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2015 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	593	Median	95.61
Total Sales Price	\$109,599,317	Mean	97.43
Total Adj. Sales Price	\$109,970,128	Wgt. Mean	94.46
Total Assessed Value	\$103,873,714	Average Assessed Value of the Base	\$115,964
Avg. Adj. Sales Price	\$185,447	Avg. Assessed Value	\$175,166

Confidence Interval - Current

95% Median C.I	94.60 to 96.55
95% Wgt. Mean C.I	93.33 to 95.59
95% Mean C.I	95.96 to 98.90
% of Value of the Class of all Real Property Value in the	47.27
% of Records Sold in the Study Period	4.59
% of Value Sold in the Study Period	6.93

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	519	98	98.40
2013	530	98	98.43
2012	437	98	97.65
2011	577	98	98

2015 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	43	Median	99.64
Total Sales Price	\$10,693,660	Mean	116.28
Total Adj. Sales Price	\$10,453,660	Wgt. Mean	97.60
Total Assessed Value	\$10,203,194	Average Assessed Value of the Base	\$203,817
Avg. Adj. Sales Price	\$243,108	Avg. Assessed Value	\$237,284

Confidence Interval - Current

95% Median C.I	92.76 to 108.01
95% Wgt. Mean C.I	88.17 to 107.04
95% Mean C.I	90.50 to 142.06
% of Value of the Class of all Real Property Value in the County	6.02
% of Records Sold in the Study Period	4.59
% of Value Sold in the Study Period	5.34

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	25	100	99.65
2013	24	99	98.70
2012	28	98	98.06
2011	33	99	99

2015 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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 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 villages of Avoca, Manley, Nehawka, and Union along with the rural areas defined as Geo codes of 3269 (Mount Pleasant), 3271 (Center), 3477 (Weeping Water), 3479 (Avoca) and 3481 (Nehawka). The 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.

An appraisal update for Weeping Water was completed to bring it in sync with the current 6 year plan of inspection and review.

The appraisal staff continually verifies sales and does an annual statistical review of the entire residential sales file. The County also completed pickup and permit work for the residential class for 2015.

2015 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:														
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3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach with market based depreciation(RCNLD)														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	The county uses vacant lot sale and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	The county utilizes a discounted cash flow analysis to arrive at market value for these parcels.														

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2010	2010	2014	2011
	02	2010	2010	2014	2013
	03	2008	2008	2014	2014
	04	2008	2008	2014	2012
	05	2010	2010	2014	2010
	06	2012	2012	2014	2010

The groupings represent the appraisal cycle the county uses for their review. Each grouping consists of assessor locations that are in the same geographic area. The county has adjusted the review of the residential class to better utilize appraisal resources, the current groups displayed have not always been grouped together. During the transition there are multiple years for costing and depreciation tables as well as inspection dates. The years displayed are for the majority of parcels within the valuation grouping. The county has met the six year inspection requirement for all parcels in the residential class.

2015 Residential Correlation Section for Cass County

County Overview

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 where the northern portion of the county is influenced by the Omaha metropolitan area. Interstate 80 crosses through the northwest corner of the county, with U.S. highways 34 and 75 also providing major transportation routes. The city of Plattsmouth is the largest community and also the county seat. The county is populated with several “lake communities” that attract a lot of interest within the residential market. 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.

Description of Analysis

The statistical sampling of 593 qualified sales is considered an adequate and reliable sample for the measurement of the residential class of real property in Cass County. The residential class consists of six valuation groups that mirror the inspection cycle in the County. The valuation groups reported in the statistics consist of groupings of assessor locations from the same general geographic locations in the counties. The measures of central tendency offer support for each other with all three measures within the acceptable range and within an overall range of four points. In analyzing the qualitative statistics the COD and the PRD are both within the recommended range. The overall calculated median is 96 for the residential class of property.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The appraisal staff in the county handle the verification of sales and provide input to the contract appraiser in conducting his sales analysis. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level Of Value.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Cass County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the

2015 Residential Correlation Section for Cass County

calculated median. It is believed that residential property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is determined to be 96% of market value for the residential class of property.

2015 Commercial Assessment Actions for Cass County

For the commercial class of property a sales analysis was completed for all transferred properties. Sales questionnaires were sent to all involved parties to the transfer.

Lot value studies were completed valuation grouping 2 which consists of the SE commercial including the towns of Nehawka and Union.

A review of all new construction in the county was completed based on building permits as well as observed new construction in the entire county.

2015 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:																												
	Contract appraiser																												
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																												
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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.																												
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.																												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																												
	The County develops their own depreciation schedules based on market information and builds those into the tables in the CAMA program.																												
5.	Are individual depreciation tables developed for each valuation grouping?																												
	Yes																												
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<p>The valuation groups are as much appraisal grouping tied to the sequence of reviewing and updating the various locations throughout the counties. Each valuation group consists of assessor locations that are in the same general geographic area of the county.</p>
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2015 Commercial Correlation Section for Cass County

County Overview

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 where the northern portion of the county is influenced by the Omaha metropolitan area. Interstate 80 crosses through the northwest corner of the county, with U.S. highways 34 and 75 also providing major transportation routes. 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.

Description of Analysis

The statistical sampling for the commercial class of real property is made up of 43 sales. In reviewing the overall data for measurement purposes the overall median and weighted mean are at an acceptable level of value, but the mean is above the acceptable range. The qualitative measures displayed have the COD and the PRD above the range. Further stratification of the sample by occupancy codes displays 16 different codes within the profile but there are still many property types with no representation in the statistical analysis. The range in sale prices in the commercial file is from 5,000 to having two sales that average 1.6 million. A level of value for the commercial class of property cannot be made with a reasonable degree of certainty that the commercial sample of 43 sales is adequate and representative of the commercial population as a whole.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The appraisal staff handles the verification of sales and provides input to the contract appraiser in conducting his sales analysis. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level of Value.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Cass County was selected for review in 2014. It has been confirmed that the assessment actions are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

2015 Commercial Correlation Section for Cass County

Level of Value

There is no information available to indicate that Cass County has not met an acceptable level of value. Based on the consideration of all information available the level of value for commercial property is determined to be at the statutory level of 100% of market value.

2015 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 analyzed sales within the county to aid in correlating a value with the results from the income approach. The county also analyzed sales provided by the division of Property Assessment as a comparable county that does not recognize other than agricultural use for agricultural land. The County correlated a value from the 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.

