74%	740.00
71. Total	403.54	100.00%	375,993	100.00%	931.74
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,288.98	91.23%	14,398,173	97.45%	3,357.02
Grass Total					
	403.54	8.58%	375,993	2.54%	931.74
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.02	0.19%	902	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,701.54	100.00%	14,775,068	100.00%	3,142.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 29

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.64	8.15%	190,272	9.97%	4,800.00
46. 1A	64.42	13.24%	298,910	15.66%	4,640.02
47. 2A1	75.78	15.58%	309,182	16.20%	4,079.99
48. 2A	126.33	25.96%	515,428	27.01%	4,080.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	175.57	36.09%	581,136	30.45%	3,310.00
51. 4A1	2.93	0.60%	8,820	0.46%	3,010.24
52. 4A	1.87	0.38%	4,451	0.23%	2,380.21
53. Total	486.54	100.00%	1,908,199	100.00%	3,921.98
Dry					
54. 1D1	4,299.98	7.16%	16,210,898	8.04%	3,769.99
55. 1D	11,298.74	18.82%	42,256,872	20.97%	3,739.96
56. 2D1	14,449.40	24.06%	51,872,395	25.74%	3,589.93
57. 2D	2,692.85	4.48%	8,644,070	4.29%	3,210.01
58. 3D1	669.89	1.12%	2,029,771	1.01%	3,030.01
59. 3D	23,556.99	39.23%	71,377,737	35.42%	3,030.00
60. 4D1	2,168.47	3.61%	6,765,627	3.36%	3,120.00
61. 4D	912.91	1.52%	2,346,193	1.16%	2,570.02
62. Total	60,049.23	100.00%	201,503,563	100.00%	3,355.64
Grass					
63. 1G1	35.42	0.53%	43,568	0.69%	1,230.04
64. 1G	481.91	7.15%	593,627	9.41%	1,231.82
65. 2G1	418.33	6.21%	436,905	6.93%	1,044.40
66. 2G	1,334.53	19.81%	1,387,912	22.01%	1,040.00
67. 3G1	87.44	1.30%	89,188	1.41%	1,019.99
68. 3G	1,347.21	20.00%	1,374,159	21.79%	1,020.00
69. 4G1	553.09	8.21%	542,022	8.59%	979.99
70. 4G	2,479.61	36.80%	1,839,642	29.17%	741.91
71. Total	6,737.54	100.00%	6,307,023	100.00%	936.10
Irrigated Total					
	486.54	0.72%	1,908,199	0.91%	3,921.98
Dry Total					
	60,049.23	88.64%	201,503,563	96.05%	3,355.64
Grass Total					
	6,737.54	9.95%	6,307,023	3.01%	936.10
72. Waste	209.73	0.31%	35,832	0.02%	170.85
73. Other	258.28	0.38%	25,828	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	67,741.32	100.00%	209,780,445	100.00%	3,096.79

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 37

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	23.01	1.80%	86,174	2.09%	3,745.07
55. 1D	89.24	7.00%	333,757	8.09%	3,739.99
56. 2D1	297.02	23.30%	1,066,305	25.84%	3,590.01
57. 2D	14.10	1.11%	45,261	1.10%	3,210.00
58. 3D1	0.10	0.01%	303	0.01%	3,030.00
59. 3D	530.06	41.58%	1,606,082	38.92%	3,030.00
60. 4D1	296.19	23.23%	924,115	22.39%	3,120.01
61. 4D	25.11	1.97%	64,534	1.56%	2,570.05
62. Total	1,274.83	100.00%	4,126,531	100.00%	3,236.93
Grass					
63. 1G1	3.58	0.66%	7,116	1.52%	1,987.71
64. 1G	10.07	1.87%	12,388	2.64%	1,230.19
65. 2G1	45.87	8.50%	47,705	10.17%	1,040.00
66. 2G	2.26	0.42%	2,351	0.50%	1,040.27
67. 3G1	3.26	0.60%	3,325	0.71%	1,019.94
68. 3G	51.32	9.51%	52,346	11.16%	1,019.99
69. 4G1	128.32	23.79%	125,756	26.81%	980.02
70. 4G	294.78	54.64%	218,135	46.50%	739.99
71. Total	539.46	100.00%	469,122	100.00%	869.61
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,274.83	69.85%	4,126,531	89.77%	3,236.93
Grass Total					
	539.46	29.56%	469,122	10.21%	869.61
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	10.70	0.59%	1,070	0.02%	100.00
74. Exempt	0.57	0.03%	0	0.00%	0.00
75. Market Area Total	1,824.99	100.00%	4,596,723	100.00%	2,518.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 39

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	172.00	10.62%	643,280	12.03%	3,740.00
56. 2D1	584.50	36.07%	2,098,358	39.24%	3,590.01
57. 2D	21.18	1.31%	67,988	1.27%	3,210.01
58. 3D1	0.34	0.02%	1,030	0.02%	3,029.41
59. 3D	782.26	48.28%	2,370,248	44.32%	3,030.00
60. 4D1	22.49	1.39%	70,169	1.31%	3,120.01
61. 4D	37.52	2.32%	96,427	1.80%	2,570.02
62. Total	1,620.29	100.00%	5,347,500	100.00%	3,300.34
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	16.45	6.39%	20,233	9.12%	1,229.97
65. 2G1	10.00	3.89%	10,400	4.69%	1,040.00
66. 2G	14.49	5.63%	15,070	6.79%	1,040.03
67. 3G1	2.29	0.89%	2,336	1.05%	1,020.09
68. 3G	43.83	17.04%	44,707	20.14%	1,020.01
69. 4G1	13.48	5.24%	13,211	5.95%	980.04
70. 4G	156.74	60.92%	115,986	52.26%	739.99
71. Total	257.28	100.00%	221,943	100.00%	862.65
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,620.29	86.06%	5,347,500	96.01%	3,300.34
Grass Total					
	257.28	13.67%	221,943	3.98%	862.65
72. Waste	2.47	0.13%	247	0.00%	100.00
73. Other	2.66	0.14%	266	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,882.70	100.00%	5,569,956	100.00%	2,958.49

