

Table of Contents

2015 Commission Summary

2015 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

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

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

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

Certification

Maps

- Market Areas

Valuation History Charts

2015 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	428	Median	93.04
Total Sales Price	\$80,159,605	Mean	94.71
Total Adj. Sales Price	\$80,159,605	Wgt. Mean	92.78
Total Assessed Value	\$74,371,625	Average Assessed Value of the Base	\$130,702
Avg. Adj. Sales Price	\$187,289	Avg. Assessed Value	\$173,765

Confidence Interval - Current

95% Median C.I	92.24 to 94.44
95% Wgt. Mean C.I	91.73 to 93.82
95% Mean C.I	93.51 to 95.91
% of Value of the Class of all Real Property Value in the	36.06
% of Records Sold in the Study Period	6.06
% of Value Sold in the Study Period	8.06

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	384	94	94.30
2013	333	95	94.93
2012	307	94	93.90
2011	382	93	93

2015 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	30	Median	98.74
Total Sales Price	\$6,691,797	Mean	100.46
Total Adj. Sales Price	\$6,691,797	Wgt. Mean	90.27
Total Assessed Value	\$6,040,785	Average Assessed Value of the Base	\$487,586
Avg. Adj. Sales Price	\$223,060	Avg. Assessed Value	\$201,360

Confidence Interval - Current

95% Median C.I	90.22 to 105.86
95% Wgt. Mean C.I	78.85 to 101.70
95% Mean C.I	90.54 to 110.38
% of Value of the Class of all Real Property Value in the County	14.23
% of Records Sold in the Study Period	4.02
% of Value Sold in the Study Period	1.66

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	34	97	97.19
2013	31	98	97.88
2012	24	93	93.05
2011	41	94	94

2015 Opinions of the Property Tax Administrator for Washington County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	*NEI	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 Washington County

The County reviewed the city of Blair as well as Arlington and the Lakeland, rural subdivision for 2015. The office physically inspected the parcels and reviewed the quality and condition of the improvement along with updating the photographs of improvements. The city of Blair was reviewed in the previous year but due to a severe hail storm it was necessary to update the condition in Blair and throughout the area.

The County completed an analysis of the residential class of properties and reviewed the statistics. They completed the pickup and permit work for the class of property for 2015.

2015 Residential Assessment Survey for Washington County

1.	Valuation data collection done by:												
	Appraisal staff												
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Blair, County seat and major trade hub of the County</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Arlington, estimated 2012 population of 1250</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Ft. Calhoun-estimated 2012 population 910</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Rural</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Blair, County seat and major trade hub of the County	10	Arlington, estimated 2012 population of 1250	15	Ft. Calhoun-estimated 2012 population 910	40	Rural	50	Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
01	Blair, County seat and major trade hub of the County												
10	Arlington, estimated 2012 population of 1250												
15	Ft. Calhoun-estimated 2012 population 910												
40	Rural												
50	Rural subdivisions- platted subdivisions throughout the county and remaining incorporated areas which include Herman, Kennard, and Washington												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Sales comparison, Marshall and Swift costing data is used to achieve equalization within valuation groupings, the county uses the same costing year for all valuation groups.												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?												
	The county uses a combination of Marshall and Swift and the counties depreciation studies.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	Yes												
6.	Describe the methodology used to determine the residential lot values?												
	The county utilizes a sales comparison approach, relying on vacant land sales.												
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	The county looks at the income stream for all lots, within the combined parcel and applies a discount for the whole.												

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	2014	2010	2013	2014
	10	2009	2010	2008	2009
	15	2008	2010	2007	2008
	40	2011	2010	2010	2011
	50	2012	2010	2011	2012
The County feels that location and amenities in these groups are similar and that they create their own unique market.					

2015 Residential Correlation Section for Washington County

County Overview

Washington County is located in east central Nebraska. It is one of five Nebraska counties in the eight county Omaha, Council Bluffs Metropolitan Statistical area. It is situated between Douglas County and Burt County with Dodge County to the west. The State of Iowa is to the east of Washington County. The county has experienced a population growth of just under 1500 since 2000. The county has seen a population increase of almost 8% since 2000. The residential market has demonstrated an increase when looking at the market trend over the study period. A major hail event struck in 2014 with substantial damage occurring in the residential class of property in several areas in the county.

Description of Analysis

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

The sales file consists of 428 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. All three measures of central tendency are within the acceptable range and demonstrate strong support for each other. Both qualitative statistics are within the recommended range. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Sales Qualification

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

Equalization and Quality of Assessment

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

2015 Residential Correlation Section for Washington County

Level of Value

Based on analysis of all available information, the LOV is determined to be 93% of market value for the residential class of property.

2015 Commercial Assessment Actions for Washington County

The County reviewed the town of Arlington and updated condition and depreciation on the property record card and updated values. The County also reviewed the statistical analysis for the remaining areas in the commercial class and determined that no adjustments were necessary for 2015 by class or sub-class for the remainder of the county. The County is on schedule to meet the six year inspection plan.

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

2015 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:			
	The data collection is completed by the Washington County assessor staff.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Blair and Blair suburban		
	02	Arlington		
	03	Ft Calhoun, Herman, Kennard and Rural		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and state and adjust those to the local market.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	The county develops depreciation tables for each valuation group.			
6.	Describe the methodology used to determine the commercial lot values.			
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2010	2010
	02	2010	2010	2010
	03	2010	2010	2010
	<u>Date of Last Inspection</u>			
				2010-2014
				2010-2014
				2010-2014
	The County feels these groupings have unique market influences due to the size and location of the communities. The county inspects the commercial parcels by occupancy code and not by valuation grouping. That is why there are multiple inspection years for the various valuation groupings. The County is on a five year inspection cycle for the commercial class of property.			

2015 Commercial Correlation Section for Washington County

County Overview

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

Description of Analysis

The statistical sampling of 30 qualified sales will be considered an adequate and reliable sample for the measurement of the commercial class of real property in Washington County. The measures of central tendency provide support for each other with two of the three measures within the acceptable range. The calculated median for the sample is 99%. Of the qualitative statistics the COD is within recommended range with the PRD well above the range. The diversity in sale prices can be seen in all of the statistics with sale prices ranging from 2,500 to 2,250,000. The statistical profile utilizes three valuation groups in stratifying the commercial class. Valuation group 01 (Blair) accounts for almost two thirds of the commercial sales in the County. Valuation group 50 is comprised of the various small towns in the county and is generally an unorganized market and also is impacted by the low dollar sale in the file. The valuation groups with an adequate and representative sample fall within the acceptable range.

