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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

CASS COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Cass 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 Cass 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: Teresa Salinger, Cass County Assessor

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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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

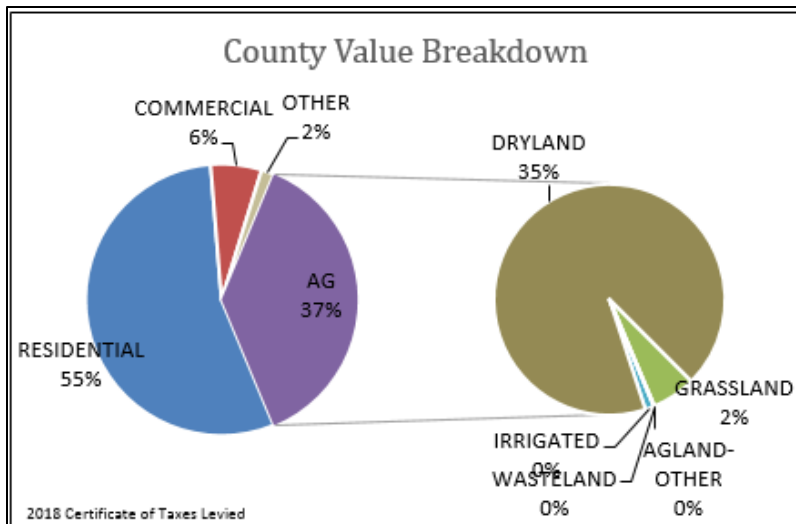
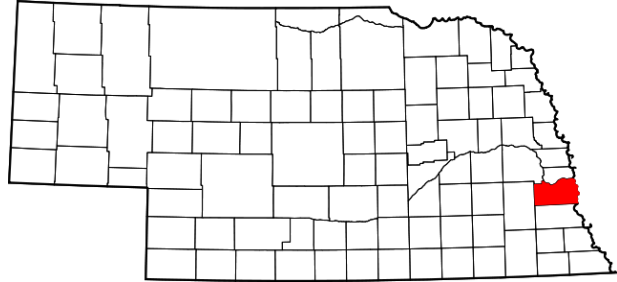
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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 557 square miles, Cass County had 25,889 residents, per the Census Bureau Quick Facts for 2017, a nearly 3% population increase over the 2010 U.S. Census. Reports indicated that 82% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$158,286 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
ALVO	142	132	-7.0%
AVOCA	270	242	-10.4%
CEDAR CREEK	396	390	-1.5%
EAGLE	1,105	1,024	-7.3%
ELMWOOD	668	634	-5.1%
GREENWOOD	544	568	4.4%
LOUISVILLE	1,046	1,106	5.7%
MANLEY	191	178	-6.8%
MURDOCK	269	236	-12.3%
MURRAY	481	463	-3.7%
NEHAWKA	232	204	-12.1%
PLATTSMOUTH	6,893	6,505	-5.6%
SOUTH BEND	86	99	15.1%
UNION	260	233	-10.4%
WEEPING WATER	1,107	1,050	-5.1%

The majority of commercial properties in Cass County are located in and around Plattsmouth, the county seat, as well as some rural areas. According to the latest information available from the U.S. Census Bureau, there were 551 employer establishments with total employment of 3,853.

Approximately 37% of the valuation base in the county comes from agricultural land. Dryland makes up a majority of the land in the county. Cass County is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD).

2019 Residential Correlation for Cass County

Assessment Actions

For the current assessment year, the Cass County Assessor inspected, reviewed and revalued the town of Plattsmouth, with new cost and depreciation tables applied. Tax Valuation, Inc. was contracted to complete pick-up work in the western part of the county. All pick-up work was completed in a timely fashion.

A sales analysis was completed and based on the results, the county assessor removed the 10% economic depreciation for the town of Louisville, lowered the economic depreciation to 7% for geocode 3253 and applied an 8% increase to the land and improvements to Lake Waconda.

Assessment Practice Review

The 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. Any inconsistencies are noted and discussed with the county assessor for further action.

The Property Assessment Division (Division) reviews the transmission of data from the county assessor to the sales file to see if it was done in a timely fashion and for accuracy. The Cass County Assessor has done an acceptable job transmitting data both timely and accurately.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The county assessor utilizes a sales questionnaire to aid in the verification of all residential sales. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. In past years, the county had disqualified a larger percentage of sales than other counties. The Division has worked with the county to review the procedures that led to the disqualification of sales and as a result, the counties current year-to-date usability percentage has improved. The determination is that the county has made all arm's-length sales available for the measurement of real property.

There was also a review of the values reported on the Assessed Value Update (AVU). The AVU values were correctly reported.

The county's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county assessor continues to meet the six-year inspection and review cycle.

The cost and depreciation tables for Valuation Group 2 are dated back to 2010, but the county assessor will update the tables during the 6-year inspection and review for the 2020 assessment year.

2019 Residential Correlation for Cass County

Valuation Groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class.

Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal standards and has been determined to be in general compliance.

Description of Analysis

Residential parcels are analyzed utilizing six Valuation Groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Plattsmouth
2	Murray, Beaver Lake, Lake Waconda and Rural geocodes 3265, 3267 & 3483
3	Weeping Water, Avoca, Manley, Nehawka, Union and Rural geocodes 3269, 3271, 3477, 3479 & 3481.
4	Alvo, Eagle, Elmwood, Murdock and Rural geocodes 3273, 3275, 3473 & 3475.
5	Greenwood, Louisville, NW Lakes, South Bend and Rural geocodes 3249, 3251 & 3253.
6	Buccaneer Bay, Cedar Creek and Rural geocodes 3255, 3257, 3259, 2971, 2973 & 2969.

For the residential property class, a review of Cass County's statistical analysis profiles 820 residential sales, representing all the valuation groupings. All valuation groups with a sufficient number of sales are within the acceptable range, as are the three measures of central tendency

The COD of 13% indicates that the data used is reliable, while the PRD is slightly out of the range, it is not deemed a concern.

In reviewing of the movement of the residential base, less growth, the assessment actions reported by the county assessor appear to correlate with the value change of the residential base.

2019 Residential Correlation for Cass County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	193	98.75	107.40	100.47	15.67	106.90
2	202	91.88	95.46	91.75	13.45	104.04
3	66	95.70	97.36	94.42	10.49	103.11
4	99	93.68	93.35	92.57	09.72	100.84
5	121	93.99	96.70	92.83	13.14	104.17
6	139	92.86	93.28	91.97	08.70	101.42
____ALL____	820	94.67	97.98	93.44	12.76	104.86

Level of Value

Based on the analysis of all available information, the level of value of the residential class of real property in Cass County is 95%.

2019 Commercial Correlation for Cass County

Assessment Actions

For the current assessment year, Cass County inspected, reviewed and revalued all commercial properties in the town of Plattsmouth. All pick-up work was completed in a timely fashion.

Assessment Practice Review

The 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. Any inconsistencies are noted and discussed with the county assessor for further action.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done in a timely fashion and for accuracy. Cass County has done an acceptable job transmitting data both timely and accurately.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The county utilizes a sales questionnaire to aid in the verification of all residential sales. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. In past years, the county had disqualified a larger percentage of sales than other counties. The Division has worked with the county assessor to review the procedures that led to the disqualification of sales and as a result, the county's current year-to-date usability percentage has improved. The determination is that the county has made all arm's-length sales available for the measurement of real property.

The review also included checking the reported values from the assessed value update and verifying their accuracy when compared to the property record card.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year inspection and review cycle.

The cost/depreciation tables for Valuation Group 2 are dated back to 2010, but the county will update the tables during the six-year inspection and review for the 2020 assessment year.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class.

2019 Commercial Correlation for Cass County

Based on all relevant information, the quality of assessment of the commercial class adheres to generally accepted mass appraisal techniques and has been determined to be in general compliance.

Description of Analysis

Commercial parcels are analyzed utilizing six valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Plattsmouth
2	Murray, Beaver Lake, Lake Waconda and Rural geocodes 3265, 3267 & 3483
3	Weeping Water, Avoca, Manley, Nehawka, Union and Rural geocodes 3269, 3271, 3477, 3479 & 3481.
4	Alvo, Eagle, Elmwood, Murdock and Rural geocodes 3273, 3275, 3473 & 3475.
5	Greenwood, Louisville, NW Lakes, South Bend and Rural geocodes 3249, 3251 & 3253.
6	Buccaneer Bay, Cedar Creek and Rural geocodes 3255, 3257, 3259, 2971, 2973 & 2969.

For the commercial property class, a review of Cass County’s statistical analysis profiles 46 commercial sales, representing five of the valuation groups. Two of the three measures of central tendency are in the range, with the mean being out of the range. Removing three of the high ratio sales brings the mean within the acceptable range and removal of just one high dollar sale brings the PRD into the acceptable range.

When the median is arrayed from the lowest ratio to highest and removing three sales on either end of the ratio, the median fluctuates only 1 point, indicating that the median can be relied upon as a stable statistical measure.

3 low ratio outliers removed	Median – 100%
3 high ratio outliers removed	Median – 99%

The movement of the commercial market for the county confirm the assessment actions report of the county assessor that an inspection, review and revaluation of the town of Plattsmouth and pick-up work were completed.

2019 Commercial Correlation for Cass County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the commercial class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	24	99.74	105.28	92.60	17.78	113.69
3	6	93.52	93.07	90.95	18.67	102.33
4	10	99.47	104.63	97.55	14.50	107.26
5	4	102.39	104.57	105.19	06.02	99.41
6	2	119.29	119.29	105.92	20.46	112.62
_____ALL_____	46	99.47	104.09	93.49	16.59	111.34

Level of Value

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

2019 Agricultural Correlation for Cass County

Assessment Actions

For the current assessment year, the county assessor completed a sales analysis, which resulted in no change in values. All pick-up work was completed in a timely fashion.

Assessment Practice Review

The 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 assessor to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The Property Assessment Division (Division) reviews the transmission of data from the county assessor to the sales file to see if it was done in a timely fashion and for accuracy. Cass County has done an acceptable job transmitting data both timely and accurately.

The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card.

The county assessor continually verifies sales along with updating land use in the agricultural class of property using aerial imagery as well as conducting physical inspections when necessary.

Questionnaires' are sent to the buyer and seller and follow-up phone calls are made if further clarification is required. The county assessor has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The review supported that the county assessor has used all available sales for the measurement of agricultural land. The process used by the county assessor gathers sufficient information to adequately make qualification determinations and the sales that have been disqualified from measurement have comments to explain why. The percentages of sales used is typically low due to the nature of non-agricultural influences in the eastern part of the county. The agricultural land review in Cass County was determined to be systematic and comprehensive.

The county assessor does recognize special valuation and those parcels which are influenced by non-agricultural influences are valued at 75% of market value. See the special value methodology at the end of this Report and Opinion for more information.

The county assessor uses the sales questionnaire to help identify Conservation Reserve Program (CRP) acres. Using the sales file data, letters are mailed to landowners who have been identified as owning land with CRP acres has been suggested to the county assessor as well as asking landowners if they have any CRP acres when they come in to file their personal property returns. The county assessor has taken this under consideration for 2019. The Division will follow-up in 2019 to review the progress of identifying these acres.

2019 Agricultural Correlation for Cass County

The county assessor continues to meet the six-year inspection and review requirement for agricultural improvements.

Market areas were examined to ensure that they are defined and are equally subject to a set of market forces that affect the value of properties within that geographic area. The review and analysis indicate that the county assessor has adequately identified market areas for the agricultural property class.

Based on all relevant information, the quality of assessment of the agricultural class adheres to generally accepted mass appraisal techniques and has been determined to be in general compliance.

Description of Analysis

Cass County is divided into two market areas for measurement purposes, but the county assessor maintains five areas to track market values for parcels that have not applied for special value. Market Area 1 is the area that consists of ten townships in the southern and western portion of the county. This area generally has only an agricultural influence. Market Area 2 is the eastern portion of the county where there is a strong residential and some commercial influence on the agricultural sales.

Cass County analyzes agricultural sales within the county from an area that is not influenced by uses other than agricultural and also includes sales from an adjoining county that does not recognize other than agricultural use for agricultural land.

The statistical sampling for the agricultural class of real property is made up of 47 sales, including sales from an adjoining county with similar market influences. The statistics indicate that the county is in the acceptable range for the uninfluenced area known as Market Area 1 for all land category groups and the 80% Majority Land Use (MLU) for dryland. All three measures of central tendency are within the acceptable range.

The county assessor values the agricultural land in Market Area 2 with the same schedule of values to create the Special Value. The county assessor has determined that the agricultural influences are relatively the same as those in Market Area 1.

