

NEBRASKA

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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DOUGLAS COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 9, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Douglas County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Douglas County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Diane Battiato, Douglas County Assessor

Property Assessment Division
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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO’s recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds’ records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

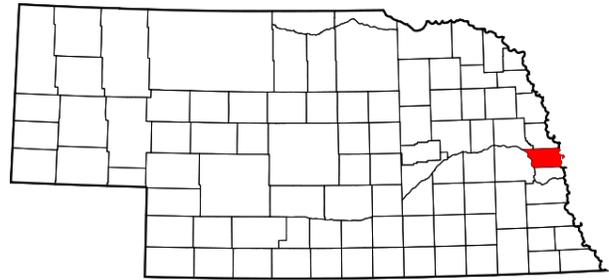
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

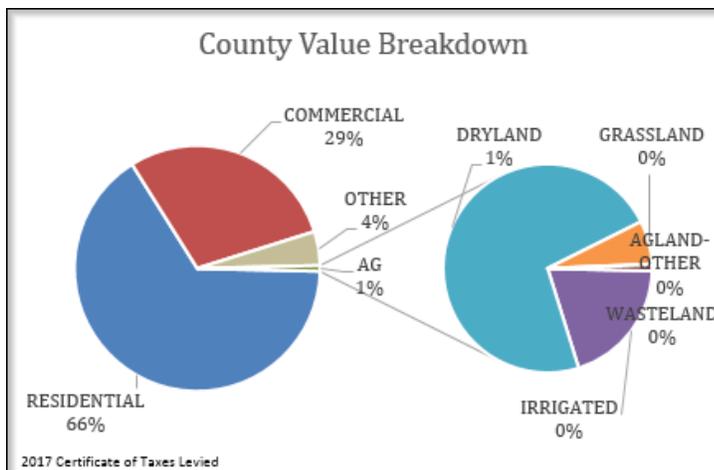
**Further information may be found in Exhibit 94*

County Overview

With a total area of 328 miles, Douglas County had 554,995 residents, per the Census Bureau Quick Facts for 2016, a 7% population increase over the 2010 U.S. Census. Reports indicated that 61% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Douglas County are located in and around Omaha, the county seat and largest city in Nebraska. According to the latest information available from the U.S. Census Bureau, there were 15,333 employer establishments with total employment of 311,615.



While the majority of Douglas's value comes from sources other than agriculture, an agricultural presence is still felt in the county. Dryland makes up a majority of the land in the county. Douglas is included in the Pappio-Missouri River Natural Resources District (NRD).

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
BENNINGTON	1,022	1,458	42.7%
OMAHA	403,022	450,144	11.7%
RALSTON	6,314	5,943	-5.9%
VALLEY	1,805	2,408	33.4%
WATERLOO	728	848	16.5%

2018 Residential Correlation for Douglas County

Assessment Actions

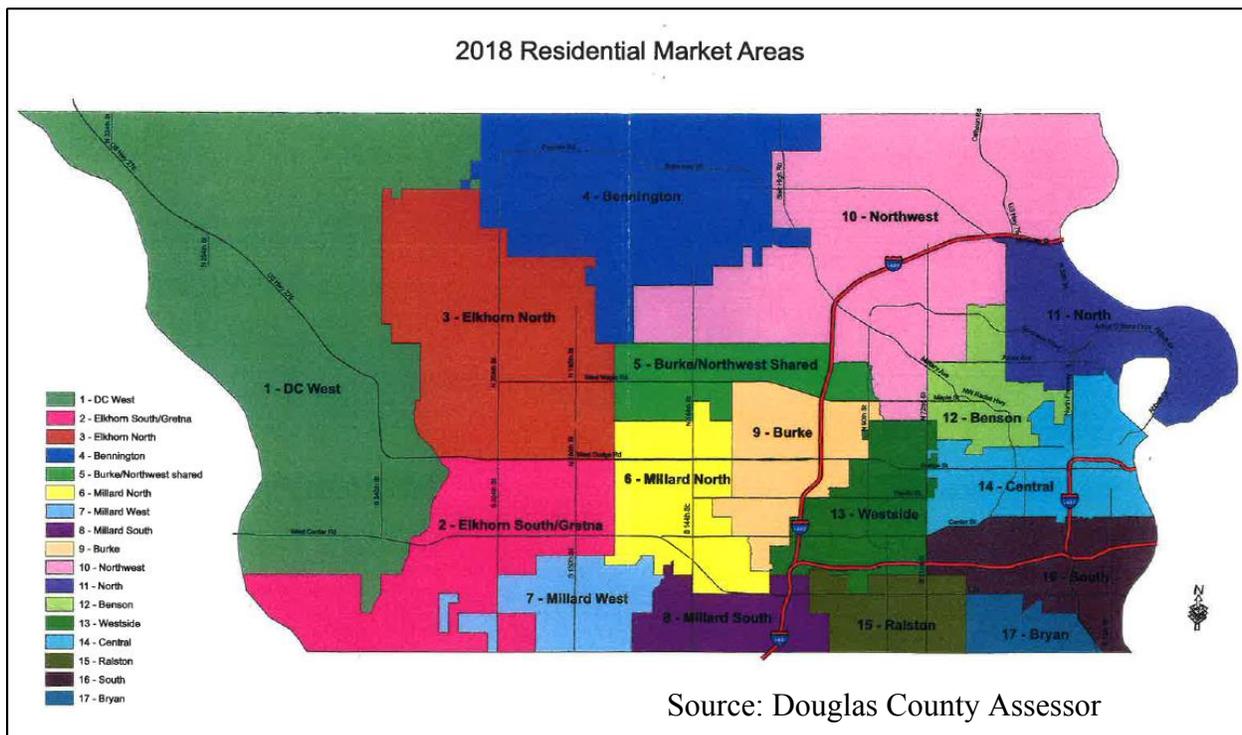
For 2018, Douglas County reorganized their valuation groupings to create more homogeneous subareas within the valuation groupings. These new valuation groupings follow the school district boundaries. A sales analysis of the residential sales was completed and values were updated in all the valuation groupings. All pick up work was completed in a timely manner.

The County continued with the physical inspection and review of the residential class by subareas to stay current with the six-year inspection and review schedule. The county completed the permit and pick up work for the residential class.

In reviewing the 2017 Certificate of Taxes Levied report compared to the 2018 Abstract, the residential class as a whole, excluding growth, increased nearly 4.5%. This increase affirms the assessment actions reported by the County of their revaluation efforts in the residential class of properties.

Description of Analysis

The statistical profile for the residential class of properties consists of 18,046 qualified sales. The measures of central tendency are all within the acceptable range and demonstrate strong support for each other with an overall spread of only two points. The quality statistics, the PRD and COD are within the recommended range.



2018 Residential Correlation for Douglas County

Each of the valuation groupings display a calculated median within the acceptable range, and the majority also have quality statistics within the recommended range. The exception being Value Grouping 11, where the quality statistics are both above the range. One can see that the average selling price of this group is substantially lower than most of the value groups, This in itself will impact the statistics. There is also a great diversity in the sale prices, ranging from \$5,500 to over \$300,000.

The residential market trend is consistent with the other counties in the immediate area, as demonstrated by the movement of the median in the two study years. Douglas County sales indicate an active residential market with an increase in the number of qualified sales in the second year of the study period.

Assessment Practice Review

The assessment practices were reviewed for compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes, and any incongruities are noted and discussed with the county assessor for further action.

All sales are verified by the county assessor's office. Two staff members perform the initial verification of the sales. Physical inspections are scheduled and during those inspections interviews are conducted when possible.

The county has continued to work with the Division on the accurate transfer of information into the state sales file. While the transfer of data had been an issue in the past, great strides have been achieved in the process. The sales export process has been moving forward to transfer data at multiple times during the year to aid in both the measurement and the ability to provide information for other users of the state sales file.

The counties inspection and review cycle was discussed with the county assessor and staff. A review of inspection dates for all valuation groups demonstrated that the commercial parcels examined displayed an inspection date within the six-year timeframe.

Based on a review of all available information, assessment practices for the residential class of property are determined to be in compliance with professionally accepted mass appraisal standards.

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggest that assessments within the County are valued within the acceptable parameters, and therefore considered equalized.

2018 Residential Correlation for Douglas County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	228	91.50	91.89	89.78	10.77	102.37
02	964	93.29	93.82	92.56	07.88	101.36
03	1,366	92.98	92.87	92.89	08.96	100.19
04	929	93.05	93.01	92.56	06.21	100.49
05	1,553	92.91	93.01	92.43	07.47	100.63
06	1,093	93.01	93.31	92.25	08.11	101.15
07	1,895	93.12	93.23	92.59	06.74	100.69
08	1,000	93.04	94.16	93.78	08.88	100.41
09	1,107	94.05	94.53	92.88	10.76	101.78
10	2,422	93.15	94.02	92.41	09.02	101.74
11	441	93.89	98.61	88.97	25.17	110.84
12	1,244	94.61	96.48	92.52	15.30	104.28
13	885	94.53	94.49	91.50	12.37	103.27
14	1,526	92.06	93.80	90.56	16.57	103.58
15	395	93.43	95.17	93.90	11.07	101.35
16	832	93.90	96.46	93.30	17.03	103.39
17	362	93.86	98.26	95.76	16.09	102.61
98	6	84.26	149.88	78.81	102.63	190.18
____ALL____	18,046	93.21	94.21	92.38	10.61	101.98

Level of Value

Based on analysis of all available information, the level of value of the residential class of property in Douglas is determined to be at 93%

2018 Commercial Correlation for Douglas County

Assessment Actions

For the commercial class of property, the county continued with the inspection and review of the properties and surveyed commercial and industrial property owners. A comparison of the 2017 Certificate of Taxes Levied (CTL) and the 2018 Abstract of Assessment shows a 4.82% increase in value with less than 1% of that attributed to growth. The county also completed all permit and pickup work for new construction and remodeling.

Description of Analysis

The majority of the commercial parcels in the calculated statistical profile are in the City of Omaha. There are 856 qualified commercial sales. All of the commercial property sales are combined into one valuation group.

Two of the measures of central tendency are within the range. In analyzing the sales, there are outlying ratios that are impacting the statistics. The statistical profile is also impacted by the variability of sale prices that range from under \$7,000 to having 220 sales that have an average sale price of over 4 million dollars.

The market trend for the study period years is evident by the declining ratios; this generally indicates an increasing market. The trend is consistent as evidenced in the Net Taxable Sales chart in the Appendix.

A comparison between the calculated median of the preliminary statistics and the calculated statistical median in this Report & Opinion, indicate a similar percentage increase as shown in the comparison of the 2017 Certificate of Taxes Levied and the 2018 Abstract of Assessment. This reflects that both the parcels that have sold and the base properties have received proportionate treatment.

Of the three property types in the statistical profile, they each display a calculated median within the acceptable range. The occupancy codes display medians generally within the range for those with an adequate sample. Occupancy Code 325 with 37 sales displays a calculated median below the acceptable range; it also displays a COD of 38, which calls into question the confidence for any statistical measures derived from that sample. Occupancy 344, which represents office buildings, is also plagued by the variability in the sample. The 95% Median Confidence Interval displays a range that overlaps the acceptable range.

The market trends for the commercial property within the county is similar to the market change in the other higher-populated areas of the state. There is a steady market increase as evidenced by the change in medians over the three-year study period. The year-to-year trend in the market follows the change in assessments as reported in the abstract for the commercial class of properties.

2018 Commercial Correlation for Douglas County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes, and any incongruities are noted and discussed with the county assessor for further action.

All sales are verified by the county assessor's office. Two staff members perform the initial verification of the sales. Physical inspections are scheduled and during those inspections interviews are conducted when possible.

The county has continued to work with the Division on the accurate transfer of information into the state sales file. While the transfer of data had been an issue in the past, great strides have been achieved in the process. The sales export process has been moving forward to transfer data at multiple times during the year to aid in both the measurement and the ability to provide information for other users of the state sales file.

The counties inspection and review cycle was discussed with the county assessor and staff. A review of inspection dates for all valuation groups demonstrated that the commercial parcels examined displayed an inspection date within the six-year timeframe.

Equalization and Quality of Assessment

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
91	856	92.78	94.35	83.80	22.27	112.59
ALL	856	92.78	94.35	83.80	22.27	112.59

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore are considered equalized.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of property in Douglas County is determined to be at 93%.

2018 Agricultural Correlation for Douglas County

Assessment Actions

Within the agricultural land class, physical inspections were conducted by areas or townships in the county. The county reviews the residential improvements as well as the outbuilding on the agricultural land parcels at the same time.

The county assessor conducted a statistical analysis using sales with only agricultural influences from counties with the same general agricultural land. After reviewing the sales, the county decreased grassland values by \$50 for each LCG. These adjustments brings the county values closer to equalization with adjoining counties. The other variances to values were based on land use changes. The county also completed all permit and pickup work for agricultural improvements and continually reviews the land use throughout the county combining that with the six-year systematic inspection and review process.

Description of Analysis

The agricultural market trend for eastern Nebraska is a relatively flat to a decreasing market. Douglas County's agricultural market is influenced by economic factors other than pure agricultural uses. To analyze the values used by the county to assess agricultural land for its agricultural use, sales from areas with the same general market for agricultural purposes were utilized in a sales analysis.

Agricultural sales from the counties of Burt, Dodge, Washington, Saunders, Cass and Otoe were the basis for the sales analysis for the county. Sales from areas of these counties that have no market influence other than agricultural were used. The analysis conducted provides confidence in the measurement of the assessed values for Douglas County. For the analysis, 178 sales with more than 70 acres of agricultural land were used to lessen the impact of other possible uses that are not typical of a pure agricultural market.

In analyzing the values by the 80% majority land use strata, the calculated median for dry cropland is 69%. The calculated median for irrigated land is 67%; additional analysis shows that eight of the twelve sales are from the first two years of the study period. With the declining agricultural market, it is not surprising that the median is below the range. The removal of one sale from the oldest year of the study period moves the calculated median to within the acceptable range.

The land values established by the county reflect typical trends in the area and the values are similar to the values established by comparable counties. All available information supports the values established by the county and that agricultural land is assessed at an acceptable relationship to the market for agricultural land.

An analysis of the adjoining counties schedules of value by land capability groups compare favorably with the schedule of values for Douglas County. This is especially true for Sarpy County; there is only a \$4 difference for the weighted average for dry cropland.

2018 Agricultural Correlation for Douglas County

Assessment Practice Review

Annually, the Division conducts a comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices of the county to ensure that these produce uniform and proportion valuation of all property.

Since the county is fully influenced by non-agricultural uses, there are no qualified sales in the state sales file. However, the county continues to review and verify sales in an effort to have the most current information for each parcel.

The agricultural valuation procedure used by Douglas County involves a sales review of selected sales from surrounding counties. The county then selects which sales to use in the valuation process. The county reviewed the sales that are used to establish values to ensure that the sales are not affected by outlier ratios. The valuation process consists of a market analysis to determine value. The county also conducts an assessment for all parcels that have a Special Valuation Application on file. Additionally, the county files a special value methodology annually with the PTA.

The Division examined the county's inspection and review cycle for agricultural land and improvements. The county completed a land use study for 2018 for all agricultural land. The review work includes a review of the primary use of the parcel. Aerial imagery and on-site inspections are utilized to determine primary use of the parcel. Farm site and home site values are the same throughout the county and are routinely analyzed to ensure that they are at market value. These sites are costed using the same costing year as the other residential improvements in the county. The review of the inspection dates reveal that the county is in compliance with the six-year inspection and review requirement.