Sales Qualification

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

Equalization and Quality of Assessment

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

2015 Commercial Correlation Section for Washington County

Level of Value

Based on all available information, the level of value of the commercial class of real property in Washington County is 99%.

2015 Agricultural Assessment Actions for Washington County

The County on an annual basis analyzes the agricultural market. Washington County land sales are not all purely for agricultural purpose and as a result, the assessor bases agricultural land values on non-influenced values from other counties. The capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. A slight premium was noted in the cash rents for dry land in Burt County. The County completed the analysis and increased values accordingly by LCG.

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

2015 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:							
	Appraisal Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.</td> <td style="text-align: center;">2013-2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.	2013-2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but they are areas where the county analyzes for other than agricultural influences.	2013-2014						
	The geo codes for the area considered to have only the general agricultural influence are 2083,2085, 2097, 2099, 2101, 2367, and 2369.							
3.	Describe the process used to determine and monitor market areas.							
	The County as part of the sales verification procedure determines if market areas are needed. The County has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of Burt County to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as residential.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There are only two WRP parcels in the county. The county considers similar parcels in adjoining counties.							
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 has determined that neighboring Burt County to the north is very comparable to the agricultural land in Washington County. The County compares the market value of land determined by sales from each county and the assumption is that the differential between the counties is the other than the agricultural influence that is affecting the sales in Washington County. The County also relies on sales provide by the Property Assessment Division of other deemed comparable counties to analyze their sales of agricultural land to further demonstrate the market value of uninfluenced agricultural land. Ag land in the northern area of the county are considered as having minimal influence.
7b.	Describe the non-agricultural influences present within the county.
	Residential development in the southern portion of the county as well as commercial development.
7c.	How many parcels in the county are receiving special value?
	4,458
7d.	Where is the influenced area located within the county?
	Generally the southern and eastern portion of the county.
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	The county uses the northern portion of the county and also uses the sales in Burt counties market area two.

Wahington County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	6,270	6,110	5,650	5,595	5,425	4,920	3,970	3,300	5,371
Burt	1	6,630	6,305	5,950	5,560	4,458	4,745	4,200	3,445	5,227
Burt	2	6,720	6,690	n/a	5,905	5,419	5,565	4,470	3,470	6,200
Dodge	1	6,297	6,096	5,894	5,700	5,322	5,300	5,097	4,900	5,771
Douglas	1	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Saunders	3	6,380	6,162	5,946	5,445	5,280	4,950	3,998	3,739	5,469
Sarpy	1	6,509	6,316	5,862	5,535	5,203	4,920	4,150	3,444	5,620
Cass	1	6,465	6,255	5,011	5,505	3,630	5,000	3,800	4,214	5,202
Otoe	8000	5,600	5,600	5,500	5,500	5,000	5,000	4,200	4,200	5,203

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	6,015	5,904	5,555	5,230	4,905	4,815	3,855	2,912	5,080
Burt	1	6,500	6,145	5,655	5,460	4,599	4,600	4,175	3,175	5,005
Burt	2	6,690	6,655	6,065	5,845	5,553	5,530	4,435	3,405	5,926
Dodge	1	6,199	5,992	5,800	5,099	5,230	5,195	4,995	4,797	5,598
Douglas	1	5,625	5,625	5,625	5,625	5,625	5,624	5,625	5,625	5,625
Saunders	3	6,004	5,776	5,551	5,144	4,987	4,523	3,684	3,464	4,727
Sarpy	1	6,438	6,245	5,748	5,428	5,194	4,751	4,100	3,128	5,438
Cass	1	5,293	5,149	5,025	4,648	4,235	4,549	4,409	3,841	4,763
Otoe	8000	4,600	4,600	4,350	4,200	4,150	3,900	3,500	3,000	4,108

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,120	1,900	1,735	1,545	1,520	1,366	1,301	1,202	1,511
Burt	1	2,723	2,648	2,610	2,190	2,243	2,271	2,193	1,822	2,201
Burt	2	2,732	2,647	3,027	2,013	2,362	2,200	2,256	1,924	2,283
Dodge	1	2,337	2,391	2,200	2,272	2,328	2,194	2,130	2,042	2,225
Douglas	1	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Saunders	3	1,601	2,155	1,994	2,073	2,023	1,751	1,744	1,048	1,785
Sarpy	1	2,335	2,259	2,106	1,923	1,811	1,705	1,604	1,491	1,831
Cass	1	2,250	2,198	2,089	2,020	1,956	1,964	1,685	1,434	1,763
Otoe	8000	1,728	1,955	1,718	1,994	1,853	1,747	1,648	1,212	1,703

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

February 26, 2015

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

RE: Special Valuation Methodology

Dear Mr. Loontjer,

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

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

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

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural. For the reasons stated above, Burt County was used as our basis for Washington County's 2015 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2015 to establish the one hundred percent of market valuation for non-special value acreages. All of Washington County has proven to be influenced by development potential. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence. These differences in value caused by development potential are accounted for by upfront loading additional value of the first acre and increasing other acres as required to achieve a true 100% market value.

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

The 2014 USDA NASS Nebraska Field Office studies on cropland and pasture rent was used to compare the irrigated land, dry land and pasture rent paid per acre by county in Nebraska. A slight premium in dry land cash rent (6.4%) was noted in Burt County when compared to Washington County. For irrigated land, the reverse trend was noted with the premium being in Washington County (2.5%). For pasture, cash rent for Burt County was not available for 2014. For 2013 the pasture cash rent was identical for both counties.

Washington County land sales are influenced and as a result, the assessor must base agricultural land values on non-influenced values from other counties. The capitalization rate of income from dry land cash rents in Burt County was applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. When considering the slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings confirm that the special value for agricultural land by category for Washington County for irrigated land and pasture land would be comparable with irrigated and pasture land values for Burt County. The Assessor does believe that Burt County dry land is worth more than Washington County dry land, based on the increased revenue indicated by 2014 USDA NASS.

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

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

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

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

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

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

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

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

Expenses from Burt to Washington are considered to be equal.

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

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

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

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

2015 Agricultural Correlation Section for Washington County

County Overview

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

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

For 2015 the county continued with their own income analysis in arriving at the assessed values for the county. The department measured them utilizing a combination of several different sales approaches, but also by using sales from a portion of the county appearing to not have any influence other than agricultural and balancing the file with sales from the adjacent Burt County which was determined to be of the same general agricultural market. In analyzing all of the approaches and applying the schedule of values used in Washington County the resulting level of value was inconsistent through the differing measurement techniques. The overall agricultural market in the County along with the area and state is seeing an increase and has for the past several years.