There are not a sufficient number of irrigated or grass sales, however the county assessor consistently adjusts the other majority land uses proportionately with the value of dry land. The values are generally comparable to the adjoining counties, and are believed to be within the acceptable range.

The general movement of the agricultural base confirm the assessment actions reported by the county assessor that there were no changes to land values.

2019 Agricultural Correlation for Cass County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Cass County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized. The quality of assessment of agricultural land in Cass County complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Dry </u>						
County	33	69.94	72.56	68.87	15.71	105.36
1	33	69.94	72.56	68.87	15.71	105.36
<u> Grass </u>						
County	1	63.81	63.81	63.81		100.00
1	1	63.81	63.81	63.81		100.00
ALL						
10/01/2015 To 09/30/2018	47	70.32	75.40	71.63	16.97	105.26

Level of Value

Based on the analysis of all available information, the level of value of the agricultural land in Cass County is 70%.

Special Valuation

A review of agricultural land value in Cass County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 1 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Cass County is 70%.

2019 Opinions of the Property Tax Administrator for Cass County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	Meets generally accepted mass appraisal techniques.	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.*

**2019 Opinions of the Property Tax Administrator
for Cass County**

Dated this 5th day of April, 2019.



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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	820	Median	94.67
Total Sales Price	\$164,597,918	Mean	97.98
Total Adj. Sales Price	\$164,597,918	Wgt. Mean	93.44
Total Assessed Value	\$153,801,460	Average Assessed Value of the Base	\$135,269
Avg. Adj. Sales Price	\$200,729	Avg. Assessed Value	\$187,563

Confidence Interval - Current

95% Median C.I	93.67 to 95.51
95% Wgt. Mean C.I	92.36 to 94.52
95% Mean C.I	96.32 to 99.64
% of Value of the Class of all Real Property Value in the County	51.50
% of Records Sold in the Study Period	6.27
% of Value Sold in the Study Period	8.70

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	706	95	94.95
2017	625	94	94.40
2016	609	94	93.87
2015	593	96	95.61

2019 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	46	Median	99.47
Total Sales Price	\$22,236,844	Mean	104.09
Total Adj. Sales Price	\$22,236,844	Wgt. Mean	93.49
Total Assessed Value	\$20,788,389	Average Assessed Value of the Base	\$228,816
Avg. Adj. Sales Price	\$483,410	Avg. Assessed Value	\$451,922

Confidence Interval - Current

95% Median C.I	97.50 to 105.03
95% Wgt. Mean C.I	73.33 to 113.64
95% Mean C.I	96.54 to 111.64
% of Value of the Class of all Real Property Value in the County	6.45
% of Records Sold in the Study Period	4.75
% of Value Sold in the Study Period	9.39

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	30	99	99.24
2017	39	99	99.34
2016	33	99	99.07
2015	43	100	99.64

13 Cass
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 820
 Total Sales Price : 164,597,918
 Total Adj. Sales Price : 164,597,918
 Total Assessed Value : 153,801,460
 Avg. Adj. Sales Price : 200,729
 Avg. Assessed Value : 187,563

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 98
 COD : 12.76
 PRD : 104.86

COV : 24.75
 STD : 24.25
 Avg. Abs. Dev : 12.08
 MAX Sales Ratio : 303.35
 MIN Sales Ratio : 45.23

95% Median C.I. : 93.67 to 95.51
 95% Wgt. Mean C.I. : 92.36 to 94.52
 95% Mean C.I. : 96.32 to 99.64

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	86	96.75	98.39	96.33	09.00	102.14	77.19	190.55	94.85 to 98.78	186,148	179,322
01-JAN-17 To 31-MAR-17	59	95.80	95.83	95.64	07.97	100.20	73.98	117.57	93.21 to 98.51	224,293	214,503
01-APR-17 To 30-JUN-17	111	95.34	95.88	94.01	08.36	101.99	56.99	152.00	93.58 to 97.94	216,772	203,778
01-JUL-17 To 30-SEP-17	104	93.48	94.00	93.36	08.00	100.69	74.56	115.53	91.61 to 95.90	198,914	185,711
01-OCT-17 To 31-DEC-17	100	96.36	104.07	95.58	18.04	108.88	61.35	235.66	93.47 to 98.75	190,762	182,337
01-JAN-18 To 31-MAR-18	81	97.10	103.76	96.40	13.93	107.63	61.23	249.68	96.18 to 99.42	184,546	177,899
01-APR-18 To 30-JUN-18	143	92.72	99.90	91.89	18.62	108.72	45.23	303.35	90.72 to 94.46	204,357	187,788
01-JUL-18 To 30-SEP-18	136	92.23	93.49	88.79	12.53	105.29	49.09	190.33	89.17 to 93.37	201,174	178,630
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	360	95.32	95.93	94.62	08.41	101.38	56.99	190.55	94.21 to 96.74	205,530	194,474
01-OCT-17 To 30-SEP-18	460	93.72	99.59	92.48	16.23	107.69	45.23	303.35	92.76 to 95.28	196,972	182,154
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	374	95.20	97.54	94.50	10.87	103.22	56.99	235.66	93.99 to 96.65	206,038	194,713
<u>ALL</u>	820	94.67	97.98	93.44	12.76	104.86	45.23	303.35	93.67 to 95.51	200,729	187,563

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	193	98.75	107.40	100.47	15.67	106.90	75.68	303.35	97.02 to 100.49	119,058	119,619
2	202	91.88	95.46	91.75	13.45	104.04	45.23	234.58	90.15 to 93.85	245,248	225,005
3	66	95.70	97.36	94.42	10.49	103.11	70.74	149.57	92.13 to 98.12	150,370	141,980
4	99	93.68	93.35	92.57	09.72	100.84	56.99	239.37	92.12 to 94.80	159,925	148,041
5	121	93.99	96.70	92.83	13.14	104.17	49.09	254.46	92.23 to 96.24	232,231	215,572
6	139	92.86	93.28	91.97	08.70	101.42	61.35	170.16	91.02 to 95.46	274,985	252,899
<u>ALL</u>	820	94.67	97.98	93.44	12.76	104.86	45.23	303.35	93.67 to 95.51	200,729	187,563

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	811	94.59	98.01	93.44	12.65	104.89	49.09	303.35	93.61 to 95.42	202,304	189,035
06											
07	9	102.08	95.79	93.37	19.33	102.59	45.23	127.15	56.99 to 115.66	58,778	54,882
<u>ALL</u>	820	94.67	97.98	93.44	12.76	104.86	45.23	303.35	93.67 to 95.51	200,729	187,563

13 Cass
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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 Avg. Assessed Value : 187,563

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 98
 COD : 12.76
 PRD : 104.86

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 Avg. Abs. Dev : 12.08
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 MIN Sales Ratio : 45.23

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 95% Wgt. Mean C.I. : 92.36 to 94.52
 95% Mean C.I. : 96.32 to 99.64

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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	3	174.26	182.99	180.24	18.06	101.53	140.13	234.58	N/A	3,033	5,467	
Less Than 15,000	8	111.57	128.88	112.07	33.41	115.00	50.47	234.58	50.47 to 234.58	6,938	7,775	
Less Than 30,000	17	153.66	179.28	201.80	42.74	88.84	50.47	303.35	107.48 to 239.37	15,000	30,271	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	817	94.59	97.67	93.44	12.47	104.53	45.23	303.35	93.61 to 95.46	201,455	188,231	
Greater Than 14,999	812	94.49	97.68	93.43	12.44	104.55	45.23	303.35	93.58 to 95.37	202,638	189,334	
Greater Than 29,999	803	94.38	96.26	93.27	11.05	103.21	45.23	254.46	93.47 to 95.28	204,661	190,893	
<u>Incremental Ranges</u>												
0 TO 4,999	3	174.26	182.99	180.24	18.06	101.53	140.13	234.58	N/A	3,033	5,467	
5,000 TO 14,999	5	106.36	96.41	98.70	13.28	97.68	50.47	115.66	N/A	9,280	9,159	
15,000 TO 29,999	9	235.66	224.09	226.77	24.41	98.82	120.18	303.35	146.41 to 303.35	22,167	50,267	
30,000 TO 59,999	24	112.95	129.53	127.36	33.69	101.70	45.23	249.68	95.70 to 145.25	45,279	57,668	
60,000 TO 99,999	105	102.35	104.72	104.16	13.14	100.54	56.99	170.16	99.37 to 107.04	83,093	86,547	
100,000 TO 149,999	194	95.26	96.14	96.16	09.50	99.98	57.91	190.55	93.58 to 97.03	125,197	120,390	
150,000 TO 249,999	248	93.70	94.58	94.12	09.69	100.49	64.02	254.46	91.95 to 95.06	197,677	186,054	
250,000 TO 499,999	214	92.67	91.49	91.35	07.49	100.15	51.69	116.15	91.02 to 93.38	329,575	301,074	
500,000 TO 999,999	17	85.98	83.83	83.26	10.63	100.68	49.09	98.57	76.26 to 93.61	566,476	471,635	
1,000,000 +	1	82.13	82.13	82.13	00.00	100.00	82.13	82.13	N/A	1,060,000	870,566	
<u>ALL</u>	820	94.67	97.98	93.44	12.76	104.86	45.23	303.35	93.67 to 95.51	200,729	187,563	

13 Cass
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 46
Total Sales Price : 22,236,844
Total Adj. Sales Price : 22,236,844
Total Assessed Value : 20,788,389
Avg. Adj. Sales Price : 483,410
Avg. Assessed Value : 451,922

MEDIAN : 99
WGT. MEAN : 93
MEAN : 104
COD : 16.59
PRD : 111.34

COV : 25.09
STD : 26.12
Avg. Abs. Dev : 16.50
MAX Sales Ratio : 170.01
MIN Sales Ratio : 27.76

95% Median C.I. : 97.50 to 105.03
95% Wgt. Mean C.I. : 73.33 to 113.64
95% Mean C.I. : 96.54 to 111.64

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	118.53	118.53	118.53	00.00	100.00	118.53	118.53	N/A	1,172,500	1,389,820
01-APR-16 To 30-JUN-16	4	98.88	116.32	156.57	18.90	74.29	97.50	170.01	N/A	374,583	586,498
01-JUL-16 To 30-SEP-16	2	141.17	141.17	145.99	12.12	96.70	124.06	158.27	N/A	97,500	142,340
01-OCT-16 To 31-DEC-16	3	99.46	99.16	100.93	04.04	98.25	92.98	105.03	N/A	88,133	88,956
01-JAN-17 To 31-MAR-17	1	101.54	101.54	101.54	00.00	100.00	101.54	101.54	N/A	162,500	165,000
01-APR-17 To 30-JUN-17	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	140,000	138,922
01-JUL-17 To 30-SEP-17	4	102.59	110.83	107.99	22.26	102.63	76.50	161.63	N/A	174,375	188,307
01-OCT-17 To 31-DEC-17	8	102.48	99.71	103.42	14.92	96.41	57.35	128.88	57.35 to 128.88	184,313	190,623
01-JAN-18 To 31-MAR-18	6	98.17	105.89	101.76	16.00	104.06	79.84	162.86	79.84 to 162.86	1,087,651	1,106,842
01-APR-18 To 30-JUN-18	12	99.14	99.10	70.53	18.48	140.51	27.76	143.69	89.99 to 115.74	646,922	456,288
01-JUL-18 To 30-SEP-18	4	94.85	89.57	76.92	09.97	116.45	69.51	99.07	N/A	585,787	450,596
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	7	118.53	123.73	140.29	18.93	88.20	97.50	170.01	97.50 to 170.01	409,404	574,356
01-OCT-16 To 30-SEP-17	9	99.47	104.62	104.72	11.81	99.90	76.50	161.63	92.98 to 105.71	140,489	147,113
01-OCT-17 To 30-SEP-18	30	99.03	99.35	85.29	15.97	116.48	27.76	162.86	94.05 to 102.22	603,554	514,796
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	10	102.52	116.36	136.97	18.36	84.95	92.98	170.01	97.50 to 158.27	313,023	428,736
01-JAN-17 To 31-DEC-17	14	100.51	102.98	104.35	15.35	98.69	57.35	161.63	84.46 to 113.50	176,750	184,438
<u>ALL</u>	46	99.47	104.09	93.49	16.59	111.34	27.76	170.01	97.50 to 105.03	483,410	451,922