Equalization

The review of agricultural improvements and site acres indicate that these parcels are inspected and appraised using the same processes as used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory required level.

The analysis also supports that agricultural land is assessed at uniform proportions of market values; assessed values are also comparable to the surrounding counties.

2018 Agricultural Correlation for Douglas County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	12	67.02	72.12	64.82	26.80	111.26
1	12	67.02	72.12	64.82	26.80	111.26
<u>Dry</u>						
County	118	70.19	73.25	69.58	17.91	105.27
1	118	70.19	73.25	69.58	17.91	105.27
<u>Grass</u>						
County	5	48.04	56.23	47.50	25.56	118.38
1	5	48.04	56.23	47.50	25.56	118.38
<u>ALL</u>						
10/01/2014 To 09/30/2017	178	71.04	74.21	70.24	19.37	105.65

Based on all of the information, the quality of assessment of the agricultural class complies with generally accepted mass appraisal standards.

Special Valuation Level of Value

Based on a review of all available information, the level of value for Special Valuation of agricultural land in Douglas County is 71%.

2018 Opinions of the Property Tax Administrator for Douglas County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). 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	93	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	71	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 9th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	18046	Median	93.21
Total Sales Price	\$3,853,819,470	Mean	94.21
Total Adj. Sales Price	\$3,853,819,470	Wgt. Mean	92.38
Total Assessed Value	\$3,560,004,100	Average Assessed Value of the Base	\$155,201
Avg. Adj. Sales Price	\$213,555	Avg. Assessed Value	\$197,274

Confidence Interval - Current

95% Median C.I	93.06 to 93.42
95% Wgt. Mean C.I	92.18 to 92.58
95% Mean C.I	93.97 to 94.45
% of Value of the Class of all Real Property Value in the County	68.52
% of Records Sold in the Study Period	9.76
% of Value Sold in the Study Period	12.41

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	17,846	93	93.06
2016	19,048	92	91.57
2015	16,800	94	94.20
2014	14,696	96	95.81

2018 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	856	Median	92.78
Total Sales Price	\$1,153,092,566	Mean	94.35
Total Adj. Sales Price	\$1,153,092,566	Wgt. Mean	83.80
Total Assessed Value	\$966,271,000	Average Assessed Value of the Base	\$1,088,405
Avg. Adj. Sales Price	\$1,347,071	Avg. Assessed Value	\$1,128,821

Confidence Interval - Current

95% Median C.I	90.94 to 94.67
95% Wgt. Mean C.I	79.96 to 87.64
95% Mean C.I	91.95 to 96.75
% of Value of the Class of all Real Property Value in the County	30.19
% of Records Sold in the Study Period	7.37
% of Value Sold in the Study Period	7.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	875	95	95.17
2016	1,174	97	96.63
2015	792	97	96.75
2014	682	96	96.24

**28 Douglas
RESIDENTIAL**

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 18,046
 Total Sales Price : 3,853,819,470
 Total Adj. Sales Price : 3,853,819,470
 Total Assessed Value : 3,560,004,100
 Avg. Adj. Sales Price : 213,555
 Avg. Assessed Value : 197,274

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 94
 COD : 10.61
 PRD : 101.98

COV : 17.61
 STD : 16.59
 Avg. Abs. Dev : 09.89
 MAX Sales Ratio : 584.26
 MIN Sales Ratio : 00.64

95% Median C.I. : 93.06 to 93.42
 95% Wgt. Mean C.I. : 92.18 to 92.58
 95% Mean C.I. : 93.97 to 94.45

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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>Qtrrs</u>											
01-OCT-15 To 31-DEC-15	1,813	98.11	100.11	97.02	10.25	103.18	47.27	269.50	97.34 to 98.75	207,512	201,332
01-JAN-16 To 31-MAR-16	1,517	97.40	99.20	96.40	09.85	102.90	48.52	273.45	96.62 to 98.25	207,915	200,421
01-APR-16 To 30-JUN-16	2,773	94.47	95.12	93.62	09.12	101.60	43.08	402.67	93.95 to 94.91	215,384	201,647
01-JUL-16 To 30-SEP-16	2,626	93.82	95.19	93.44	09.27	101.87	38.67	336.25	93.38 to 94.31	213,099	199,115
01-OCT-16 To 31-DEC-16	2,169	93.64	94.97	92.60	10.42	102.56	35.22	584.26	93.27 to 93.90	212,772	197,029
01-JAN-17 To 31-MAR-17	1,724	92.86	93.78	92.20	11.23	101.71	00.64	293.00	92.32 to 93.57	199,493	183,928
01-APR-17 To 30-JUN-17	2,845	89.75	90.54	89.21	11.24	101.49	21.02	354.42	89.31 to 90.22	219,847	196,124
01-JUL-17 To 30-SEP-17	2,579	88.57	88.82	88.17	10.90	100.74	28.60	207.35	88.04 to 89.12	222,738	196,389
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	8,729	95.47	96.89	94.73	09.67	102.28	38.67	402.67	95.23 to 95.70	211,764	200,607
01-OCT-16 To 30-SEP-17	9,317	91.14	91.69	90.20	11.13	101.65	00.64	584.26	90.91 to 91.39	215,234	194,151
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	9,085	94.52	95.79	93.78	09.67	102.14	35.22	584.26	94.23 to 94.75	212,853	199,608
<u>ALL</u>	18,046	93.21	94.21	92.38	10.61	101.98	00.64	584.26	93.06 to 93.42	213,555	197,274

28 Douglas
RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 18,046
 Total Sales Price : 3,853,819,470
 Total Adj. Sales Price : 3,853,819,470
 Total Assessed Value : 3,560,004,100
 Avg. Adj. Sales Price : 213,555
 Avg. Assessed Value : 197,274

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 94
 COD : 10.61
 PRD : 101.98

COV : 17.61
 STD : 16.59
 Avg. Abs. Dev : 09.89
 MAX Sales Ratio : 584.26
 MIN Sales Ratio : 00.64

95% Median C.I. : 93.06 to 93.42
 95% Wgt. Mean C.I. : 92.18 to 92.58
 95% Mean C.I. : 93.97 to 94.45

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VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	226	91.50	91.89	89.76	10.77	102.37	53.70	160.44	89.99 to 92.89	377,729	339,034
02	964	93.29	93.82	92.56	07.88	101.36	48.84	584.26	92.97 to 93.83	397,173	367,637
03	1,366	92.98	92.87	92.69	06.96	100.19	53.55	174.53	92.63 to 93.49	279,275	258,867
04	929	93.05	93.01	92.56	06.21	100.49	66.88	137.54	92.58 to 93.65	263,910	244,263
05	1,553	92.91	93.01	92.43	07.47	100.63	63.19	171.20	92.43 to 93.33	202,791	187,434
06	1,093	93.01	93.31	92.25	08.11	101.15	63.56	173.29	92.36 to 93.58	244,460	225,521
07	1,695	93.12	93.23	92.59	06.74	100.69	62.17	136.82	92.76 to 93.69	252,330	233,622
08	1,000	93.04	94.16	93.78	08.68	100.41	63.73	178.24	92.45 to 93.65	176,807	165,805
09	1,107	94.05	94.53	92.88	10.76	101.78	45.13	363.15	93.14 to 94.82	205,578	190,951
10	2,422	93.15	94.02	92.41	09.02	101.74	33.29	337.00	92.85 to 93.55	191,208	176,702
11	441	93.89	98.61	88.97	25.17	110.84	32.61	336.25	91.41 to 96.63	70,726	62,924
12	1,244	94.61	96.48	92.52	15.30	104.28	34.97	265.36	93.74 to 95.63	139,640	129,191
13	885	94.53	94.49	91.50	12.37	103.27	50.03	207.35	93.44 to 95.77	239,899	219,513
14	1,526	92.06	93.80	90.56	16.57	103.58	00.64	293.00	91.14 to 93.05	180,764	163,705
15	395	93.43	95.17	93.90	11.07	101.35	58.12	186.89	92.52 to 94.81	147,784	138,765
16	832	93.90	96.46	93.30	17.03	103.39	38.40	402.67	92.46 to 95.24	109,783	102,432
17	362	93.86	98.26	95.76	16.09	102.61	36.86	194.57	92.36 to 97.30	106,584	102,062
98	6	84.26	149.88	78.81	102.63	190.18	51.51	526.67	51.51 to 526.67	40,498	31,917
___ALL___	18,046	93.21	94.21	92.38	10.61	101.98	00.64	584.26	93.06 to 93.42	213,555	197,274

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	18,046	93.21	94.21	92.38	10.61	101.98	00.64	584.26	93.06 to 93.42	213,555	197,274
06											
07											
___ALL___	18,046	93.21	94.21	92.38	10.61	101.98	00.64	584.26	93.06 to 93.42	213,555	197,274

28 Douglas
RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 18,046
 Total Sales Price : 3,853,819,470
 Total Adj. Sales Price : 3,853,819,470
 Total Assessed Value : 3,560,004,100
 Avg. Adj. Sales Price : 213,555
 Avg. Assessed Value : 197,274

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 94
 COD : 10.61
 PRD : 101.98

COV : 17.61
 STD : 16.59
 Avg. Abs. Dev : 09.89
 MAX Sales Ratio : 584.26
 MIN Sales Ratio : 00.64

95% Median C.I. : 93.06 to 93.42
 95% Wgt. Mean C.I. : 92.18 to 92.58
 95% Mean C.I. : 93.97 to 94.45

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	298.44	298.44	180.65	76.47	165.20	70.21	526.67	N/A	3,100	5,600	
Less Than 15,000	21	116.78	157.05	140.58	73.04	111.72	47.27	526.67	68.89 to 219.43	10,586	14,881	
Less Than 30,000	147	122.25	140.62	134.86	36.58	104.27	38.40	526.67	116.78 to 130.42	21,578	29,099	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	18,044	93.21	94.18	92.38	10.59	101.95	00.64	584.26	93.06 to 93.42	213,579	197,295	
Greater Than 14,999	18,025	93.21	94.13	92.37	10.51	101.91	00.64	584.26	93.06 to 93.41	213,792	197,486	
Greater Than 29,999	17,899	93.15	93.82	92.34	10.23	101.60	00.64	584.26	93.01 to 93.35	215,132	198,655	
<u>Incremental Ranges</u>												
0 TO 4,999	2	298.44	298.44	180.65	76.47	165.20	70.21	526.67	N/A	3,100	5,600	
5,000 TO 14,999	19	116.78	142.16	139.43	60.16	101.96	47.27	354.42	68.89 to 219.43	11,374	15,858	
15,000 TO 29,999	126	122.53	137.88	134.42	30.94	102.57	38.40	402.67	116.90 to 131.48	23,410	31,468	
30,000 TO 59,999	426	108.60	115.13	114.45	24.29	100.59	28.60	363.15	105.94 to 112.52	46,225	52,904	
60,000 TO 99,999	1,340	97.39	99.47	99.07	17.96	100.40	21.02	584.26	95.97 to 98.71	81,615	80,855	
100,000 TO 149,999	4,286	94.78	94.89	94.82	10.84	100.07	00.64	214.54	94.36 to 95.28	128,762	122,088	
150,000 TO 249,999	6,827	92.87	92.57	92.47	08.09	100.11	38.67	207.35	92.66 to 93.03	188,841	174,626	
250,000 TO 499,999	4,401	92.05	91.66	91.59	07.92	100.08	33.29	172.00	91.78 to 92.38	331,755	303,867	
500,000 TO 999,999	584	90.10	88.97	88.82	09.76	100.17	35.22	142.12	89.48 to 91.02	639,550	568,051	
1,000,000 +	35	87.58	87.07	85.92	09.35	101.34	64.34	108.27	82.24 to 92.08	1,341,497	1,152,603	
<u>ALL</u>	18,046	93.21	94.21	92.38	10.61	101.98	00.64	584.26	93.06 to 93.42	213,555	197,274	

28 Douglas
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 856
Total Sales Price : 1,153,092,566
Total Adj. Sales Price : 1,153,092,566
Total Assessed Value : 966,271,000
Avg. Adj. Sales Price : 1,347,071
Avg. Assessed Value : 1,128,821

MEDIAN : 93
WGT. MEAN : 84
MEAN : 94
COD : 22.27
PRD : 112.59

COV : 38.03
STD : 35.88
Avg. Abs. Dev : 20.66
MAX Sales Ratio : 504.00
MIN Sales Ratio : 23.99

95% Median C.I. : 90.94 to 94.67
95% Wgt. Mean C.I. : 79.96 to 87.64
95% Mean C.I. : 91.95 to 96.75

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	47	95.17	99.17	83.00	18.34	119.48	46.09	180.92	92.60 to 100.03	2,330,713	1,934,426
01-JAN-15 To 31-MAR-15	37	98.71	109.68	97.72	27.04	112.24	56.02	362.25	94.32 to 108.63	714,815	698,546
01-APR-15 To 30-JUN-15	54	95.71	97.14	87.30	20.65	111.27	45.70	161.10	87.84 to 103.57	1,327,951	1,159,278
01-JUL-15 To 30-SEP-15	64	95.62	106.00	87.14	26.44	121.64	59.52	378.48	87.44 to 100.00	1,904,602	1,659,739
01-OCT-15 To 31-DEC-15	64	100.16	103.48	83.68	20.61	123.66	44.40	229.02	96.84 to 104.10	1,255,776	1,050,888
01-JAN-16 To 31-MAR-16	66	97.22	98.62	88.74	18.35	111.13	48.13	219.50	92.98 to 99.63	754,131	669,247
01-APR-16 To 30-JUN-16	83	91.65	93.39	77.71	18.82	120.18	37.91	230.00	88.68 to 97.07	1,217,675	946,308
01-JUL-16 To 30-SEP-16	74	92.55	87.18	84.75	17.83	102.87	23.99	134.04	84.00 to 97.00	1,219,169	1,033,236
01-OCT-16 To 31-DEC-16	92	88.97	87.34	81.75	17.70	106.84	28.19	151.77	83.71 to 93.74	1,839,404	1,503,642
01-JAN-17 To 31-MAR-17	88	91.95	90.29	91.38	20.21	98.81	25.68	172.09	86.63 to 97.63	1,068,537	976,409
01-APR-17 To 30-JUN-17	93	89.53	97.74	78.98	29.98	123.75	37.90	504.00	80.77 to 94.53	1,262,062	996,824
01-JUL-17 To 30-SEP-17	94	78.58	80.93	80.11	24.99	101.02	29.28	285.54	73.41 to 87.62	1,291,926	1,034,985
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	202	96.27	102.72	86.65	23.17	118.55	45.70	378.48	93.82 to 99.05	1,631,661	1,413,804
01-OCT-15 To 30-SEP-16	287	96.09	95.24	82.89	19.07	114.90	23.99	230.00	92.64 to 97.79	1,119,957	928,328
01-OCT-16 To 30-SEP-17	367	88.18	89.04	82.51	23.47	107.91	25.68	504.00	84.42 to 89.85	1,368,036	1,128,753
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	219	97.28	103.70	87.19	23.63	118.94	44.40	378.48	95.51 to 100.02	1,371,788	1,196,015
01-JAN-16 To 31-DEC-16	315	92.38	91.26	82.26	18.45	110.94	23.99	230.00	90.00 to 95.23	1,302,487	1,071,456
<u>ALL</u>	856	92.78	94.35	83.80	22.27	112.59	23.99	504.00	90.94 to 94.67	1,347,071	1,128,821