Description of Analysis

For Washington county 32 qualified agricultural sales were used in the agricultural analysis for the three year study period as demonstrated in the statistical profile. The area within Washington County consists of the townships in the north and western areas of Washington County bordering both Dodge and Burt counties. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. The overall median for this sample is 60. 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 these sales occurred in Burt County market area two. The results of this analysis appeared inconsistent with the agricultural market in the area and raised questions on the dependability of the statistics. For this reason additional analysis was conducted for the agricultural class.

2015 Agricultural Correlation Section for Washington County

A second analysis contain 63 sales that were analyzed, these sales were from Burt, Cass, and Otoe counties. This sample was balanced over the three year study period. Using the Washington County schedule of values for this sample an overall calculated median displayed rounds to 69%.

A third analysis was conducted which included Washington, Burt, Cass and Otoe sales. This sample contains 90 sales with an overall calculated median of 65.14. Approximately two thirds of the sample is comprised of sales from Burt and Washington counties.

There are indeed strengths and weaknesses in all three of the analyses. The individual statistical results show a wide range between the three approaches. One could argue for any of the three and why it would be the most relevant.

In comparing the weighted average acre values with adjoining counties it demonstrates that while there are differences between the counties Washington County is not substantially lower. With the largest portion of the land in Washington being of the dry land majority land use we can see where the values range from 5926 in Burt County Area 2 to 5005 in Burt County Area 1 with Douglas County at 5625 Washington is in that range at 5080.

Sales Qualification

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

Equalization and Quality of Assessment

Based on all the analysis, all the agricultural land appears to be assessed at a uniform portion of market value. The quality of assessment of agricultural land in Washington County meets generally acceptable mass appraisal standards. It is believed that agricultural property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, there is not enough information to determine a point estimate for the LOV.

2015 Agricultural Correlation Section for Washington County

Special Valuation

A review of the agricultural land values in Washington County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no nonagricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that there is not enough information to determine a point estimate for the level of value for Special Valuation of agricultural land in Washington.

89 Washington

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 : 428
 Total Sales Price : 80,159,605
 Total Adj. Sales Price : 80,159,605
 Total Assessed Value : 74,371,625
 Avg. Adj. Sales Price : 187,289
 Avg. Assessed Value : 173,765

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 95
 COD : 08.66
 PRD : 102.08

COV : 13.39
 STD : 12.68
 Avg. Abs. Dev : 08.06
 MAX Sales Ratio : 188.92
 MIN Sales Ratio : 66.20

95% Median C.I. : 92.24 to 94.44
 95% Wgt. Mean C.I. : 91.73 to 93.82
 95% Mean C.I. : 93.51 to 95.91

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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-12 To 31-DEC-12	47	94.57	96.65	96.08	07.36	100.59	79.81	165.62	92.34 to 96.80	185,273	178,019	
01-JAN-13 To 31-MAR-13	38	96.32	97.36	96.74	05.98	100.64	84.81	113.71	93.17 to 98.98	171,751	166,159	
01-APR-13 To 30-JUN-13	71	95.14	95.70	93.32	09.00	102.55	69.91	188.92	91.13 to 96.05	188,423	175,839	
01-JUL-13 To 30-SEP-13	64	90.72	94.13	92.01	09.99	102.30	69.42	184.61	88.95 to 95.12	170,226	156,630	
01-OCT-13 To 31-DEC-13	41	92.73	93.10	92.49	05.96	100.66	77.89	118.13	89.97 to 97.17	188,801	174,629	
01-JAN-14 To 31-MAR-14	35	94.83	98.33	95.55	10.42	102.91	78.57	148.02	91.90 to 99.51	184,754	176,531	
01-APR-14 To 30-JUN-14	52	92.73	94.45	91.56	09.00	103.16	73.22	134.08	89.18 to 94.98	191,560	175,387	
01-JUL-14 To 30-SEP-14	80	89.83	91.28	89.32	08.72	102.19	66.20	122.82	87.46 to 92.87	206,055	184,042	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	220	94.54	95.73	94.14	08.47	101.69	69.42	188.92	92.66 to 95.76	179,577	169,045	
01-OCT-13 To 30-SEP-14	208	92.28	93.62	91.46	08.63	102.36	66.20	148.02	90.46 to 93.16	195,446	178,759	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	214	93.98	95.03	93.36	08.29	101.79	69.42	188.92	92.24 to 95.37	180,093	168,143	
<u>ALL</u>	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	193	92.73	94.14	93.25	06.99	100.95	69.73	141.10	92.04 to 94.45	146,968	137,050	
10	41	94.51	96.72	94.45	08.41	102.40	80.65	148.02	90.29 to 97.54	137,932	130,277	
15	23	92.90	95.27	91.26	12.69	104.39	69.93	188.92	86.22 to 97.95	164,296	149,940	
40	70	92.19	94.20	91.10	11.48	103.40	66.20	165.62	88.60 to 96.25	256,621	233,778	
50	101	94.66	95.21	93.32	08.85	102.03	76.50	184.61	91.13 to 96.27	241,558	225,412	
<u>ALL</u>	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765	
06												
07												
<u>ALL</u>	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765	

89 Washington

RESIDENTIAL

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Qualified

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 MAX Sales Ratio : 188.92
 MIN Sales Ratio : 66.20

95% Median C.I. : 92.24 to 94.44
 95% Wgt. Mean C.I. : 91.73 to 93.82
 95% Mean C.I. : 93.51 to 95.91

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765
Greater Than 14,999	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765
Greater Than 29,999	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	11	104.73	106.06	105.99	09.11	100.07	85.05	148.02	88.45 to 111.93	50,773	53,812
60,000 TO 99,999	65	97.54	103.16	102.39	14.34	100.75	77.29	188.92	92.07 to 103.02	80,703	82,631
100,000 TO 149,999	123	93.70	94.26	94.29	07.00	99.97	73.22	141.10	92.00 to 95.78	125,090	117,952
150,000 TO 249,999	129	93.26	93.87	93.70	06.44	100.18	72.22	130.72	92.34 to 94.85	185,027	173,366
250,000 TO 499,999	91	89.20	89.24	89.21	07.86	100.03	66.20	115.64	87.43 to 91.38	327,252	291,954
500,000 TO 999,999	9	92.91	93.18	93.38	06.76	99.79	82.93	109.81	83.44 to 99.00	591,222	552,061
1,000,000 +											
<u>ALL</u>	428	93.04	94.71	92.78	08.66	102.08	66.20	188.92	92.24 to 94.44	187,289	173,765