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	99.74	105.28	92.60	17.78	113.69	27.76	170.01	96.69 to 111.81	752,814	697,090
3	6	93.52	93.07	90.95	18.67	102.33	57.35	124.06	57.35 to 124.06	206,500	187,806
4	10	99.47	104.63	97.55	14.50	107.26	79.84	161.63	84.46 to 128.88	199,726	194,838
5	4	102.39	104.57	105.19	06.02	99.41	97.76	115.74	N/A	181,250	190,658
6	2	119.29	119.29	105.92	20.46	112.62	94.88	143.69	N/A	104,030	110,190
<u>ALL</u>	46	99.47	104.09	93.49	16.59	111.34	27.76	170.01	97.50 to 105.03	483,410	451,922

13 Cass
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

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 Avg. Adj. Sales Price : 483,410
 Avg. Assessed Value : 451,922

MEDIAN : 99
 WGT. MEAN : 93
 MEAN : 104
 COD : 16.59
 PRD : 111.34

COV : 25.09
 STD : 26.12
 Avg. Abs. Dev : 16.50
 MAX Sales Ratio : 170.01
 MIN Sales Ratio : 27.76

95% Median C.I. : 97.50 to 105.03
 95% Wgt. Mean C.I. : 73.33 to 113.64
 95% Mean C.I. : 96.54 to 111.64

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	44	99.47	102.82	88.86	15.60	115.71	27.76	162.86	97.50 to 105.03	460,271	408,977
04	2	132.03	132.03	140.73	28.77	93.82	94.05	170.01	N/A	992,462	1,396,710
<u>ALL</u>	46	99.47	104.09	93.49	16.59	111.34	27.76	170.01	97.50 to 105.03	483,410	451,922

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	16,407	16,407
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	46	99.47	104.09	93.49	16.59	111.34	27.76	170.01	97.50 to 105.03	483,410	451,922
Greater Than 14,999	46	99.47	104.09	93.49	16.59	111.34	27.76	170.01	97.50 to 105.03	483,410	451,922
Greater Than 29,999	45	99.46	104.18	93.48	16.94	111.45	27.76	170.01	97.50 to 105.03	493,787	461,600
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	16,407	16,407
30,000 TO 59,999	4	106.75	112.54	114.34	15.04	98.43	92.98	143.69	N/A	44,015	50,326
60,000 TO 99,999	8	101.78	99.14	99.31	18.52	99.83	57.35	128.88	57.35 to 128.88	79,500	78,954
100,000 TO 149,999	8	99.47	111.44	110.79	12.30	100.59	98.99	158.27	98.99 to 158.27	125,988	139,580
150,000 TO 249,999	9	100.00	104.91	103.33	13.89	101.53	76.50	161.63	90.71 to 115.74	187,000	193,218
250,000 TO 499,999	5	99.07	109.66	115.70	15.32	94.78	89.99	162.86	N/A	328,000	379,512
500,000 TO 999,999	4	96.16	95.99	95.86	09.41	100.14	79.84	111.81	N/A	710,239	680,809
1,000,000 +	7	96.64	96.70	87.54	29.75	110.46	27.76	170.01	27.76 to 170.01	2,033,789	1,780,379
<u>ALL</u>	46	99.47	104.09	93.49	16.59	111.34	27.76	170.01	97.50 to 105.03	483,410	451,922

13 Cass
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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95% Mean C.I. : 96.54 to 111.64

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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
303	2	60.00	60.00	60.01	53.73	99.98	27.76	92.24	N/A	2,907,000	1,744,470
340	1	84.46	84.46	84.46	00.00	100.00	84.46	84.46	N/A	80,000	67,564
344	2	106.60	106.60	101.90	06.47	104.61	99.70	113.50	N/A	172,500	175,777
349	2	79.75	79.75	72.29	12.84	110.32	69.51	89.99	N/A	977,574	706,642
350	2	94.11	94.11	93.80	03.61	100.33	90.71	97.50	N/A	211,000	197,914
352	5	118.53	127.56	128.52	20.75	99.25	98.99	162.86	N/A	411,000	528,228
353	9	100.00	103.85	106.62	15.21	97.40	57.35	131.87	92.98 to 128.88	175,556	187,183
379	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	35,000	35,000
406	2	93.69	93.69	94.45	12.91	99.20	81.59	105.79	N/A	80,000	75,560
419	1	143.69	143.69	143.69	00.00	100.00	143.69	143.69	N/A	47,059	67,617
442	4	110.39	111.08	110.47	08.00	100.55	99.47	124.06	N/A	127,600	140,963
451	1	98.27	98.27	98.27	00.00	100.00	98.27	98.27	N/A	795,000	781,244
453	1	101.54	101.54	101.54	00.00	100.00	101.54	101.54	N/A	162,500	165,000
458	1	161.63	161.63	161.63	00.00	100.00	161.63	161.63	N/A	162,500	262,652
468	1	94.05	94.05	94.05	00.00	100.00	94.05	94.05	N/A	765,000	719,466
470	2	97.06	97.06	96.91	02.25	100.15	94.88	99.23	N/A	150,500	145,843
471	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	16,407	16,407
494	2	123.26	123.26	155.17	37.94	79.44	76.50	170.01	N/A	724,962	1,124,957
528	2	97.23	97.23	96.88	00.56	100.36	96.69	97.76	N/A	202,500	196,173
851	3	96.64	92.90	97.26	07.72	95.52	79.84	102.22	N/A	1,665,303	1,619,618
999	1	105.71	105.71	105.71	00.00	100.00	105.71	105.71	N/A	180,000	190,284
<u>ALL</u>	<u>46</u>	<u>99.47</u>	<u>104.09</u>	<u>93.49</u>	<u>16.59</u>	<u>111.34</u>	<u>27.76</u>	<u>170.01</u>	<u>97.50 to 105.03</u>	<u>483,410</u>	<u>451,922</u>

13 Cass

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

AGRICULTURAL LAND

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 27
 Total Sales Price : 16,916,261
 Total Adj. Sales Price : 16,916,261
 Total Assessed Value : 11,301,652
 Avg. Adj. Sales Price : 626,528
 Avg. Assessed Value : 418,580

MEDIAN : 69
 WGT. MEAN : 67
 MEAN : 70
 COD : 14.61
 PRD : 104.91

COV : 20.33
 STD : 14.25
 Avg. Abs. Dev : 10.11
 MAX Sales Ratio : 106.78
 MIN Sales Ratio : 45.93

95% Median C.I. : 60.54 to 74.29
 95% Wgt. Mean C.I. : 62.65 to 70.96
 95% Mean C.I. : 64.45 to 75.73

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	1	74.29	74.29	74.29	00.00	100.00	74.29	74.29	N/A	340,000	252,572
01-JAN-16 To 31-MAR-16	1	65.26	65.26	65.26	00.00	100.00	65.26	65.26	N/A	1,121,800	732,063
01-APR-16 To 30-JUN-16	1	66.98	66.98	66.98	00.00	100.00	66.98	66.98	N/A	1,088,000	728,773
01-JUL-16 To 30-SEP-16	1	60.54	60.54	60.54	00.00	100.00	60.54	60.54	N/A	490,000	296,669
01-OCT-16 To 31-DEC-16	2	66.11	66.11	64.54	05.88	102.43	62.22	70.00	N/A	796,175	513,824
01-JAN-17 To 31-MAR-17	3	58.06	61.48	61.27	06.91	100.34	57.18	69.20	N/A	521,720	319,663
01-APR-17 To 30-JUN-17	2	63.18	63.18	59.68	09.51	105.86	57.17	69.18	N/A	772,833	461,259
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	2	90.67	90.67	85.54	14.81	106.00	77.24	104.10	N/A	579,011	495,273
01-JAN-18 To 31-MAR-18	10	70.16	73.21	68.54	16.86	106.81	45.93	106.78	55.58 to 84.12	598,327	410,103
01-APR-18 To 30-JUN-18	3	70.21	72.20	69.23	13.64	104.29	58.83	87.56	N/A	450,000	311,545
01-JUL-18 To 30-SEP-18	1	52.23	52.23	52.23	00.00	100.00	52.23	52.23	N/A	682,000	356,212
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	4	66.12	66.77	66.13	05.85	100.97	60.54	74.29	N/A	759,950	502,519
01-OCT-16 To 30-SEP-17	7	62.22	63.29	61.86	08.26	102.31	57.17	70.00	57.17 to 70.00	671,882	415,593
01-OCT-17 To 30-SEP-18	16	70.30	73.89	69.58	18.31	106.19	45.93	106.78	58.83 to 84.12	573,330	398,901
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	5	65.26	65.00	64.89	04.35	100.17	60.54	70.00	N/A	858,430	557,030
01-JAN-17 To 31-DEC-17	7	69.18	70.30	67.28	16.13	104.49	57.17	104.10	57.17 to 104.10	609,835	410,293
<u>ALL</u>	27	69.20	70.09	66.81	14.61	104.91	45.93	106.78	60.54 to 74.29	626,528	418,580

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	27	69.20	70.09	66.81	14.61	104.91	45.93	106.78	60.54 to 74.29	626,528	418,580
<u>ALL</u>	27	69.20	70.09	66.81	14.61	104.91	45.93	106.78	60.54 to 74.29	626,528	418,580

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	18	63.74	64.56	63.14	12.79	102.25	45.93	104.10	57.18 to 69.52	703,109	443,948
1	18	63.74	64.56	63.14	12.79	102.25	45.93	104.10	57.18 to 69.52	703,109	443,948
<u>ALL</u>	27	69.20	70.09	66.81	14.61	104.91	45.93	106.78	60.54 to 74.29	626,528	418,580

13 Cass
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 27
 Total Sales Price : 16,916,261
 Total Adj. Sales Price : 16,916,261
 Total Assessed Value : 11,301,652
 Avg. Adj. Sales Price : 626,528
 Avg. Assessed Value : 418,580

MEDIAN : 69
 WGT. MEAN : 67
 MEAN : 70
 COD : 14.61
 PRD : 104.91

COV : 20.33
 STD : 14.25
 Avg. Abs. Dev : 10.11
 MAX Sales Ratio : 106.78
 MIN Sales Ratio : 45.93

95% Median C.I. : 60.54 to 74.29
 95% Wgt. Mean C.I. : 62.65 to 70.96
 95% Mean C.I. : 64.45 to 75.73

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___Dry___											
County	25	69.18	68.82	66.04	13.86	104.21	45.93	106.78	60.54 to 70.21	650,252	429,445
1	25	69.18	68.82	66.04	13.86	104.21	45.93	106.78	60.54 to 70.21	650,252	429,445
___ALL___	27	69.20	70.09	66.81	14.61	104.91	45.93	106.78	60.54 to 74.29	626,528	418,580

Cass County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	6275	6070	4721	5510	3643	4850	3612	4204	5049
Sarpy	1	6510	6310	5980	5830	5585	4925	4605	4335	5869
Otoe	1	5600	5600	5500	5500	5000	5000	4200	4200	5208
Saunders	3	6930	6691	6452	5835	5740	5004	4515	4060	6075
Lancaster	1	6975	6187	5774	5395	4986	4779	4570	4380	5612
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	5197	5049	4929	4555	4093	4259	3956	3733	4565
Sarpy	1	5445	5275	4955	4800	4640	4100	3816	3605	4779
Otoe	1	4440	4440	4150	4100	4010	3980	3380	3090	4050
Saunders	3	5747	5607	5438	5024	4821	4100	3708	3492	4819
Lancaster	1	5391	4874	4494	4197	4012	3524	3299	3185	4227
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	2395	2343	2243	2180	1942	2064	1850	1602	2020
Sarpy	1	2380	2350	2270	2190	2090	2060	1860	1790	2058
Otoe	1	2290	2250	2180	2160	2030	2000	1750	1550	2002
Saunders	3	2800	2608	2538	2501	2300	2258	2109	2119	2358
Lancaster	1	2600	2751	2642	2387	2175	1812	1433	1370	2004
County	Mkt Area	CRP	TIMBER	WASTE						
Cass	1	2026	1851	593						
Sarpy	1	3224	934	152						
Otoe	1	2908	1105	100						
Saunders	3	2553	642	160						
Lancaster	1	n/a	n/a	749						

Source: 2019 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.