2015 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.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. Comprised of neighborhoods 1, 2, 3. Neighborhood 1 consists of Geo Codes 3249, 3251, 3275, and 3473. Neighborhood 2 consists of Geo Codes 3269, 3271, 3273. Neighborhood 3 consists of 3475, 3477,3479. The market is similar to that of the northern tier of Otoe county.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Comprised of the northeast and easterly portion of the county. This area is influenced by other than agricultural uses, namely Highway 75 corridor and residential areas surrounding the lakes in the county create a strong commercial and residential influence not seen in the other portion of the county. Comprised of neighborhoods 4, 5. Neighborhood 4 consists of Geo codes 3253, 3255, 3257 3259. Neighborhood 5 is a combination of Geo codes 3265, 3267,3481, 3483.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. Comprised of neighborhoods 1, 2, 3. Neighborhood 1 consists of Geo Codes 3249, 3251, 3275, and 3473. Neighborhood 2 consists of Geo Codes 3269, 3271, 3273. Neighborhood 3 consists of 3475, 3477,3479. The market is similar to that of the northern tier of Otoe county.	2014	2	Comprised of the northeast and easterly portion of the county. This area is influenced by other than agricultural uses, namely Highway 75 corridor and residential areas surrounding the lakes in the county create a strong commercial and residential influence not seen in the other portion of the county. Comprised of neighborhoods 4, 5. Neighborhood 4 consists of Geo codes 3253, 3255, 3257 3259. Neighborhood 5 is a combination of Geo codes 3265, 3267,3481, 3483.	2014
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	The county continually updates land use in the county by reviewing new GIS imagery on a systematic basis. Land use is updated through physical inspections and sales verification as well as updated information received from property owners generally through FSA maps.										
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. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales with Otoe County primarily as well as other counties in the same general market area to further determine if sale prices in the county reflect the general agricultural market.										
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. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners.										
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.	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.										
7.	Have special valuation applications been filed in the county? If so, answer the following:										

	Yes.
7a.	What process was used to determine if non-agricultural influences exist?
	The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes. The sales questionnaire ask for present use as well as inteded use for the parcel.
7b.	Describe the non-agricultural influences present within the county.
	Mining, as well as recreational development, and recreational use.
7c.	How many parcels in the county are receiving special value?
	All of the parcels in the neighborhoods of 4 and 5, which is described as area 2 in the market area table.
7d.	Where is the influenced area located within the county?
	Generally the influenced area of the county is market area 2. As described above in the market area description.
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	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.

Cass County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	6,465	6,255	5,011	5,505	3,630	5,000	3,800	4,214	5,202
Sarpy	1	6,509	6,316	5,862	5,535	5,203	4,920	4,150	3,444	5,620
Otoe	8000	5,600	5,600	5,500	5,500	5,000	5,000	4,200	4,200	5,203
Saunders	3	6,380	6,162	5,946	5,445	5,280	4,950	3,998	3,739	5,469
Lancaster	1	6,000	5,999	5,981	5,993	4,874	4,854	2,997	2,998	5,463

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	5,293	5,149	5,025	4,648	4,235	4,549	4,409	3,841	4,763
Sarpy	1	6,438	6,245	5,748	5,428	5,194	4,751	4,100	3,128	5,438
Otoe	8000	4,600	4,600	4,350	4,200	4,150	3,900	3,500	3,000	4,108
Saunders	3	6,004	5,776	5,551	5,144	4,987	4,523	3,684	3,464	4,727
Lancaster	1	4,385	4,387	3,943	3,946	3,510	3,509	3,071	3,069	3,819

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	2,250	2,198	2,089	2,020	1,956	1,964	1,685	1,434	1,763
Sarpy	1	2,335	2,259	2,106	1,923	1,811	1,705	1,604	1,491	1,831
Otoe	8000	1,728	1,955	1,718	1,994	1,853	1,747	1,648	1,212	1,703
Saunders	3	1,601	2,155	1,994	2,073	2,023	1,751	1,744	1,048	1,785
Lancaster	1	2,358	2,540	2,094	2,162	1,817	1,826	1,430	1,369	1,809

Source: 2015 Abstract of Assessment, Form 45, Schedule IX



CASS COUNTY ASSESSOR'S OFFICE

145 N. 4th St.
PLATTSMOUTH, NE 68048-1964

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

Lori Huebner, Assessor
Jennifer Thompson, Deputy Assessor
Teresa Salinger, Assessment Officer

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

3-1-15

Subject: 2015 County Agricultural Special and Actual Valuation Report

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

Cass County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county analyzed the sales using statistical studies and market analysis of the sales with predominately the same general classification to determine a value for the four productivity levels of each of the three major majority land uses. The income approach was also run using the soil types and income data from the annual study produced by the University of Nebraska, Department of Agricultural Economics. For the 2015 assessment, a review and comparison utilizing sales supplied by the Property Assessment Division of the Nebraska Department of Revenue of comparable counties was done with the primary county being Otoe County. I believe overall this analysis demonstrates there are other than agricultural influences impacting values in Cass County.

The study shows a small increase for all agricultural land.

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 in the past. 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 is used. Most of the remaining parcels have associated FSA reports to support the agricultural use classification.
- b. Two separate valuation methods were used, as both income and sales comparison approaches can be applied. 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 Land Classification Groupings, it is a direct by regulation as the basis for assigning value.
- c. Market areas were originally defined using like sales. Market area borders were made to reflect market values as discussed above to include 5 areas.

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PROPERTY ASSESSMENT DIVISION

Thank you,



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2015 Agricultural Correlation Section for Cass County

County Overview

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. Lancaster is directly west, with Saunders touching a portion of the northwest portion of the county. The Missouri river is the eastern border of the County with the State of Iowa to the east. Otoe County is directly to the south of Cass.

For the past several years the agricultural land in Cass County had been measured by the 994 process. 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.

Description of Analysis

For 2015 the county continued with their own income analysis in arriving at the assessed values for the county. The department measured the level of value using sales from a portion of the county appearing to not have any influence other than agricultural and balancing the file with sales from the adjacent Otoe County which was determined to be of the same general agricultural market. The statistical profile consists of 44 qualified sales.