89 Washington

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 : 30
 Total Sales Price : 6,691,797
 Total Adj. Sales Price : 6,691,797
 Total Assessed Value : 6,040,785
 Avg. Adj. Sales Price : 223,060
 Avg. Assessed Value : 201,360

MEDIAN : 99
 WGT. MEAN : 90
 MEAN : 100
 COD : 17.26
 PRD : 111.29

COV : 26.44
 STD : 26.56
 Avg. Abs. Dev : 17.04
 MAX Sales Ratio : 208.90
 MIN Sales Ratio : 63.50

95% Median C.I. : 90.22 to 105.86
 95% Wgt. Mean C.I. : 78.85 to 101.70
 95% Mean C.I. : 90.54 to 110.38

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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	5	103.28	101.98	106.16	12.29	96.06	79.39	119.77	N/A	202,400	214,866
01-JAN-12 To 31-MAR-12	2	108.18	108.18	105.39	04.70	102.65	103.10	113.25	N/A	53,250	56,120
01-APR-12 To 30-JUN-12	2	81.38	81.38	67.25	21.97	121.01	63.50	99.26	N/A	81,000	54,473
01-JUL-12 To 30-SEP-12	3	104.51	99.70	95.19	17.99	104.74	69.10	125.49	N/A	221,000	210,360
01-OCT-12 To 31-DEC-12	4	92.64	97.82	77.92	15.60	125.54	76.02	130.00	N/A	629,250	490,326
01-JAN-13 To 31-MAR-13	3	98.22	127.66	96.54	45.15	132.24	75.86	208.90	N/A	299,105	288,750
01-APR-13 To 30-JUN-13	2	110.49	110.49	110.24	01.45	100.23	108.89	112.09	N/A	77,500	85,433
01-JUL-13 To 30-SEP-13	3	91.06	96.78	98.49	06.90	98.26	90.22	109.06	N/A	234,613	231,065
01-OCT-13 To 31-DEC-13	1	86.85	86.85	86.85	00.00	100.00	86.85	86.85	N/A	170,000	147,650
01-JAN-14 To 31-MAR-14	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	45,000	40,350
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	4	96.39	90.90	90.17	14.45	100.81	64.96	105.86	N/A	65,036	58,644
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	12	103.19	99.01	99.13	14.14	99.88	63.50	125.49	79.39 to 115.28	161,958	160,550
01-OCT-12 To 30-SEP-13	12	96.38	107.13	86.39	21.51	124.01	75.86	208.90	90.22 to 112.09	356,096	307,635
01-OCT-13 To 30-SEP-14	6	89.33	90.02	88.94	10.91	101.21	64.96	105.86	64.96 to 105.86	79,190	70,429
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	11	99.26	97.23	81.59	16.71	119.17	63.50	130.00	69.10 to 125.49	313,500	255,779
01-JAN-13 To 31-DEC-13	9	98.22	109.02	97.50	22.05	111.82	75.86	208.90	86.85 to 112.09	214,017	208,662
<u>ALL</u>	30	98.74	100.46	90.27	17.26	111.29	63.50	208.90	90.22 to 105.86	223,060	201,360

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	94.64	94.02	88.94	15.36	105.71	63.50	125.49	76.02 to 108.89	350,303	311,572
02	9	112.09	118.10	103.75	18.24	113.83	86.85	208.90	89.67 to 130.00	58,829	61,036
03	5	92.20	89.31	90.82	10.08	98.34	64.96	105.86	N/A	111,500	101,262
<u>ALL</u>	30	98.74	100.46	90.27	17.26	111.29	63.50	208.90	90.22 to 105.86	223,060	201,360

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	98.82	98.36	84.17	13.24	116.86	76.02	119.77	N/A	736,000	619,466
03	25	99.26	102.22	95.67	17.11	106.85	63.50	208.90	90.22 to 108.89	146,952	140,594
04	1	64.96	64.96	64.96	00.00	100.00	64.96	64.96	N/A	74,000	48,070
<u>ALL</u>	30	98.74	100.46	90.27	17.26	111.29	63.50	208.90	90.22 to 105.86	223,060	201,360

89 Washington

COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 95% Wgt. Mean C.I. : 78.85 to 101.70
 95% Mean C.I. : 90.54 to 110.38

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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	1	130.00	130.00	130.00	00.00	100.00	130.00	130.00	N/A	2,500	3,250	
Less Than 15,000	1	130.00	130.00	130.00	00.00	100.00	130.00	130.00	N/A	2,500	3,250	
Less Than 30,000	4	121.63	137.85	139.54	25.98	98.79	99.26	208.90	N/A	15,704	21,914	
Ranges Excl. Low \$												
Greater Than 4,999	29	98.22	99.44	90.26	16.83	110.17	63.50	208.90	89.67 to 105.86	230,665	208,191	
Greater Than 14,999	29	98.22	99.44	90.26	16.83	110.17	63.50	208.90	89.67 to 105.86	230,665	208,191	
Greater Than 29,999	26	93.37	94.71	89.80	14.22	105.47	63.50	125.49	88.99 to 104.51	254,961	228,967	
Incremental Ranges												
0 TO 4,999	1	130.00	130.00	130.00	00.00	100.00	130.00	130.00	N/A	2,500	3,250	
5,000 TO 14,999												
15,000 TO 29,999	3	113.25	140.47	139.94	32.27	100.38	99.26	208.90	N/A	20,105	28,135	
30,000 TO 59,999	2	89.33	89.33	89.30	00.38	100.03	88.99	89.67	N/A	50,000	44,648	
60,000 TO 99,999	9	105.86	103.35	103.61	10.41	99.75	64.96	125.49	90.73 to 115.28	72,627	75,252	
100,000 TO 149,999	2	71.45	71.45	70.66	11.13	101.12	63.50	79.39	N/A	132,000	93,273	
150,000 TO 249,999	7	90.22	85.69	85.43	07.28	100.30	69.10	94.54	69.10 to 94.54	188,620	161,142	
250,000 TO 499,999	4	106.79	109.16	110.05	04.93	99.19	103.28	119.77	N/A	331,500	364,819	
500,000 TO 999,999	1	98.22	98.22	98.22	00.00	100.00	98.22	98.22	N/A	715,000	702,250	
1,000,000 +	1	76.02	76.02	76.02	00.00	100.00	76.02	76.02	N/A	2,250,000	1,710,505	
ALL	30	98.74	100.46	90.27	17.26	111.29	63.50	208.90	90.22 to 105.86	223,060	201,360	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	3	99.26	103.74	111.70	09.26	92.87	92.20	119.77	N/A	196,667	219,677	
336	1	113.25	113.25	113.25	00.00	100.00	113.25	113.25	N/A	24,000	27,180	
344	7	98.22	97.77	97.52	09.43	100.26	79.39	112.09	79.39 to 112.09	249,406	243,219	
349	2	149.29	149.29	125.48	39.94	118.98	89.67	208.90	N/A	32,158	40,350	
352	3	94.54	91.22	78.36	09.55	116.41	76.02	103.10	N/A	843,667	661,078	
353	2	117.28	117.28	112.69	07.01	104.07	109.06	125.49	N/A	192,500	216,923	
381	1	103.28	103.28	103.28	00.00	100.00	103.28	103.28	N/A	260,000	268,535	
406	1	90.73	90.73	90.73	00.00	100.00	90.73	90.73	N/A	66,000	59,880	
470	1	69.10	69.10	69.10	00.00	100.00	69.10	69.10	N/A	225,000	155,485	
471	4	97.43	97.45	86.53	21.02	112.62	64.96	130.00	N/A	50,375	43,591	
528	5	86.85	89.06	82.78	18.35	107.59	63.50	115.28	N/A	119,828	99,199	
ALL	30	98.74	100.46	90.27	17.26	111.29	63.50	208.90	90.22 to 105.86	223,060	201,360	