Type : Qualified

Number of Sales :	47	Median :	70	COV :	20.13	95% Median C.I. :	68.31 to 80.97
Total Sales Price :	25,072,448	Wgt. Mean :	72	STD :	15.18	95% Wgt. Mean C.I. :	67.93 to 75.34
Total Adj. Sales Price :	25,072,448	Mean :	75	Avg. Abs.Dev :	11.93	95% Mean C.I. :	71.06 to 79.74
Total Assessed Value :	17,960,331						
Avg. Adj. Sales Price :	533,456	COD :	16.97	MAX Sales Ratio :	112.98		
Avg. Assessed Value :	382,135	PRD :	105.26	MIN Sales Ratio :	45.93		

Printed : 04/01/2019

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>											
10/01/2015 To 12/31/2015	1	74.29	74.29	74.29	100.00	74.29	74.29	N/A		340,000	252,572
01/01/2016 To 03/31/2016	1	65.26	65.26	65.26	100.00	65.26	65.26	N/A		1,121,800	732,063
04/01/2016 To 06/30/2016	1	66.98	66.98	66.98	100.00	66.98	66.98	N/A		1,088,000	728,773
07/01/2016 To 09/30/2016	3	64.97	71.72	71.11	14.95	100.86	60.54	89.66	N/A	345,011	245,322
10/01/2016 To 12/31/2016	4	74.23	76.04	74.53	13.38	102.03	62.22	93.48	N/A	683,487	509,436
01/01/2017 To 03/31/2017	5	69.20	74.18	71.70	20.58	103.46	57.18	95.31	N/A	473,924	339,784
04/01/2017 To 06/30/2017	5	72.09	73.90	67.88	12.42	108.87	57.17	90.11	N/A	508,933	345,451
07/01/2017 To 09/30/2017	1	112.98	112.98	112.98	100.00	112.98	112.98	N/A		250,000	282,442
10/01/2017 To 12/31/2017	8	81.37	83.33	82.17	12.81	101.41	68.10	104.10	68.10 to 104.10	406,611	334,096
01/01/2018 To 03/31/2018	12	70.16	74.74	70.17	17.69	106.51	45.93	106.78	65.92 to 84.12	612,542	429,798
04/01/2018 To 06/30/2018	5	68.31	69.74	68.49	10.29	101.83	58.83	87.56	N/A	460,800	315,607
07/01/2018 To 09/30/2018	1	52.23	52.23	52.23	100.00	52.23	52.23	N/A		682,000	356,212
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	6	66.12	70.28	68.33	10.12	102.85	60.54	89.66	60.54 to 89.66	597,472	408,229
10/01/2016 To 09/30/2017	15	72.09	77.17	72.76	18.45	106.06	57.17	112.98	62.22 to 91.15	526,549	383,091
10/01/2017 To 09/30/2018	26	70.35	75.56	71.85	17.10	105.16	45.93	106.78	68.10 to 84.12	522,669	375,561
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	9	66.98	72.40	70.83	13.03	102.22	60.54	93.48	62.22 to 89.66	664,309	470,505
01/01/2017 To 12/31/2017	19	77.24	80.00	75.81	16.91	105.53	57.17	112.98	69.18 to 91.15	443,009	335,862

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	47	70.32	75.40	71.63	16.97	105.26	45.93	112.98	68.31 to 80.97	533,456	382,135

Type : Qualified

Number of Sales :	47	Median :	70	COV :	20.13	95% Median C.I. :	68.31 to 80.97
Total Sales Price :	25,072,448	Wgt. Mean :	72	STD :	15.18	95% Wgt. Mean C.I. :	67.93 to 75.34
Total Adj. Sales Price :	25,072,448	Mean :	75	Avg. Abs. Dev :	11.93	95% Mean C.I. :	71.06 to 79.74
Total Assessed Value :	17,960,331						
Avg. Adj. Sales Price :	533,456	COD :	16.97	MAX Sales Ratio :	112.98		
Avg. Assessed Value :	382,135	PRD :	105.26	MIN Sales Ratio :	45.93		

Printed : 04/01/2019

MAJORITY LAND USE > 80%

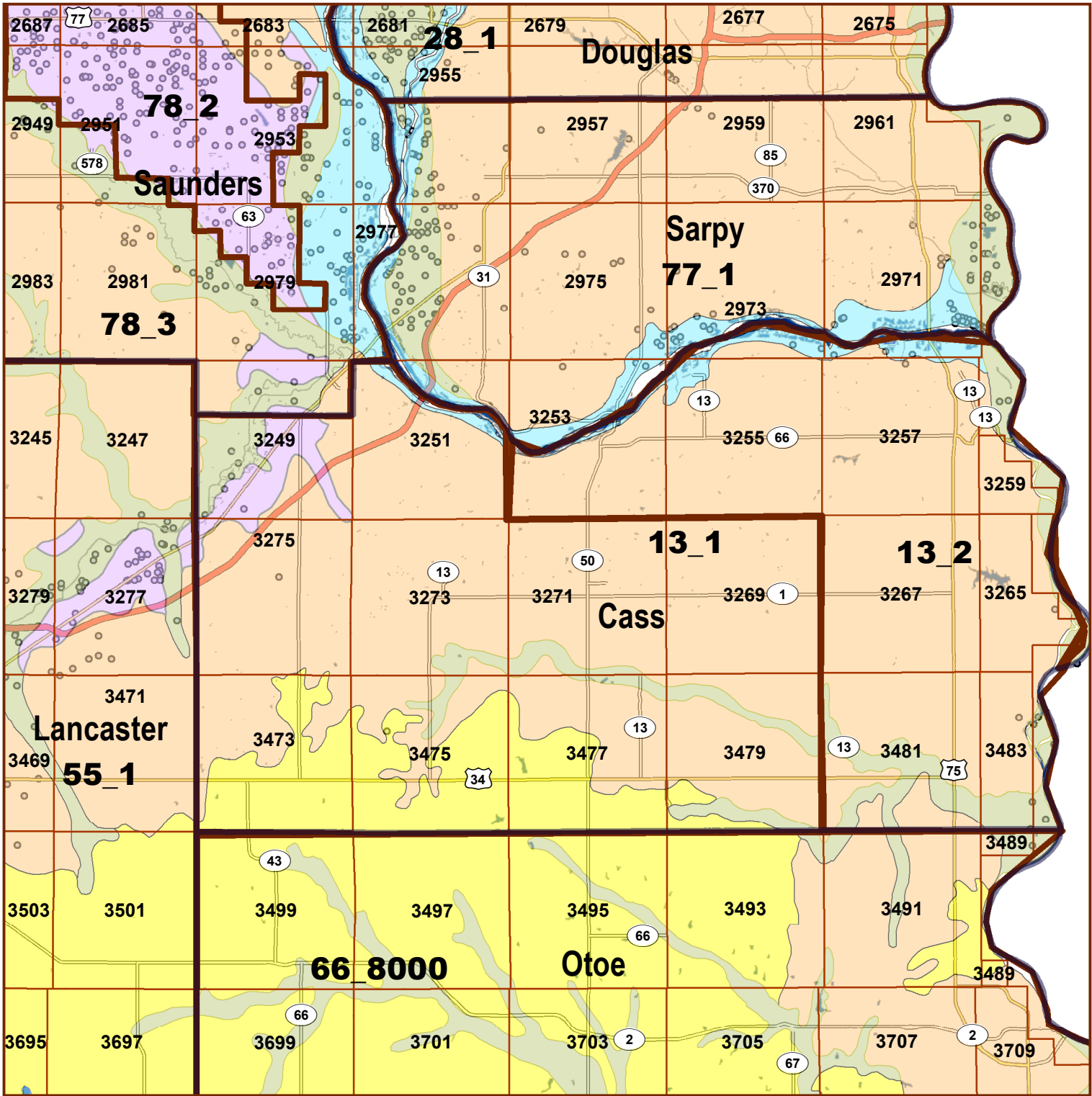
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	33	69.94	72.56	68.87	15.71	105.36	45.93	106.78	65.92 to 77.24	598,399	412,125
DRY-N/A	11	84.12	83.47	82.83	13.91	100.77	64.97	112.98	68.10 to 97.70	422,301	349,808
GRASS	1	63.81	63.81	63.81		100.00	63.81	63.81	N/A	184,000	117,416
GRASS-N/A	2	83.70	83.70	79.62	13.87	105.12	72.09	95.31	N/A	247,979	197,446

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
_____Dry_____											
County	20	66.12	65.74	63.91	12.76	102.86	45.93	104.10	58.06 to 69.52	694,362	443,794
1	20	66.12	65.74	63.91	12.76	102.86	45.93	104.10	58.06 to 69.52	694,362	443,794
_____Grass_____											
County	1	63.81	63.81	63.81		100.00	63.81	63.81	N/A	184,000	117,416
1	1	63.81	63.81	63.81		100.00	63.81	63.81	N/A	184,000	117,416
_____ALL_____											
10/01/2015 To 09/30/2018	47	70.32	75.40	71.63	16.97	105.26	45.93	112.98	68.31 to 80.97	533,456	382,135

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
_____Dry_____											
County	33	69.94	72.56	68.87	15.71	105.36	45.93	106.78	65.92 to 77.24	598,399	412,125
1	33	69.94	72.56	68.87	15.71	105.36	45.93	106.78	65.92 to 77.24	598,399	412,125
_____Grass_____											
County	1	63.81	63.81	63.81		100.00	63.81	63.81	N/A	184,000	117,416
1	1	63.81	63.81	63.81		100.00	63.81	63.81	N/A	184,000	117,416
_____ALL_____											
10/01/2015 To 09/30/2018	47	70.32	75.40	71.63	16.97	105.26	45.93	112.98	68.31 to 80.97	533,456	382,135



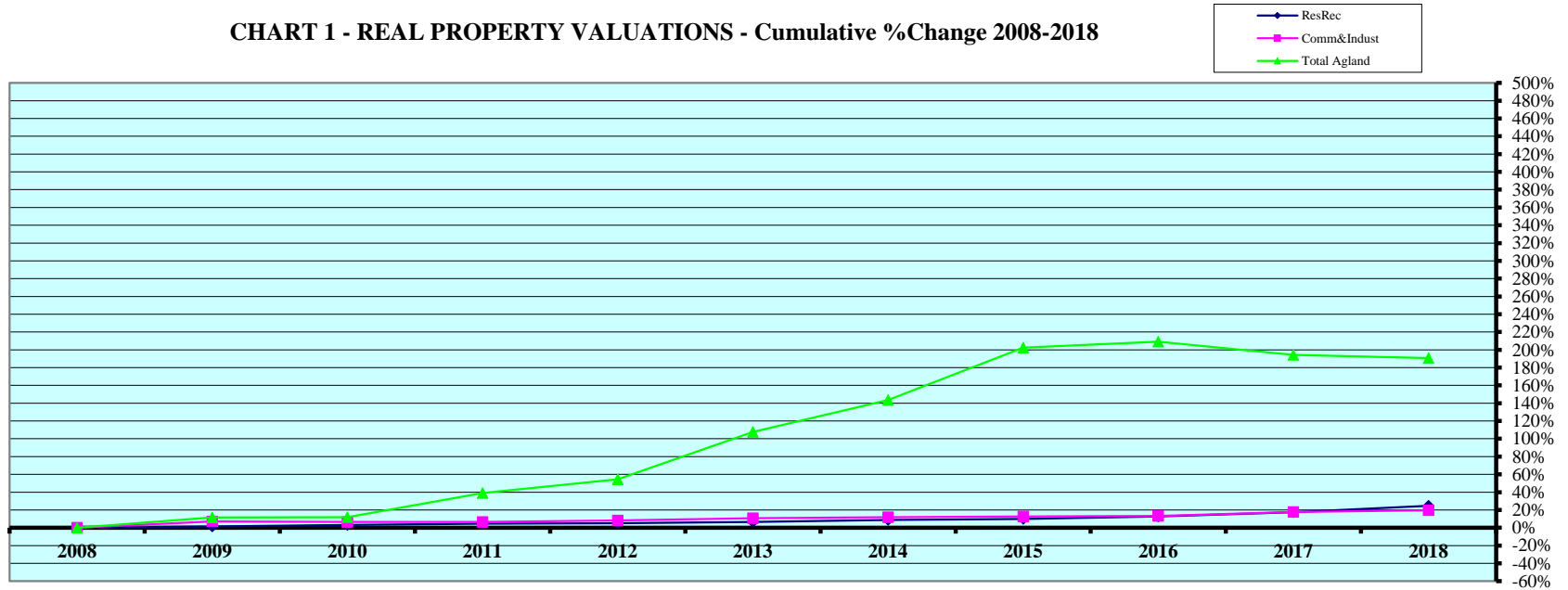
Legend

- 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

Cass County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



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
2008	1,362,344,499	--	--	--	169,315,579	--	--	--	430,579,821	--	--	--
2009	1,384,014,461	21,669,962	1.59%	1.59%	181,178,588	11,863,009	7.01%	7.01%	480,411,956	49,832,135	11.57%	11.57%
2010	1,404,806,915	20,792,454	1.50%	3.12%	180,437,442	-741,146	-0.41%	6.57%	481,287,844	875,888	0.18%	11.78%
2011	1,425,621,221	20,814,306	1.48%	4.64%	180,370,120	-67,322	-0.04%	6.53%	598,561,530	117,273,686	24.37%	39.01%
2012	1,433,221,401	7,600,180	0.53%	5.20%	182,985,174	2,615,054	1.45%	8.07%	665,255,645	66,694,115	11.14%	54.50%
2013	1,451,839,415	18,618,014	1.30%	6.57%	187,462,530	4,477,356	2.45%	10.72%	894,122,545	228,866,900	34.40%	107.66%
2014	1,481,020,790	29,181,375	2.01%	8.71%	189,508,942	2,046,412	1.09%	11.93%	1,048,810,372	154,687,827	17.30%	143.58%
2015	1,498,249,500	17,228,710	1.16%	9.98%	190,729,803	1,220,861	0.64%	12.65%	1,302,406,494	253,596,122	24.18%	202.48%
2016	1,533,519,629	35,270,129	2.35%	12.56%	191,672,464	942,661	0.49%	13.20%	1,331,086,599	28,680,105	2.20%	209.14%
2017	1,598,662,424	65,142,795	4.25%	17.35%	199,198,238	7,525,774	3.93%	17.65%	1,267,642,145	-63,444,454	-4.77%	194.40%
2018	1,698,492,784	99,830,360	6.24%	24.67%	202,459,709	3,261,471	1.64%	19.58%	1,251,438,414	-16,203,731	-1.28%	190.64%