The area in Cass County where the agricultural sales were deemed to not have any influence other than agricultural could generally be described as the south western portion of the County. The northern tier of Otoe has the same general market influence as the southern and western portion of Cass County. Sales from this area of Otoe County were included in the sample to balance for the timing of the sales in Cass County as well as to analyze the schedule of values that Cass County has used to value their agricultural land for 2015.

In comparing average acre values by land class with adjoining counties demonstrates a consistent range of values with the neighboring counties. In the majority land use of dry; Cass is between Sarpy and Otoe which mirrors the geographic location.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level of Value. Only the uninfluenced sales were used in the calculation of the statistical profile along with sales from the similar market area outside the county.

2015 Agricultural Correlation Section for Cass County

Level of Value

There is no information available to indicate that Cass County has not met an acceptable level of value. Based on the consideration of all information available the level of value for agricultural land is determined to be at 70% of market value.

Special Value

A review of the agricultural land values in Cass County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no nonagricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Cass County is 70%.

13 Cass
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 593
Total Sales Price : 109,599,317
Total Adj. Sales Price : 109,970,128
Total Assessed Value : 103,873,714
Avg. Adj. Sales Price : 185,447
Avg. Assessed Value : 175,166

MEDIAN : 96
WGT. MEAN : 94
MEAN : 97
COD : 10.87
PRD : 103.14

COV : 18.70
STD : 18.22
Avg. Abs. Dev : 10.39
MAX Sales Ratio : 277.94
MIN Sales Ratio : 57.03

95% Median C.I. : 94.60 to 96.55
95% Wgt. Mean C.I. : 93.33 to 95.59
95% Mean C.I. : 95.96 to 98.90

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-12 To 31-DEC-12	14	95.30	100.70	102.19	12.14	98.54	80.60	165.39	87.32 to 105.07	199,744	204,123	
01-JAN-13 To 31-MAR-13	28	95.52	95.17	94.08	06.15	101.16	78.88	114.90	91.50 to 98.34	199,417	187,617	
01-APR-13 To 30-JUN-13	67	97.78	100.36	96.43	10.23	104.08	77.38	215.11	93.45 to 99.64	183,288	176,745	
01-JUL-13 To 30-SEP-13	96	96.02	97.14	95.58	08.40	101.63	71.72	149.07	94.29 to 98.38	182,350	174,298	
01-OCT-13 To 31-DEC-13	87	95.61	98.88	95.90	11.25	103.11	62.10	177.02	93.26 to 97.73	176,784	169,529	
01-JAN-14 To 31-MAR-14	66	94.72	99.20	94.24	13.08	105.26	72.50	237.24	91.85 to 99.94	183,328	172,770	
01-APR-14 To 30-JUN-14	115	95.30	95.66	92.14	11.61	103.82	57.03	174.15	93.57 to 98.13	176,299	162,436	
01-JUL-14 To 30-SEP-14	120	92.88	95.84	92.96	11.95	103.10	58.36	277.94	90.41 to 96.98	200,416	186,302	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	205	96.24	98.17	96.12	09.02	102.13	71.72	215.11	94.93 to 97.80	186,176	178,954	
01-OCT-13 To 30-SEP-14	388	95.02	97.04	93.57	11.85	103.71	57.03	277.94	93.44 to 96.54	185,062	173,165	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	278	96.11	98.27	95.72	09.56	102.66	62.10	215.11	94.93 to 97.63	182,553	174,737	
<u>ALL</u>	593	95.61	97.43	94.46	10.87	103.14	57.03	277.94	94.60 to 96.55	185,447	175,166	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	99	98.88	97.78	96.61	07.79	101.21	73.50	133.65	94.60 to 99.95	114,818	110,928	
02	155	95.53	97.98	94.82	11.34	103.33	57.03	277.94	93.52 to 97.11	220,009	208,618	
03	51	99.12	104.21	99.68	11.95	104.54	77.47	215.11	98.20 to 101.02	156,161	155,659	
04	97	94.35	94.42	91.17	11.49	103.56	57.91	172.91	91.26 to 96.54	157,708	143,776	
05	86	93.27	94.82	91.53	11.44	103.59	61.08	165.39	90.01 to 95.40	188,803	172,819	
06	105	94.60	97.92	95.22	10.45	102.84	72.06	177.02	93.24 to 97.99	238,121	226,750	
<u>ALL</u>	593	95.61	97.43	94.46	10.87	103.14	57.03	277.94	94.60 to 96.55	185,447	175,166	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	581	95.53	97.12	94.45	10.56	102.83	57.03	277.94	94.40 to 96.47	188,047	177,602	
06												
07	12	98.69	112.32	96.10	24.26	116.88	76.54	215.11	85.18 to 122.92	59,554	57,230	
<u>ALL</u>	593	95.61	97.43	94.46	10.87	103.14	57.03	277.94	94.60 to 96.55	185,447	175,166	

13 Cass
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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	215.11	215.11	215.11	00.00	100.00	215.11	215.11	N/A	4,700	10,110	
Less Than 15,000	5	172.91	148.22	126.18	26.89	117.47	77.38	215.11	N/A	12,317	15,542	
Less Than 30,000	11	99.05	124.98	112.45	32.75	111.14	77.38	215.11	90.47 to 185.23	17,076	19,201	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	592	95.59	97.23	94.45	10.67	102.94	57.03	277.94	94.60 to 96.55	185,752	175,445	
Greater Than 14,999	588	95.59	97.00	94.44	10.41	102.71	57.03	277.94	94.60 to 96.55	186,919	176,524	
Greater Than 29,999	582	95.47	96.91	94.43	10.41	102.63	57.03	277.94	94.35 to 96.47	188,629	178,114	
<u>Incremental Ranges</u>												
0 TO 4,999	1	215.11	215.11	215.11	00.00	100.00	215.11	215.11	N/A	4,700	10,110	
5,000 TO 14,999	4	131.69	131.50	118.83	36.12	110.66	77.38	185.23	N/A	14,222	16,900	
15,000 TO 29,999	6	98.99	105.62	105.75	08.50	99.88	94.68	122.92	94.68 to 122.92	21,042	22,251	
30,000 TO 59,999	28	100.28	114.13	114.01	22.87	100.11	65.07	277.94	97.23 to 114.90	48,531	55,330	
60,000 TO 99,999	89	100.38	104.74	103.62	12.75	101.08	73.50	237.24	99.19 to 104.10	84,004	87,042	
100,000 TO 149,999	137	96.46	96.63	96.48	08.94	100.16	58.36	155.36	93.65 to 99.10	125,062	120,656	
150,000 TO 249,999	187	94.82	94.11	93.96	08.31	100.16	57.03	132.45	93.24 to 96.04	194,319	182,587	
250,000 TO 499,999	132	92.51	93.10	93.08	08.30	100.02	61.08	165.39	90.59 to 94.20	318,792	296,727	
500,000 TO 999,999	9	85.01	84.17	83.87	09.74	100.36	61.86	96.98	77.50 to 93.73	599,490	502,770	
1,000,000 +												
<u>ALL</u>	593	95.61	97.43	94.46	10.87	103.14	57.03	277.94	94.60 to 96.55	185,447	175,166	