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	110.39	0.53%	416,172	0.61%	3,770.02
55. 1D	1,187.05	5.66%	4,439,569	6.51%	3,740.00
56. 2D1	6,700.35	31.94%	24,054,252	35.25%	3,590.00
57. 2D	656.65	3.13%	2,107,858	3.09%	3,210.02
58. 3D1	27.45	0.13%	83,174	0.12%	3,030.02
59. 3D	11,411.92	54.40%	34,578,151	50.67%	3,030.00
60. 4D1	527.04	2.51%	1,644,362	2.41%	3,119.99
61. 4D	356.15	1.70%	915,306	1.34%	2,570.00
62. Total	20,977.00	100.00%	68,238,844	100.00%	3,253.03
Grass					
63. 1G1	23.97	0.58%	29,485	0.79%	1,230.08
64. 1G	117.72	2.87%	144,799	3.89%	1,230.03
65. 2G1	160.28	3.91%	166,691	4.48%	1,040.00
66. 2G	444.64	10.85%	462,426	12.42%	1,040.00
67. 3G1	188.36	4.59%	192,128	5.16%	1,020.00
68. 3G	859.65	20.97%	876,847	23.56%	1,020.00
69. 4G1	475.88	11.61%	466,367	12.53%	980.01
70. 4G	1,829.06	44.62%	1,383,781	37.17%	756.55
71. Total	4,099.56	100.00%	3,722,524	100.00%	908.03
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	20,977.00	80.76%	68,238,844	94.21%	3,253.03
Grass Total					
	4,099.56	15.78%	3,722,524	5.14%	908.03
72. Waste	696.43	2.68%	449,866	0.62%	645.96
73. Other	200.37	0.77%	21,022	0.03%	104.92
74. Exempt	35.59	0.14%	0	0.00%	0.00
75. Market Area Total	25,973.36	100.00%	72,432,256	100.00%	2,788.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	237.97	42.28%	889,032	46.22%	3,735.90
56. 2D1	73.02	12.97%	262,142	13.63%	3,590.00
57. 2D	38.64	6.86%	124,035	6.45%	3,210.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	199.68	35.47%	606,083	31.51%	3,035.27
60. 4D1	13.57	2.41%	42,339	2.20%	3,120.04
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	562.88	100.00%	1,923,631	100.00%	3,417.48
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4.88	9.06%	12,202	19.03%	2,500.41
65. 2G1	10.98	20.38%	11,420	17.81%	1,040.07
66. 2G	6.45	11.97%	6,708	10.46%	1,040.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19.75	36.66%	22,423	34.96%	1,135.34
69. 4G1	10.99	20.40%	10,771	16.80%	980.07
70. 4G	0.82	1.52%	607	0.95%	740.24
71. Total	53.87	100.00%	64,131	100.00%	1,190.48
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	562.88	91.27%	1,923,631	96.77%	3,417.48
Grass Total					
	53.87	8.73%	64,131	3.23%	1,190.48
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3.67	0.60%	0	0.00%	0.00
75. Market Area Total	616.75	100.00%	1,987,762	100.00%	3,222.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	37.25	12.11%	178,800	13.95%	4,800.00
46. 1A	25.01	8.13%	116,046	9.06%	4,639.98
47. 2A1	137.07	44.57%	559,246	43.64%	4,080.00
48. 2A	98.05	31.88%	400,043	31.22%	4,079.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3.21	1.04%	10,625	0.83%	3,309.97
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	6.98	2.27%	16,612	1.30%	2,379.94
53. Total	307.57	100.00%	1,281,372	100.00%	4,166.12
Dry					
54. 1D1	92.76	1.13%	349,705	1.29%	3,770.00
55. 1D	1,258.26	15.27%	4,705,893	17.32%	3,740.00
56. 2D1	2,158.91	26.19%	7,750,498	28.52%	3,590.01
57. 2D	687.61	8.34%	2,207,232	8.12%	3,210.01
58. 3D1	7.06	0.09%	9,729	0.04%	1,378.05
59. 3D	3,427.24	41.58%	10,384,549	38.21%	3,030.00
60. 4D1	400.61	4.86%	1,237,259	4.55%	3,088.44
61. 4D	209.72	2.54%	532,206	1.96%	2,537.70
62. Total	8,242.17	100.00%	27,177,071	100.00%	3,297.32
Grass					
63. 1G1	2.16	0.16%	2,655	0.21%	1,229.17
64. 1G	71.55	5.31%	88,009	7.04%	1,230.03
65. 2G1	98.75	7.32%	102,700	8.21%	1,040.00
66. 2G	217.05	16.09%	225,735	18.06%	1,040.01
67. 3G1	18.35	1.36%	18,717	1.50%	1,020.00
68. 3G	155.55	11.53%	158,660	12.69%	1,019.99
69. 4G1	302.61	22.44%	296,554	23.72%	979.99
70. 4G	482.64	35.79%	357,150	28.57%	739.99
71. Total	1,348.66	100.00%	1,250,180	100.00%	926.98
Irrigated Total					
Irrigated Total	307.57	3.07%	1,281,372	4.31%	4,166.12
Dry Total					
Dry Total	8,242.17	82.39%	27,177,071	91.38%	3,297.32
Grass Total					
Grass Total	1,348.66	13.48%	1,250,180	4.20%	926.98
72. Waste	25.68	0.26%	24,288	0.08%	945.79
73. Other	80.12	0.80%	8,012	0.03%	100.00
74. Exempt	45.08	0.45%	0	0.00%	0.00
75. Market Area Total	10,004.20	100.00%	29,740,923	100.00%	2,972.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	21.00	2.32%	79,171	2.59%	3,770.05
55. 1D	113.31	12.50%	423,779	13.88%	3,740.00
56. 2D1	353.90	39.03%	1,270,503	41.63%	3,590.01
57. 2D	3.52	0.39%	11,299	0.37%	3,209.94
58. 3D1	7.47	0.82%	22,634	0.74%	3,029.99
59. 3D	223.75	24.68%	677,966	22.21%	3,030.02
60. 4D1	171.72	18.94%	535,764	17.55%	3,119.99
61. 4D	12.05	1.33%	30,969	1.01%	2,570.04
62. Total	906.72	100.00%	3,052,085	100.00%	3,366.07
Grass					
63. 1G1	7.69	1.69%	9,458	2.28%	1,229.91
64. 1G	24.91	5.47%	30,640	7.39%	1,230.03
65. 2G1	30.55	6.71%	31,771	7.66%	1,039.97
66. 2G	5.15	1.13%	5,356	1.29%	1,040.00
67. 3G1	3.97	0.87%	4,049	0.98%	1,019.90
68. 3G	44.17	9.70%	45,054	10.86%	1,020.01
69. 4G1	156.75	34.42%	153,618	37.04%	980.02
70. 4G	182.22	40.01%	134,841	32.51%	739.99
71. Total	455.41	100.00%	414,787	100.00%	910.80
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	906.72	66.40%	3,052,085	88.03%	3,366.07
Grass Total					
	455.41	33.35%	414,787	11.96%	910.80
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.43	0.25%	343	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,365.56	100.00%	3,467,215	100.00%	2,539.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 45