Rate Annual %chg: Residential & Recreational **2.23%** Commercial & Industrial **1.80%** Agricultural Land **11.26%**

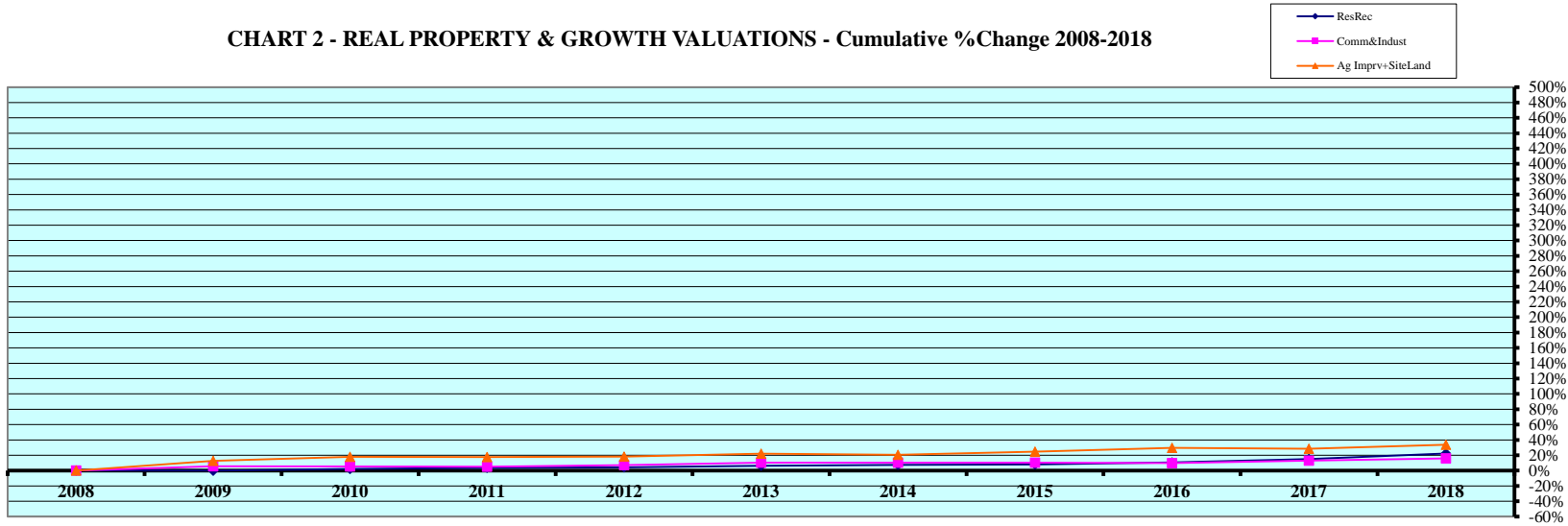
Cnty# **13**
County **CASS**

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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



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	
2008	1,362,344,499	20,514,226	1.51%	1,341,830,273	--	--	169,315,579	1,381,474	0.82%	167,934,105	--	--	
2009	1,384,014,461	22,578,489	1.63%	1,361,435,972	-0.07%	-0.07%	181,178,588	2,347,910	1.30%	178,830,678	5.62%	5.62%	
2010	1,404,806,915	14,220,104	1.01%	1,390,586,811	0.47%	2.07%	180,437,442	1,817,525	1.01%	178,619,917	-1.41%	5.50%	
2011	1,425,621,221	13,656,905	0.96%	1,411,964,316	0.51%	3.64%	180,370,120	2,343,368	1.30%	178,026,752	-1.34%	5.14%	
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-0.40%	4.23%	182,985,174	1,702,867	0.93%	181,282,307	0.51%	7.07%	
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	6.36%	187,462,530	510,259	0.27%	186,952,271	2.17%	10.42%	
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	7.53%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	10.34%	
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	8.15%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	10.41%	
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	10.69%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	9.85%	
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	14.94%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	12.95%	
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	22.27%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	15.88%	
Rate Ann%chg	2.23%						1.80%						-0.04%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				% 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	Growth Value				
2008	105,777,321	34,297,844	140,075,165	1,562,375	1.12%	138,512,790	--	
2009	121,047,497	39,305,088	160,352,585	2,490,194	1.55%	157,862,391	12.70%	
2010	123,648,922	43,473,058	167,121,980	2,037,510	1.22%	165,084,470	17.85%	
2011	122,268,860	44,407,217	166,676,077	1,927,098	1.16%	164,748,979	17.61%	
2012	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	18.25%	
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	22.19%	
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	20.59%	
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	24.76%	
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	29.68%	
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	28.60%	
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	33.73%	
Rate Ann%chg	2.80%	3.84%	3.06%	Ag Imprv+Site w/o growth			1.97%	

(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.

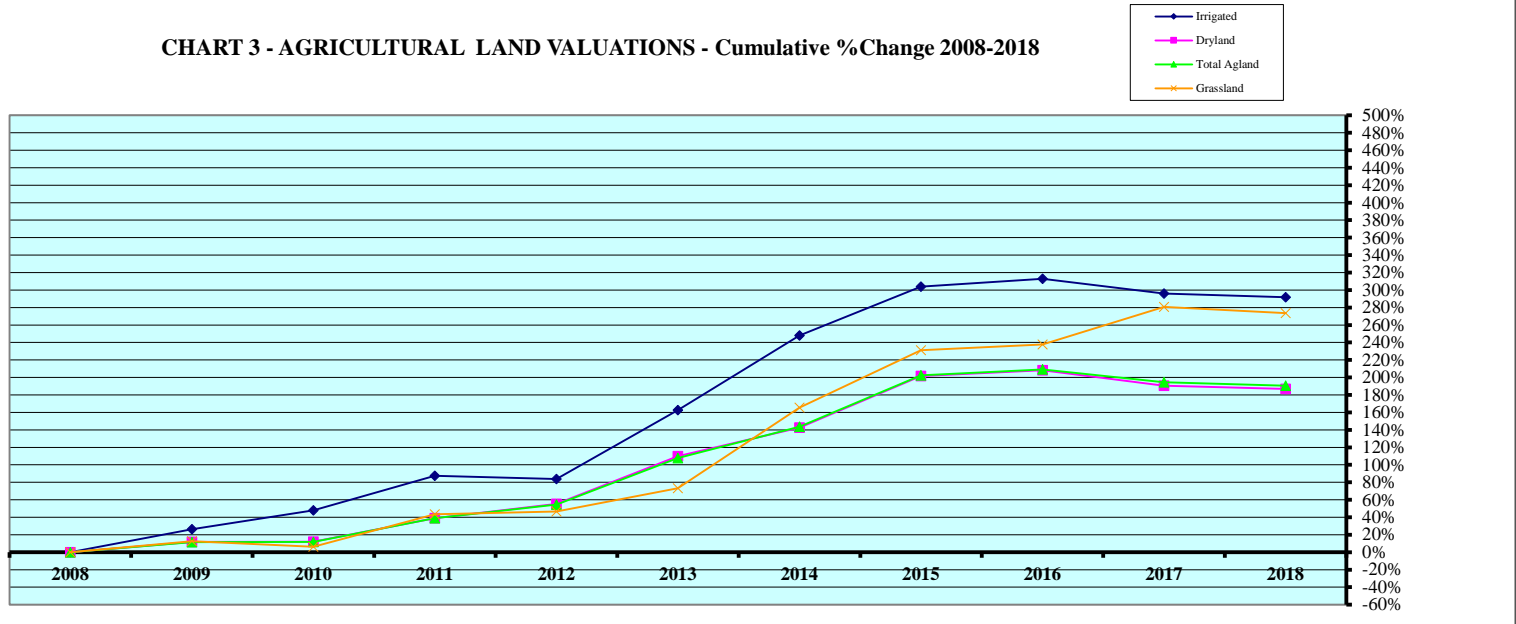
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	13
County	CASS

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	4,013,210	--	--	--	403,629,983	--	--	--	20,641,427	--	--	--
2009	5,063,529	1,050,319	26.17%	26.17%	450,681,473	47,051,490	11.66%	11.66%	23,237,064	2,595,637	12.57%	12.57%
2010	5,931,094	867,565	17.13%	47.79%	452,627,321	1,945,848	0.43%	12.14%	21,953,099	-1,283,965	-5.53%	6.35%
2011	7,525,836	1,594,742	26.89%	87.53%	560,798,175	108,170,854	23.90%	38.94%	29,579,757	7,626,658	34.74%	43.30%
2012	7,374,409	-151,427	-2.01%	83.75%	626,975,030	66,176,855	11.80%	55.33%	30,237,469	657,712	2.22%	46.49%
2013	10,543,104	3,168,695	42.97%	162.71%	847,113,083	220,138,053	35.11%	109.87%	35,758,306	5,520,837	18.26%	73.24%
2014	13,969,325	3,426,221	32.50%	248.08%	979,301,095	132,188,012	15.60%	142.62%	54,801,972	19,043,666	53.26%	165.50%
2015	16,213,861	2,244,536	16.07%	304.01%	1,217,062,034	237,760,939	24.28%	201.53%	68,331,028	13,529,056	24.69%	231.04%
2016	16,569,510	355,649	2.19%	312.87%	1,244,029,509	26,967,475	2.22%	208.21%	69,716,325	1,385,297	2.03%	237.75%
2017	15,895,764	-673,746	-4.07%	296.09%	1,172,247,405	-71,782,104	-5.77%	190.43%	78,586,131	8,869,806	12.72%	280.72%
2018	15,728,272	-167,492	-1.05%	291.91%	1,157,680,525	-14,566,880	-1.24%	186.82%	77,105,417	-1,480,714	-1.88%	273.55%

Rate Ann.%chg: Irrigated 14.64% Dryland 11.11% Grassland 14.09%

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
2008	691,903	--	--	--	1,603,298	--	--	--	430,579,821	--	--	--
2009	320,249	-371,654	-53.71%	-53.71%	1,109,641	-493,657	-30.79%	-30.79%	480,411,956	49,832,135	11.57%	11.57%
2010	592,572	272,323	85.03%	-14.36%	183,758	-925,883	-83.44%	-88.54%	481,287,844	875,888	0.18%	11.78%
2011	497,152	-95,420	-16.10%	-28.15%	160,610	-23,148	-12.60%	-89.98%	598,561,530	117,273,686	24.37%	39.01%
2012	498,559	1,407	0.28%	-27.94%	170,178	9,568	5.96%	-89.39%	665,255,645	66,694,115	11.14%	54.50%
2013	536,232	37,673	7.56%	-22.50%	171,820	1,642	0.96%	-89.28%	894,122,545	228,866,900	34.40%	107.66%
2014	557,656	21,424	4.00%	-19.40%	180,324	8,504	4.95%	-88.75%	1,048,810,372	154,687,827	17.30%	143.58%
2015	597,289	39,633	7.11%	-13.67%	202,282	21,958	12.18%	-87.38%	1,302,406,494	253,596,122	24.18%	202.48%
2016	582,084	-15,205	-2.55%	-15.87%	189,171	-13,111	-6.48%	-88.20%	1,331,086,599	28,680,105	2.20%	209.14%
2017	664,639	82,555	14.18%	-3.94%	248,206	59,035	31.21%	-84.52%	1,267,642,145	-63,444,454	-4.77%	194.40%
2018	670,134	5,495	0.83%	-3.15%	254,066	5,860	2.36%	-84.15%	1,251,438,414	-16,203,731	-1.28%	190.64%