89 Washington
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 : 32
Total Sales Price : 21,792,727
Total Adj. Sales Price : 21,792,727
Total Assessed Value : 13,357,478
Avg. Adj. Sales Price : 681,023
Avg. Assessed Value : 417,421

MEDIAN : 60
WGT. MEAN : 61
MEAN : 64
COD : 21.92
PRD : 104.68

COV : 32.53
STD : 20.87
Avg. Abs. Dev : 13.20
MAX Sales Ratio : 142.60
MIN Sales Ratio : 24.29

95% Median C.I. : 56.18 to 67.09
95% Wgt. Mean C.I. : 55.84 to 66.75
95% Mean C.I. : 56.93 to 71.39

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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-11 To 31-DEC-11	9	65.76	75.18	67.81	28.32	110.87	43.84	142.60	56.18 to 88.05	497,896	337,629	
01-JAN-12 To 31-MAR-12	1	56.24	56.24	56.24	00.00	100.00	56.24	56.24	N/A	688,330	387,105	
01-APR-12 To 30-JUN-12	1	59.13	59.13	59.13	00.00	100.00	59.13	59.13	N/A	1,357,413	802,695	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	8	55.96	57.35	51.28	22.43	111.84	27.60	98.20	27.60 to 98.20	746,206	382,623	
01-JAN-13 To 31-MAR-13	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	960,000	644,075	
01-APR-13 To 30-JUN-13	1	74.79	74.79	74.79	00.00	100.00	74.79	74.79	N/A	610,000	456,205	
01-JUL-13 To 30-SEP-13	2	70.45	70.45	71.49	09.61	98.55	63.68	77.22	N/A	803,675	574,563	
01-OCT-13 To 31-DEC-13	6	59.52	63.16	64.39	11.22	98.09	54.42	78.72	54.42 to 78.72	739,058	475,845	
01-JAN-14 To 31-MAR-14	3	52.30	46.86	57.20	25.30	81.92	24.29	63.99	N/A	561,523	321,186	
01-APR-14 To 30-JUN-14												
01-JUL-14 To 30-SEP-14												
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	11	60.82	72.00	64.79	26.72	111.13	43.84	142.60	56.18 to 88.05	593,346	384,405	
01-OCT-12 To 30-SEP-13	12	60.80	61.80	58.06	20.94	106.44	27.60	98.20	48.84 to 74.79	762,250	442,533	
01-OCT-13 To 30-SEP-14	9	59.45	57.73	62.41	16.25	92.50	24.29	78.72	52.30 to 71.23	679,880	424,292	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	10	56.77	57.41	53.03	18.20	108.26	27.60	98.20	48.14 to 66.16	801,539	425,079	
01-JAN-13 To 31-DEC-13	10	65.39	66.18	67.06	11.67	98.69	54.42	78.72	55.57 to 77.22	761,170	510,448	
<u>ALL</u>	32	60.21	64.16	61.29	21.92	104.68	24.29	142.60	56.18 to 67.09	681,023	417,421	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	32	60.21	64.16	61.29	21.92	104.68	24.29	142.60	56.18 to 67.09	681,023	417,421	
<u>ALL</u>	32	60.21	64.16	61.29	21.92	104.68	24.29	142.60	56.18 to 67.09	681,023	417,421	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Dry</u>												
County	20	60.82	65.19	62.30	15.26	104.64	48.84	98.20	56.24 to 67.09	678,607	422,755	
1	20	60.82	65.19	62.30	15.26	104.64	48.84	98.20	56.24 to 67.09	678,607	422,755	
<u>Grass</u>												
County	1	24.29	24.29	24.29	00.00	100.00	24.29	24.29	N/A	80,000	19,433	
1	1	24.29	24.29	24.29	00.00	100.00	24.29	24.29	N/A	80,000	19,433	
<u>ALL</u>	32	60.21	64.16	61.29	21.92	104.68	24.29	142.60	56.18 to 67.09	681,023	417,421	

89 Washington
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 : 32
 Total Sales Price : 21,792,727
 Total Adj. Sales Price : 21,792,727
 Total Assessed Value : 13,357,478
 Avg. Adj. Sales Price : 681,023
 Avg. Assessed Value : 417,421

MEDIAN : 60
 WGT. MEAN : 61
 MEAN : 64
 COD : 21.92
 PRD : 104.68

COV : 32.53
 STD : 20.87
 Avg. Abs. Dev : 13.20
 MAX Sales Ratio : 142.60
 MIN Sales Ratio : 24.29

95% Median C.I. : 56.18 to 67.09
 95% Wgt. Mean C.I. : 55.84 to 66.75
 95% Mean C.I. : 56.93 to 71.39

Printed:4/3/2015 9:08:58AM

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
<u> </u> Dry <u> </u>											
County	30	60.82	65.75	61.54	20.88	106.84	27.60	142.60	57.29 to 67.09	708,386	435,966
1	30	60.82	65.75	61.54	20.88	106.84	27.60	142.60	57.29 to 67.09	708,386	435,966
<u> </u> Grass <u> </u>											
County	1	24.29	24.29	24.29	00.00	100.00	24.29	24.29	N/A	80,000	19,433
1	1	24.29	24.29	24.29	00.00	100.00	24.29	24.29	N/A	80,000	19,433
<u> </u> ALL <u> </u>	32	60.21	64.16	61.29	21.92	104.68	24.29	142.60	56.18 to 67.09	681,023	417,421