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	200.98	6.98%	751,663	7.93%	3,739.99
56. 2D1	1,049.04	36.44%	3,766,059	39.72%	3,590.01
57. 2D	150.61	5.23%	483,458	5.10%	3,210.00
58. 3D1	7.91	0.27%	23,968	0.25%	3,030.09
59. 3D	1,395.36	48.47%	4,227,944	44.60%	3,030.00
60. 4D1	63.12	2.19%	196,934	2.08%	3,119.99
61. 4D	11.88	0.41%	30,532	0.32%	2,570.03
62. Total	2,878.90	100.00%	9,480,558	100.00%	3,293.12
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	20.67	4.02%	25,425	5.02%	1,230.04
65. 2G1	60.10	11.70%	62,504	12.35%	1,040.00
66. 2G	74.36	14.47%	77,336	15.28%	1,040.02
67. 3G1	21.64	4.21%	22,071	4.36%	1,019.92
68. 3G	138.11	26.88%	140,871	27.84%	1,019.99
69. 4G1	127.58	24.83%	125,029	24.71%	980.00
70. 4G	71.35	13.89%	52,798	10.43%	739.99
71. Total	513.81	100.00%	506,034	100.00%	984.87
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,878.90	84.33%	9,480,558	94.91%	3,293.12
Grass Total					
	513.81	15.05%	506,034	5.07%	984.87
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.26	0.62%	2,126	0.02%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,413.97	100.00%	9,988,718	100.00%	2,925.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 51

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	5.26	3.81%	21,461	4.66%	4,080.04
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	132.63	96.19%	439,006	95.34%	3,310.01
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	137.89	100.00%	460,467	100.00%	3,339.38
Dry					
54. 1D1	32.64	0.47%	123,053	0.55%	3,770.01
55. 1D	942.29	13.54%	3,518,403	15.75%	3,733.89
56. 2D1	1,342.84	19.30%	4,663,772	20.88%	3,473.07
57. 2D	278.98	4.01%	895,531	4.01%	3,210.02
58. 3D1	391.24	5.62%	1,119,906	5.01%	2,862.45
59. 3D	2,609.71	37.51%	7,896,270	35.36%	3,025.73
60. 4D1	1,144.85	16.45%	3,565,136	15.96%	3,114.06
61. 4D	215.30	3.09%	551,742	2.47%	2,562.67
62. Total	6,957.85	100.00%	22,333,813	100.00%	3,209.87
Grass					
63. 1G1	5.17	0.24%	6,359	0.32%	1,229.98
64. 1G	137.82	6.37%	168,705	8.62%	1,224.10
65. 2G1	84.88	3.92%	89,400	4.57%	1,053.25
66. 2G	109.49	5.06%	113,871	5.82%	1,040.01
67. 3G1	71.21	3.29%	68,405	3.50%	960.61
68. 3G	256.67	11.87%	261,208	13.35%	1,017.68
69. 4G1	585.34	27.06%	573,639	29.31%	980.01
70. 4G	912.53	42.19%	675,269	34.51%	740.00
71. Total	2,163.11	100.00%	1,956,856	100.00%	904.65
Irrigated Total	137.89	1.49%	460,467	1.86%	3,339.38
Dry Total	6,957.85	75.05%	22,333,813	90.23%	3,209.87
Grass Total	2,163.11	23.33%	1,956,856	7.91%	904.65
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	12.24	0.13%	1,224	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	9,271.09	100.00%	24,752,360	100.00%	2,669.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 52

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	100.65	61.32%	410,652	66.81%	4,080.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	46.80	28.51%	154,909	25.20%	3,310.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	14.93	9.10%	44,940	7.31%	3,010.05
52. 4A	1.76	1.07%	4,189	0.68%	2,380.11
53. Total	164.14	100.00%	614,690	100.00%	3,744.91
Dry					
54. 1D1	219.56	0.82%	827,745	0.94%	3,770.02
55. 1D	3,620.84	13.51%	13,541,945	15.36%	3,740.00
56. 2D1	7,894.35	29.46%	28,125,461	31.90%	3,562.73
57. 2D	932.78	3.48%	2,994,241	3.40%	3,210.02
58. 3D1	583.18	2.18%	1,750,383	1.99%	3,001.45
59. 3D	11,360.94	42.40%	34,423,674	39.04%	3,030.00
60. 4D1	1,663.98	6.21%	5,182,452	5.88%	3,114.49
61. 4D	520.46	1.94%	1,334,528	1.51%	2,564.13
62. Total	26,796.09	100.00%	88,180,429	100.00%	3,290.79
Grass					
63. 1G1	9.76	0.28%	12,005	0.38%	1,230.02
64. 1G	219.53	6.31%	270,026	8.48%	1,230.02
65. 2G1	175.18	5.03%	182,189	5.72%	1,040.01
66. 2G	345.06	9.91%	358,866	11.26%	1,040.01
67. 3G1	64.97	1.87%	66,269	2.08%	1,019.99
68. 3G	651.19	18.71%	664,199	20.85%	1,019.98
69. 4G1	587.83	16.89%	576,080	18.08%	980.01
70. 4G	1,427.52	41.01%	1,056,366	33.16%	740.00
71. Total	3,481.04	100.00%	3,186,000	100.00%	915.24
Irrigated Total					
Irrigated Total	164.14	0.54%	614,690	0.67%	3,744.91
Dry Total					
Dry Total	26,796.09	87.73%	88,180,429	95.86%	3,290.79
Grass Total					
Grass Total	3,481.04	11.40%	3,186,000	3.46%	915.24
72. Waste	4.29	0.01%	429	0.00%	100.00
73. Other	99.65	0.33%	9,965	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	30,545.21	100.00%	91,991,513	100.00%	3,011.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 53