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Rate Ann.%chg: Total Agric Land 11.26%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (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
2008	4,059,615	2,088	1,945			403,862,231	255,643	1,580			20,924,811	37,172	563		
2009	5,132,018	2,429	2,113	8.66%	8.66%	449,731,251	257,889	1,744	10.39%	10.39%	22,803,225	37,060	615	9.31%	9.31%
2010	6,024,386	2,891	2,084	-1.37%	7.17%	453,112,632	257,455	1,760	0.92%	11.41%	21,742,233	39,161	555	-9.77%	-1.37%
2011	7,535,232	2,830	2,663	27.76%	36.93%	561,444,459	256,943	2,185	24.15%	38.32%	29,532,744	38,339	770	38.74%	36.84%
2012	7,374,409	2,860	2,578	-3.17%	32.59%	627,488,396	256,887	2,443	11.79%	54.62%	30,105,434	38,370	785	1.86%	39.38%
2013	10,760,471	2,860	3,762	45.93%	93.49%	848,719,405	256,519	3,309	35.45%	109.43%	35,590,852	38,324	929	18.36%	64.98%
2014	13,621,559	3,004	4,535	20.53%	133.22%	980,547,694	256,070	3,829	15.74%	142.39%	54,663,553	38,273	1,428	53.79%	153.73%
2015	16,210,362	3,116	5,202	14.70%	167.50%	1,219,008,111	255,941	4,763	24.38%	201.49%	67,639,755	38,363	1,763	23.45%	213.22%
2016	16,569,510	3,117	5,316	2.19%	173.36%	1,244,901,643	255,500	4,872	2.30%	208.42%	69,747,563	38,691	1,803	2.24%	220.24%
2017	15,899,161	3,117	5,100	-4.05%	162.30%	1,176,749,622	255,221	4,611	-5.37%	191.86%	74,348,922	38,417	1,935	7.36%	243.80%
2018	15,640,074	3,115	5,021	-1.57%	158.19%	1,158,274,927	253,687	4,566	-0.97%	189.01%	77,010,444	40,043	1,923	-0.62%	241.65%

Rate Annual %chg Average Value/Acre: **9.95%**

11.20%

13.07%

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
2008	675,378	6,644	102			1,536,356	2,855	538			431,058,391	304,402	1,416		
2009	396,622	3,632	109	7.43%	7.43%	1,238,653	2,431	510	-5.31%	-5.31%	479,301,769	303,441	1,580	11.54%	11.54%
2010	608,870	991	614	462.37%	504.17%	216,400	1,719	126	-75.29%	-76.60%	481,704,521	302,216	1,594	0.91%	12.56%
2011	497,152	943	527	-14.19%	418.46%	162,307	1,613	101	-20.10%	-81.30%	599,171,894	300,669	1,993	25.03%	40.73%
2012	495,952	941	527	-0.03%	418.31%	161,368	1,604	101	0.00%	-81.30%	665,625,559	300,663	2,214	11.09%	56.34%
2013	518,250	965	537	1.98%	428.60%	171,068	1,701	101	-0.03%	-81.31%	895,760,046	300,368	2,982	34.71%	110.60%
2014	536,212	981	546	1.68%	437.50%	177,935	1,702	105	3.94%	-80.57%	1,049,546,953	300,030	3,498	17.30%	147.03%
2015	596,071	1,075	554	1.48%	445.46%	177,913	1,702	105	0.00%	-80.57%	1,303,632,212	300,198	4,343	24.14%	206.66%
2016	580,319	1,070	542	-2.21%	433.42%	186,035	1,783	104	-0.20%	-80.61%	1,331,985,070	300,161	4,438	2.19%	213.37%
2017	610,779	1,089	561	3.47%	451.94%	237,643	1,825	130	24.78%	-75.81%	1,267,846,127	299,670	4,231	-4.66%	198.77%
2018	670,109	1,130	593	5.72%	483.52%	252,902	1,947	130	-0.25%	-75.87%	1,251,848,456	299,922	4,174	-1.34%	194.75%

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Rate Annual %chg Average Value/Acre: **11.42%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
25,241	CASS	122,205,384	42,870,350	72,689,685	1,677,252,005	152,421,178	50,038,531	21,240,779	1,251,438,414	139,378,178	49,978,764	660,236	3,580,173,504
cnty sectorvalue % of total value:		3.41%	1.20%	2.03%	46.85%	4.26%	1.40%	0.59%	34.95%	3.89%	1.40%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
132	ALVO	23,025	12,671	1,403	4,876,546	779,029	0	0	0	0	0	0	5,692,674
0.52%	%sector of county sector	0.02%	0.03%	0.00%	0.29%	0.51%							0.16%
	%sector of municipality	0.40%	0.22%	0.02%	85.66%	13.68%							100.00%
242	AVOCA	237,893	125,916	7,376	5,823,379	557,671	0	0	0	0	0	0	6,752,235
0.96%	%sector of county sector	0.19%	0.29%	0.01%	0.35%	0.37%							0.19%
	%sector of municipality	3.52%	1.86%	0.11%	86.24%	8.26%							100.00%
390	CEDAR CREEK	128,832	204,958	511,669	66,252,022	1,321,078	0	134,984	0	0	0	0	68,553,543
1.55%	%sector of county sector	0.11%	0.48%	0.70%	3.95%	0.87%		0.64%					1.91%
	%sector of municipality	0.19%	0.30%	0.75%	96.64%	1.93%		0.20%					100.00%
1,024	EAGLE	898,757	319,140	18,823	45,712,659	7,545,581	0	0	0	0	0	0	54,494,960
4.06%	%sector of county sector	0.74%	0.74%	0.03%	2.73%	4.95%							1.52%
	%sector of municipality	1.65%	0.59%	0.03%	83.88%	13.85%							100.00%
634	ELMWOOD	3,579,429	255,991	15,242	27,744,323	5,136,993	0	0	0	0	0	0	36,731,978
2.51%	%sector of county sector	2.93%	0.60%	0.02%	1.65%	3.37%							1.03%
	%sector of municipality	9.74%	0.70%	0.04%	75.53%	13.99%							100.00%
568	GREENWOOD	529,631	444,472	760,406	20,874,958	4,260,490	0	0	0	0	0	0	26,869,957
2.25%	%sector of county sector	0.43%	1.04%	1.05%	1.24%	2.80%							0.75%
	%sector of municipality	1.97%	1.65%	2.83%	77.69%	15.86%							100.00%
1,106	LOUISVILLE	795,432	666,367	1,206,019	52,416,071	8,203,029	0	0	0	0	0	0	63,286,918
4.38%	%sector of county sector	0.65%	1.55%	1.66%	3.13%	5.38%							1.77%
	%sector of municipality	1.26%	1.05%	1.91%	82.82%	12.96%							100.00%
178	MANLEY	50,623	68,399	135,123	6,270,480	559,669	0	0	0	0	0	0	7,084,294
0.71%	%sector of county sector	0.04%	0.16%	0.19%	0.37%	0.37%							0.20%
	%sector of municipality	0.71%	0.97%	1.91%	88.51%	7.90%							100.00%
236	MURDOCK	72,309	119,462	8,327	12,943,586	818,649	0	0	0	0	0	0	13,962,333
0.93%	%sector of county sector	0.06%	0.28%	0.01%	0.77%	0.54%							0.39%
	%sector of municipality	0.52%	0.86%	0.06%	92.70%	5.86%							100.00%
463	MURRAY	55,366	217,897	274,731	20,960,531	1,742,801	0	0	4,942	0	0	0	23,256,268
1.83%	%sector of county sector	0.05%	0.51%	0.38%	1.25%	1.14%			0.00%				0.65%
	%sector of municipality	0.24%	0.94%	1.18%	90.13%	7.49%			0.02%				100.00%
204	NEHAWKA	39,261	156,704	394,725	6,662,918	560,393	0	0	0	0	0	0	7,814,001
0.81%	%sector of county sector	0.03%	0.37%	0.54%	0.40%	0.37%							0.22%
	%sector of municipality	0.50%	2.01%	5.05%	85.27%	7.17%							100.00%
6505	PLATTSMOUTH	5,685,688	3,071,825	2,860,988	205,510,646	60,143,784	3,572,700	198,469	0	0	0	0	281,044,100
25.77%	%sector of county sector	4.65%	7.17%	3.94%	12.25%	39.46%	7.14%	0.93%					7.85%
	%sector of municipality	2.02%	1.09%	1.02%	73.12%	21.40%	1.27%	0.07%					100.00%
99	SOUTH BEND	5,771	274,257	933,673	3,145,490	687,718	0	0	0	0	0	0	5,046,909
0.39%	%sector of county sector	0.00%	0.64%	1.28%	0.19%	0.45%							0.14%
	%sector of municipality	0.11%	5.43%	18.50%	62.33%	13.63%							100.00%
233	UNION	198,987	278,557	443,072	6,882,868	747,816	0	0	0	0	0	0	8,551,300
0.92%	%sector of county sector	0.16%	0.65%	0.61%	0.41%	0.49%							0.24%
	%sector of municipality	2.33%	3.26%	5.18%	80.49%	8.75%							100.00%
1050	WEeping WATER	8,741,510	566,739	376,111	50,431,343	4,652,455	482,076	0	0	0	0	0	65,250,234
4.16%	%sector of county sector	7.15%	1.32%	0.52%	3.01%	3.05%	0.96%						1.82%
	%sector of municipality	13.40%	0.87%	0.58%	77.29%	7.13%	0.74%						100.00%
13,064	Total Municipalities	21,042,514	6,783,355	7,947,688	536,507,820	97,717,156	4,054,776	333,453	4,942	0	0	0	674,391,704
51.76%	%all municip.sectors of cnty	17.22%	15.82%	10.93%	31.99%	64.11%	8.10%	1.57%	0.00%				18.84%

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Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 19,228	Value : 3,433,731,068	Growth 49,160,990	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	887	9,650,351	455	11,120,084	1,051	16,176,958	2,393	36,947,393	
02. Res Improve Land	4,991	95,489,175	1,399	64,409,026	3,590	167,360,425	9,980	327,258,626	
03. Res Improvements	5,310	461,323,236	1,435	288,059,437	3,623	632,765,498	10,368	1,382,148,171	
04. Res Total	6,197	566,462,762	1,890	363,588,547	4,674	816,302,881	12,761	1,746,354,190	37,366,842
% of Res Total	48.56	32.44	14.81	20.82	36.63	46.74	66.37	50.86	76.01
05. Com UnImp Land	123	2,312,808	19	1,227,647	37	2,566,350	179	6,106,805	
06. Com Improve Land	544	18,059,060	33	2,650,155	113	13,571,981	690	34,281,196	
07. Com Improvements	558	87,423,581	37	6,179,258	126	33,704,665	721	127,307,504	
08. Com Total	681	107,795,449	56	10,057,060	163	49,842,996	900	167,695,505	3,446,124
% of Com Total	75.67	64.28	6.22	6.00	18.11	29.72	4.68	4.88	7.01
09. Ind UnImp Land	6	696,742	12	649,833	20	2,310,094	38	3,656,669	
10. Ind Improve Land	7	503,416	12	3,867,929	10	2,745,773	29	7,117,118	
11. Ind Improvements	7	2,347,650	12	32,080,176	11	8,596,435	30	43,024,261	
12. Ind Total	13	3,547,808	24	36,597,938	31	13,652,302	68	53,798,048	3,530,044
% of Ind Total	19.12	6.59	35.29	68.03	45.59	25.38	0.35	1.57	7.18
13. Rec UnImp Land	69	305,824	51	3,950,065	139	7,274,339	259	11,530,228	
14. Rec Improve Land	3	16,611	4	279,112	38	5,768,868	45	6,064,591	
15. Rec Improvements	3	11,018	5	269,318	46	4,282,359	54	4,562,695	
16. Rec Total	72	333,453	56	4,498,495	185	17,325,566	313	22,157,514	0
% of Rec Total	23.00	1.50	17.89	20.30	59.11	78.19	1.63	0.65	0.00
Res & Rec Total	6,269	566,796,215	1,946	368,087,042	4,859	833,628,447	13,074	1,768,511,704	37,366,842
% of Res & Rec Total	47.95	32.05	14.88	20.81	37.17	47.14	67.99	51.50	76.01
Com & Ind Total	694	111,343,257	80	46,654,998	194	63,495,298	968	221,493,553	6,976,168
% of Com & Ind Total	71.69	50.27	8.26	21.06	20.04	28.67	5.03	6.45	14.19