2015 Analysis of Agricultural Land

Washington sample using sales from Burt, Cass, Otoe

Ratio Study

Final Statistics

Confidence Intervals

Area 1	Median	68.94%	AAD	21.79%
63	Mean	77.36%	COD	31.60%
	Wt Mean	70.20%	PRD	110.21%

Majority Land Use

95% MLU	Irrigated		Dry		Grass		CRP	
	# Sales	Median	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	0	N/A	0	N/A	0	N/A
Area 1	1	120.49%	21	65.26%	1	32.95%	0	N/A

80% MLU	Irrigated		Dry		Grass		CRP	
	# Sales	Median	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	0	N/A	0	N/A	0	N/A
Area 1	1	120.49%	45	65.70%	1	32.95%	0	N/A



2015 Analysis of Agricultural Land

Washington analysis using comp county sales including Washington

Ratio Study

Final Statistics

Confidence Intervals

Area 1
sales 90

Median	65.14%	AAD	19.57%
Mean	74.24%	COD	30.05%
Wt Mean	67.88%	PRD	109.37%

95% Median C.I.: 49.46% to 56.69%
 95% Mean C.I.: 68.76% to 79.72%
 95% Wt Mean C.I.: 63.19% to 72.56%

Majority Land Use

95% MLU	Irrigated		Dry		Grass		CRP	
	# Sales	Median	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	0	N/A	0	N/A	0	N/A
Area 1	2	98.92%	40	63.95%	1	32.59%	0	N/A

80% MLU	Irrigated		Dry		Grass		CRP	
	# Sales	Median	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	0	N/A	0	N/A	0	N/A
Area 1	2	98.92%	69	63.90%	1	32.59%	0	N/A

Total Real Property Sum Lines 17, 25, & 30	Records : 12,255	Value : 2,558,710,810	Growth 23,313,428	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	481	9,169,380	134	2,700,445	576	14,392,505	1,191	26,262,330	
02. Res Improve Land	3,611	73,545,620	448	23,933,500	1,530	77,875,415	5,589	175,354,535	
03. Res Improvements	3,701	388,979,530	553	68,313,965	1,571	262,242,730	5,825	719,536,225	
04. Res Total	4,182	471,694,530	687	94,947,910	2,147	354,510,650	7,016	921,153,090	11,571,313
% of Res Total	59.61	51.21	9.79	10.31	30.60	38.49	57.25	36.00	49.63
05. Com UnImp Land	122	5,918,325	19	1,054,830	8	219,925	149	7,193,080	
06. Com Improve Land	470	19,672,750	24	1,832,245	32	1,854,365	526	23,359,360	
07. Com Improvements	474	104,564,590	28	19,577,275	40	9,377,855	542	133,519,720	
08. Com Total	596	130,155,665	47	22,464,350	48	11,452,145	691	164,072,160	3,481,690
% of Com Total	86.25	79.33	6.80	13.69	6.95	6.98	5.64	6.41	14.93
09. Ind UnImp Land	10	434,290	3	1,375,685	5	425,115	18	2,235,090	
10. Ind Improve Land	18	1,184,690	6	5,068,450	4	1,238,115	28	7,491,255	
11. Ind Improvements	18	7,430,215	15	154,660,260	5	28,338,115	38	190,428,590	
12. Ind Total	28	9,049,195	18	161,104,395	10	30,001,345	56	200,154,935	77,710
% of Ind Total	50.00	4.52	32.14	80.49	17.86	14.99	0.46	7.82	0.33
13. Rec UnImp Land	0	0	0	0	11	43,865	11	43,865	
14. Rec Improve Land	0	0	0	0	6	329,805	6	329,805	
15. Rec Improvements	0	0	0	0	32	1,099,525	32	1,099,525	
16. Rec Total	0	0	0	0	43	1,473,195	43	1,473,195	16,825
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.35	0.06	0.07
Res & Rec Total	4,182	471,694,530	687	94,947,910	2,190	355,983,845	7,059	922,626,285	11,588,138
% of Res & Rec Total	59.24	51.13	9.73	10.29	31.02	38.58	57.60	36.06	49.71
Com & Ind Total	624	139,204,860	65	183,568,745	58	41,453,490	747	364,227,095	3,559,400
% of Com & Ind Total	83.53	38.22	8.70	50.40	7.76	11.38	6.10	14.23	15.27
17. Taxable Total	4,806	610,899,390	752	278,516,655	2,248	397,437,335	7,806	1,286,853,380	15,147,538
% of Taxable Total	61.57	47.47	9.63	21.64	28.80	30.88	63.70	50.29	64.97

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	51	3,490,720	397,460	0	0	0
19. Commercial	127	16,605,620	6,852,185	1	585	590
20. Industrial	1	132,000	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	51	3,490,720	397,460
19. Commercial	0	0	0	128	16,606,205	6,852,775
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	0	0	0
22. Total Sch II				180	20,228,925	7,250,235

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	100	0	0	0	0	1	100	0
25. Total	1	100	0	0	0	0	1	100	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	333	31	264	628

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	164,950	259	40,104,985	2,239	553,927,560	2,500	594,197,495
28. Ag-Improved Land	0	0	198	35,507,975	1,711	371,001,400	1,909	406,509,375
29. Ag Improvements	0	0	198	28,255,455	1,750	242,895,005	1,948	271,150,460
30. Ag Total							4,448	1,271,857,330

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	154	155.00	5,990,300	
33. HomeSite Improvements	0	0.00	0	161	152.00	25,353,570	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.57	285	142	306.53	1,343,175	
36. FarmSite Improv Land	0	0.00	0	168	253.50	1,582,520	
37. FarmSite Improvements	0	0.00	0	164	0.00	2,901,885	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	205.53	0	
40. Other- Non Ag Use	0	0.00	0	0	0.55	745	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	11.95	144,670	8	11.95	144,670	
32. HomeSite Improv Land	1,354	1,371.00	51,007,915	1,508	1,526.00	56,998,215	
33. HomeSite Improvements	1,391	1,351.00	209,639,235	1,552	1,503.00	234,992,805	8,165,890
34. HomeSite Total				1,560	1,537.95	292,135,690	
35. FarmSite UnImp Land	752	771.35	3,139,890	895	1,078.45	4,483,350	
36. FarmSite Improv Land	1,512	2,371.55	13,821,340	1,680	2,625.05	15,403,860	
37. FarmSite Improvements	1,535	0.00	33,255,770	1,699	0.00	36,157,655	0
38. FarmSite Total				2,594	3,703.50	56,044,865	
39. Road & Ditches	0	3,399.17	0	0	3,604.70	0	
40. Other- Non Ag Use	0	4.66	4,590	0	5.21	5,335	
41. Total Section VI				4,154	8,851.36	348,185,890	8,165,890