13 Cass
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 43
Total Sales Price : 10,693,660
Total Adj. Sales Price : 10,453,660
Total Assessed Value : 10,203,194
Avg. Adj. Sales Price : 243,108
Avg. Assessed Value : 237,284

MEDIAN : 100
WGT. MEAN : 98
MEAN : 116
COD : 31.06
PRD : 119.14

COV : 74.17
STD : 86.24
Avg. Abs. Dev : 30.95
MAX Sales Ratio : 637.19
MIN Sales Ratio : 60.76

95% Median C.I. : 92.76 to 108.01
95% Wgt. Mean C.I. : 88.17 to 107.04
95% Mean C.I. : 90.50 to 142.06

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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>Qrtrs</u>												
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	4	108.86	131.68	112.14	25.89	117.42	99.98	209.03	N/A	74,725	83,799	
01-APR-12 To 30-JUN-12	4	92.86	92.52	79.85	12.19	115.87	76.33	108.01	N/A	417,250	333,181	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	3	116.07	101.86	113.60	13.54	89.67	71.17	118.34	N/A	205,000	232,876	
01-JAN-13 To 31-MAR-13	2	120.88	120.88	121.07	02.09	99.84	118.35	123.40	N/A	46,500	56,297	
01-APR-13 To 30-JUN-13	4	101.08	225.60	81.62	145.96	276.40	63.04	637.19	N/A	188,250	153,656	
01-JUL-13 To 30-SEP-13	4	119.62	124.10	131.22	35.78	94.57	72.20	184.96	N/A	48,950	64,234	
01-OCT-13 To 31-DEC-13	5	92.01	90.69	92.07	05.08	98.50	77.26	99.64	N/A	436,692	402,061	
01-JAN-14 To 31-MAR-14	4	93.66	87.18	89.49	11.71	97.42	60.76	100.63	N/A	240,000	214,771	
01-APR-14 To 30-JUN-14	5	95.60	95.97	93.13	13.78	103.05	79.07	126.62	N/A	266,000	247,717	
01-JUL-14 To 30-SEP-14	7	101.18	107.92	114.71	14.05	94.08	78.77	153.49	78.77 to 153.49	215,071	246,711	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	9	107.02	112.94	95.30	19.25	118.51	76.33	209.03	86.07 to 119.71	313,100	298,385	
01-OCT-12 To 30-SEP-13	13	116.07	149.70	101.57	55.15	147.39	63.04	637.19	72.20 to 148.84	127,446	129,444	
01-OCT-13 To 30-SEP-14	21	95.67	97.02	97.59	13.04	99.42	60.76	153.49	91.65 to 100.63	284,712	277,855	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	11	107.02	109.31	91.62	19.44	119.31	71.17	209.03	76.33 to 118.34	234,809	215,140	
01-JAN-13 To 31-DEC-13	15	93.08	139.60	92.84	60.30	150.37	63.04	637.19	90.40 to 123.40	215,017	199,630	
<u>ALL</u>	43	99.64	116.28	97.60	31.06	119.14	60.76	637.19	92.76 to 108.01	243,108	237,284	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	18	97.05	102.52	94.62	18.84	108.35	60.76	184.96	86.07 to 116.07	400,037	378,497	
02	5	102.20	223.47	129.05	132.54	173.17	77.26	637.19	N/A	59,100	76,271	
03	11	99.98	105.86	118.83	17.84	89.09	72.20	153.49	78.77 to 126.62	131,909	156,750	
04	9	99.64	96.99	85.27	13.58	113.74	63.04	123.40	71.17 to 109.07	167,389	142,739	
<u>ALL</u>	43	99.64	116.28	97.60	31.06	119.14	60.76	637.19	92.76 to 108.01	243,108	237,284	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03	42	99.65	116.77	97.69	31.70	119.53	60.76	637.19	92.76 to 108.01	238,182	232,683	
04	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	450,000	430,505	
<u>ALL</u>	43	99.64	116.28	97.60	31.06	119.14	60.76	637.19	92.76 to 108.01	243,108	237,284	

13 Cass
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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MEDIAN : 100
WGT. MEAN : 98
MEAN : 116
COD : 31.06
PRD : 119.14

COV : 74.17
STD : 86.24
Avg. Abs. Dev : 30.95
MAX Sales Ratio : 637.19
MIN Sales Ratio : 60.76

95% Median C.I. : 92.76 to 108.01
95% Wgt. Mean C.I. : 88.17 to 107.04
95% Mean C.I. : 90.50 to 142.06