17. Taxable Total	6,963	678,139,472	2,026	414,742,040	5,053	897,123,745	14,042	1,990,005,257	44,343,010
% of Taxable Total	49.59	34.08	14.43	20.84	35.98	45.08	73.03	57.95	90.20

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	347	21,071,274	10,812,356	13	21,163	2,058,854
19. Commercial	55	4,956,122	18,848,052	1	135,000	2,013,143
20. Industrial	0	0	0	0	0	0
21. Other	61	198,469	25,229	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	360	21,092,437	12,871,210
19. Commercial	0	0	0	56	5,091,122	20,861,195
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	61	198,469	25,229
22. Total Sch II				477	26,382,028	33,757,634

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	2	616,480	2	616,480	0
24. Non-Producing	0	0	4	0	10	0	14	0	0
25. Total	0	0	4	0	12	616,480	16	616,480	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	578	212	1,107	1,897

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	95,512	536	99,732,564	3,300	829,771,337	3,841	929,599,413
28. Ag-Improved Land	0	0	159	32,611,013	1,138	326,205,216	1,297	358,816,229
29. Ag Improvements	0	0	160	21,515,599	1,169	133,178,090	1,329	154,693,689

30. Ag Total				5,170	1,443,109,331
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	37,500	
32. HomeSite Improv Land	0	0.00	0	102	104.77	1,908,500	
33. HomeSite Improvements	0	0.00	0	109	100.77	18,014,437	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	20	70.37	355,204	
36. FarmSite Improv Land	0	0.00	0	139	353.47	2,690,152	
37. FarmSite Improvements	0	0.00	0	147	0.00	3,501,162	
38. FarmSite Total							
39. Road & Ditches	0	1.12	0	0	527.68	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	8	8.00	142,500	10	10.00	180,000	
32. HomeSite Improv Land	741	757.72	13,898,000	843	862.49	15,806,500	
33. HomeSite Improvements	775	742.72	107,448,630	884	843.49	125,463,067	4,817,980
34. HomeSite Total				894	872.49	141,449,567	
35. FarmSite UnImp Land	171	494.22	2,315,007	191	564.59	2,670,211	
36. FarmSite Improv Land	1,033	2,437.19	16,131,341	1,172	2,790.66	18,821,493	
37. FarmSite Improvements	1,085	0.00	25,729,460	1,232	0.00	29,230,622	0
38. FarmSite Total				1,423	3,355.25	50,722,326	
39. Road & Ditches	0	5,152.81	0	0	5,681.61	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,317	9,909.35	192,171,893	4,817,980

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	0.00	268,708	11	0.00	596,779

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	26.25	84,853	671	31,226.14	125,765,842
44. Market Value	3	26.25	86,327	671	31,226.14	125,982,066
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,356	271,413.56	1,114,338,788	5,030	302,665.95	1,240,189,483
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	338.56	10.87%	2,124,467	13.51%	6,275.01
46. 1A	348.33	11.18%	2,114,364	13.44%	6,070.00
47. 2A1	774.15	24.85%	3,655,087	23.24%	4,721.42
48. 2A	523.59	16.81%	2,884,982	18.34%	5,510.00
49. 3A1	295.37	9.48%	1,076,016	6.84%	3,642.94
50. 3A	678.78	21.79%	3,292,092	20.93%	4,850.01
51. 4A1	128.72	4.13%	464,909	2.96%	3,611.79
52. 4A	27.68	0.89%	116,355	0.74%	4,203.58
53. Total	3,115.18	100.00%	15,728,272	100.00%	5,048.91
Dry					
54. 1D1	12,660.58	4.99%	65,800,642	5.69%	5,197.28
55. 1D	35,326.62	13.94%	178,375,779	15.41%	5,049.33
56. 2D1	59,357.53	23.42%	292,602,386	25.28%	4,929.49
57. 2D	25,049.70	9.88%	114,093,269	9.86%	4,554.68
58. 3D1	2,854.92	1.13%	11,683,878	1.01%	4,092.54
59. 3D	91,277.53	36.01%	388,788,777	33.60%	4,259.41
60. 4D1	23,208.03	9.16%	91,815,642	7.93%	3,956.20
61. 4D	3,765.64	1.49%	14,058,866	1.21%	3,733.46
62. Total	253,500.55	100.00%	1,157,219,239	100.00%	4,564.96
Grass					
63. 1G1	630.43	1.57%	1,509,885	1.96%	2,395.01
64. 1G	2,470.17	6.16%	5,787,147	7.51%	2,342.81
65. 2G1	2,694.24	6.72%	6,041,059	7.84%	2,242.21
66. 2G	6,198.04	15.47%	13,511,080	17.53%	2,179.90
67. 3G1	978.59	2.44%	2,013,053	2.61%	2,057.10
68. 3G	7,074.98	17.66%	14,602,497	18.95%	2,063.96
69. 4G1	6,332.74	15.80%	11,712,613	15.20%	1,849.53
70. 4G	13,693.08	34.17%	21,896,735	28.41%	1,599.11
71. Total	40,072.27	100.00%	77,074,069	100.00%	1,923.38
Irrigated Total					
Irrigated Total	3,115.18	1.04%	15,728,272	1.26%	5,048.91
Dry Total					
Dry Total	253,500.55	84.56%	1,157,219,239	92.51%	4,564.96
Grass Total					
Grass Total	40,072.27	13.37%	77,074,069	6.16%	1,923.38
72. Waste	1,129.97	0.38%	670,134	0.05%	593.05
73. Other	1,957.42	0.65%	245,724	0.02%	125.53
74. Exempt	882.50	0.29%	0	0.00%	0.00
75. Market Area Total	299,775.39	100.00%	1,250,937,438	100.00%	4,172.92

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	260.86	1,427,540	2,854.32	14,300,732	3,115.18	15,728,272
77. Dry Land	17.09	76,627	25,391.89	116,024,172	228,091.57	1,041,118,440	253,500.55	1,157,219,239
78. Grass	9.81	18,721	5,221.51	9,875,909	34,840.95	67,179,439	40,072.27	77,074,069
79. Waste	0.00	0	23.80	2,976	1,106.17	667,158	1,129.97	670,134
80. Other	1.31	164	172.90	21,624	1,783.21	223,936	1,957.42	245,724
81. Exempt	0.03	0	119.08	0	763.39	0	882.50	0
82. Total	28.21	95,512	31,070.96	127,352,221	268,676.22	1,123,489,705	299,775.39	1,250,937,438

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,115.18	1.04%	15,728,272	1.26%	5,048.91
Dry Land	253,500.55	84.56%	1,157,219,239	92.51%	4,564.96
Grass	40,072.27	13.37%	77,074,069	6.16%	1,923.38
Waste	1,129.97	0.38%	670,134	0.05%	593.05
Other	1,957.42	0.65%	245,724	0.02%	125.53
Exempt	882.50	0.29%	0	0.00%	0.00
Total	299,775.39	100.00%	1,250,937,438	100.00%	4,172.92

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 Ashland Exch	0	0	1	149,600	2	92,975	2	242,575	0
83.2 Beaver Lake	516	3,373,919	1,079	59,090,568	1,079	185,952,838	1,595	248,417,325	3,772,631
83.3 Buccaneer Bay	223	3,204,710	541	16,367,487	542	105,139,840	765	124,712,037	8,679,744
83.4 Cent Agland	10	1,120,681	14	1,015,936	14	2,207,323	24	4,343,940	0
83.5 Com-elmwood	1	2,550	0	0	0	0	1	2,550	0
83.6 Com-murray	0	0	1	15,040	1	9,050	1	24,090	0
83.7 Com-plattsmouth	60	186,660	1	3,111	1	8,698	61	198,469	0
83.8 Com-weeping Water	0	0	1	4,950	1	33,783	1	38,733	0
83.9 Exempt	3	20,392	2	19,160	2	166,030	5	205,582	0
83.10 Iron Horse	57	2,345,025	112	8,206,581	112	37,124,482	169	47,676,088	1,437,153
83.11 Lake Waconda	5	198,662	216	16,975,826	217	29,349,039	222	46,523,527	363,138
83.12 Mh5	0	0	0	0	1	27,615	1	27,615	0
83.13 Mhp Eagle	1	0	0	0	38	329,268	39	329,268	19,553
83.14 Mhp Greenwood	0	0	0	0	11	53,110	11	53,110	0
83.15 Mhp Louisville	0	0	0	0	10	126,339	10	126,339	0
83.16 Mhp Murray	0	0	0	0	2	4,185	2	4,185	0
83.17 Mhp Nehawka	0	0	0	0	1	5,751	1	5,751	0
83.18 Mhp Plattsmouth	31	0	0	0	248	4,325,287	279	4,325,287	14,146
83.19 Mhp Rural	0	0	0	0	2	14,400	2	14,400	0
83.20 Mhp Wpg Wtr	0	0	0	0	2	4,967	2	4,967	0
83.21 Ne Agland	24	2,230,407	14	789,368	14	2,624,602	38	5,644,377	0
83.22 Ne Comm	67	1,074,747	16	2,530,890	16	1,966,017	83	5,571,654	0
83.23 Ne Subds	0	0	1	21,708	1	156,356	1	178,064	0
83.24 Nw Agland	2	111,043	9	413,901	9	2,273,437	11	2,798,381	0
83.25 Nw Comm	1	5,001	0	0	0	0	1	5,001	0
83.26 Nw Rec Lakes	8	65,500	230	6,755,317	231	27,483,630	239	34,304,447	757,742
83.27 Res-alvo	13	124,857	63	843,062	63	3,671,222	76	4,639,141	165,263
83.28 Res-avoca	18	84,051	99	693,571	99	5,172,872	117	5,950,494	83,090
83.29 Res-cedar Creek	50	1,789,458	341	22,775,311	341	43,452,844	391	68,017,613	1,993,618
83.30 Res-eagle	60	406,979	388	7,913,628	388	37,624,880	448	45,945,487	527,250
83.31 Res-elmwood	28	336,745	256	4,987,198	256	22,081,866	284	27,405,809	221,066
83.32 Res-greenwood	61	859,881	224	4,965,535	224	14,905,318	285	20,730,734	0
83.33 Res-louisville	119	1,081,507	461	8,120,726	462	52,140,677	581	61,342,910	1,247,366
83.34 Res-manley	5	30,999	71	650,763	71	5,646,045	76	6,327,807	58,744
83.35 Res-murdock	13	150,594	121	1,715,259	121	11,324,490	134	13,190,343	209,506
83.36 Res-murray	46	460,324	202	3,453,319	204	17,210,205	250	21,123,848	170,888
83.37 Res-nehawka	28	135,982	105	668,205	106	5,746,702	134	6,550,889	0