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
91	856	92.78	94.35	83.80	22.27	112.59	23.99	504.00	90.94 to 94.67	1,347,071	1,128,821
<u>ALL</u>	856	92.78	94.35	83.80	22.27	112.59	23.99	504.00	90.94 to 94.67	1,347,071	1,128,821

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	180	91.51	93.94	88.30	22.16	106.39	31.04	189.69	88.30 to 97.36	166,238	146,788
03	545	91.54	92.44	82.88	21.96	111.53	23.99	504.00	89.26 to 93.74	1,793,967	1,486,790
04	131	96.14	102.84	89.06	23.79	115.47	28.19	378.48	94.13 to 97.14	1,110,365	988,920
<u>ALL</u>	856	92.78	94.35	83.80	22.27	112.59	23.99	504.00	90.94 to 94.67	1,347,071	1,128,821

28 Douglas
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 856
 Total Sales Price : 1,153,092,566
 Total Adj. Sales Price : 1,153,092,566
 Total Assessed Value : 966,271,000
 Avg. Adj. Sales Price : 1,347,071
 Avg. Assessed Value : 1,128,821

MEDIAN : 93
 WGT. MEAN : 84
 MEAN : 94
 COD : 22.27
 PRD : 112.59

COV : 38.03
 STD : 35.88
 Avg. Abs. Dev : 20.66
 MAX Sales Ratio : 504.00
 MIN Sales Ratio : 23.99

95% Median C.I. : 90.94 to 94.67
 95% Wgt. Mean C.I. : 79.96 to 87.64
 95% Mean C.I. : 91.95 to 96.75

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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	3	89.15	102.10	98.89	17.09	103.25	85.71	131.43	N/A	9,303	9,200	
Less Than 30,000	13	131.43	152.75	158.72	56.60	96.24	59.52	504.00	68.82 to 219.50	18,605	29,531	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	856	92.78	94.35	83.80	22.27	112.59	23.99	504.00	90.94 to 94.67	1,347,071	1,128,821	
Greater Than 14,999	853	92.80	94.32	83.80	22.28	112.55	23.99	504.00	91.05 to 94.67	1,351,776	1,132,759	
Greater Than 29,999	843	92.76	93.45	83.78	21.33	111.54	23.99	378.48	90.94 to 94.64	1,367,557	1,145,774	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	3	89.15	102.10	98.89	17.09	103.25	85.71	131.43	N/A	9,303	9,200	
15,000 TO 29,999	10	147.75	167.95	166.53	57.33	100.85	59.52	504.00	63.50 to 230.00	21,396	35,630	
30,000 TO 59,999	21	100.22	122.20	118.46	45.17	103.16	52.25	362.25	75.40 to 129.00	44,025	52,152	
60,000 TO 99,999	53	99.88	108.74	107.19	25.92	101.45	40.82	285.54	94.25 to 112.33	79,385	85,092	
100,000 TO 149,999	98	96.25	104.85	104.13	25.50	100.69	55.29	378.48	90.75 to 101.40	125,543	130,731	
150,000 TO 249,999	154	91.60	91.11	91.23	18.19	99.87	31.04	250.78	88.52 to 96.04	193,016	176,094	
250,000 TO 499,999	172	95.70	92.24	91.45	19.90	100.86	25.68	229.02	89.79 to 97.84	358,052	327,433	
500,000 TO 999,999	125	95.80	93.49	93.39	16.08	100.11	37.90	198.63	90.59 to 97.58	697,028	650,964	
1,000,000 +	220	85.48	84.49	81.78	20.47	103.31	23.99	183.73	80.85 to 90.88	4,349,898	3,557,559	
<u>ALL</u>	856	92.78	94.35	83.80	22.27	112.59	23.99	504.00	90.94 to 94.67	1,347,071	1,128,821	

28 Douglas
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 856
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 Avg. Abs. Dev : 20.66
 MAX Sales Ratio : 504.00
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95% Median C.I. : 90.94 to 94.67
 95% Wgt. Mean C.I. : 79.96 to 87.64
 95% Mean C.I. : 91.95 to 96.75

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	179	91.65	94.19	88.61	21.99	106.30	31.04	189.69	88.30 to 97.47	165,881	146,989
116	41	95.08	94.33	89.71	14.66	105.15	48.13	172.14	87.87 to 101.84	270,983	243,100
118	86	93.87	94.89	80.00	18.46	118.61	44.40	300.32	87.34 to 97.30	3,944,803	3,155,722
125	5	104.10	98.87	88.00	19.28	112.35	65.15	138.69	N/A	724,300	637,360
149	1	114.92	114.92	114.92	00.00	100.00	114.92	114.92	N/A	299,000	343,600
210	34	94.82	89.06	84.03	14.10	105.99	46.51	125.51	83.71 to 97.61	1,308,564	1,099,615
212	2	125.99	125.99	104.54	27.87	120.52	90.88	161.10	N/A	745,000	778,850
227	1	105.06	105.06	105.06	00.00	100.00	105.06	105.06	N/A	735,514	772,700
304	2	88.73	88.73	87.13	11.39	101.84	78.62	98.83	N/A	570,000	496,650
309	3	90.90	90.70	97.10	07.92	93.41	79.80	101.41	N/A	164,983	160,200
312	1	75.82	75.82	75.82	00.00	100.00	75.82	75.82	N/A	1,220,000	925,000
313	2	70.02	70.02	69.08	06.37	101.36	65.56	74.48	N/A	10,747,849	7,424,650
319	1	99.42	99.42	99.42	00.00	100.00	99.42	99.42	N/A	2,030,000	2,018,200
325	37	82.54	88.53	78.86	37.69	112.26	25.68	236.96	64.35 to 99.64	310,926	245,184
326	4	78.53	79.45	87.40	15.31	90.90	63.50	97.23	N/A	77,750	67,950
328	3	82.40	80.44	83.65	22.01	96.16	52.25	106.67	N/A	66,667	55,767
332	1	75.61	75.61	75.61	00.00	100.00	75.61	75.61	N/A	21,001,512	15,879,000
333	4	91.77	92.17	91.80	01.11	100.40	90.74	94.41	N/A	1,767,250	1,622,275
334	7	96.48	92.91	84.73	18.72	109.65	28.19	132.63	28.19 to 132.63	1,206,636	1,022,429
336	2	96.75	96.75	92.45	06.98	104.65	90.00	103.50	N/A	110,000	101,700
340	3	89.64	79.60	76.81	14.95	103.63	54.49	94.68	N/A	368,333	282,900
341	7	69.28	74.94	73.52	19.05	101.93	59.67	102.87	59.67 to 102.87	4,881,977	3,589,157
343	2	79.62	79.62	77.48	16.52	102.76	66.47	92.76	N/A	1,850,000	1,433,400
344	133	89.15	87.24	87.26	20.43	99.98	23.99	172.21	80.66 to 94.55	1,688,864	1,473,626
349	9	73.37	85.98	61.89	46.44	138.92	29.28	229.02	53.55 to 110.88	916,333	567,133
350	17	88.10	87.90	84.91	08.64	103.52	60.19	107.87	82.28 to 98.67	1,345,215	1,142,182
353	62	96.37	103.14	78.38	28.15	131.59	46.09	504.00	86.92 to 104.24	930,608	729,440
381	1	102.29	102.29	102.29	00.00	100.00	102.29	102.29	N/A	310,000	317,100
382	2	107.90	107.90	102.76	11.18	105.00	95.84	119.96	N/A	841,250	864,450
384	4	90.70	95.15	94.45	07.28	100.74	88.20	110.99	N/A	110,750	104,600
386	3	156.30	134.81	159.05	24.25	84.76	67.20	180.92	N/A	970,833	1,544,100
387	1	70.24	70.24	70.24	00.00	100.00	70.24	70.24	N/A	1,000,000	702,400
406	92	96.80	108.11	92.17	28.84	117.29	39.04	378.48	94.32 to 98.41	569,454	524,849
407	13	91.84	92.35	89.64	18.77	103.02	60.45	183.73	72.68 to 96.98	3,329,788	2,984,769
410	3	96.98	96.96	64.36	28.40	150.65	55.64	138.25	N/A	1,235,833	795,400
412	29	93.48	96.36	91.91	11.03	104.84	62.41	138.56	90.39 to 98.71	2,870,138	2,637,879
419	11	100.03	93.34	96.16	16.39	97.07	59.60	117.70	65.18 to 115.06	536,160	515,545
423	1	77.38	77.38	77.38	00.00	100.00	77.38	77.38	N/A	1,338,000	1,035,400

28 Douglas
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 856
 Total Sales Price : 1,153,092,566
 Total Adj. Sales Price : 1,153,092,566
 Total Assessed Value : 966,271,000
 Avg. Adj. Sales Price : 1,347,071
 Avg. Assessed Value : 1,128,821

MEDIAN : 93
 WGT. MEAN : 84
 MEAN : 94
 COD : 22.27
 PRD : 112.59

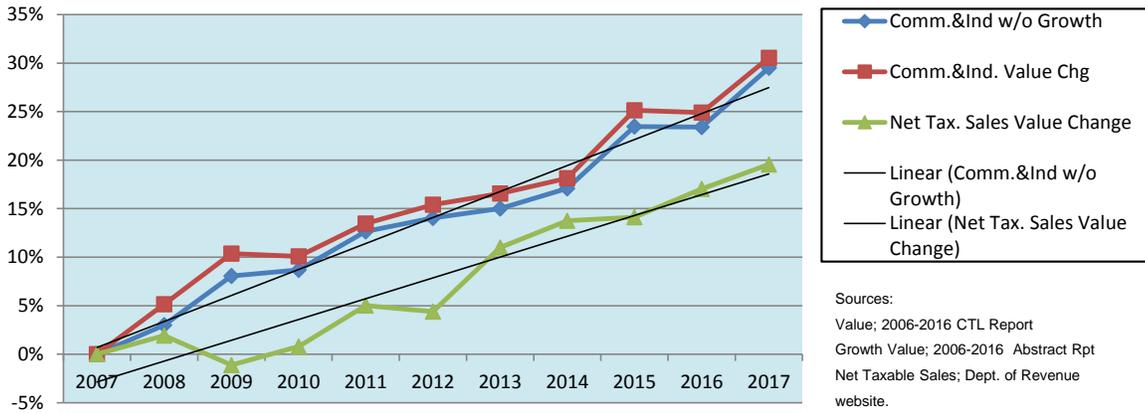
COV : 38.03
 STD : 35.88
 Avg. Abs. Dev : 20.66
 MAX Sales Ratio : 504.00
 MIN Sales Ratio : 23.99

95% Median C.I. : 90.94 to 94.67
 95% Wgt. Mean C.I. : 79.96 to 87.64
 95% Mean C.I. : 91.95 to 96.75

Printed:4/6/2018 11:46:58AM

424	1	53.30	53.30	53.30	00.00	100.00	53.30	53.30	N/A	470,000	250,500
426	3	79.29	69.93	43.58	25.46	160.46	34.97	95.53	N/A	1,105,000	481,533
434	4	99.91	100.85	99.75	06.41	101.10	93.19	110.40	N/A	210,000	209,475
436	1	110.50	110.50	110.50	00.00	100.00	110.50	110.50	N/A	400,000	442,000
442	9	86.51	86.17	74.00	23.21	116.45	55.07	147.50	57.97 to 98.20	325,722	241,044
444	1	43.01	43.01	43.01	00.00	100.00	43.01	43.01	N/A	1,350,000	580,600
446	5	125.11	103.27	86.95	22.76	118.77	55.65	134.38	N/A	4,703,500	4,089,480
450	1	96.44	96.44	96.44	00.00	100.00	96.44	96.44	N/A	1,727,000	1,665,500
483	2	88.43	88.43	86.11	08.48	102.69	80.93	95.93	N/A	7,980,000	6,871,350
502	1	75.40	75.40	75.40	00.00	100.00	75.40	75.40	N/A	50,000	37,700
529	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	90,000	89,100
531	5	82.42	84.10	82.43	14.69	102.03	62.32	103.18	N/A	573,036	472,360
577	6	97.32	114.96	102.79	38.05	111.84	61.58	250.78	61.58 to 250.78	2,372,917	2,439,067
588	1	91.58	91.58	91.58	00.00	100.00	91.58	91.58	N/A	6,000,000	5,494,900
595	5	73.76	76.44	68.64	22.70	111.36	49.74	118.50	N/A	4,854,863	3,332,360
718	1	148.82	148.82	148.82	00.00	100.00	148.82	148.82	N/A	625,000	930,100
<u>ALL</u>	<u>856</u>	<u>92.78</u>	<u>94.35</u>	<u>83.80</u>	<u>22.27</u>	<u>112.59</u>	<u>23.99</u>	<u>504.00</u>	<u>90.94 to 94.67</u>	<u>1,347,071</u>	<u>1,128,821</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 9,237,086,214	\$ 150,671,128	1.63%	\$ 9,086,415,086	-	\$ 7,821,472,067	-
2008	\$ 9,713,651,165	\$ 200,518,349	2.06%	\$ 9,513,132,816	2.99%	\$ 7,972,759,468	1.93%
2009	\$10,194,506,710	\$ 212,666,141	2.09%	\$ 9,981,840,569	2.76%	\$ 7,734,353,333	-2.99%
2010	\$10,167,981,076	\$ 128,535,711	1.26%	\$10,039,445,365	-1.52%	\$ 7,884,002,093	1.93%
2011	\$10,480,161,220	\$ 73,430,620	0.70%	\$10,406,730,600	2.35%	\$ 8,213,178,329	4.18%
2012	\$10,659,051,460	\$ 124,091,280	1.16%	\$10,534,960,180	0.52%	\$ 8,165,469,737	-0.58%
2013	\$10,766,152,275	\$ 142,130,900	1.32%	\$10,624,021,375	-0.33%	\$ 8,682,183,671	6.33%
2014	\$10,913,051,020	\$ 97,071,400	0.89%	\$10,815,979,620	0.46%	\$ 8,897,828,252	2.48%
2015	\$11,559,524,765	\$ 155,055,920	1.34%	\$11,404,468,845	4.50%	\$ 8,925,844,832	0.31%
2016	\$11,536,581,930	\$ 137,451,664	1.19%	\$11,399,130,266	-1.39%	\$ 9,152,772,862	2.54%
2017	\$12,058,729,945	\$ 96,166,700	0.80%	\$11,962,563,245	3.69%	\$ 9,351,531,267	2.17%
Ann %chg	2.70%			Average	1.40%	1.76%	1.83%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	2.99%	5.16%	1.93%
2009	8.06%	10.36%	-1.11%
2010	8.69%	10.08%	0.80%
2011	12.66%	13.46%	5.01%
2012	14.05%	15.39%	4.40%
2013	15.01%	16.55%	11.00%
2014	17.09%	18.14%	13.76%
2015	23.46%	25.14%	14.12%
2016	23.41%	24.89%	17.02%
2017	29.51%	30.55%	19.56%