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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	2	143.15	143.15	164.52	46.03	87.01	77.26	209.03	N/A	11,250	18,509	
Less Than 30,000	3	209.03	307.83	360.96	89.29	85.28	77.26	637.19	N/A	12,833	46,323	
___Ranges Excl. Low \$___												
Greater Than 4,999	43	99.64	116.28	97.60	31.06	119.14	60.76	637.19	92.76 to 108.01	243,108	237,284	
Greater Than 14,999	41	99.64	114.97	97.46	29.36	117.97	60.76	637.19	92.76 to 108.01	254,419	247,956	
Greater Than 29,999	40	99.59	101.91	96.63	16.61	105.46	60.76	184.96	92.76 to 107.02	260,379	251,606	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	143.15	143.15	164.52	46.03	87.01	77.26	209.03	N/A	11,250	18,509	
15,000 TO 29,999	1	637.19	637.19	637.19	00.00	100.00	637.19	637.19	N/A	16,000	101,950	
30,000 TO 59,999	10	103.34	103.78	104.29	20.39	99.51	71.17	148.84	72.20 to 126.62	46,600	48,601	
60,000 TO 99,999	7	99.98	111.67	110.51	15.82	101.05	92.76	184.96	92.76 to 184.96	70,543	77,954	
100,000 TO 149,999	6	98.75	96.15	96.11	06.50	100.04	78.77	108.01	78.77 to 108.01	128,167	123,180	
150,000 TO 249,999	6	96.42	94.78	95.84	15.86	98.89	60.76	118.34	60.76 to 118.34	181,333	173,784	
250,000 TO 499,999	6	107.80	110.84	110.71	18.01	100.12	79.07	153.49	79.07 to 153.49	347,250	384,438	
500,000 TO 999,999	3	95.60	92.78	95.88	19.76	96.77	63.04	119.71	N/A	753,000	721,985	
1,000,000 +	2	84.06	84.06	85.33	09.20	98.51	76.33	91.79	N/A	1,627,930	1,389,087	
___ALL___	43	99.64	116.28	97.60	31.06	119.14	60.76	637.19	92.76 to 108.01	243,108	237,284	

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 95% Mean C.I. : 90.50 to 142.06

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	4	118.63	243.22	125.56	114.62	193.71	98.43	637.19	N/A	190,000	238,571
297	1	101.18	101.18	101.18	00.00	100.00	101.18	101.18	N/A	185,000	187,175
303	1	119.71	119.71	119.71	00.00	100.00	119.71	119.71	N/A	850,000	1,017,551
340	1	123.40	123.40	123.40	00.00	100.00	123.40	123.40	N/A	50,000	61,701
344	2	83.10	83.10	84.56	03.57	98.27	80.13	86.07	N/A	108,500	91,749
350	1	72.20	72.20	72.20	00.00	100.00	72.20	72.20	N/A	42,000	30,322
351	5	95.60	96.54	84.13	16.78	114.75	63.04	126.62	N/A	310,600	261,314
352	3	99.07	100.52	93.60	06.36	107.39	91.79	110.70	N/A	728,620	682,017
353	4	99.81	102.31	88.13	22.15	116.09	60.76	148.84	N/A	94,000	82,838
384	1	209.03	209.03	209.03	00.00	100.00	209.03	209.03	N/A	14,900	31,146
406	6	100.08	103.35	116.39	15.41	88.80	71.17	153.49	71.17 to 153.49	178,583	207,854
419	2	97.34	97.34	77.61	21.58	125.42	76.33	118.35	N/A	701,500	544,464
426	1	108.01	108.01	108.01	00.00	100.00	108.01	108.01	N/A	105,000	113,410
442	1	78.77	78.77	78.77	00.00	100.00	78.77	78.77	N/A	122,000	96,098
444	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	42,000	41,851
494	2	138.49	138.49	123.74	33.56	111.92	92.01	184.96	N/A	94,900	117,432
528	7	92.76	94.83	95.70	11.57	99.09	77.26	118.34	77.26 to 118.34	183,800	175,896
<u>ALL</u>	43	99.64	116.28	97.60	31.06	119.14	60.76	637.19	92.76 to 108.01	243,108	237,284

13 Cass

AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 44
 Total Sales Price : 23,994,262
 Total Adj. Sales Price : 25,524,262
 Total Assessed Value : 16,941,267
 Avg. Adj. Sales Price : 580,097
 Avg. Assessed Value : 385,029

MEDIAN : 70
 WGT. MEAN : 66
 MEAN : 71
 COD : 24.68
 PRD : 106.73

COV : 30.55
 STD : 21.64
 Avg. Abs. Dev : 17.27
 MAX Sales Ratio : 138.94
 MIN Sales Ratio : 37.02

95% Median C.I. : 57.37 to 81.30
 95% Wgt. Mean C.I. : 60.68 to 72.07
 95% Mean C.I. : 64.45 to 77.23

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	4	96.28	95.77	99.65	08.09	96.11	83.50	107.02	N/A	589,939	587,870
01-JAN-12 To 31-MAR-12	5	81.30	79.92	75.66	09.13	105.63	66.67	90.95	N/A	490,700	371,277
01-APR-12 To 30-JUN-12	6	86.93	91.04	87.51	10.10	104.03	76.83	116.72	76.83 to 116.72	264,569	231,538
01-JUL-12 To 30-SEP-12	1	57.45	57.45	57.45	00.00	100.00	57.45	57.45	N/A	629,596	361,680
01-OCT-12 To 31-DEC-12	8	72.51	76.90	65.60	23.24	117.23	48.54	138.94	48.54 to 138.94	646,078	423,810
01-JAN-13 To 31-MAR-13	3	52.35	52.95	52.69	01.15	100.49	52.34	54.15	N/A	557,333	293,652
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	53.29	52.55	45.28	18.97	116.06	37.02	67.35	N/A	490,383	222,058
01-OCT-13 To 31-DEC-13	5	56.66	52.37	54.11	10.11	96.78	44.13	58.98	N/A	933,178	504,940
01-JAN-14 To 31-MAR-14	5	56.15	60.17	65.60	27.07	91.72	37.60	81.34	N/A	455,806	299,004
01-APR-14 To 30-JUN-14	3	57.37	58.81	63.70	11.82	92.32	49.36	69.71	N/A	779,100	496,258
01-JUL-14 To 30-SEP-14	1	59.60	59.60	59.60	00.00	100.00	59.60	59.60	N/A	900,000	536,391
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	16	86.37	86.65	84.76	12.09	102.23	57.45	116.72	76.83 to 94.87	439,392	372,423
01-OCT-12 To 30-SEP-13	14	60.75	66.55	59.40	27.57	112.04	37.02	138.94	50.87 to 79.84	593,698	352,686
01-OCT-13 To 30-SEP-14	14	57.02	57.05	59.37	16.19	96.09	37.60	81.34	44.14 to 69.71	727,301	431,778
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	20	80.57	80.92	71.12	17.35	113.78	48.54	138.94	70.54 to 86.74	491,957	349,888
01-JAN-13 To 31-DEC-13	11	53.29	52.58	52.14	11.11	100.84	37.02	67.35	44.13 to 58.98	709,913	370,166
<u>ALL</u>	44	69.98	70.84	66.37	24.68	106.73	37.02	138.94	57.37 to 81.30	580,097	385,029