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	1.35	0.06%	5,090	0.07%	3,770.37
55. 1D	279.22	12.72%	1,044,286	14.37%	3,740.01
56. 2D1	679.49	30.96%	2,443,478	33.62%	3,596.05
57. 2D	88.21	4.02%	283,155	3.90%	3,210.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,118.25	50.95%	3,415,486	47.00%	3,054.31
60. 4D1	2.07	0.09%	6,458	0.09%	3,119.81
61. 4D	26.21	1.19%	69,730	0.96%	2,660.43
62. Total	2,194.80	100.00%	7,267,683	100.00%	3,311.32
Grass					
63. 1G1	2.41	1.10%	2,965	1.08%	1,230.29
64. 1G	12.86	5.85%	15,819	5.78%	1,230.09
65. 2G1	19.33	8.80%	21,486	7.85%	1,111.54
66. 2G	36.08	16.43%	37,523	13.70%	1,039.99
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	77.38	35.23%	101,922	37.21%	1,317.16
69. 4G1	8.53	3.88%	8,359	3.05%	979.95
70. 4G	63.06	28.71%	85,802	31.33%	1,360.64
71. Total	219.65	100.00%	273,876	100.00%	1,246.87
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,194.80	90.05%	7,267,683	96.34%	3,311.32
Grass Total					
	219.65	9.01%	273,876	3.63%	1,246.87
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	22.92	0.94%	2,292	0.03%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,437.37	100.00%	7,543,851	100.00%	3,095.08

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 54

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	190.63	32.27%	915,024	36.21%	4,800.00
46. 1A	97.10	16.43%	450,545	17.83%	4,640.01
47. 2A1	90.21	15.27%	368,057	14.56%	4,080.00
48. 2A	117.17	19.83%	478,054	18.92%	4,080.00
49. 3A1	3.05	0.52%	10,096	0.40%	3,310.16
50. 3A	90.02	15.24%	297,967	11.79%	3,310.01
51. 4A1	1.61	0.27%	4,846	0.19%	3,009.94
52. 4A	1.03	0.17%	2,451	0.10%	2,379.61
53. Total	590.82	100.00%	2,527,040	100.00%	4,277.17
Dry					
54. 1D1	3,906.80	11.29%	14,728,651	12.54%	3,770.00
55. 1D	5,160.90	14.91%	19,300,578	16.44%	3,739.77
56. 2D1	10,457.08	30.22%	37,539,777	31.97%	3,589.89
57. 2D	1,576.09	4.55%	5,059,266	4.31%	3,210.01
58. 3D1	410.71	1.19%	1,244,453	1.06%	3,030.00
59. 3D	12,346.90	35.68%	37,407,276	31.86%	3,029.69
60. 4D1	400.36	1.16%	1,249,123	1.06%	3,120.00
61. 4D	346.59	1.00%	890,737	0.76%	2,570.00
62. Total	34,605.43	100.00%	117,419,861	100.00%	3,393.11
Grass					
63. 1G1	281.62	7.91%	346,391	9.84%	1,229.99
64. 1G	436.72	12.26%	537,178	15.26%	1,230.03
65. 2G1	341.47	9.59%	355,131	10.09%	1,040.01
66. 2G	603.31	16.94%	627,435	17.82%	1,039.99
67. 3G1	36.29	1.02%	37,014	1.05%	1,019.95
68. 3G	756.85	21.25%	771,985	21.92%	1,020.00
69. 4G1	116.78	3.28%	114,446	3.25%	980.01
70. 4G	988.78	27.76%	731,696	20.78%	740.00
71. Total	3,561.82	100.00%	3,521,276	100.00%	988.62
Irrigated Total					
Irrigated Total	590.82	1.52%	2,527,040	2.05%	4,277.17
Dry Total					
Dry Total	34,605.43	88.98%	117,419,861	95.09%	3,393.11
Grass Total					
Grass Total	3,561.82	9.16%	3,521,276	2.85%	988.62
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	134.60	0.35%	13,460	0.01%	100.00
74. Exempt	2.26	0.01%	0	0.00%	0.00
75. Market Area Total	38,892.67	100.00%	123,481,637	100.00%	3,174.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 55

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4.00	2.27%	19,200	2.62%	4,800.00
46. 1A	81.48	46.21%	378,067	51.53%	4,640.00
47. 2A1	46.49	26.37%	189,678	25.85%	4,079.97
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	44.34	25.15%	146,765	20.00%	3,309.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	176.31	100.00%	733,710	100.00%	4,161.48
Dry					
54. 1D1	20.02	0.83%	75,476	0.95%	3,770.03
55. 1D	369.52	15.25%	1,382,004	17.43%	3,740.00
56. 2D1	556.18	22.95%	1,996,688	25.18%	3,590.00
57. 2D	23.41	0.97%	75,146	0.95%	3,210.00
58. 3D1	5.32	0.22%	16,119	0.20%	3,029.89
59. 3D	1,313.23	54.18%	3,979,054	50.17%	3,029.97
60. 4D1	103.14	4.26%	321,737	4.06%	3,119.42
61. 4D	32.81	1.35%	84,321	1.06%	2,569.98
62. Total	2,423.63	100.00%	7,930,545	100.00%	3,272.18
Grass					
63. 1G1	0.33	0.04%	406	0.05%	1,230.30
64. 1G	29.96	3.50%	36,851	4.77%	1,230.01
65. 2G1	30.33	3.54%	31,545	4.09%	1,040.06
66. 2G	35.19	4.11%	36,597	4.74%	1,039.98
67. 3G1	70.99	8.29%	72,405	9.38%	1,019.93
68. 3G	272.73	31.85%	278,185	36.04%	1,020.00
69. 4G1	31.36	3.66%	30,731	3.98%	979.94
70. 4G	385.49	45.01%	285,248	36.95%	739.96
71. Total	856.38	100.00%	771,968	100.00%	901.43
Irrigated Total					
	176.31	5.10%	733,710	7.78%	4,161.48
Dry Total					
	2,423.63	70.06%	7,930,545	84.04%	3,272.18
Grass Total					
	856.38	24.75%	771,968	8.18%	901.43
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.12	0.09%	312	0.00%	100.00
74. Exempt	0.06	0.00%	0	0.00%	0.00
75. Market Area Total	3,459.44	100.00%	9,436,535	100.00%	2,727.76