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	38.14	164,665	455	15,513.95	66,523,490
44. Recapture Value N/A	2	38.14	254,315	455	15,513.95	102,861,335
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,937	200,960.98	856,247,885	4,394	216,513.07	922,936,040
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	2,173.91	15.31%	13,630,410	17.87%	6,270.00
46. 1A	2,542.45	17.91%	15,534,275	20.37%	6,109.96
47. 2A1	1,404.79	9.89%	7,937,110	10.41%	5,650.03
48. 2A	924.39	6.51%	5,171,990	6.78%	5,595.03
49. 3A1	3,745.94	26.38%	20,321,725	26.65%	5,425.00
50. 3A	1,208.57	8.51%	5,946,135	7.80%	4,919.98
51. 4A1	685.81	4.83%	2,722,665	3.57%	3,970.00
52. 4A	1,512.90	10.66%	4,992,580	6.55%	3,300.01
53. Total	14,198.76	100.00%	76,256,890	100.00%	5,370.67
Dry					
54. 1D1	19,710.96	12.91%	118,561,255	15.28%	6,014.99
55. 1D	49,495.50	32.42%	292,242,010	37.68%	5,904.42
56. 2D1	3,691.41	2.42%	20,505,760	2.64%	5,554.99
57. 2D	2,330.96	1.53%	12,190,890	1.57%	5,229.99
58. 3D1	12,523.10	8.20%	61,425,675	7.92%	4,904.99
59. 3D	24,842.49	16.27%	119,616,360	15.42%	4,814.99
60. 4D1	36,481.15	23.89%	140,635,215	18.13%	3,855.01
61. 4D	3,606.21	2.36%	10,499,750	1.35%	2,911.57
62. Total	152,681.78	100.00%	775,676,915	100.00%	5,080.35
Grass					
63. 1G1	1,208.67	4.57%	2,562,335	6.41%	2,119.96
64. 1G	7,260.76	27.43%	13,793,775	34.49%	1,899.77
65. 2G1	275.88	1.04%	478,710	1.20%	1,735.21
66. 2G	524.60	1.98%	810,540	2.03%	1,545.06
67. 3G1	908.41	3.43%	1,380,800	3.45%	1,520.02
68. 3G	3,196.89	12.08%	4,368,040	10.92%	1,366.34
69. 4G1	8,634.65	32.62%	11,234,565	28.09%	1,301.10
70. 4G	4,461.90	16.86%	5,362,620	13.41%	1,201.87
71. Total	26,471.76	100.00%	39,991,385	100.00%	1,510.72
Irrigated Total					
	14,198.76	6.66%	76,256,890	8.26%	5,370.67
Dry Total					
	152,681.78	71.66%	775,676,915	83.98%	5,080.35
Grass Total					
	26,471.76	12.42%	39,991,385	4.33%	1,510.72
72. Waste	16,554.82	7.77%	17,813,915	1.93%	1,076.06
73. Other	3,171.31	1.49%	13,932,335	1.51%	4,393.24
74. Exempt	641.00	0.30%	0	0.00%	0.00
75. Market Area Total	213,078.43	100.00%	923,671,440	100.00%	4,334.89

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,271.39	7,353,335	12,927.37	68,903,555	14,198.76	76,256,890
77. Dry Land	32.39	157,735	10,308.03	52,741,370	142,341.36	722,777,810	152,681.78	775,676,915
78. Grass	0.75	880	1,736.11	2,671,445	24,734.90	37,319,060	26,471.76	39,991,385
79. Waste	5.00	6,050	1,577.33	1,696,150	14,972.49	16,111,715	16,554.82	17,813,915
80. Other	0.00	0	453.56	2,233,920	2,717.75	11,698,415	3,171.31	13,932,335
81. Exempt	0.00	0	0.00	0	641.00	0	641.00	0
82. Total	38.14	164,665	15,346.42	66,696,220	197,693.87	856,810,555	213,078.43	923,671,440

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,198.76	6.66%	76,256,890	8.26%	5,370.67
Dry Land	152,681.78	71.66%	775,676,915	83.98%	5,080.35
Grass	26,471.76	12.42%	39,991,385	4.33%	1,510.72
Waste	16,554.82	7.77%	17,813,915	1.93%	1,076.06
Other	3,171.31	1.49%	13,932,335	1.51%	4,393.24
Exempt	641.00	0.30%	0	0.00%	0.00
Total	213,078.43	100.00%	923,671,440	100.00%	4,334.89

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

89 Washington

	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	909,812,190	921,153,090	11,340,900	1.25%	11,571,313	-0.03%
02. Recreational	1,442,125	1,473,195	31,070	2.15%	16,825	0.99%
03. Ag-Homesite Land, Ag-Res Dwelling	284,613,485	292,135,690	7,522,205	2.64%	8,165,890	-0.23%
04. Total Residential (sum lines 1-3)	1,195,867,800	1,214,761,975	18,894,175	1.58%	19,754,028	-0.07%
05. Commercial	147,163,090	164,072,160	16,909,070	11.49%	3,481,690	9.12%
06. Industrial	201,484,870	200,154,935	-1,329,935	-0.66%	77,710	-0.70%
07. Ag-Farmsite Land, Outbuildings	54,641,955	56,044,865	1,402,910	2.57%	0	2.57%
08. Minerals	100	100	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	403,290,015	420,272,060	16,982,045	4.21%	3,559,400	3.33%
10. Total Non-Agland Real Property	1,599,157,815	1,635,039,370	35,881,555	2.24%	23,313,428	0.79%
11. Irrigated	63,794,145	76,256,890	12,462,745	19.54%		
12. Dryland	647,551,865	775,676,915	128,125,050	19.79%		
13. Grassland	70,404,750	39,991,385	-30,413,365	-43.20%		
14. Wasteland	724,035	17,813,915	17,089,880	2,360.37%		
15. Other Agland	6,095	13,932,335	13,926,240	228,486.30%		
16. Total Agricultural Land	782,480,890	923,671,440	141,190,550	18.04%		
17. Total Value of all Real Property (Locally Assessed)	2,381,638,705	2,558,710,810	177,072,105	7.43%	23,313,428	6.46%

**2014 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2015, 2016, AND 2017
Date: June 15, 2014**

PLAN OF ASSESSMENT REQUIREMENTS:

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

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska State Statute 77-1311.02. The reader should note that at the time this document is being prepared, the 2014 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division.