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	44	69.98	70.84	66.37	24.68	106.73	37.02	138.94	57.37 to 81.30	580,097	385,029
<u>ALL</u>	44	69.98	70.84	66.37	24.68	106.73	37.02	138.94	57.37 to 81.30	580,097	385,029

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	20	72.36	71.12	66.31	23.26	107.25	37.02	116.72	57.37 to 81.34	560,612	371,753
1	20	72.36	71.12	66.31	23.26	107.25	37.02	116.72	57.37 to 81.34	560,612	371,753
<u>ALL</u>	44	69.98	70.84	66.37	24.68	106.73	37.02	138.94	57.37 to 81.30	580,097	385,029

13 Cass
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 MIN Sales Ratio : 37.02

95% Median C.I. : 57.37 to 81.30
 95% Wgt. Mean C.I. : 60.68 to 72.07
 95% Mean C.I. : 64.45 to 77.23

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	37	70.25	72.10	66.42	25.69	108.55	37.02	138.94	57.37 to 81.34	566,899	376,524
1	37	70.25	72.10	66.42	25.69	108.55	37.02	138.94	57.37 to 81.34	566,899	376,524
____ALL____	44	69.98	70.84	66.37	24.68	106.73	37.02	138.94	57.37 to 81.30	580,097	385,029

Total Real Property Sum Lines 17, 25, & 30	Records : 18,944	Value : 3,172,721,064	Growth 31,323,909	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	895	10,297,093	489	13,424,037	1,260	18,951,659	2,644	42,672,789	
02. Res Improve Land	4,954	90,217,748	1,296	54,787,280	3,377	152,461,465	9,627	297,466,493	
03. Res Improvements	5,294	401,963,891	1,333	226,727,525	3,417	514,162,245	10,044	1,142,853,661	
04. Res Total	6,189	502,478,732	1,822	294,938,842	4,677	685,575,369	12,688	1,482,992,943	24,780,084
% of Res Total	48.78	33.88	14.36	19.89	36.86	46.23	66.98	46.74	79.11
05. Com UnImp Land	108	2,184,490	20	1,076,033	45	2,485,138	173	5,745,661	
06. Com Improve Land	539	18,296,050	30	1,714,901	100	12,099,375	669	32,110,326	
07. Com Improvements	551	72,916,405	34	4,690,520	112	27,071,837	697	104,678,762	
08. Com Total	659	93,396,945	54	7,481,454	157	41,656,350	870	142,534,749	3,367,106
% of Com Total	75.75	65.53	6.21	5.25	18.05	29.23	4.59	4.49	10.75
09. Ind UnImp Land	6	693,550	14	838,404	22	2,378,803	42	3,910,757	
10. Ind Improve Land	7	503,416	10	1,884,919	7	2,001,848	24	4,390,183	
11. Ind Improvements	7	1,633,203	10	33,835,795	8	4,671,480	25	40,140,478	
12. Ind Total	13	2,830,169	24	36,559,118	30	9,052,131	67	48,441,418	424,137
% of Ind Total	19.40	5.84	35.82	75.47	44.78	18.69	0.35	1.53	1.35
13. Rec UnImp Land	9	74,822	50	4,498,509	138	5,248,812	197	9,822,143	
14. Rec Improve Land	2	10,000	4	199,463	34	3,496,929	40	3,706,392	
15. Rec Improvements	2	1,835	5	65,843	41	3,177,938	48	3,245,616	
16. Rec Total	11	86,657	55	4,763,815	179	11,923,679	245	16,774,151	74,925
% of Rec Total	4.49	0.52	22.45	28.40	73.06	71.08	1.29	0.53	0.24
Res & Rec Total	6,200	502,565,389	1,877	299,702,657	4,856	697,499,048	12,933	1,499,767,094	24,855,009
% of Res & Rec Total	47.94	33.51	14.51	19.98	37.55	46.51	68.27	47.27	79.35
Com & Ind Total	672	96,227,114	78	44,040,572	187	50,708,481	937	190,976,167	3,791,243
% of Com & Ind Total	71.72	50.39	8.32	23.06	19.96	26.55	4.95	6.02	12.10
17. Taxable Total	6,872	598,792,503	1,955	343,743,229	5,043	748,207,529	13,870	1,690,743,261	28,646,252
% of Taxable Total	49.55	35.42	14.10	20.33	36.36	44.25	73.22	53.29	91.45

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	297	21,206,980	2,283,154	0	0	0
19. Commercial	41	4,998,456	11,659,112	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	297	21,206,980	2,283,154
19. Commercial	0	0	0	41	4,998,456	11,659,112
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				338	26,205,436	13,942,266

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	530	167	1,020	1,717

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	229,270	523	99,511,620	3,200	842,000,349	3,730	941,741,239
28. Ag-Improved Land	0	0	162	38,080,071	1,147	361,374,643	1,309	399,454,714
29. Ag Improvements	0	0	163	20,748,338	1,181	120,033,512	1,344	140,781,850
30. Ag Total							5,074	1,481,977,803

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	35,000	
32. HomeSite Improv Land	0	0.00	0	106	109.77	2,010,000	
33. HomeSite Improvements	0	0.00	0	113	107.77	17,600,116	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	7,250	21	88.37	329,253	
36. FarmSite Improv Land	0	0.00	0	145	360.90	2,523,583	
37. FarmSite Improvements	0	0.00	0	153	0.00	3,148,222	
38. FarmSite Total							
39. Road & Ditches	0	1.12	0	0	533.70	0	
40. Other- Non Ag Use	0	0.00	0	0	0.51	3,698	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	6	6.00	105,000	8	8.00	140,000	
32. HomeSite Improv Land	747	767.92	14,051,638	853	877.69	16,061,638	
33. HomeSite Improvements	770	755.92	97,479,496	883	863.69	115,079,612	2,677,657
34. HomeSite Total				891	885.69	131,281,250	
35. FarmSite UnImp Land	158	582.14	2,070,089	180	671.51	2,406,592	
36. FarmSite Improv Land	1,057	2,535.93	16,428,230	1,202	2,896.83	18,951,813	
37. FarmSite Improvements	1,102	0.00	22,554,016	1,255	0.00	25,702,238	0
38. FarmSite Total				1,435	3,568.34	47,060,643	
39. Road & Ditches	0	5,211.17	0	0	5,745.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.51	3,698	
41. Total Section VI				2,326	10,200.53	178,345,591	2,677,657