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	16.77	0.78%	63,223	0.91%	3,770.01
55. 1D	208.18	9.67%	778,590	11.24%	3,739.98
56. 2D1	237.96	11.05%	854,277	12.33%	3,590.00
57. 2D	584.89	27.16%	1,877,501	27.09%	3,210.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	704.72	32.73%	2,135,300	30.82%	3,030.00
60. 4D1	345.86	16.06%	1,079,084	15.57%	3,120.00
61. 4D	55.01	2.55%	141,377	2.04%	2,570.02
62. Total	2,153.39	100.00%	6,929,352	100.00%	3,217.88
Grass					
63. 1G1	3.51	1.14%	4,318	1.56%	1,230.20
64. 1G	22.96	7.44%	28,243	10.22%	1,230.10
65. 2G1	10.03	3.25%	10,431	3.77%	1,039.98
66. 2G	69.24	22.43%	72,011	26.05%	1,040.02
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	28.93	9.37%	29,508	10.67%	1,019.98
69. 4G1	13.11	4.25%	12,847	4.65%	979.94
70. 4G	160.92	52.13%	119,080	43.08%	740.00
71. Total	308.70	100.00%	276,438	100.00%	895.49
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,153.39	87.35%	6,929,352	96.16%	3,217.88
Grass Total					
	308.70	12.52%	276,438	3.84%	895.49
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.26	0.13%	326	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,465.35	100.00%	7,206,116	100.00%	2,922.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 58

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	79.99	1.72%	282,529	1.81%	3,532.05
55. 1D	1,456.74	31.35%	5,447,099	34.89%	3,739.24
56. 2D1	892.02	19.19%	3,119,410	19.98%	3,497.02
57. 2D	258.85	5.57%	828,009	5.30%	3,198.80
58. 3D1	10.99	0.24%	17,359	0.11%	1,579.53
59. 3D	1,448.25	31.16%	4,388,204	28.11%	3,030.00
60. 4D1	441.55	9.50%	1,377,634	8.82%	3,120.00
61. 4D	58.95	1.27%	151,257	0.97%	2,565.85
62. Total	4,647.34	100.00%	15,611,501	100.00%	3,359.23
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	67.43	8.32%	82,730	11.08%	1,226.90
65. 2G1	30.00	3.70%	30,940	4.14%	1,031.33
66. 2G	62.86	7.76%	65,375	8.76%	1,040.01
67. 3G1	0.93	0.11%	948	0.13%	1,019.35
68. 3G	75.92	9.37%	77,439	10.37%	1,020.01
69. 4G1	286.94	35.41%	280,792	37.61%	978.57
70. 4G	286.18	35.32%	208,281	27.90%	727.80
71. Total	810.26	100.00%	746,505	100.00%	921.32
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,647.34	85.06%	15,611,501	95.43%	3,359.23
Grass Total					
	810.26	14.83%	746,505	4.56%	921.32
72. Waste	1.46	0.03%	146	0.00%	100.00
73. Other	4.82	0.09%	482	0.00%	100.00
74. Exempt	4.89	0.09%	0	0.00%	0.00
75. Market Area Total	5,463.88	100.00%	16,358,634	100.00%	2,993.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 59

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	182.74	8.53%	688,927	9.70%	3,769.98
55. 1D	245.26	11.45%	917,271	12.92%	3,739.99
56. 2D1	477.81	22.30%	1,715,338	24.15%	3,590.00
57. 2D	221.61	10.34%	711,370	10.02%	3,210.01
58. 3D1	144.88	6.76%	438,989	6.18%	3,030.02
59. 3D	756.07	35.29%	2,290,896	32.26%	3,030.01
60. 4D1	83.77	3.91%	261,364	3.68%	3,120.02
61. 4D	30.12	1.41%	77,408	1.09%	2,569.99
62. Total	2,142.26	100.00%	7,101,563	100.00%	3,314.99
Grass					
63. 1G1	8.41	3.36%	10,345	4.40%	1,230.08
64. 1G	12.91	5.17%	15,880	6.75%	1,230.05
65. 2G1	51.81	20.73%	53,884	22.92%	1,040.03
66. 2G	14.25	5.70%	14,822	6.30%	1,040.14
67. 3G1	5.45	2.18%	5,559	2.36%	1,020.00
68. 3G	58.53	23.42%	59,701	25.39%	1,020.01
69. 4G1	8.09	3.24%	7,929	3.37%	980.10
70. 4G	90.50	36.21%	66,972	28.49%	740.02
71. Total	249.95	100.00%	235,092	100.00%	940.56
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,142.26	88.97%	7,101,563	96.78%	3,314.99
Grass Total					
	249.95	10.38%	235,092	3.20%	940.56
72. Waste	5.11	0.21%	511	0.01%	100.00
73. Other	10.47	0.43%	1,047	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,407.79	100.00%	7,338,213	100.00%	3,047.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 60

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	50.99	35.71%	244,752	39.52%	4,800.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11.24	7.87%	45,859	7.41%	4,079.98
48. 2A	80.56	56.42%	328,686	53.07%	4,080.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	142.79	100.00%	619,297	100.00%	4,337.12
Dry					
54. 1D1	1,430.19	37.56%	5,391,815	40.82%	3,770.00
55. 1D	486.43	12.77%	1,819,250	13.77%	3,740.00
56. 2D1	297.05	7.80%	1,066,413	8.07%	3,590.01
57. 2D	543.67	14.28%	1,745,184	13.21%	3,210.01
58. 3D1	157.81	4.14%	478,163	3.62%	3,029.99
59. 3D	592.83	15.57%	1,796,277	13.60%	3,030.00
60. 4D1	257.50	6.76%	803,397	6.08%	3,119.99
61. 4D	42.21	1.11%	108,482	0.82%	2,570.05
62. Total	3,807.69	100.00%	13,208,981	100.00%	3,469.03
Grass					
63. 1G1	68.86	13.72%	84,700	17.14%	1,230.03
64. 1G	30.40	6.06%	37,392	7.57%	1,230.00
65. 2G1	30.75	6.13%	31,980	6.47%	1,040.00
66. 2G	74.96	14.94%	77,958	15.78%	1,039.99
67. 3G1	20.25	4.04%	20,655	4.18%	1,020.00
68. 3G	56.80	11.32%	57,937	11.73%	1,020.02
69. 4G1	86.76	17.29%	85,025	17.21%	980.00
70. 4G	133.00	26.51%	98,421	19.92%	740.01
71. Total	501.78	100.00%	494,068	100.00%	984.63
Irrigated Total					
	142.79	3.16%	619,297	4.32%	4,337.12
Dry Total					
	3,807.69	84.15%	13,208,981	92.18%	3,469.03
Grass Total					
	501.78	11.09%	494,068	3.45%	984.63
72. Waste	0.15	0.00%	15	0.00%	100.00
73. Other	72.35	1.60%	7,235	0.05%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,524.76	100.00%	14,329,596	100.00%	3,166.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	4.81	0.22%	18,134	0.27%	3,770.06
55. 1D	62.45	2.89%	233,563	3.42%	3,740.00
56. 2D1	77.60	3.59%	278,586	4.08%	3,590.03
57. 2D	812.02	37.59%	2,606,587	38.15%	3,210.00
58. 3D1	7.34	0.34%	22,240	0.33%	3,029.97
59. 3D	569.35	26.36%	1,725,134	25.25%	3,030.01
60. 4D1	615.90	28.51%	1,921,607	28.12%	3,120.00
61. 4D	10.54	0.49%	27,088	0.40%	2,570.02
62. Total	2,160.01	100.00%	6,832,939	100.00%	3,163.38
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.01	2.89%	9,853	3.45%	1,230.09
65. 2G1	5.28	1.90%	5,491	1.92%	1,039.96
66. 2G	147.91	53.33%	153,832	53.92%	1,040.04
67. 3G1	8.99	3.24%	9,170	3.21%	1,020.02
68. 3G	56.63	20.42%	57,764	20.25%	1,020.02
69. 4G1	48.99	17.66%	48,010	16.83%	980.00
70. 4G	1.56	0.56%	1,154	0.40%	739.74
71. Total	277.37	100.00%	285,274	100.00%	1,028.50
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,160.01	88.58%	6,832,939	95.99%	3,163.38
Grass Total					
	277.37	11.37%	285,274	4.01%	1,028.50
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1.16	0.05%	116	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,438.54	100.00%	7,118,329	100.00%	2,919.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 62