County Number	28
County Name	Douglas

Type : Qualified

Number of Sales :	178	Median :	71	COV :	25.02	95% Median C.I. :	67.60 to 73.54
Total Sales Price :	119,658,414	Wgt. Mean :	70	STD :	18.57	95% Wgt. Mean C.I. :	68.04 to 72.43
Total Adj. Sales Price :	119,658,414	Mean :	74	Avg. Abs.Dev :	13.76	95% Mean C.I. :	71.48 to 76.94
Total Assessed Value :	84,042,586						
Avg. Adj. Sales Price :	672,238	COD :	19.37	MAX Sales Ratio :	165.73		
Avg. Assessed Value :	472,149	PRD :	105.65	MIN Sales Ratio :	35.46		

Printed : 04/05/2018

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2014 To 12/31/2014	23	66.27	65.73	65.37	10.82	100.55	45.67	87.45	60.69 to 70.26	721,623	471,705
01/01/2015 To 03/31/2015	13	71.88	73.07	71.90	21.01	101.63	44.72	103.94	48.06 to 94.91	628,120	451,608
04/01/2015 To 06/30/2015	21	78.54	76.35	69.97	20.37	109.12	39.75	108.42	60.84 to 92.93	593,576	415,306
07/01/2015 To 09/30/2015	8	78.19	83.33	78.35	19.77	106.36	62.98	110.03	62.98 to 110.03	500,872	392,423
10/01/2015 To 12/31/2015	17	66.04	70.62	68.28	19.37	103.43	46.10	139.80	59.76 to 78.65	612,278	418,061
01/01/2016 To 03/31/2016	17	73.54	72.03	71.24	16.30	101.11	49.31	110.80	57.02 to 81.63	798,404	568,792
04/01/2016 To 06/30/2016	9	81.93	81.68	80.12	07.92	101.95	65.33	94.90	71.44 to 91.48	922,131	738,810
07/01/2016 To 09/30/2016	8	78.33	82.17	68.94	18.93	119.19	57.27	115.21	57.27 to 115.21	727,866	501,791
10/01/2016 To 12/31/2016	20	66.62	70.28	69.11	12.94	101.69	54.65	97.11	64.56 to 76.15	741,584	512,498
01/01/2017 To 03/31/2017	21	72.50	72.91	67.00	19.78	108.82	35.46	112.65	61.41 to 85.36	637,018	426,791
04/01/2017 To 06/30/2017	18	70.41	78.52	71.61	23.31	109.65	54.65	118.99	60.92 to 93.47	603,123	431,921
07/01/2017 To 09/30/2017	3	79.42	103.14	82.45	42.58	125.09	64.26	165.73	N/A	418,160	344,792
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	65	70.26	72.79	69.31	19.07	105.02	39.75	110.03	66.27 to 75.39	634,384	439,707
10/01/2015 To 09/30/2016	51	75.75	74.85	72.01	17.48	103.94	46.10	139.80	66.25 to 78.65	747,131	538,041
10/01/2016 To 09/30/2017	62	70.94	75.15	69.50	20.24	108.13	35.46	165.73	65.19 to 76.15	650,319	451,960
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015	59	71.88	74.92	70.87	21.69	105.71	39.75	139.80	66.04 to 80.30	594,006	420,996
01/01/2016 To 12/31/2016	54	73.24	74.49	71.91	15.80	103.59	49.31	115.21	66.76 to 79.43	787,531	566,353

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	178	71.04	74.21	70.24	19.37	105.65	35.46	165.73	67.60 to 73.54	672,238	472,149

Type : Qualified

Number of Sales :	178	Median :	71	COV :	25.02	95% Median C.I. :	67.60 to 73.54
Total Sales Price :	119,658,414	Wgt. Mean :	70	STD :	18.57	95% Wgt. Mean C.I. :	68.04 to 72.43
Total Adj. Sales Price :	119,658,414	Mean :	74	Avg. Abs. Dev :	13.76	95% Mean C.I. :	71.48 to 76.94
Total Assessed Value :	84,042,586						
Avg. Adj. Sales Price :	672,238	COD :	19.37	MAX Sales Ratio :	165.73		
Avg. Assessed Value :	472,149	PRD :	105.65	MIN Sales Ratio :	35.46		

Printed : 04/05/2018

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	4	63.39	78.06	69.22	41.32	112.77	45.67	139.80	N/A	813,080	562,789
1	4	63.39	78.06	69.22	41.32	112.77	45.67	139.80	N/A	813,080	562,789
<u>Dry</u>											
County	69	68.63	70.84	67.58	16.33	104.82	44.72	115.21	65.19 to 72.82	725,026	489,984
1	69	68.63	70.84	67.58	16.33	104.82	44.72	115.21	65.19 to 72.82	725,026	489,984
<u>Grass</u>											
County	2	73.62	73.62	59.11	34.72	124.55	48.06	99.18	N/A	190,299	112,483
1	2	73.62	73.62	59.11	34.72	124.55	48.06	99.18	N/A	190,299	112,483
<u>ALL</u>											
10/01/2014 To 09/30/2017	178	71.04	74.21	70.24	19.37	105.65	35.46	165.73	67.60 to 73.54	672,238	472,149

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 Value
<u>Irrigated</u>											
County	12	67.02	72.12	64.82	26.80	111.26	35.46	139.80	58.08 to 84.11	836,051	541,930
1	12	67.02	72.12	64.82	26.80	111.26	35.46	139.80	58.08 to 84.11	836,051	541,930
<u>Dry</u>											
County	118	70.19	73.25	69.58	17.91	105.27	44.72	118.99	66.25 to 73.16	686,810	477,905
1	118	70.19	73.25	69.58	17.91	105.27	44.72	118.99	66.25 to 73.16	686,810	477,905
<u>Grass</u>											
County	5	48.04	56.23	47.50	25.56	118.38	39.75	99.18	N/A	298,700	141,887
1	5	48.04	56.23	47.50	25.56	118.38	39.75	99.18	N/A	298,700	141,887
<u>ALL</u>											
10/01/2014 To 09/30/2017	178	71.04	74.21	70.24	19.37	105.65	35.46	165.73	67.60 to 73.54	672,238	472,149

Douglas County 2018 Average Acre Value Comparison

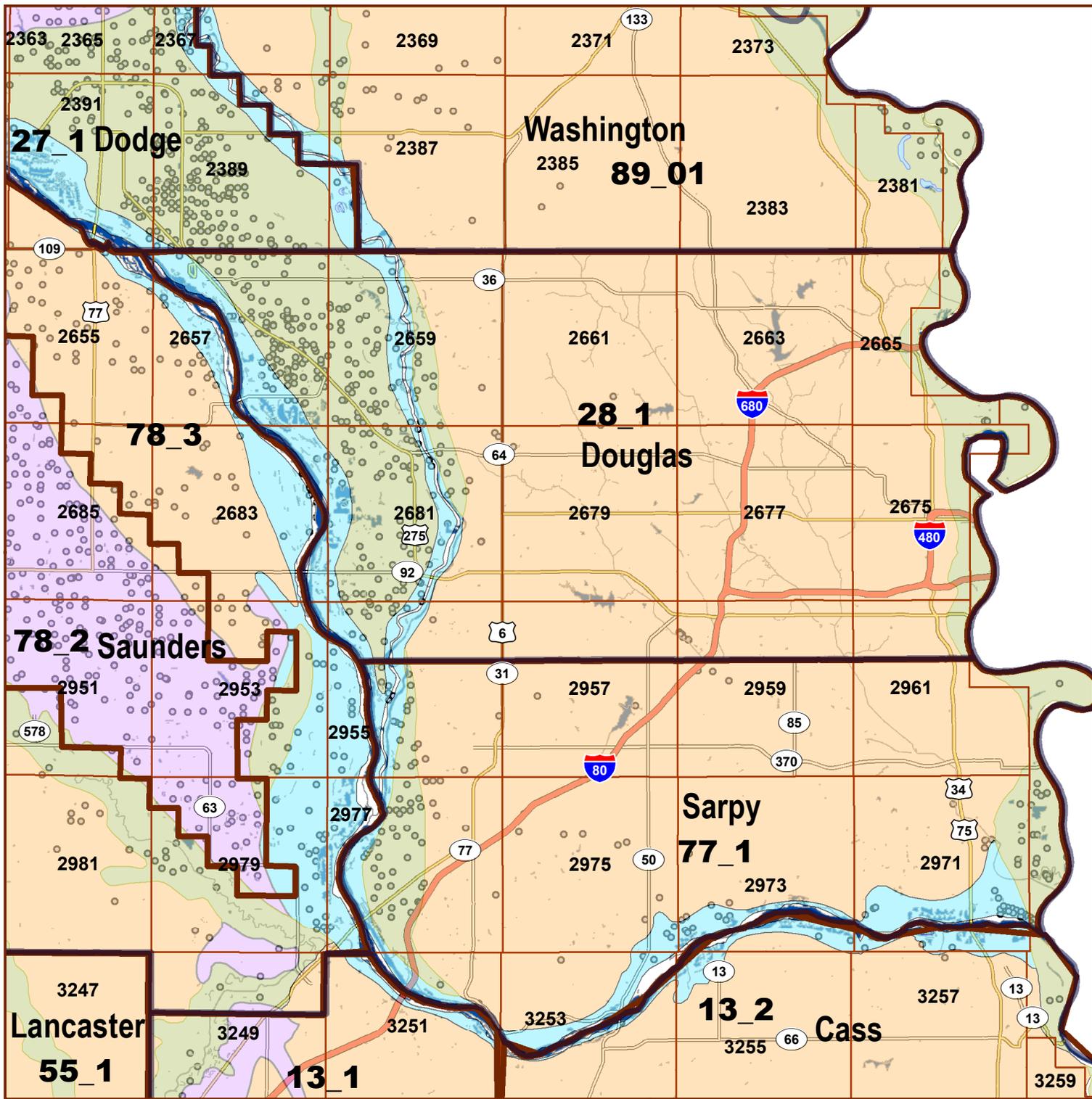
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	6400	6250	6100	5749	5400	4993	4560	4300	5724
Burt	1	6624	6685	5929	5895	4707	5030	4450	3020	5433
Cass	1	6275	6070	4721	5510	3344	4850	3612	4204	5021
Otoe	8000	5600	5600	5500	5500	5000	5000	4200	4200	5212
Sarpy	1	6510	6310	5980	5830	5634	4925	4605	4335	5878
Saunders	1	6320	6104	5844	5457	5270	4464	3910	3670	5150
Saunders	3	6930	6691	6453	5831	5740	5004	4515	4060	6076
Washington	1	6050	6020	5485	5315	5090	5010	4025	3125	5499
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6238

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	6170	5787	5341	5047	4804	4338	4081	3836	5028
Burt	1	6760	6515	5611	5790	4841	4875	4425	3052	5314
Cass	1	5198	5049	4931	4555	4114	4259	3957	3735	4566
Otoe	8000	4600	4600	4300	4250	4150	4100	3500	3200	4192
Sarpy	1	5730	5558	5215	5055	4885	4315	4015	3795	5032
Saunders	1	5715	5497	5292	4760	4566	3839	3437	3193	4317
Saunders	3	5883	5656	5438	5032	4821	4100	3708	3492	4828
Washington	1	6020	5990	5460	5260	5060	4980	3990	3065	5378
Dodge	1	6435	6225	6020	5810	5595	5340	5190	4979	5944

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	2334	2262	2151	2143	1963	1990	1919	1824	2029
Burt	1	2550	2380	1960	1965	1895	1830	1765	1587	1872
Cass	1	2395	2343	2243	2180	1940	2064	1850	1600	2020
Otoe	8000	2290	2250	2180	2160	2030	2000	1750	1550	2001
Sarpy	1	2380	2350	2270	2190	2090	2060	1860	1790	2057
Saunders	1	1953	2602	2061	2502	2043	2223	1728	2105	2004
Saunders	3	1917	2608	1954	2501	2165	2259	1675	2119	2129
Washington	1	2226	2050	1745	1685	1636	1600	1550	1435	1779
Dodge	1	2460	2460	2355	2355	2245	2245	2140	2140	2275

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1	n/a	n/a	150
Burt	1	3184	n/a	122
Cass	1	2020	1851	593
Otoe	8000	4013	1104	100
Sarpy	1	3226	932	152
Saunders	1	2478	724	177
Saunders	3	2553	634	161
Washington	1	4634	n/a	401
Dodge	1	3210	n/a	184

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



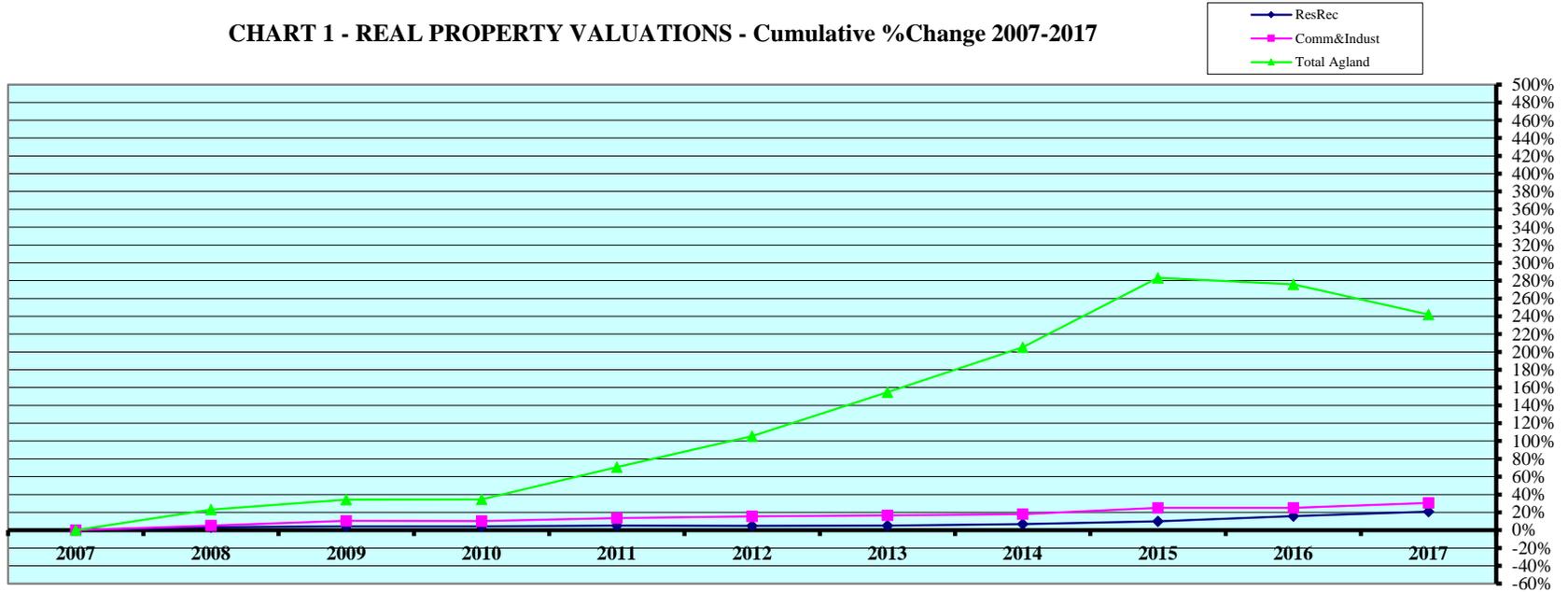
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Douglas County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	22,417,078,212	--	--	--	9,237,086,214	--	--	--	91,057,850	--	--	--
2008	23,156,791,475	739,713,263	3.30%	3.30%	9,713,651,165	476,564,951	5.16%	5.16%	112,032,960	20,975,110	23.03%	23.03%
2009	23,353,118,230	196,326,755	0.85%	4.18%	10,194,506,710	480,855,545	4.95%	10.36%	122,339,830	10,306,870	9.20%	34.35%
2010	23,357,958,765	4,840,535	0.02%	4.20%	10,167,981,076	-26,525,634	-0.26%	10.08%	122,567,670	227,840	0.19%	34.60%
2011	23,561,524,665	203,565,900	0.87%	5.11%	10,480,161,220	312,180,144	3.07%	13.46%	155,326,940	32,759,270	26.73%	70.58%
2012	23,521,427,240	-40,097,425	-0.17%	4.93%	10,659,051,460	178,890,240	1.71%	15.39%	187,042,400	31,715,460	20.42%	105.41%
2013	23,557,998,585	36,571,345	0.16%	5.09%	10,766,152,275	107,100,815	1.00%	16.55%	232,090,335	45,047,935	24.08%	154.88%
2014	23,965,713,535	407,714,950	1.73%	6.91%	10,913,051,020	146,898,745	1.36%	18.14%	277,828,465	45,738,130	19.71%	205.11%
2015	24,603,062,715	637,349,180	2.66%	9.75%	11,559,524,765	646,473,745	5.92%	25.14%	348,919,630	71,091,165	25.59%	283.18%
2016	25,934,559,760	1,331,497,045	5.41%	15.69%	11,536,581,930	-22,942,835	-0.20%	24.89%	342,296,320	-6,623,310	-1.90%	275.91%
2017	27,080,489,080	1,145,929,320	4.42%	20.80%	12,058,729,945	522,148,015	4.53%	30.55%	311,376,460	-30,919,860	-9.03%	241.95%