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	5	55.44	210,233	673	31,495.25	131,990,483
44. Recapture Value N/A	5	55.44	210,233	673	31,495.25	132,153,239
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,315	273,693.10	1,168,649,354	4,993	305,243.79	1,300,850,070
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	339.44	10.89%	2,194,478	13.54%	6,465.00
46. 1A	348.93	11.20%	2,182,558	13.46%	6,255.00
47. 2A1	773.96	24.83%	3,878,487	23.93%	5,011.22
48. 2A	523.33	16.79%	2,880,932	17.77%	5,505.00
49. 3A1	295.37	9.48%	1,072,275	6.61%	3,630.28
50. 3A	679.60	21.81%	3,398,000	20.96%	5,000.00
51. 4A1	128.10	4.11%	486,828	3.00%	3,800.37
52. 4A	27.72	0.89%	116,804	0.72%	4,213.71
53. Total	3,116.45	100.00%	16,210,362	100.00%	5,201.55
Dry					
54. 1D1	12,699.27	4.96%	67,213,791	5.51%	5,292.73
55. 1D	35,522.93	13.88%	182,892,386	15.00%	5,148.57
56. 2D1	59,730.59	23.34%	300,159,250	24.62%	5,025.22
57. 2D	25,455.44	9.95%	118,307,573	9.71%	4,647.63
58. 3D1	2,882.30	1.13%	12,206,072	1.00%	4,234.84
59. 3D	92,176.69	36.01%	419,347,494	34.40%	4,549.39
60. 4D1	23,506.01	9.18%	103,640,743	8.50%	4,409.12
61. 4D	3,968.17	1.55%	15,240,802	1.25%	3,840.76
62. Total	255,941.40	100.00%	1,219,008,111	100.00%	4,762.84
Grass					
63. 1G1	563.48	1.47%	1,267,933	1.87%	2,250.18
64. 1G	2,245.87	5.85%	4,936,596	7.30%	2,198.08
65. 2G1	2,405.57	6.27%	5,024,122	7.43%	2,088.54
66. 2G	5,869.69	15.30%	11,856,195	17.53%	2,019.90
67. 3G1	994.09	2.59%	1,944,240	2.87%	1,955.80
68. 3G	6,339.88	16.53%	12,451,505	18.41%	1,964.00
69. 4G1	6,219.58	16.21%	10,476,906	15.49%	1,684.50
70. 4G	13,724.93	35.78%	19,682,258	29.10%	1,434.05
71. Total	38,363.09	100.00%	67,639,755	100.00%	1,763.15
Irrigated Total					
Irrigated Total	3,116.45	1.04%	16,210,362	1.24%	5,201.55
Dry Total					
Dry Total	255,941.40	85.26%	1,219,008,111	93.51%	4,762.84
Grass Total					
Grass Total	38,363.09	12.78%	67,639,755	5.19%	1,763.15
72. Waste	1,075.06	0.36%	596,071	0.05%	554.45
73. Other	1,701.78	0.57%	177,913	0.01%	104.55
74. Exempt	271.68	0.09%	0	0.00%	0.00
75. Market Area Total	300,197.78	100.00%	1,303,632,212	100.00%	4,342.58

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	260.13	1,435,834	2,856.32	14,774,528	3,116.45	16,210,362
77. Dry Land	43.64	198,091	25,720.10	122,696,343	230,177.66	1,096,113,677	255,941.40	1,219,008,111
78. Grass	13.79	23,929	4,947.69	8,539,896	33,401.61	59,075,930	38,363.09	67,639,755
79. Waste	0.00	0	9.19	919	1,065.87	595,152	1,075.06	596,071
80. Other	0.00	0	171.65	17,165	1,530.13	160,748	1,701.78	177,913
81. Exempt	3.67	0	6.60	0	261.41	0	271.68	0
82. Total	57.43	222,020	31,108.76	132,690,157	269,031.59	1,170,720,035	300,197.78	1,303,632,212

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,116.45	1.04%	16,210,362	1.24%	5,201.55
Dry Land	255,941.40	85.26%	1,219,008,111	93.51%	4,762.84
Grass	38,363.09	12.78%	67,639,755	5.19%	1,763.15
Waste	1,075.06	0.36%	596,071	0.05%	554.45
Other	1,701.78	0.57%	177,913	0.01%	104.55
Exempt	271.68	0.09%	0	0.00%	0.00
Total	300,197.78	100.00%	1,303,632,212	100.00%	4,342.58

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,464,054,227	1,482,992,943	18,938,716	1.29%	24,780,084	-0.40%
02. Recreational	16,966,563	16,774,151	-192,412	-1.13%	74,925	-1.58%
03. Ag-Homesite Land, Ag-Res Dwelling	125,331,153	131,281,250	5,950,097	4.75%	2,677,657	2.61%
04. Total Residential (sum lines 1-3)	1,606,351,943	1,631,048,344	24,696,401	1.54%	27,532,666	-0.18%
05. Commercial	141,067,524	142,534,749	1,467,225	1.04%	3,367,106	-1.35%
06. Industrial	48,441,418	48,441,418	0	0.00%	424,137	-0.88%
07. Ag-Farmsite Land, Outbuildings	46,820,009	47,060,643	240,634	0.51%	0	0.51%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	236,328,951	238,036,810	1,707,859	0.72%	3,791,243	-0.88%
10. Total Non-Agland Real Property	1,842,680,894	1,869,088,852	26,407,958	1.43%	31,323,909	-0.27%
11. Irrigated	13,969,325	16,210,362	2,241,037	16.04%		
12. Dryland	979,301,095	1,219,008,111	239,707,016	24.48%		
13. Grassland	54,801,972	67,639,755	12,837,783	23.43%		
14. Wasteland	557,656	596,071	38,415	6.89%		
15. Other Agland	180,324	177,913	-2,411	-1.34%		
16. Total Agricultural Land	1,048,810,372	1,303,632,212	254,821,840	24.30%		
17. Total Value of all Real Property (Locally Assessed)	2,891,491,266	3,172,721,064	281,229,798	9.73%	31,323,909	8.64%

2014 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 currently 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 2014:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

98

100

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 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 appraisal referee who reviews all protests. The Assessor also supports the County Board of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

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 administrative staff on a daily basis. There is one new clerk hire and one clerk who has 7 years in the office with previous time in the Sarpy County assessor's office. Applications for homestead exemptions, permissive exemptions, personal property, real estate transfers are included in the responsibility of the clerks on the assessment staff.