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	297.85	24.11%	1,122,895	26.99%	3,770.00
55. 1D	166.98	13.52%	624,503	15.01%	3,739.99
56. 2D1	144.63	11.71%	519,221	12.48%	3,590.00
57. 2D	18.80	1.52%	60,349	1.45%	3,210.05
58. 3D1	2.03	0.16%	6,151	0.15%	3,030.05
59. 3D	272.72	22.08%	826,341	19.86%	3,030.00
60. 4D1	290.45	23.51%	893,928	21.48%	3,077.73
61. 4D	41.88	3.39%	107,634	2.59%	2,570.06
62. Total	1,235.34	100.00%	4,161,022	100.00%	3,368.32
Grass					
63. 1G1	17.48	2.04%	21,502	2.88%	1,230.09
64. 1G	22.71	2.65%	27,935	3.74%	1,230.07
65. 2G1	81.70	9.54%	84,970	11.38%	1,040.02
66. 2G	12.99	1.52%	13,509	1.81%	1,039.95
67. 3G1	22.86	2.67%	23,317	3.12%	1,019.99
68. 3G	59.29	6.92%	60,476	8.10%	1,020.00
69. 4G1	176.07	20.56%	172,550	23.10%	980.01
70. 4G	463.08	54.09%	342,681	45.88%	740.00
71. Total	856.18	100.00%	746,940	100.00%	872.41
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,235.34	58.40%	4,161,022	84.74%	3,368.32
Grass Total					
	856.18	40.48%	746,940	15.21%	872.41
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	23.76	1.12%	2,376	0.05%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,115.28	100.00%	4,910,338	100.00%	2,321.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 63

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	41.40	4.54%	154,839	5.36%	3,740.07
56. 2D1	165.06	18.09%	592,566	20.51%	3,590.00
57. 2D	2.20	0.24%	7,062	0.24%	3,210.00
58. 3D1	2.83	0.31%	8,575	0.30%	3,030.04
59. 3D	400.28	43.88%	1,212,850	41.98%	3,030.00
60. 4D1	256.22	28.09%	799,406	27.67%	3,120.00
61. 4D	44.28	4.85%	113,803	3.94%	2,570.08
62. Total	912.27	100.00%	2,889,101	100.00%	3,166.94
Grass					
63. 1G1	1.52	0.33%	1,869	0.44%	1,229.61
64. 1G	6.53	1.42%	8,033	1.90%	1,230.17
65. 2G1	11.78	2.56%	12,252	2.89%	1,040.07
66. 2G	3.20	0.70%	3,329	0.79%	1,040.31
67. 3G1	11.20	2.43%	11,424	2.70%	1,020.00
68. 3G	78.35	17.02%	79,918	18.86%	1,020.01
69. 4G1	207.04	44.99%	202,898	47.88%	979.99
70. 4G	140.61	30.55%	104,051	24.55%	740.00
71. Total	460.23	100.00%	423,774	100.00%	920.79
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	912.27	65.32%	2,889,101	87.14%	3,166.94
Grass Total					
	460.23	32.95%	423,774	12.78%	920.79
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	24.07	1.72%	2,407	0.07%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,396.57	100.00%	3,315,282	100.00%	2,373.87

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 65

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	8.97	2.00%	33,818	2.29%	3,770.12
55. 1D	32.36	7.22%	121,025	8.20%	3,739.96
56. 2D1	148.66	33.19%	533,690	36.14%	3,590.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1.78	0.40%	5,394	0.37%	3,030.34
59. 3D	162.83	36.35%	493,373	33.41%	3,029.99
60. 4D1	89.87	20.06%	280,392	18.99%	3,119.97
61. 4D	3.47	0.77%	8,919	0.60%	2,570.32
62. Total	447.94	100.00%	1,476,611	100.00%	3,296.45
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.61	1.84%	4,441	2.47%	1,230.19
65. 2G1	11.78	6.00%	12,250	6.81%	1,039.90
66. 2G	2.11	1.07%	2,194	1.22%	1,039.81
67. 3G1	35.56	18.12%	36,271	20.17%	1,019.99
68. 3G	30.21	15.39%	30,815	17.14%	1,020.03
69. 4G1	42.45	21.63%	41,602	23.14%	980.02
70. 4G	70.57	35.95%	52,222	29.05%	740.00
71. Total	196.29	100.00%	179,795	100.00%	915.97
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	447.94	69.53%	1,476,611	89.15%	3,296.45
Grass Total					
	196.29	30.47%	179,795	10.85%	915.97
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	644.23	100.00%	1,656,406	100.00%	2,571.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7051