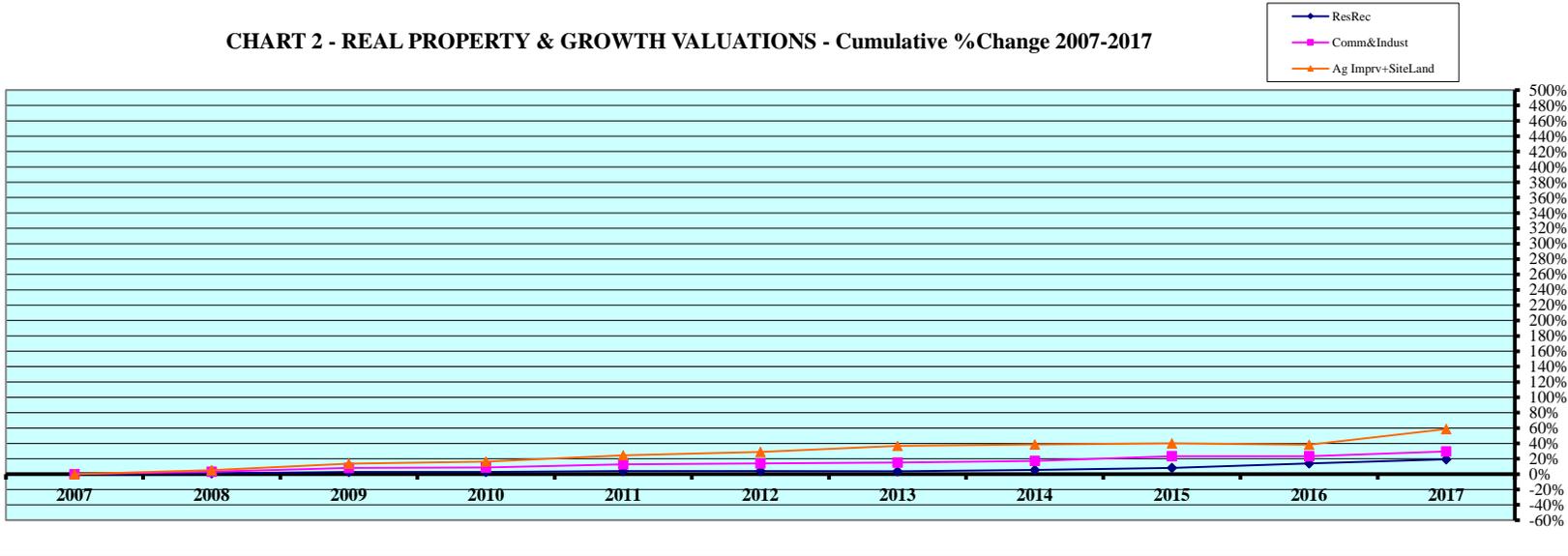
Rate Annual %chg: Residential & Recreational **1.91%** Commercial & Industrial **2.70%** Agricultural Land **13.08%**

Cnty# **28**
County **DOUGLAS**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2007	22,417,078,212	404,034,222	1.80%	22,013,043,990	--	--	9,237,086,214	150,671,128	1.63%	9,086,415,086	--	--	
2008	23,156,791,475	466,203,268	2.01%	22,690,588,207	1.22%	1.22%	9,713,651,165	200,518,349	2.06%	9,513,132,816	2.99%	2.99%	
2009	23,353,118,230	307,953,047	1.32%	23,045,165,183	-0.48%	2.80%	10,194,506,710	212,666,141	2.09%	9,981,840,569	2.76%	8.06%	
2010	23,357,958,765	296,667,562	1.27%	23,061,291,203	-1.25%	2.87%	10,167,981,076	128,535,711	1.26%	10,039,445,365	-1.52%	8.69%	
2011	23,561,524,665	235,554,955	1.00%	23,325,969,710	-0.14%	4.05%	10,480,161,220	73,430,620	0.70%	10,406,730,600	2.35%	12.66%	
2012	23,521,427,240	207,552,140	0.88%	23,313,875,100	-1.05%	4.00%	10,659,051,460	124,091,280	1.16%	10,534,960,180	0.52%	14.05%	
2013	23,557,998,585	313,369,580	1.33%	23,244,629,005	-1.18%	3.69%	10,766,152,275	142,130,900	1.32%	10,624,021,375	-0.33%	15.01%	
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	0.39%	5.50%	10,913,051,020	97,071,400	0.89%	10,815,979,620	0.46%	17.09%	
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	1.00%	7.98%	11,559,524,765	155,055,920	1.34%	11,404,468,845	4.50%	23.46%	
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	13.87%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	23.41%	
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	19.31%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	29.51%	
Rate Ann%chg	1.91%					0.54%	2.70%					C & I w/o growth	1.40%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	108,435,705	14,149,820	122,585,525	1,582,740	1.29%	121,002,785	--	--
2008	115,999,550	14,119,965	130,119,515	1,360,270	1.05%	128,759,245	5.04%	5.04%
2009	129,454,865	11,725,595	141,180,460	1,867,060	1.32%	139,313,400	7.07%	13.65%
2010	132,976,204	11,066,400	144,042,604	1,324,052	0.92%	142,718,552	1.09%	16.42%
2011	141,732,620	11,762,900	153,495,520	917,170	0.60%	152,578,350	5.93%	24.47%
2012	146,804,130	11,816,410	158,620,540	636,670	0.40%	157,983,870	2.92%	28.88%
2013	152,688,245	17,272,305	169,960,550	2,126,100	1.25%	167,834,450	5.81%	36.91%
2014	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	-0.11%	38.49%
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	39.98%
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	38.36%
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	58.72%
Rate Ann%chg	5.18%	1.61%	4.82%	Ag Imprv+Site w/o growth			3.69%	

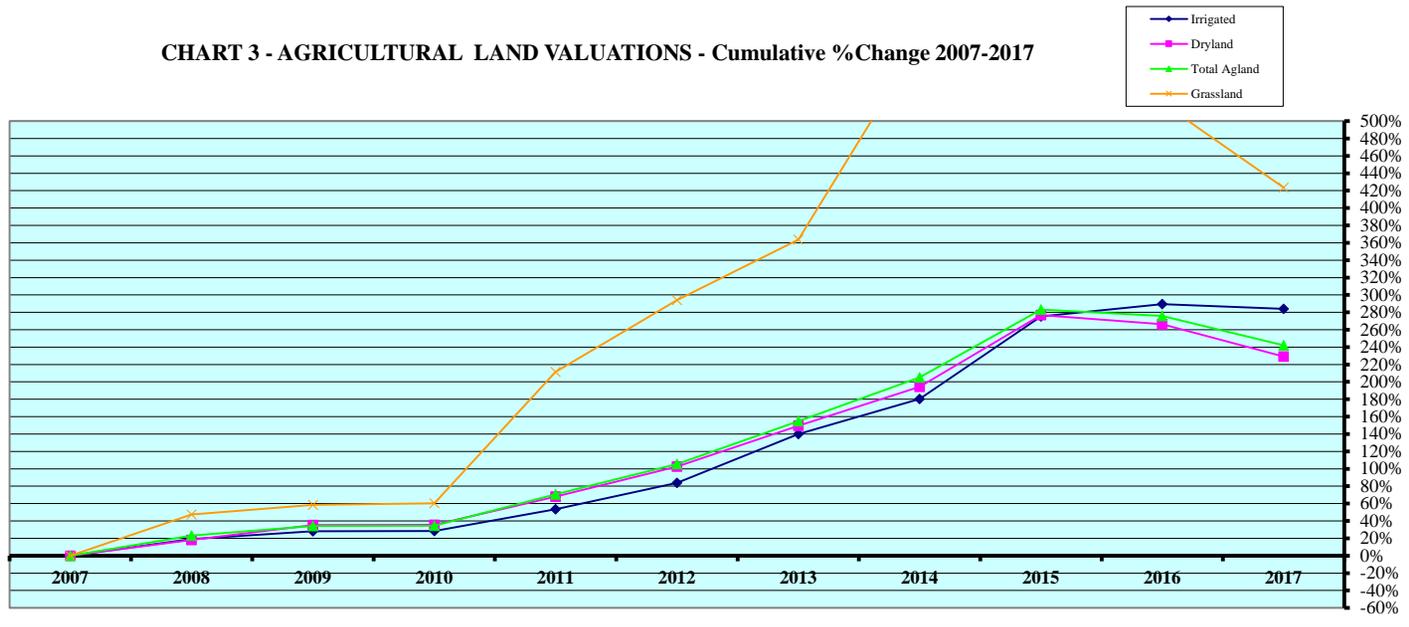
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2007 - 2017 CTL Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

Cnty# 28
County DOUGLAS

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	16,069,965	--	--	--	68,546,640	--	--	--	3,996,920	--	--	--
2008	19,157,620	3,087,655	19.21%	19.21%	81,029,090	12,482,450	18.21%	18.21%	5,894,910	1,897,990	47.49%	47.49%
2009	20,612,710	1,455,090	7.60%	28.27%	92,791,690	11,762,600	14.52%	35.37%	6,331,330	436,420	7.40%	58.41%
2010	20,622,590	9,880	0.05%	28.33%	92,972,180	180,490	0.19%	35.63%	6,411,040	79,710	1.26%	60.40%
2011	24,651,345	4,028,755	19.54%	53.40%	115,159,965	22,187,785	23.86%	68.00%	12,450,825	6,039,785	94.21%	211.51%
2012	29,524,560	4,873,215	19.77%	83.73%	138,791,430	23,631,465	20.52%	102.48%	15,746,410	3,295,585	26.47%	293.96%
2013	38,555,170	9,030,610	30.59%	139.92%	170,985,450	32,194,020	23.20%	149.44%	18,529,905	2,783,495	17.68%	363.60%
2014	45,064,390	6,509,220	16.88%	180.43%	201,790,805	30,805,355	18.02%	194.38%	27,603,385	9,073,480	48.97%	590.62%
2015	60,310,500	15,246,110	33.83%	275.30%	258,286,990	56,496,185	28.00%	276.80%	27,673,770	70,385	0.25%	592.38%
2016	62,580,840	2,270,340	3.76%	289.43%	251,142,275	-7,144,715	-2.77%	266.38%	24,825,020	-2,848,750	-10.29%	521.10%
2017	61,689,300	-891,540	-1.42%	283.88%	225,530,255	-25,612,020	-10.20%	229.02%	20,922,890	-3,902,130	-15.72%	423.48%

Rate Ann.%chg: Irrigated **14.40%** Dryland **12.65%** Grassland **18.00%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	101,130	--	--	--	2,343,195	--	--	--	91,057,850	--	--	--
2008	114,770	13,640	13.49%	13.49%	5,836,570	3,493,375	149.09%	149.09%	112,032,960	20,975,110	23.03%	23.03%
2009	136,210	21,440	18.68%	34.69%	2,467,890	-3,368,680	-57.72%	5.32%	122,339,830	10,306,870	9.20%	34.35%
2010	139,220	3,010	2.21%	37.66%	2,422,640	-45,250	-1.83%	3.39%	122,567,670	227,840	0.19%	34.60%
2011	148,690	9,470	6.80%	47.03%	2,916,115	493,475	20.37%	24.45%	155,326,940	32,759,270	26.73%	70.58%
2012	149,420	730	0.49%	47.75%	2,830,580	-85,535	-2.93%	20.80%	187,042,400	31,715,460	20.42%	105.41%
2013	149,340	-80	-0.05%	47.67%	3,870,470	1,039,890	36.74%	65.18%	232,090,335	45,047,935	24.08%	154.88%
2014	338,770	189,430	126.84%	234.98%	3,031,115	-839,355	-21.69%	29.36%	277,828,465	45,738,130	19.71%	205.11%
2015	344,540	5,770	1.70%	240.69%	2,303,830	-727,285	-23.99%	-1.68%	348,919,630	71,091,165	25.59%	283.18%
2016	376,260	31,720	9.21%	272.06%	3,371,925	1,068,095	46.36%	43.90%	342,296,320	-6,623,310	-1.90%	275.91%
2017	398,910	22,650	6.02%	294.45%	2,835,105	-536,820	-15.92%	20.99%	311,376,460	-30,919,860	-9.03%	241.95%

Cnty# **28**
County **DOUGLAS**

Rate Ann.%chg: Total Agric Land **13.08%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	16,219,648	10,881	1,491			67,701,547	51,293	1,320			3,030,820	4,945	613		
2008	19,617,876	10,899	1,800	20.76%	20.76%	83,409,749	52,132	1,600	21.22%	21.22%	4,735,914	5,580	849	38.47%	38.47%
2009	20,587,129	10,942	1,882	4.53%	26.23%	93,433,294	52,030	1,796	12.24%	36.05%	4,956,467	5,596	886	4.37%	44.52%
2010	20,576,430	10,938	1,881	-0.02%	26.21%	93,373,917	52,033	1,795	-0.07%	35.96%	4,980,692	5,615	887	0.14%	44.72%
2011	24,770,700	9,908	2,500	32.89%	67.72%	115,969,290	48,337	2,399	33.70%	81.77%	9,359,110	8,937	1,047	18.07%	70.87%
2012	29,835,036	9,946	3,000	19.99%	101.25%	139,373,087	48,083	2,899	20.82%	119.60%	12,702,488	9,097	1,396	33.34%	127.83%
2013	38,655,014	10,172	3,800	26.67%	154.93%	172,908,528	48,030	3,600	24.20%	172.74%	14,356,389	8,973	1,600	14.58%	161.06%
2014	44,612,858	10,082	4,425	16.45%	196.86%	204,618,617	47,059	4,348	20.78%	229.43%	21,510,984	8,964	2,400	49.99%	291.56%
2015	60,488,055	10,612	5,700	28.81%	282.40%	262,761,564	46,714	5,625	29.36%	326.16%	21,484,675	8,952	2,400	0.01%	291.59%
2016	62,546,660	10,677	5,858	2.77%	293.00%	254,892,390	46,052	5,535	-1.60%	319.34%	18,920,330	8,982	2,106	-12.23%	243.70%
2017	61,864,105	10,801	5,727	-2.23%	284.24%	229,371,835	45,249	5,069	-8.42%	284.05%	18,243,460	8,653	2,108	0.08%	243.99%