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

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Assessment levels required for real property are as follows:

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

Reference, Nebraska Revised Statute 77-201.

RECORD MAINTENANCE:

MAPPING

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

OWNERSHIP

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

REPORT GENERATION

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

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

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

ADMINISTER HOMESTEAD EXEMPTION:

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

For the year of 2013 (payable in 2014) we had a total of ((493)) applicants and a value exempted of ((\$50,581,085)) with a tax loss of ((\$983,974.08)). The average median value for 2014 is not available at this time. The 2013 average medium was ((\$158,257)).

ADMINISTER PERSONAL PROPERTY:

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

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

The 2014 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

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

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

GENERATE TAX ROLL:

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

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

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

DEVELOP PLAN OF REVIEW

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

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

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits

and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

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

REVIEW SALES

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

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

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

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

Continuing Education Requirements:

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

Position: Assessment Specialist (2)

Position Description:

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

Continuing Education Requirements:

The current position holders have taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Most position holders have a current Assessor Certificate.

Position: Appraiser (2)

Position Description:

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

Continuing Education Requirements:

Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems and TerraScan user education. All position holders have a current Assessor Certificate.

BUDGETING:

Budget Worksheet 2013-2014

605-00	County Assessor		
1-0100	Official's Salary	\$	54,850.00
1-0201	Deputy's Salary	\$	43,880.00
1-0305	Regular Time Salaries	\$	136,080.00
1-0405	Part Time Salaries	\$	50,920.00
1-0505	Overtime	\$	<u>1,100.00</u>
	Personnel Services Total	\$	286,830.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	500.00
2-1702	Lodging	\$	1,100.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	1,000.00
2-3910	Assessor School	\$	<u>1,000.00</u>
	Operating Expenses Total	\$	15,155.00
3-0100	Office Supplies	\$	9,638.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	937.00
	Supplies and Materials Total	\$	<u>11,575.00</u>
5-0315	Data Processing Equipment	\$	1,065.00
5-0500	Office Equipment	\$	995.00
5-1309	Data Processing Software	\$	766.00
	Capital Outlay Total	\$	<u>2,826.00</u>
	Total Expenditures	\$	316,386.00

HISTORY:

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

WHAT HAS BEEN DONE IN CAMA

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

PROCESS TO THIS POINT

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

Washington County has completed the entering of pictures and sketches into the CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

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

PICTURES AND SKETCHES

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

COMPARABLE SELECTION

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

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

RE-LISTED TOWNS

Records are accurate and complete.

WHAT WE NEED TO COMPLETE

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

TOTAL RE-LISTING AND DATA ENTRY

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

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

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

PARCEL COUNT:

The following numbers are based off the 2014 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is ((7,085)) with a value of ((\$911,705,590)).

List the number of commercial parcels and value. The number of parcels is ((692)) with a value of ((\$147,556,975)).

List the number of industrial parcels and value. The number of parcels is ((55)) with a value of ((\$201,528,295)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,382)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,121,009,990)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1538)) with a value of ((\$283,857,805)).

The total number of parcels with greenbelt special value is ((4,325)). The greenbelt value is \$((781,687,220)).

The number of recreational parcels is ((46)) with a value of \$((1,503,460)).

CADASTRAL MAPS:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROPERTY RECORD CARD:

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

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

MAINTAINED BY ASSESSMENT

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

IN GOOD CONDITION

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

PROCEDURE MANUAL:

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

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

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

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

LEAVES ROOM FOR INDIVIDUAL APPROACHES

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

BASED ON REGULATIONS AND IAAO GUIDELINES

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

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

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Assist county assessor concerning commercial property.

Residential Appraisers (2)

Assist county assessor concerning residential prop.

Assessment Specialist (2)

Assist county assessor with personal property, homestead and permissive exemptions.

Assist county assessor with residential lot sales, 521's and misc. Duties as needed.

Assist county assessor with agricultural, residential improvements & commercial sales 521's and green belt applications.

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

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

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

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

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

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

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

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

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

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

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

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

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

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

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

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

CLASS OR SUBCLASS

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

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

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

INTERIOR AND EXTERIOR INSPECTION

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

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

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

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

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

COMMERCIAL

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

INDUSTRIAL

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

AGRICULTURAL

Agricultural sales are entered into TerraScan.

SALES REVIEW:

DONE ON MONTHLY BASIS

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

INTERVIEW BUYER WHERE POSSIBLE

Sellers are contacted when questions arise about facts pertaining to the sale. The County has found that this is the most efficient way to complete the process.

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

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

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

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

ESTIMATED DATE OF COMPLETION

2015

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

2016

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

2017

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural subdivisions North US Hwy 30 will be the most likely choice for 2017. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

ESTIMATED DATE OF COMPLETION

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

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

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

LAND

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

The Assessor reviews these values, as required.

IMPROVEMETS

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

ESTIMATED DATE OF COMPLETION

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

CONCLUSION:

DISCUSS PROPOSED END RESULT

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

ADVANTAGES OF GOOD RECORDS

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

ANNUAL RE-VALUE

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

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of agricultural land, residential property and home sites.

May 27, 2014

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

Re: The Washington County 2014 Plan of Assessment

Dear Mr. Loontjer,

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

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

Sincerely,

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

May 27, 2014

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

Re: The Washington County 2014 Plan of Assessment

Dear Mr. Quist and the Board of Equalization,

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

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

Sincerely,

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

2015 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	4.4 FTE
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	318,584
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	The appraisal budget is not a separate line item, a portion is combined in the salaries for those positions.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	NA
10.	Part of the assessor's budget that is dedicated to the computer system:
	The computer system is funded through the County General budget
11.	Amount of the assessor's budget set aside for education/workshops:
	1,000
12.	
13.	Amount of last year's assessor's budget not used:
	4%

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor's office staff. Updates are maintained between the assessors and surveyor offices in a cooperative manner
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, If the public comes into the office.
7.	Who maintains the GIS software and maps?
	Assessor staff along with the surveyor staff, there is also a contract with Calvin Poulson for 1 day a week.
8.	Personal Property software:
	Terra Scan

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2015 Certification for Washington 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 Washington 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