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	136.74	50.34%	278,950	55.98%	2,040.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	109.01	40.13%	180,412	36.21%	1,655.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	25.75	9.48%	38,755	7.78%	1,505.05
52. 4A	0.15	0.06%	179	0.04%	1,193.33
53. Total	271.65	100.00%	498,296	100.00%	1,834.33
Dry					
54. 1D1	0.49	0.12%	924	0.13%	1,885.71
55. 1D	7.31	1.75%	13,670	1.97%	1,870.04
56. 2D1	187.58	44.97%	336,706	48.62%	1,795.00
57. 2D	22.26	5.34%	35,727	5.16%	1,604.99
58. 3D1	104.48	25.05%	158,287	22.86%	1,515.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	91.31	21.89%	142,442	20.57%	1,559.98
61. 4D	3.73	0.89%	4,792	0.69%	1,284.72
62. Total	417.16	100.00%	692,548	100.00%	1,660.15
Grass					
63. 1G1	0.12	0.03%	74	0.04%	616.67
64. 1G	0.68	0.16%	418	0.23%	614.71
65. 2G1	104.26	24.66%	54,215	29.59%	520.00
66. 2G	0.17	0.04%	88	0.05%	517.65
67. 3G1	25.59	6.05%	13,051	7.12%	510.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	61.07	14.44%	29,924	16.33%	490.00
70. 4G	230.95	54.62%	85,453	46.64%	370.01
71. Total	422.84	100.00%	183,223	100.00%	433.32
Irrigated Total					
	271.65	24.11%	498,296	36.22%	1,834.33
Dry Total					
	417.16	37.02%	692,548	50.35%	1,660.15
Grass Total					
	422.84	37.52%	183,223	13.32%	433.32
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	15.28	1.36%	1,528	0.11%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,126.93	100.00%	1,375,595	100.00%	1,220.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7052

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	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	77.53	41.29%	139,167	45.08%	1,795.01
57. 2D	0.63	0.34%	1,011	0.33%	1,604.76
58. 3D1	35.96	19.15%	54,480	17.65%	1,515.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	70.61	37.60%	110,152	35.68%	1,560.01
61. 4D	3.04	1.62%	3,906	1.27%	1,284.87
62. Total	187.77	100.00%	308,716	100.00%	1,644.12
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	12.19	12.38%	6,339	14.06%	520.02
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	9.63	9.78%	4,911	10.89%	509.97
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	45.62	46.32%	22,354	49.57%	490.00
70. 4G	31.05	31.53%	11,488	25.48%	369.98
71. Total	98.49	100.00%	45,092	100.00%	457.83
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	187.77	65.59%	308,716	87.26%	1,644.12
Grass Total					
	98.49	34.41%	45,092	12.74%	457.83
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	286.26	100.00%	353,808	100.00%	1,235.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	142.79	619,297	2,717.17	10,141,174	2,859.96	10,760,471
77. Dry Land	17.57	59,843	25,957.42	86,104,961	230,544.13	762,554,601	256,519.12	848,719,405
78. Grass	11.19	9,774	4,914.17	4,523,799	33,398.19	31,057,279	38,323.55	35,590,852
79. Waste	0.00	0	9.19	919	955.34	517,331	964.53	518,250
80. Other	0.00	0	171.54	17,154	1,529.29	153,914	1,700.83	171,068
81. Exempt	0.00	0	10.27	0	102.91	0	113.18	0
82. Total	28.76	69,617	31,195.11	91,266,130	269,144.12	804,424,299	300,367.99	895,760,046

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,859.96	0.95%	10,760,471	1.20%	3,762.46
Dry Land	256,519.12	85.40%	848,719,405	94.75%	3,308.60
Grass	38,323.55	12.76%	35,590,852	3.97%	928.69
Waste	964.53	0.32%	518,250	0.06%	537.31
Other	1,700.83	0.57%	171,068	0.02%	100.58
Exempt	113.18	0.04%	0	0.00%	0.00
Total	300,367.99	100.00%	895,760,046	100.00%	2,982.21

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

13 Cass

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,419,481,484	1,440,930,418	21,448,934	1.51%	2,822,579	1.31%
02. Recreational	13,739,917	14,434,246	694,329	5.05%	74,685	4.51%
03. Ag-Homesite Land, Ag-Res Dwelling	122,969,900	125,813,137	2,843,237	2.31%	372,050	2.01%
04. Total Residential (sum lines 1-3)	1,556,191,301	1,581,177,801	24,986,500	1.61%	3,269,314	1.40%
05. Commercial	135,356,921	140,488,192	5,131,271	3.79%	86,122	3.73%
06. Industrial	47,628,253	48,487,804	859,551	1.80%	424,137	0.91%
07. Ag-Farmsite Land, Outbuildings	44,830,903	46,409,656	1,578,753	3.52%	0	3.52%
08. Minerals	9,760,003	9,362,693	-397,310	-4.07	0	-4.07
09. Total Commercial (sum lines 5-8)	237,576,080	244,748,345	7,172,265	3.02%	510,259	2.80%
10. Total Non-Agland Real Property	1,793,767,381	1,825,926,146	32,158,765	1.79%	3,779,573	1.58%
11. Irrigated	7,374,409	10,760,471	3,386,062	45.92%		
12. Dryland	626,975,030	848,719,405	221,744,375	35.37%		
13. Grassland	30,237,469	35,590,852	5,353,383	17.70%		
14. Wasteland	498,559	518,250	19,691	3.95%		
15. Other Agland	170,178	171,068	890	0.52%		
16. Total Agricultural Land	665,255,645	895,760,046	230,504,401	34.65%		
17. Total Value of all Real Property (Locally Assessed)	2,459,023,026	2,721,686,192	262,663,166	10.68%	3,779,573	10.53%

2012 3-YEAR PLAN OF ASSESSMENT

CASS COUNTY, NEBRASKA

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

The plan will indicate the classes or subclasses of real property, which will be examined during the years of the assessment plan. The plan will describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions.

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

Cass County statistics for 2012:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

98

98

69

Cass County Real and Personal Property

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

In addition to real property, the office processes approximately 1200 personal property schedules, 1000 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and the referee who reviews all protests. The Assessor also represents the County Board of Equalization for the new informal Single-Commissioner TERC hearings as well as prepares case packages for protests to the full Tax Equalization and Review Commission (now 3 members).

Current Resources

Administrative & Assessment Staff

Personnel include the assessor, the deputy assessor, two (2) full time clerical staff and one GIS Specialist. The deputy assessor stands in for the assessor when necessary and is responsible for the direct supervision of the clerical staff on a daily basis. One of the clerical staff has over 20 years of experience and the two other positions have more than 5 years in the assessor's office.