Rate Annual %chg Average Value/Acre: **14.41%**

14.40%

13.15%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	86,393	3,226	27			1,892,943	3,774	502			88,931,351	74,118	1,200		
2008	173,412	3,473	50	86.43%	86.43%	2,854,445	4,701	607	21.05%	21.05%	110,791,396	76,785	1,443	20.25%	20.25%
2009	194,295	3,476	56	11.96%	108.72%	3,591,760	4,790	750	23.50%	49.50%	122,762,945	76,833	1,598	10.74%	33.16%
2010	191,673	3,479	55	-1.46%	105.68%	2,928,871	4,864	602	-19.70%	20.05%	122,051,583	76,929	1,587	-0.70%	32.23%
2011	173,868	3,002	58	5.12%	116.21%	5,148,705	5,212	988	64.03%	96.92%	155,421,671	75,397	2,061	29.93%	71.80%
2012	151,909	3,038	50	-13.66%	86.68%	4,566,560	5,167	884	-10.53%	76.19%	186,629,081	75,331	2,477	20.18%	106.48%
2013	149,059	2,981	50	0.00%	86.68%	6,096,556	5,204	1,172	32.56%	133.56%	232,165,546	75,360	3,081	24.35%	156.76%
2014	442,011	2,947	150	199.99%	460.03%	8,017,520	5,502	1,457	24.38%	190.51%	279,201,990	74,553	3,745	21.56%	212.12%
2015	438,676	2,925	150	0.00%	460.03%	7,777,560	5,328	1,460	0.17%	191.00%	352,950,530	74,531	4,736	26.45%	294.68%
2016	429,955	2,866	150	0.00%	460.03%	7,646,475	5,192	1,473	0.90%	193.62%	344,435,810	73,769	4,669	-1.40%	289.14%
2017	406,420	2,709	150	0.00%	460.03%	4,418,555	4,847	912	-38.10%	81.74%	314,304,375	72,260	4,350	-6.84%	262.51%

28
DOUGLAS

Rate Annual %chg Average Value/Acre: **13.74%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 198,164	Value : 41,862,904,400	Growth 538,310,200	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	8,944	95,665,000	5,527	138,582,000	1,895	60,229,000	16,366	294,476,000	
02. Res Improve Land	138,902	3,540,466,800	26,733	1,043,389,500	2,821	198,392,100	168,456	4,782,248,400	
03. Res Improvements	138,902	17,476,435,800	26,733	5,595,008,000	2,821	536,403,000	168,456	23,607,846,800	
04. Res Total	147,846	21,112,567,600	32,260	6,776,979,500	4,716	795,024,100	184,822	28,684,571,200	417,539,700
% of Res Total	79.99	73.60	17.45	23.63	2.55	2.77	93.27	68.52	77.56
05. Com UnImp Land	1,686	287,352,400	306	151,219,000	86	21,357,300	2,078	459,928,700	
06. Com Improve Land	6,876	2,231,702,200	136	104,772,300	74	20,780,200	7,086	2,357,254,700	
07. Com Improvements	6,876	7,322,368,170	136	432,095,900	74	84,033,000	7,086	7,838,497,070	
08. Com Total	8,562	9,841,422,770	442	688,087,200	160	126,170,500	9,164	10,655,680,470	102,427,400
% of Com Total	93.43	92.36	4.82	6.46	1.75	1.18	4.62	25.45	19.03
09. Ind UnImp Land	549	44,361,100	6	1,131,200	24	7,743,800	579	53,236,100	
10. Ind Improve Land	1,808	357,281,900	7	4,696,500	55	7,433,800	1,870	369,412,200	
11. Ind Improvements	1,808	1,493,913,800	7	22,208,300	55	45,193,200	1,870	1,561,315,300	
12. Ind Total	2,357	1,895,556,800	13	28,036,000	79	60,370,800	2,449	1,983,963,600	16,346,100
% of Ind Total	96.24	95.54	0.53	1.41	3.23	3.04	1.24	4.74	3.04
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	147,846	21,112,567,600	32,260	6,776,979,500	4,716	795,024,100	184,822	28,684,571,200	417,539,700
% of Res & Rec Total	79.99	73.60	17.45	23.63	2.55	2.77	93.27	68.52	77.56
Com & Ind Total	10,919	11,736,979,570	455	716,123,200	239	186,541,300	11,613	12,639,644,070	118,773,500
% of Com & Ind Total	94.02	92.86	3.92	5.67	2.06	1.48	5.86	30.19	22.06
17. Taxable Total	158,765	32,849,547,170	32,715	7,493,102,700	4,955	981,565,400	196,435	41,324,215,270	536,313,200
% of Taxable Total	80.82	79.49	16.65	18.13	2.52	2.38	99.13	98.71	99.63

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2,088	22,791,700	453,386,500	0	0	0
19. Commercial	518	114,318,800	1,333,456,300	0	0	0
20. Industrial	28	46,141,900	87,246,170	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	2,088	22,791,700	453,386,500
19. Commercial	0	0	0	518	114,318,800	1,333,456,300
20. Industrial	0	0	0	28	46,141,900	87,246,170
21. Other	0	0	0	0	0	0
22. Total Sch II				2,634	183,252,400	1,874,088,970

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	8,507	395	471	9,373

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,038	236,585,520	1,038	236,585,520
28. Ag-Improved Land	0	0	0	0	691	128,036,710	691	128,036,710
29. Ag Improvements	0	0	0	0	691	174,066,900	691	174,066,900
30. Ag Total							1,729	538,689,130

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	604	661.37	27,653,415	604	661.37	27,653,415	
33. HomeSite Improvements	471	0.00	168,919,700	471	0.00	168,919,700	1,569,700
34. HomeSite Total				471	661.37	196,573,115	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	643	1,189.13	14,370,120	643	1,189.13	14,370,120	
37. FarmSite Improvements	279	0.00	5,147,200	279	0.00	5,147,200	427,300
38. FarmSite Total				279	1,189.13	19,517,320	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				750	1,850.50	216,090,435	1,997,000

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,662	71,782.27	316,807,210	1,662	71,782.27	316,807,210
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	2,075.44	19.16%	13,282,815	21.42%	6,400.00
46. 1A	368.45	3.40%	2,302,815	3.71%	6,250.01
47. 2A1	499.44	4.61%	3,046,585	4.91%	6,100.00
48. 2A	4,906.46	45.29%	28,204,845	45.49%	5,748.51
49. 3A1	1,307.81	12.07%	7,062,175	11.39%	5,400.00
50. 3A	1,210.20	11.17%	6,043,010	9.75%	4,993.40
51. 4A1	249.70	2.31%	1,138,630	1.84%	4,559.99
52. 4A	215.26	1.99%	925,620	1.49%	4,300.01
53. Total	10,832.76	100.00%	62,006,495	100.00%	5,723.98
Dry					
54. 1D1	6,216.85	13.37%	38,361,315	16.40%	6,170.54
55. 1D	9,518.09	20.46%	55,083,155	23.55%	5,787.21
56. 2D1	1,252.47	2.69%	6,689,600	2.86%	5,341.13
57. 2D	8,752.46	18.82%	44,177,215	18.89%	5,047.41
58. 3D1	5,186.31	11.15%	24,912,525	10.65%	4,803.52
59. 3D	4,876.80	10.49%	21,157,920	9.05%	4,338.48
60. 4D1	9,818.88	21.11%	40,070,215	17.13%	4,080.94
61. 4D	888.79	1.91%	3,409,220	1.46%	3,835.80
62. Total	46,510.65	100.00%	233,861,165	100.00%	5,028.12
Grass					
63. 1G1	793.55	8.61%	1,851,915	9.90%	2,333.71
64. 1G	1,560.66	16.94%	3,529,595	18.88%	2,261.60
65. 2G1	62.30	0.68%	134,000	0.72%	2,150.88
66. 2G	852.26	9.25%	1,826,025	9.77%	2,142.57
67. 3G1	555.08	6.02%	1,089,380	5.83%	1,962.56
68. 3G	1,395.88	15.15%	2,777,680	14.85%	1,989.91
69. 4G1	2,155.19	23.39%	4,134,910	22.11%	1,918.58
70. 4G	1,839.42	19.96%	3,355,470	17.94%	1,824.20
71. Total	9,214.34	100.00%	18,698,975	100.00%	2,029.33
Irrigated Total					
Irrigated Total	10,832.76	15.09%	62,006,495	19.22%	5,723.98
Dry Total					
Dry Total	46,510.65	64.79%	233,861,165	72.49%	5,028.12
Grass Total					
Grass Total	9,214.34	12.84%	18,698,975	5.80%	2,029.33
72. Waste	2,968.43	4.14%	444,535	0.14%	149.75
73. Other	2,256.09	3.14%	7,587,525	2.35%	3,363.13
74. Exempt	1,138.23	1.59%	0	0.00%	0.00
75. Market Area Total	71,782.27	100.00%	322,598,695	100.00%	4,494.13

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,832.76	62,006,495	10,832.76	62,006,495
77. Dry Land	0.00	0	0.00	0	46,510.65	233,861,165	46,510.65	233,861,165
78. Grass	0.00	0	0.00	0	9,214.34	18,698,975	9,214.34	18,698,975
79. Waste	0.00	0	0.00	0	2,968.43	444,535	2,968.43	444,535
80. Other	0.00	0	0.00	0	2,256.09	7,587,525	2,256.09	7,587,525
81. Exempt	0.00	0	0.00	0	1,138.23	0	1,138.23	0
82. Total	0.00	0	0.00	0	71,782.27	322,598,695	71,782.27	322,598,695

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,832.76	15.09%	62,006,495	19.22%	5,723.98
Dry Land	46,510.65	64.79%	233,861,165	72.49%	5,028.12
Grass	9,214.34	12.84%	18,698,975	5.80%	2,029.33
Waste	2,968.43	4.14%	444,535	0.14%	149.75
Other	2,256.09	3.14%	7,587,525	2.35%	3,363.13
Exempt	1,138.23	1.59%	0	0.00%	0.00
Total	71,782.27	100.00%	322,598,695	100.00%	4,494.13

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 FB 0C	2,679	91,024,100	12,532	576,358,400	12,532	2,886,219,600	15,211	3,553,602,100	199,243,300
83.2 FB 0E	79	4,211,000	481	37,288,100	481	133,677,600	560	175,176,700	10,840,400
83.3 FB 0F	124	7,625,900	648	43,466,500	648	118,459,200	772	169,551,600	390,300
83.4 FB 0J	1,999	48,714,200	7,427	248,308,400	7,427	1,574,916,700	9,426	1,871,939,300	136,996,500
83.5 FB 0U	544	16,642,500	3,661	104,016,500	3,661	552,047,300	4,205	672,706,300	14,131,800
83.6 FB 0W	569	27,783,000	1,123	106,082,200	1,123	342,746,300	1,692	476,611,500	6,123,500
83.7 FB 1	142	117,500	1,974	1,565,800	1,974	75,222,900	2,116	76,906,200	120,900
83.8 FB 10	112	458,400	1,719	11,804,600	1,719	139,989,200	1,831	152,252,200	409,400
83.9 FB 11	40	149,300	697	4,294,400	697	76,412,000	737	80,855,700	48,600
83.10 FB 15	12	113,500	453	4,056,500	453	51,088,200	465	55,258,200	0
83.11 FB 16	49	260,200	1,115	3,894,000	1,115	52,180,400	1,164	56,334,600	0
83.12 FB 18	58	196,400	581	2,532,500	581	34,110,300	639	36,839,200	0
83.13 FB 19	103	889,700	1,051	13,976,200	1,051	122,225,900	1,154	137,091,800	881,700
83.14 FB 2	290	202,000	1,170	923,400	1,170	32,958,500	1,460	34,083,900	0
83.15 FB 20	25	333,200	2,179	39,861,200	2,179	254,820,900	2,204	295,015,300	256,700
83.16 FB 21	27	162,000	1,275	16,575,700	1,275	125,669,500	1,302	142,407,200	213,600
83.17 FB 23	467	1,976,600	1,230	6,093,700	1,230	73,111,800	1,697	81,182,100	102,400
83.18 FB 24	82	283,800	1,007	7,614,500	1,007	68,187,700	1,089	76,086,000	1,721,100
83.19 FB 25	123	266,600	713	3,464,300	713	48,123,200	836	51,854,100	314,900
83.20 FB 26	62	220,600	997	5,681,200	997	59,851,500	1,059	65,753,300	425,400
83.21 FB 27	236	600,100	1,155	8,314,000	1,155	72,053,300	1,391	80,967,400	9,000
83.22 FB 28	40	340,900	2,815	38,499,000	2,815	274,667,600	2,855	313,507,500	167,100
83.23 FB 29	197	126,300	481	338,400	481	15,912,300	678	16,377,000	1,105,300
83.24 FB 3	305	215,600	892	765,700	892	19,635,500	1,197	20,616,800	72,200
83.25 FB 30	134	179,600	1,946	2,185,300	1,946	98,565,600	2,080	100,930,500	128,400
83.26 FB 31	102	70,900	2,574	2,060,000	2,574	144,272,800	2,676	146,403,700	123,000
83.27 FB 32	113	97,600	414	585,400	414	27,328,200	527	28,011,200	0
83.28 FB 33	98	262,200	993	6,884,000	993	64,711,600	1,091	71,857,800	80,400
83.29 FB 34	23	148,900	552	5,096,700	552	32,072,200	575	37,317,800	0
83.30 FB 35	104	742,500	1,677	16,643,500	1,677	135,700,500	1,781	153,086,500	62,500
83.31 FB 36	87	446,100	1,115	7,089,800	1,115	81,297,400	1,202	88,833,300	35,700
83.32 FB 37	192	1,105,700	850	6,519,000	850	48,056,600	1,042	55,681,300	0
83.33 FB 38	159	811,600	2,271	20,198,200	2,271	169,552,000	2,430	190,561,800	130,800
83.34 FB 39	21	522,700	2,218	114,979,900	2,218	444,912,200	2,239	560,414,800	557,200
83.35 FB 4	273	282,600	2,154	2,445,900	2,154	98,965,100	2,427	101,693,600	527,200
83.36 FB 40	15	190,500	2,540	68,932,400	2,540	323,793,300	2,555	392,916,200	118,800
83.37 FB 41	37	178,100	2,325	20,277,600	2,325	200,770,900	2,362	221,226,600	699,100
83.38 FB 42	51	488,700	2,674	51,839,500	2,674	306,104,800	2,725	358,433,000	951,600
83.39 FB 43	122	1,806,600	4,228	52,838,700	4,228	388,469,800	4,350	443,115,100	928,900