The GIS Specialist has over 7 years experience in GIS (Geographical Interface System) and 10 years total in the office. She is also responsible for special value functions, land splits, and subdivision plats, assists and maintain maps and aerials and also assist with other administrative duties as needed.

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

Appraisal Staff

The residential appraisal section consists of 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, and review of staff appraisal assistants work are some of the appraisal supervisor's duties.

Three full-time staff appraiser assistants perform appraisal duties which include: field work, data entry, sales review inspections, and pickup work. They all have extensive customer interaction, both in the office and in the field. The appraisal supervisor and all three appraiser assistants have completed at least a basic appraisal class certified by the state and normally attend one additional appraisal class each year. The appraisers work and data input is given a final review by the appraisal supervisor and final approval by the assessor.

For 2014 our part-time contract appraiser will be solely responsible for commercial appraisal. He will hopefully be available for two to three years while options after his expected retirement are considered. Commercial appraisal duties normally 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. As a certified general appraiser he will also continue to develop and maintain the commercial appraisal tables in the CAMA program, perform sales studies and analysis, assist with other appraisal issues as requested by the assessor whom he works directly under.

Budget

This office has operated within a controlled budget and staffing which, along with increased statutory requirements, is always a challenge but we have been able to reach goals and maintain requirements.

The assessor's office is operating on a budget (2013/2014) of about \$11.46 per parcel for reappraisal and \$10.69 per parcel for administrative functions which are mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor and treasurer functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget. For 2013/2014 the County Board has included lines for assessment software replacement and will do so again for 2014/2015. As a new assessor will take office in January 2015, any new software decision will be critical and should be made only after reasonable study and review. While the County Board desires to support NACO and utilize MIPS software, after 3-years of review I have found it to be much less desirable than other offerings (to include Vanguard and Tyler). Any funding for mineral interest appraisal is also not included as the County Board has decided not to pursue this requirement and again the new assessor will need to determine their future actions.

Cadastral Maps

Hardcopy cadastral maps have been replaced with a county GIS system parcel layer which is currently maintained outside the assessor's office. This is an issue as not all ownership and plat changes are kept up on a timely basis which should prompt more discussions on transferring the parcel layer responsibility to the assessor office. While my hope was for this office to assume responsibility for the parcel layer that too will be a decision for the new assessor.

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 one full-time information technology person who assists with computer hardware and software needs. Computers are up to date and operate well though the printers should be replaced at the same time as a new Assessment/CAMA program is installed.

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. 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 the 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 maintains 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 2015

- Residential:** Avoca (land and improvements)
 Manley (land and improvements)
 Nehawka (land and improvements)
 Union (land and improvements)
 Weeping Water (Appraisal Update for land and improvements)
 Rural Mt Pleasant/Center/Weeping Water/Avoca/Nehawka/Liberty Townships (farm, acreage & subdivisions)
- Commercial:** Overall review and update throughout county with emphasis on smaller villages
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

Approximately 2400 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 2016

- Residential:** Alvo (Appraisal Update for land and improvements)
 Eagle (land and improvements)
 Elmwood (land and improvements)
 Murdock (land and improvements)
 Rural Tipton, Elmwood, Stove Creek & Greenwood Townships (farm, acreage & subdivisions)
- Commercial:** To Be Determined by incoming assessor
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

Approximately 2000 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 2017

- Residential:** South Bend (land and improvements)
 Greenwood (land and improvements)
 Louisville (land and improvements)
 NW Recreational Lakes (land and improvements)
 Salt Creek, South Bend, Louisville Townships (farm, acreage and subdivisions)
- Commercial:** To Be Determined by incoming assessor
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

Approximately 2100 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Conclusion:

Changes to the composition and organization of the office in early 2012 have resulted in improved appraisal statistics and with proper supervision and effort will continue to prove very efficient.

Continued support to first train and then retain qualified and reliable staff in all areas has been and needs to remain a priority. However, any salary increases for staff are in reality unlikely since the county board has unequally set the assessor salary and as deputy salaries are set at 80%, subordinates have been limited to 80-85% of the deputy simply based on responsibilities and duties.

The practice of a contracted licensed appraiser for commercial work will likely remain the most efficient and cost effective way to complete the specialized and challenging work of appraising commercial properties. This will be especially true as commercial development expands past the recent construction of the \$4 million Hy-Vee store at Plattsmouth. Inquiries may be made to other counties on salary and contract costs for commercial properties which can then be used in future decisions.

The CAMA and GIS systems need continued emphasis on efficient use and improved capability to enhance both customer support and office performance. Recent differences with the County Board have blocked my attempt to secure new assessment software. In this regard the assessment process has been and will continue to be adversely impacted, even more so if the less capable MIPS program is acquired.

The GIS system which performs land use and soil count must be developed to provide sales analysis to assist appraisal staff in verifying sales patterns and determining neighborhood and location areas. The goal remains for the assessor GIS system to assume responsibility for the 'modern' cadastral (parcel) layer.

On June 4, 2013, the Board passed a resolution removing valuations from all mineral interests' parcels from 2008 through 2012. Mineral interest valuations will continue to be an issue in Cass County and the rest of Nebraska for the foreseeable future.

It has been my privilege and honor to serve the public of Cass County. I hope and pray my successor will find success in continuing to provide honest and effective assessments and service for all residents.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Allen J. Sutcliffe". The signature is fluid and cursive, with the first name "Allen" and last name "Sutcliffe" clearly distinguishable.

Allen J. Sutcliffe
Cass County Assessor

2015 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	2 appraisal assistants + appraisal supervisor
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	223,259
7.	Adopted budget, or granted budget if different from above:
	248,709
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	215,020
10.	Part of the assessor's budget that is dedicated to the computer system:
	This is budgeted all out of County General budget
11.	Amount of the assessor's budget set aside for education/workshops:
	1000
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	10,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan, The county is currently switching over to the MIPS program.
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
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.
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D. Contracted Services

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

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

2015 Certification for Cass County

This is to certify that the 2015 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 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