The GIS Specialist has three years experience in GIS (Geographical Interface System) and seven years total in the office and completed a county wide land use layer with the assistance of the county GIS office and contracted oversight of GIS Workshop. They are also responsible for greenbelt functions, land splits, subdivision plats and assists with the computer programming of agricultural land values. They maintain the maps and aerials and assist the other clerks and appraisers when needed with other duties as needed.

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

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

Appraisal Staff

For 2012, there is an appraisal supervisor who is responsible for the direct supervision of the appraisal staff on a daily basis. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the part-time contract appraisers are the appraisal supervisor's duties.

Additionally, three full-time appraisers perform administrative and appraisal duties. This includes field work, data entry, sales and protest review inspections along with extensive customer interaction, both in the office and in the field. Additionally, there are 2 part-time contract appraisers each working two to three days per week.

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

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

Budget

The assessor's office is operating on a budget (2011/2012) of about \$12.50 per parcel for reappraisal and \$9.25 per parcel for administrative functions which is mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget. For 2012/2013, additional funding has been approved to replace the existing CAMA/CAAS software as the current software needs replacing. Several areas were reduced for the 2011/12 in cooperation with overall county reductions as requested by the commissioners.

Cadastral Maps

Hardcopy cadastral maps have been replaced with a county GIS system currently maintained outside the assessor's office, which currently utilizes 2007 imagery. However, not all ownership and plat changes have been kept up to date on the GIS which has prompted recent discussions with the GIS office on transferring parcel layer responsibility. The plan is this office has been to eventually take responsibility for the parcel layer while the GIS office continues to serve the remaining county offices.

Property Record Cards

Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

Computers

The county has a full-time information technology person who assists with computer hardware and software needs. The county board currently provides the assessor with CAMA and CAAS system, though this may change in the next year. The software contract provides for minimal operations assistance. The system is due to be replaced in the next year or so with the current contract expiring in September 2013.

Assessment Procedures:

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

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

Procedures and Policies:

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

Assessment Actions Planned for Assessment Year 2013

- Residential:** Weeping Water (land and improvements)
 Rural Subdivision – Buccaneer Bay land and improvements)
 Rural Plattsmouth Township (farm, acreage & subdivisions)
 Optional – Lake Waconda (rural subdivision/SID, if not then added to 2014)
- Commercial:** Southwest (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

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

Assessment Actions Planned for Assessment Year 2014

- Residential:** Rural Rock Bluff Township (farm, acreage and subdivisions)
 Rural Subdivision – Beaver Lake (land and improvements)
 ~~Optional~~ – Lake Waconda (rural subdivision, if not completed for 2013)-As of Oct 1st for 2013
- Commercial:** Southeast (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

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

Assessment Actions Planned for Assessment Year 2015

- Residential:** Union(land and improvements)
 Nehawka (land and improvements)

Avoca (land and improvements)

Rural Nehawka/Avoca/Weeping Water Townships (farm, acreage & subdivisions)

Commercial: Plattsmouth (sales review, market analysis studies)

Agricultural: Land market value analysis (countywide)

Land special value analysis (countywide)

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

Conclusion:

This office has worked with a limited budget (now reduced) and staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements may struggle to reach and maintain those requirements. Due to multiple factors, I made several changes to the composition and organization of the office in early 2012. I moved the Deputy Assessor to the administrative/clerk side of the hallway to provide better supervision, direction and support. On the appraisal side of the hallway I terminated one appraiser, chose one to act as the appraisal supervisor, and hired two new appraisers. Overall the staffing did not change as one clerk had retired on October 1st, 2011, and budget wise there was only a minimal change which was adjusted for within the previous budget. To date there has been clear improvement in both areas, especially in appraisal efficiency but also in clerical communications and cooperation. As assessor I realized that while basic requirements were being met, peripheral requirements were falling behind and impeding efficient operation of the office. Continued planning and funding in the future to first train and then retain qualified and reliable staff in all areas needs to be a priority. Continued contracting of licensed appraisal personnel is currently the most efficient and cost effective way to support the county staff, though this option is in some question. With an expected retirement (in 3-5 years) the plan is to replace one contractor's responsibilities with a full-time, experienced appraiser. Recently, a trend has been for a decrease in the hours worked by contract staff as familiarity with the county and a maintenance mode of mass appraisal is achieved which has provided a budgetary savings.

Continued emphasis on the efficient use and improved capability of computer systems will enhance both customer support and office performance. The integration of the CAMA and GIS systems to perform land use, soil count and sales analysis will assist current staff in handling the continually increasing workload. The acquisition of new CAMA software should improve appraiser efficiency and accuracy of valuations. With the additional upgrade of the county's public GIS site we should also see improved support to real estate related users in Nebraska and hopefully more user-friendly use by all property owners.

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

1. The continued development of an assessor based GIS system with the goal of taking responsibility for the 'modern' cadastral (parcel) layer. Consolidated GIS office proposals must come from commissioners.
2. In order to maintain a trained appraiser staff, it is necessary to increase the salaries of the appraisers in addition to cost of living increases. In reality, this is severely limited due to the limited changes in the officials and deputies salary levels.
3. In the coming years, a plan for office spaces must be considered as continued growth in Cass County requires growth in manning for the assessor's office in particular, as this office relies on physical inspections of an increasing numbers of properties. With at least two new commissioners expected on the 2013 Board, all aspects of the county annex building needs to be addressed.

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

Garbage in...Garbage out

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

Respectfully submitted,

Allen J. Sutcliffe
Cass County Assessor

2013 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3 appraisal assistants + appraisal supervisor
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	247,715
7.	Adopted budget, or granted budget if different from above:
8.	Amount of the total assessor's budget set aside for appraisal work:
	This is budgeted out of a separate fund.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	240,236
10.	Part of the assessor's budget that is dedicated to the computer system:
	0, It is budgeted out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	2,800 in the appraisal budget, and 750 in the assessor's budget
12.	Other miscellaneous funds:
	\$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance (\$15,000), which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
13.	Amount of last year's assessor's budget not used:
	5 %

B. Computer, Automation Information and GIS

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

5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, http://cass.gisworkshop.com/CassIMSPublic/map.jsp
7.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the GIS office maintains the maps. The GIS maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS.
8.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water
4.	When was zoning implemented?
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Company Inc.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Linsali Inc

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes

3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Yes the current contract was implemented in 2003
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2013 Certification for Cass County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Cass County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