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.40	FB 44	262	2,568,100	2,309	40,380,100	2,309	218,648,100	2,571	261,596,300	228,400
83.41	FB 45	66	1,383,400	2,442	120,986,200	2,442	363,624,800	2,508	485,994,400	285,300
83.42	FB 46	151	2,852,300	1,439	23,248,400	1,439	139,351,700	1,590	165,452,400	121,200
83.43	FB 47	123	1,059,800	1,807	22,620,700	1,807	160,202,700	1,930	183,883,200	273,000
83.44	FB 48	40	343,200	1,126	17,759,300	1,126	121,332,600	1,166	139,435,100	474,100
83.45	FB 49	13	914,400	649	62,908,500	649	133,171,800	662	196,994,700	358,000
83.46	FB 5	296	392,900	427	1,265,100	427	16,390,600	723	18,048,600	2,608,900
83.47	FB 50	3	285,600	491	32,174,600	491	83,621,300	494	116,081,500	0
83.48	FB 51	57	3,364,000	1,946	199,561,300	1,946	556,232,300	2,003	759,157,600	778,600
83.49	FB 52	198	226,400	145	187,300	145	3,165,400	343	3,579,100	0
83.50	FB 53	52	887,200	2,353	48,228,300	2,353	263,832,500	2,405	312,948,000	341,800
83.51	FB 54	231	1,239,100	1,678	21,234,200	1,678	150,390,100	1,909	172,863,400	355,900
83.52	FB 55	17	93,600	249	2,813,100	249	23,816,000	266	26,722,700	168,600
83.53	FB 56	8	134,600	1,847	40,351,200	1,847	212,617,300	1,855	253,103,100	0
83.54	FB 57	39	1,603,400	1,942	105,600,100	1,942	413,900,100	1,981	521,103,600	2,667,700
83.55	FB 58	90	6,677,400	2,936	64,524,100	2,936	372,713,200	3,026	443,914,700	427,000
83.56	FB 59	48	368,300	3,541	131,615,600	3,541	607,314,000	3,589	739,297,900	350,600
83.57	FB 6	305	228,100	968	763,000	968	37,742,000	1,273	38,733,100	31,500
83.58	FB 60	89	4,141,900	6,087	218,472,500	6,087	924,564,800	6,176	1,147,179,200	2,069,400
83.59	FB 61	3	74,900	2,723	55,954,500	2,723	328,817,000	2,726	384,846,400	982,400
83.60	FB 62	10	146,200	4,226	120,030,600	4,226	563,801,400	4,236	683,978,200	312,900
83.61	FB 63	54	778,400	4,722	129,478,100	4,722	520,055,900	4,776	650,312,400	313,400
83.62	FB 64	32	552,600	2,001	40,343,700	2,001	225,589,000	2,033	266,485,300	2,121,300
83.63	FB 65	16	268,700	3,012	79,847,600	3,012	404,450,500	3,028	484,566,800	160,900
83.64	FB 66	49	1,852,900	4,287	189,313,400	4,287	888,214,200	4,336	1,079,380,500	1,021,900
83.65	FB 67	93	1,186,100	3,863	111,072,300	3,863	444,417,000	3,956	556,675,400	218,400
83.66	FB 68	70	7,047,400	5,237	259,334,100	5,237	1,099,136,700	5,307	1,365,518,200	2,818,600
83.67	FB 69	21	913,600	4,739	162,471,000	4,739	782,242,000	4,760	945,626,600	1,112,900
83.68	FB 7	135	46,400	268	1,046,500	268	32,943,900	403	34,036,800	408,800
83.69	FB 70	12	283,800	4,247	166,049,500	4,247	701,633,600	4,259	867,966,900	1,893,900
83.70	FB 71	12	272,600	2,686	101,961,600	2,686	485,644,200	2,698	587,878,400	126,800
83.71	FB 72	863	0	1,309	0	1,309	16,364,900	2,172	16,364,900	0
83.72	FB 73	3	83,800	415	11,966,800	415	67,940,700	418	79,991,300	0
83.73	FB 74	72	2,424,500	849	47,862,800	849	194,064,700	921	244,352,000	2,837,300
83.74	FB 75	68	2,415,000	2,286	146,403,600	2,286	707,910,500	2,354	856,729,100	1,876,100
83.75	FB 76	36	1,278,800	806	26,650,100	806	132,357,300	842	160,286,200	620,000
83.76	FB 77	36	990,800	1,186	39,671,200	1,186	175,231,200	1,222	215,893,200	0
83.77	FB 78	78	3,489,900	856	50,832,000	856	210,599,200	934	264,921,100	1,147,800
83.78	FB 9	228	415,900	1,028	2,571,400	1,028	63,393,300	1,256	66,380,600	72,500

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.79 FB D2	124	1,209,100	1,979	46,310,100	1,979	208,150,200	2,103	255,669,400	65,100
83.80 FB IL	619	72,000	685	0	685	19,304,000	1,304	19,376,000	8,800
83.81 FB M1	0	0	830	53,709,500	830	188,557,600	830	242,267,100	72,200
83.82 FB MC	478	2,783,000	2,821	81,534,800	2,821	407,084,200	3,299	491,402,000	1,589,800
83.83 FB V1	1,271	26,878,200	1,106	38,788,500	1,106	168,451,900	2,377	234,118,600	8,300,200
84 Residential Total	16,366	294,476,000	168,456	4,782,248,400	168,456	23,607,846,800	184,822	28,684,571,200	417,539,700

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	FB 0C	235	101,727,800	112	91,216,900	112	415,478,400	347	608,423,100	14,014,400
85.2	FB 0E	8	7,169,300	6	3,561,600	6	4,535,600	14	15,266,500	0
85.3	FB 0F	1	30,100	4	935,000	4	2,716,100	5	3,681,200	0
85.4	FB 0J	70	9,291,800	64	5,851,400	64	26,236,100	134	41,379,300	3,584,300
85.5	FB 0U	68	10,706,700	92	25,956,100	92	89,911,700	160	126,574,500	1,760,900
85.6	FB 0W	65	4,974,000	66	3,882,600	66	37,780,900	131	46,637,500	2,725,700
85.7	FB 1	5	30,500	29	989,000	29	3,799,200	34	4,818,700	0
85.8	FB 10	31	3,402,500	225	15,644,300	225	64,247,700	256	83,294,500	226,900
85.9	FB 11	10	81,200	66	2,969,000	66	25,948,440	76	28,998,640	530,800
85.10	FB 15	19	2,540,400	198	24,572,100	198	86,661,800	217	113,774,300	2,080,500
85.11	FB 16	42	3,908,800	275	38,298,900	275	157,339,400	317	199,547,100	4,813,500
85.12	FB 18	18	326,200	64	2,323,700	64	14,201,800	82	16,851,700	0
85.13	FB 19	13	302,600	128	3,122,700	128	34,165,300	141	37,590,600	25,100
85.14	FB 2	53	423,700	89	1,461,000	89	17,447,600	142	19,332,300	267,400
85.15	FB 20	8	341,100	94	9,276,800	94	36,404,600	102	46,022,500	0
85.16	FB 21	10	203,700	23	655,200	23	3,463,700	33	4,322,600	77,500
85.17	FB 23	82	21,448,300	620	154,104,600	620	620,214,400	702	795,767,300	915,000
85.18	FB 24	32	870,000	106	3,741,200	106	20,825,725	138	25,436,925	121,500
85.19	FB 25	34	667,700	30	2,189,600	30	24,180,600	64	27,037,900	0
85.20	FB 26	16	469,300	89	7,157,700	89	40,502,300	105	48,129,300	0
85.21	FB 27	14	579,900	62	2,292,100	62	19,261,400	76	22,133,400	4,200
85.22	FB 28	3	139,400	86	7,530,400	86	54,002,600	89	61,672,400	0
85.23	FB 29	26	221,700	23	210,000	23	2,095,100	49	2,526,800	0
85.24	FB 3	30	521,000	54	1,074,600	54	9,925,400	84	11,521,000	0
85.25	FB 30	6	56,300	22	347,400	22	4,206,500	28	4,610,200	0
85.26	FB 31	2	12,600	22	380,300	22	4,386,100	24	4,779,000	2,667,600
85.27	FB 32	28	2,279,000	52	10,984,700	52	66,053,800	80	79,317,500	0
85.28	FB 33	13	207,800	35	1,690,700	35	17,058,900	48	18,957,400	0
85.29	FB 34	18	342,600	136	8,964,600	136	41,710,700	154	51,017,900	0
85.30	FB 35	68	2,685,500	168	24,928,900	168	92,098,100	236	119,712,500	1,147,300
85.31	FB 36	29	546,000	77	4,080,400	77	31,281,200	106	35,907,600	0
85.32	FB 37	17	212,900	103	3,431,000	103	20,957,300	120	24,601,200	0
85.33	FB 38	42	467,200	57	2,247,400	57	8,442,800	99	11,157,400	0
85.34	FB 39	3	484,000	136	8,887,900	136	63,213,105	139	72,585,005	61,700
85.35	FB 4	27	80,800	50	660,900	50	7,401,200	77	8,142,900	0
85.36	FB 40	6	566,600	54	3,374,600	54	18,849,000	60	22,790,200	241,600
85.37	FB 41	8	134,000	56	2,974,000	56	15,845,400	64	18,953,400	0
85.38	FB 42	8	864,200	99	4,615,400	99	12,789,300	107	18,268,900	335,300
85.39	FB 43	44	12,331,800	200	33,090,200	200	101,130,800	244	146,552,800	404,600

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.40	FB 44	44	3,154,200	121	8,352,900	121	67,177,200	165	78,684,300	0
85.41	FB 45	3	572,700	79	46,218,100	79	52,131,700	82	98,922,500	690,800
85.42	FB 46	20	1,161,800	50	7,652,300	50	28,161,300	70	36,975,400	1,847,900
85.43	FB 47	47	4,803,700	271	55,450,700	271	217,234,400	318	277,488,800	2,765,000
85.44	FB 48	1	11,800	12	2,994,600	12	16,504,100	13	19,510,500	0
85.45	FB 49	23	4,314,800	188	147,335,900	188	319,020,700	211	470,671,400	682,300
85.46	FB 5	30	396,500	32	1,809,700	32	15,321,900	62	17,528,100	9,529,000
85.47	FB 50	1	167,100	9	3,211,700	9	9,407,000	10	12,785,800	0
85.48	FB 51	7	1,286,000	58	45,907,800	58	277,559,800	65	324,753,600	0
85.49	FB 52	58	5,109,500	44	12,606,400	44	66,311,500	102	84,027,400	0
85.50	FB 53	18	1,832,900	117	55,043,600	117	233,437,100	135	290,313,600	0
85.51	FB 54	16	715,500	40	3,740,000	40	23,497,700	56	27,953,200	1,229,800
85.52	FB 55	62	25,177,000	110	47,941,500	110	182,702,900	172	255,821,400	9,524,800
85.53	FB 56	20	1,959,100	141	43,020,100	141	156,365,300	161	201,344,500	5,374,100
85.54	FB 57	15	1,909,700	72	22,241,100	72	123,085,700	87	147,236,500	0
85.55	FB 58	36	7,289,500	267	89,516,100	267	355,552,200	303	452,357,800	3,530,000
85.56	FB 59	24	10,457,900	257	173,632,700	257	644,599,700	281	828,690,300	417,900
85.57	FB 6	85	832,300	99	1,796,300	99	15,346,800	184	17,975,400	0
85.58	FB 60	47	15,731,500	223	156,107,200	223	376,520,800	270	548,359,500	4,440,200
85.59	FB 61	69	16,081,000	492	288,866,500	492	779,671,800	561	1,084,619,300	10,879,900
85.60	FB 62	39	8,283,100	464	129,264,800	464	555,815,700	503	693,363,600	5,267,200
85.61	FB 63	40	5,067,100	225	73,234,300	225	257,570,400	265	335,871,800	714,400
85.62	FB 64	22	3,055,100	137	33,465,500	137	82,360,500	159	118,881,100	0
85.63	FB 65	30	8,128,000	116	56,170,900	116	111,152,500	146	175,451,400	307,300
85.64	FB 66	46	6,317,800	241	136,309,100	241	359,555,200	287	502,182,100	0
85.65	FB 67	63	10,556,900	115	45,756,300	115	179,786,600	178	236,099,800	755,700
85.66	FB 68	23	9,383,600	80	96,646,100	80	290,174,100	103	396,203,800	2,605,900
85.67	FB 69	35	9,757,300	96	67,780,500	96	255,883,200	131	333,421,000	1,486,400
85.68	FB 7	142	47,809,100	170	68,751,700	170	167,850,800	312	284,411,600	462,300
85.69	FB 70	5	1,274,300	29	12,822,900	29	48,510,800	34	62,608,000	0
85.70	FB 71	14	3,769,400	68	56,267,300	68	180,842,000	82	240,878,700	8,518,600
85.71	FB 72	57	115,100	81	1,766,800	81	87,163,100	138	89,045,000	0
85.72	FB 73	18	5,001,500	35	58,179,700	35	167,929,100	53	231,110,300	605,700
85.73	FB 74	8	491,800	16	13,657,400	16	18,532,200	24	32,681,400	755,800
85.74	FB 75	26	11,228,400	25	19,486,600	25	41,200,500	51	71,915,500	898,500
85.75	FB 76	48	10,845,800	86	50,784,100	86	80,018,300	134	141,648,200	0
85.76	FB 77	49	15,904,500	96	30,204,400	96	55,908,800	145	102,017,700	7,699,900
85.77	FB 78	0	0	1	1,700	1	37,000	1	38,700	0
85.78	FB 9	30	4,702,400	37	1,471,100	37	11,162,100	67	17,335,600	0

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.79	FB D2	33	2,468,000	154	19,083,700	154	59,956,000	187	81,507,700	218,400
85.80	FB IL	14	0	7	0	7	1,100,200	21	1,100,200	0
85.81	FB M1	0	0	3	1,743,500	3	3,242,900	3	4,986,400	1,205,300
85.82	FB MC	30	49,847,200	14	9,310,700	14	48,363,100	44	107,521,000	0
85.83	FB V1	47	4,544,900	106	11,387,700	106	59,317,600	153	75,250,200	354,600
86	Commercial Total	2,657	513,164,800	8,956	2,726,666,900	8,956	9,399,812,370	11,613	12,639,644,070	118,773,500

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	793.55	8.61%	1,851,915	9.90%	2,333.71
88. 1G	1,560.66	16.94%	3,529,595	18.88%	2,261.60
89. 2G1	62.30	0.68%	134,000	0.72%	2,150.88
90. 2G	852.26	9.25%	1,826,025	9.77%	2,142.57
91. 3G1	555.08	6.02%	1,089,380	5.83%	1,962.56
92. 3G	1,395.88	15.15%	2,777,680	14.85%	1,989.91
93. 4G1	2,155.19	23.39%	4,134,910	22.11%	1,918.58
94. 4G	1,839.42	19.96%	3,355,470	17.94%	1,824.20
95. Total	9,214.34	100.00%	18,698,975	100.00%	2,029.33
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	9,214.34	100.00%	18,698,975	100.00%	2,029.33
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	9,214.34	100.00%	18,698,975	100.00%	2,029.33

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

28 Douglas

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	27,080,489,080	28,684,571,200	1,604,082,120	5.92%	417,539,700	4.38%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	179,716,220	196,573,115	16,856,895	9.38%	1,569,700	8.51%
04. Total Residential (sum lines 1-3)	27,260,205,300	28,881,144,315	1,620,939,015	5.95%	419,109,400	4.41%
05. Commercial	10,223,793,925	10,655,680,470	431,886,545	4.22%	102,427,400	3.22%
06. Industrial	1,834,936,020	1,983,963,600	149,027,580	8.12%	16,346,100	7.23%
07. Total Commercial (sum lines 5-6)	12,058,729,945	12,639,644,070	580,914,125	4.82%	118,773,500	3.83%
08. Ag-Farmsite Land, Outbuildings	16,604,045	19,517,320	2,913,275	17.55%	427,300	14.97%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	16,604,045	19,517,320	2,913,275	17.55%	427,300	14.97%
12. Irrigated	61,689,300	62,006,495	317,195	0.51%		
13. Dryland	225,530,255	233,861,165	8,330,910	3.69%		
14. Grassland	20,922,890	18,698,975	-2,223,915	-10.63%		
15. Wasteland	398,910	444,535	45,625	11.44%		
16. Other Agland	2,835,105	7,587,525	4,752,420	167.63%		
17. Total Agricultural Land	311,376,460	322,598,695	11,222,235	3.60%		
18. Total Value of all Real Property (Locally Assessed)	39,646,915,750	41,862,904,400	2,215,988,650	5.59%	538,310,200	4.23%

2018 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	2 - 1 Office Deputy and 1 Field Deputy
2.	Appraiser(s) on staff:
	26 appraisers and listers
3.	Other full-time employees:
	6 administrative (3 appraisal, 1 GIS, 1 Real Estate Records, 1 Homestead/Personal Property) Other Staff: 4 GIS, 7 Personal Property, 4 Real Estate Records, 1 IT-Assessor side only
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$5,170,460 (Assessor/Register of Deeds combined budget)
7.	Adopted budget, or granted budget if different from above:
	\$5,150,288 (Assessor/Register of Deeds combined budget)
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,828,628 This amount represents salaries for appraisal staff plus chief field deputy only.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$360,000+ which includes ESRI, Pictometry, RealWare maintenance contracts only.
11.	Amount of the assessor's budget set aside for education/workshops:
	0 due to budget cuts by county board
12.	Other miscellaneous funds:
	0 due to budget cuts by county board
13.	Amount of last year's assessor's budget not used:
	\$0 Requested an \$80,000 budget supplement but only \$60,000 was approved by County Board.

B. Computer, Automation Information and GIS

1.	Administrative software:
	IMS Mainframe System
2.	CAMA software:
	Harris Systems (Realware)
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	GIS Department within the Assessor/Register of Deeds Office
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	dcassessor.org
7.	Who maintains the GIS software and maps?
	GIS Department within the Assessor/Register of Deeds office
8.	Personal Property software:
	Harris Systems (Realware)

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2018 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:														
	Residential 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; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">01</td> <td style="padding: 5px;">Model 01 is generally the rural and unincorporated areas of western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties average 45 years old, 1,900 square feet, and are built on lot sizes averaging 85,000 square feet. The majority of sales range from \$50,000-\$1,000,000, while the average of sales is \$365,000. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">02</td> <td style="padding: 5px;">Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties average 15 years old, 2,400 square feet, and are built on lot sizes averaging 25,000 square feet. The majority of sales range from \$175,000-\$1,000,000, while the average of sales is \$390,000. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">03</td> <td style="padding: 5px;">Model 03 is generally associated with properties located within the Elkhorn High School District and predominantly owner-occupied. Properties average 15 years old, 1,900 square feet, and are built on lot sizes averaging 19,000 square feet. The majority of sales range from \$100,000-\$475,000, while the average of sales is \$280,000. Most of the homes in Model 03 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">04</td> <td style="padding: 5px;">Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties average 15 years old, 2,000 square feet, and are built on lot sizes averaging 26,000 square feet. The majority of sales range from \$100,000-\$425,000, while the average of sales is \$260,000. Most of the homes in Model 04 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">05</td> <td style="padding: 5px;">Model 05 is generally associated with properties located within the shared Burke/Northwest High School District and predominantly owner-occupied. Properties average 25 years old, 1,700 square feet, and are built on lot sizes averaging 10,000 square feet. The majority of sales range from \$100,000-\$300,000, while the average of sales is \$195,000. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center; vertical-align: top; padding: 5px;">06</td> <td style="padding: 5px;">Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties average 35 years old, 2,000 square feet, and are built on lot sizes averaging 11,000 square feet. The majority of sales range from \$125,000-\$300,000, while the average of sales is \$240,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Model 01 is generally the rural and unincorporated areas of western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties average 45 years old, 1,900 square feet, and are built on lot sizes averaging 85,000 square feet. The majority of sales range from \$50,000-\$1,000,000, while the average of sales is \$365,000. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Good condition.	02	Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties average 15 years old, 2,400 square feet, and are built on lot sizes averaging 25,000 square feet. The majority of sales range from \$175,000-\$1,000,000, while the average of sales is \$390,000. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Good condition.	03	Model 03 is generally associated with properties located within the Elkhorn High School District and predominantly owner-occupied. Properties average 15 years old, 1,900 square feet, and are built on lot sizes averaging 19,000 square feet. The majority of sales range from \$100,000-\$475,000, while the average of sales is \$280,000. Most of the homes in Model 03 are Average to Good quality maintained at Average to Good condition.	04	Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties average 15 years old, 2,000 square feet, and are built on lot sizes averaging 26,000 square feet. The majority of sales range from \$100,000-\$425,000, while the average of sales is \$260,000. Most of the homes in Model 04 are Average to Good quality maintained at Average to Good condition.	05	Model 05 is generally associated with properties located within the shared Burke/Northwest High School District and predominantly owner-occupied. Properties average 25 years old, 1,700 square feet, and are built on lot sizes averaging 10,000 square feet. The majority of sales range from \$100,000-\$300,000, while the average of sales is \$195,000. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.	06	Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties average 35 years old, 2,000 square feet, and are built on lot sizes averaging 11,000 square feet. The majority of sales range from \$125,000-\$300,000, while the average of sales is \$240,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
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04	Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties average 15 years old, 2,000 square feet, and are built on lot sizes averaging 26,000 square feet. The majority of sales range from \$100,000-\$425,000, while the average of sales is \$260,000. Most of the homes in Model 04 are Average to Good quality maintained at Average to Good condition.														
05	Model 05 is generally associated with properties located within the shared Burke/Northwest High School District and predominantly owner-occupied. Properties average 25 years old, 1,700 square feet, and are built on lot sizes averaging 10,000 square feet. The majority of sales range from \$100,000-\$300,000, while the average of sales is \$195,000. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.														
06	Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties average 35 years old, 2,000 square feet, and are built on lot sizes averaging 11,000 square feet. The majority of sales range from \$125,000-\$300,000, while the average of sales is \$240,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.														

07	Model 07 is generally associated with properties located within the Millard West High School District and predominantly owner-occupied. Properties average 15 years old, 2,000 square feet, and are built on lot sizes averaging 12,000 square feet. The majority of sales range from \$100,000-\$400,000, while the average of sales is \$250,000. Most of the homes in Model 07 are Average to Good quality maintained at Average to Good condition.
08	Model 08 is generally associated with properties located within the Millard South High School District and predominantly owner-occupied. Properties average 40 years old, 1600 square feet, and are built on lot sizes averaging 8,700 square feet. The majority of sales range from \$50,000-\$325,000, while the average of sales is \$175,000. Most of the homes in Model 08 are Average to Good quality maintained at Average to Good condition.
09	Model 09 is generally associated with properties located within the Burke High School District and predominantly owner-occupied. Properties average 45 years old, 1,700 square feet, and are built on lot sizes averaging 11,000 square feet. The majority of sales range from \$75,000-\$325,000, while the average of sales is \$200,000. Most of the homes in Model 09 are Average to Good quality maintained at Average to Good condition.
10	Model 10 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties average 30 years old, 1,500 square feet, and are built on lot sizes averaging 24,000 square feet. The majority of sales range from \$75,000-\$325,000, while the average of sales is \$190,000. Most of the homes in Model 10 are Average to Good quality maintained at Average to Good condition.
11	Model 11 is generally associated with properties located within the North High School District and predominantly owner-occupied. Properties average 80 years old, 1,100 square feet, and are built on lot sizes averaging 9,200 square feet. The majority of sales range from \$25,000-\$125,000, while the average of sales is \$70,000. Most of the homes in Model 11 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as a starter-home area.
12	Model 12 is generally associated with properties located within the Benson High School District and predominantly owner-occupied. Properties average 80 years old, 1,300 square feet, and are built on lot sizes averaging 7,900 square feet. The majority of sales range from \$25,000-\$275,000, while the average of sales is \$140,000. Most of the homes in Model 12 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as a starter-home area.
13	Model 13 is generally associated with properties located within the Westside High School District and predominantly owner-occupied. Properties average 55 years old, 1,700 square feet, and are built on lot sizes averaging 14,000 square feet. The majority of sales range from \$75,000-\$400,000, while the average of sales is \$230,000. Most of the homes in Model 13 are Fair to Good quality maintained at Average to Good condition.
14	Model 14 is generally associated with properties located within the Central High School District and predominantly owner-occupied. Properties average 85 years old, 1,400 square feet, and are built on lot sizes averaging 21,000 square feet. The majority of sales range from \$25,000-\$275,000, while the average of sales is \$175,000. Most of the homes in Model 14 are Fair to Good quality maintained at Fair to Good condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as a starter-home area.
15	Model 15 is generally associated with properties located within the Ralston High South School District and predominantly owner-occupied. Properties average 85 years old, 1,300 square feet, and are built on lot sizes averaging 8,900 square feet. The majority of sales range from \$50,000-\$225,000, while the average of sales is \$145,000. Most of the homes in Model 15 are Fair to Average quality maintained at Average condition.

16	Model 16 is generally associated with properties located within the South High School District and predominantly owner-occupied. Properties average 85 years old, 1,200 square feet, and are built on lot sizes averaging 7,100 square feet. The majority of sales range from \$25,000-\$175,000, while the average of sales is \$105,000. Most of the homes in Model 16 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as a starter-home area.
17	Model 17 is generally associated with properties located within the Bryan High School District and predominantly owner-occupied. Properties average 75 years old, 1,100 square feet, and are built on lot sizes averaging 9,500 square feet. The majority of sales range from \$25,000-\$175,000, while the average of sales is \$105,000. Most of the homes in Model 17 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as a starter-home area.
94	Agricultural outbuildings and improvements
98	Improvements on Leased land are assigned a model separate from other improved properties.
99	Mobile homes are assigned to a model separate from other residential-use properties.

3. List and describe the approach(es) used to estimate the market value of residential properties.

Cost and 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 uses CAMA tables and calibrates using local market information.

5. Are individual depreciation tables developed for each valuation grouping?

No, the depreciation is from one table.

6. Describe the methodology used to determine the residential lot values?

Primarily use a sales-comparison approach, but the county may use allocation/residual method to establish lot values in older neighborhoods with limited vacant-lot sales.

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

For those qualifying under LB 191, the lots are valued using a discounted cash-flow analysis in keeping with the county's previous practice. Lots are assessed at market value when construction begins.

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	2016	2016	2016	2012-2016
	02	2016	2016	2016	2012-2016
	03	2016	2016	2016	2012-2016
	04	2016	2016	2016	2012-2016
	05	2016	2016	2016	2012-2016
	06	2016	2016	2016	2012-2016
	07	2016	2016	2016	2012-2016
	08	2016	2016	2016	2012-2016
	09	2016	2016	2016	2012-2016
	10	2016	2016	2016	2012-2017
	11	2016	2016	2016	2012-2017
	12	2016	2016	2016	2012-2017
	13	2016	2016	2016	2012-2017
	14	2016	2016	2016	2012-2017
	15	2016	2016	2016	2012-2017
	16	2016	2016	2016	2012-2017
	17	2016	2016	2016	2012-2017
	94	2016	2016	2016	2012-2017
	98	2016	2016	2016	2012-2017
	99	2016	2016	2016	2012-2017

For the tax year 2018, eleven additional valuation groupings have been added to create more homogeneous subareas within each valuation grouping. Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. Inspections are completed by subareas; multiple subareas are in each of the valuation groups so a date range is used to cover the years of inspections for each of the value groups.

2018 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:				
	Commercial Appraisal 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>			
	91	Douglas County is considered one (1) valuation group.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	The county primarily uses the income approach; the cost approach is used for unique properties and sometimes for new construction, if it is a partial value, because the subject is not completed.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	The county usually uses the cost approach for valuing unique properties; income data is usually not available for unique properties because most of them are owner- occupied.				
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 Marshall & Swift as provided by the CAMA vendor.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	The County uses Marshall & Swift as provided by the CAMA vendor.				
6.	Describe the methodology used to determine the commercial lot values.				
	Market approach				
7.	<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>
	91	2016	2016	2016	Ongoing
	Commercial properties are grouped together and valued according to "built as" classification. We then group them into neighborhoods according to their location. The inspections are ongoing and generally updated by occupancies.				

2018 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:	
	Appraisal Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	94	All ag land in Douglas County is currently considered fully influenced and is given special value.
	<u>Year Land Use Completed</u>	Ongoing
3.	Describe the process used to determine and monitor market areas.	
	Because all ag parcels in Douglas County are influenced by non-ag factors, the county has one schedule of agricultural land values for the entire county.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Platted subdivisions may have different values because they have different amenities than farm home sites.	
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	N/A	
	<i><u>If your county has special value applications, please answer the following</u></i>	
7a.	How many special valuation applications are on file?	
	1,659	
7b.	What process was used to determine if non-agricultural influences exist in the county?	
	The county uses sale information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.	
	<i><u>If your county recognizes a special value, please answer the following</u></i>	
7c.	Describe the non-agricultural influences recognized within the county.	
	Development for residential and commercial uses	
7d.	Where is the influenced area located within the county?	
	All of Douglas County is considered influenced by non-agricultural factors	

7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Douglas County utilizes information supplied by PAD from the state sales file. The median ratio was considered the most appropriate for determining the level of value for direct equalization. The median ratio is generally less influenced by extreme ratios.

2018 DOUGLAS COUNTY SPECIAL-VALUATION METHODOLOGY

Douglas County focused on using generally-accepted appraisal practices in establishing its special valuations on agricultural land. Douglas County is a fully influenced county in that all agricultural sales in Douglas County are influenced by non-agricultural factors. Therefore agricultural sales arising within Douglas County are not representative of the market value of the land. As a result, Douglas County analyzed uninfluenced agricultural land sales in comparable counties to determine accurate agricultural market values, thus providing a baseline from which to measure the irrigated, dry, grass, timber and CRP land special values in Douglas County. Douglas County relied on information supplied by PAD from the state sales file. One hundred eighty-seven sales were analyzed from Burt, Cass, Dodge, Otoe, Saunders and Washington Counties.

These counties were selected for this analysis due to similar location, topography and geological features to Douglas County. Douglas County is valuing all land uses by Land Capability Groups.

The analysis revealed dry land, which makes up the majority of agricultural land in Douglas County, had little or no change from last year's sales base. Irrigated land sales also did not show a measureable change. There were not many CRP or timber sales to review and values were not changed for this year. On the other hand, our grass land values tend to be on the high end of the range. A moderate easing of value appears warranted. The values are generally reduced by two percent based on land capability grouping. The primary value determinants for agricultural sales were use, size and location. Thus, an overall rate was selected and used for each of the land capability groups.