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	
83.38	Res-plattsmouth	315	2,819,680	2,080	31,384,560	2,080	187,533,090	2,395	221,737,330	7,201,484
83.39	Res-south Bend	12	129,607	50	705,246	50	2,379,073	62	3,213,926	4,035
83.40	Res-union	17	104,983	97	758,898	98	6,001,929	115	6,865,810	76,585
83.41	Res-weeping Water	118	1,304,120	443	6,191,368	443	43,797,641	561	51,293,129	932,051
83.42	Rures	1	0	0	0	0	0	1	0	0
83.43	Rurres 3249	22	411,734	83	3,317,753	84	15,130,004	106	18,859,491	0
83.44	Rurres 3251	117	4,454,374	123	8,047,451	124	28,742,349	241	41,244,174	1,260,974
83.45	Rurres 3253	70	2,663,134	260	12,685,031	272	56,500,890	342	71,849,055	383,201
83.46	Rurres 3255/2973	36	2,141,567	168	9,602,371	189	38,772,884	225	50,516,822	1,583,729
83.47	Rurres 3257/2971	145	4,258,302	587	25,940,556	605	116,794,088	750	146,992,946	3,197,554
83.48	Rurres 3259	55	1,272,395	211	8,145,513	211	36,760,977	266	46,178,885	351,548
83.49	Rurres 3265	88	1,421,618	168	7,096,749	170	29,796,613	258	38,314,980	1,735,804
83.50	Rurres 3267	19	462,944	156	6,433,174	157	28,590,928	176	35,487,046	244,117
83.51	Rurres 3269	3	148,940	49	2,248,415	50	8,450,099	53	10,847,454	0
83.52	Rurres 3271	10	300,332	97	3,376,003	99	16,537,778	109	20,214,113	0
83.53	Rurres 3273	22	399,089	102	3,220,958	106	15,135,169	128	18,755,216	0
83.54	Rurres 3275	5	150,583	96	3,999,440	97	16,646,937	102	20,796,960	0
83.55	Rurres 3473	21	629,809	343	15,428,494	345	69,087,546	366	85,145,849	674,862
83.56	Rurres 3475	5	101,390	62	2,429,637	63	10,578,317	68	13,109,344	0
83.57	Rurres 3477	13	318,095	60	2,322,422	61	8,279,908	74	10,920,425	0
83.58	Rurres 3479	13	403,362	67	2,741,701	69	8,487,092	82	11,632,155	0
83.59	Rurres 3481	17	259,702	79	3,241,955	81	10,977,954	98	14,479,611	0
83.60	Rurres 3483	27	2,805,001	35	2,640,655	35	5,343,492	62	10,789,148	0
83.61	Se Agland	25	1,647,478	21	1,356,546	21	3,747,371	46	6,751,395	0
83.62	Se Comm	1	15,360	1	40,500	1	14,084	2	69,944	0
83.63	Sw Agland	23	442,479	17	802,981	18	3,903,986	41	5,149,446	0
83.64	Sw Comm	2	10,869	1	18,820	1	264,524	3	294,213	0
84	Residential Total	2,652	48,477,621	10,025	333,323,217	10,422	1,386,710,866	13,074	1,768,511,704	37,366,842

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	Ashland Exch	10	3,073,931	19	5,845,160	19	10,906,505	29	19,825,596	2,574,065
85.2	Com-alvo	1	11,381	7	44,885	7	286,899	8	343,165	0
85.3	Com-cedar Creek	1	11,760	8	153,098	8	992,975	9	1,157,833	0
85.4	Com-eagle	4	62,735	26	1,031,128	26	2,588,530	30	3,682,393	10,287
85.5	Com-elmwood	4	17,600	37	403,744	37	2,413,171	41	2,834,515	0
85.6	Com-greenwood	14	142,492	12	390,593	12	1,356,459	26	1,889,544	0
85.7	Com-louisville	19	510,519	49	1,399,905	50	5,813,330	69	7,723,754	126,632
85.8	Com-manley	0	0	4	24,826	4	72,749	4	97,575	0
85.9	Com-murdock	0	0	16	85,569	16	527,230	16	612,799	0
85.10	Com-murray	3	33,873	19	498,114	19	1,154,967	22	1,686,954	328,306
85.11	Com-nehawka	4	2,656	9	44,390	9	367,814	13	414,860	0
85.12	Com-plattsmouth	48	2,104,058	228	12,798,531	235	58,035,886	283	72,938,475	50,987
85.13	Com-south Bend	2	26,461	5	55,129	5	592,022	7	673,612	0
85.14	Com-union	5	16,717	22	50,053	22	552,698	27	619,468	0
85.15	Com-weeping Water	10	57,273	70	831,137	71	4,937,624	81	5,826,034	667,592
85.16	Exempt	1	2,354	8	207,237	8	351,368	9	560,959	30,683
85.17	Golf Courses	4	160,811	18	3,924,003	18	4,522,941	22	8,607,755	0
85.18	Gr Elevators	5	90,491	15	627,812	23	7,089,166	28	7,807,469	0
85.19	Ind	2	1,764	0	0	0	0	2	1,764	0
85.20	Ne Agland	1	124,260	4	811,779	4	1,974,676	5	2,910,715	0
85.21	Ne Comm	25	1,148,555	62	3,737,036	65	15,496,789	90	20,382,380	2,222,497
85.22	Ne Subds	2	63,885	3	247,667	4	405,068	6	716,620	0
85.23	Nw Agland	0	0	1	130,959	1	4,949	1	135,908	0
85.24	Nw Comm	9	228,503	11	3,320,432	17	29,764,898	26	33,313,833	259,568
85.25	Post Offices	0	0	13	167,789	13	1,270,800	13	1,438,589	0
85.26	Res-avoca	1	3,058	1	8,294	1	32,246	2	43,598	0
85.27	Res-cedar Creek	0	0	1	11,748	1	94,560	1	106,308	0
85.28	Res-greenwood	2	31,674	0	0	0	0	2	31,674	0
85.29	Res-louisville	2	44,637	0	0	0	0	2	44,637	0
85.30	Res-murdock	1	4,497	1	5,110	1	83,031	2	92,638	0
85.31	Res-nehawka	1	4,838	0	0	0	0	1	4,838	0
85.32	Res-plattsmouth	0	0	2	57,960	2	339,515	2	397,475	10,985
85.33	Rurres 3251	0	0	2	172,200	2	448,676	2	620,876	424,589
85.34	Rurres 3253	1	38,681	0	0	0	0	1	38,681	0
85.35	Rurres 3265	0	0	1	19,438	1	95,990	1	115,428	0
85.36	Rurres 3267	1	14,175	0	0	0	0	1	14,175	0
85.37	Rurres 3473	0	0	2	131,705	2	60,873	2	192,578	39,435

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</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>	
85.38 Rurres 3483	0	0	1	73,833	1	171,585	1	245,418	93,835
85.39 Se Agland	2	63,948	2	113,043	2	50,780	4	227,771	47,945
85.40 Se Comm	3	140,845	12	560,463	14	800,096	17	1,501,404	51,762
85.41 Sw Agland	2	52,030	0	0	0	0	2	52,030	0
85.42 Sw Comm	27	1,473,012	28	3,413,544	31	16,674,899	58	21,561,455	37,000
86 Commercial Total	217	9,763,474	719	41,398,314	751	170,331,765	968	221,493,553	6,976,168

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	223.63	1.47%	535,595	1.74%	2,395.01
88. 1G	1,353.39	8.90%	3,170,517	10.33%	2,342.65
89. 2G1	1,338.27	8.80%	3,002,397	9.78%	2,243.49
90. 2G	2,931.40	19.29%	6,390,468	20.81%	2,180.01
91. 3G1	208.67	1.37%	405,263	1.32%	1,942.12
92. 3G	3,864.28	25.42%	7,975,180	25.97%	2,063.82
93. 4G1	3,091.33	20.34%	5,717,676	18.62%	1,849.58
94. 4G	2,189.43	14.40%	3,507,202	11.42%	1,601.88
95. Total	15,200.40	100.00%	30,704,298	100.00%	2,019.97
CRP					
96. 1C1	50.75	2.69%	121,547	3.18%	2,395.01
97. 1C	151.75	8.04%	355,856	9.30%	2,345.01
98. 2C1	179.66	9.51%	405,134	10.59%	2,255.00
99. 2C	319.78	16.93%	697,119	18.22%	2,180.00
100. 3C1	14.56	0.77%	30,430	0.80%	2,089.97
101. 3C	528.42	27.98%	1,091,192	28.52%	2,065.01
102. 4C1	379.73	20.11%	702,522	18.36%	1,850.06
103. 4C	263.93	13.98%	422,288	11.04%	1,600.00
104. Total	1,888.58	100.00%	3,826,088	100.00%	2,025.91
Timber					
105. 1T1	356.05	1.55%	852,743	2.00%	2,395.01
106. 1T	965.03	4.20%	2,260,774	5.31%	2,342.70
107. 2T1	1,176.31	5.12%	2,633,528	6.19%	2,238.80
108. 2T	2,946.86	12.82%	6,423,493	15.10%	2,179.78
109. 3T1	755.36	3.29%	1,577,360	3.71%	2,088.22
110. 3T	2,682.28	11.67%	5,536,125	13.01%	2,063.96
111. 4T1	2,861.68	12.45%	5,292,415	12.44%	1,849.41
112. 4T	11,239.72	48.90%	17,967,245	42.23%	1,598.55
113. Total	22,983.29	100.00%	42,543,683	100.00%	1,851.07
<hr/>					
Grass Total	15,200.40	37.93%	30,704,298	39.84%	2,019.97
CRP Total	1,888.58	4.71%	3,826,088	4.96%	2,025.91
Timber Total	22,983.29	57.35%	42,543,683	55.20%	1,851.07
<hr/>					
114. Market Area Total	40,072.27	100.00%	77,074,069	100.00%	1,923.38

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

13 Cass

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,677,252,005	1,746,354,190	69,102,185	4.12%	37,366,842	1.89%
02. Recreational	21,240,779	22,157,514	916,735	4.32%	0	4.32%
03. Ag-Homesite Land, Ag-Res Dwelling	139,378,178	141,449,567	2,071,389	1.49%	4,817,980	-1.97%
04. Total Residential (sum lines 1-3)	1,837,870,962	1,909,961,271	72,090,309	3.92%	42,184,822	1.63%
05. Commercial	152,421,178	167,695,505	15,274,327	10.02%	3,446,124	7.76%
06. Industrial	50,038,531	53,798,048	3,759,517	7.51%	3,530,044	0.46%
07. Total Commercial (sum lines 5-6)	202,459,709	221,493,553	19,033,844	9.40%	6,976,168	5.96%
08. Ag-Farmsite Land, Outbuildings	49,978,764	50,722,326	743,562	1.49%	0	1.49%
09. Minerals	660,236	616,480	-43,756	-6.63	0	-6.63%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	50,639,000	51,338,806	699,806	1.38%	0	1.38%
12. Irrigated	15,728,272	15,728,272	0	0.00%		
13. Dryland	1,157,680,525	1,157,219,239	-461,286	-0.04%		
14. Grassland	77,105,417	77,074,069	-31,348	-0.04%		
15. Wasteland	670,134	670,134	0	0.00%		
16. Other Agland	254,066	245,724	-8,342	-3.28%		
17. Total Agricultural Land	1,251,438,414	1,250,937,438	-500,976	-0.04%		
18. Total Value of all Real Property (Locally Assessed)	3,342,408,085	3,433,731,068	91,322,983	2.73%	49,160,990	1.26%

2019 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	4
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$764,768
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$373,094
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:
	This is budgeted all out of County General budget. \$3,000 for data processing equipment and \$72,175 for software.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$24,755 from the assessor's budget.
12.	Other miscellaneous funds:
	\$45,000 for contracted appraisal services if needed.
13.	Amount of last year's assessor's budget not used:
	\$79,886 -- unanticipated employee turnover.

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, http://cass.gworks.com/CassIMSPublic/map.jsp
7.	Who maintains the GIS software and maps?
	gWorks maintains the software and the GIS office maintains the maps. The GIS maps are available on the county's website. But the GIS system is not integrated with any of the county software so it must be upgraded separately with GIS only serving the website.
8.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water
4.	When was zoning implemented?

	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.
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D. Contracted Services

1.	Appraisal Services:
	Tax Valuation, Inc.
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, Tax Valuation, Inc.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	As required by Regulation 50
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Only residential pick-up work was completed by the contracted appraiser. The assessor and staff sets the values.

2019 Residential Assessment Survey for Cass County

1.	Valuation data collection done by:														
	Appraisal staff and Tax Valuation, Inc. was contracted for residential pick-up work this year.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Plattsmouth- Plattsmouth is the County seat. Major trade center</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Murray, Beaver Lake, Waconda, rural geo codes of 3265, 3267, 3483</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Weeping Water, Avoca, Manley, Nehawka, Union, rural geo codes of 3269, 3271, 3477, 3479, 3481.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Alvo, Eagle, Elmwood, Murdock, and rural geo codes of 3273, 3275, 3473, 3475.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Greenwood, Louisville, NW Lakes, South Bend, rural geo codes of 3249, 3251, 3253.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2971, 2973, 2969.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Plattsmouth- Plattsmouth is the County seat. Major trade center	2	Murray, Beaver Lake, Waconda, rural geo codes of 3265, 3267, 3483	3	Weeping Water, Avoca, Manley, Nehawka, Union, rural geo codes of 3269, 3271, 3477, 3479, 3481.	4	Alvo, Eagle, Elmwood, Murdock, and rural geo codes of 3273, 3275, 3473, 3475.	5	Greenwood, Louisville, NW Lakes, South Bend, rural geo codes of 3249, 3251, 3253.	6	Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2971, 2973, 2969.
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6	Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2971, 2973, 2969.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach with market based depreciation(RCNLD)														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.														
5.	Are individual depreciation tables developed for each valuation group?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	The county uses vacant lot sales and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.														
7.	How are rural residential site values developed?														
	The county reviews vacant lot sales in rural areas and considers the cost of adding the septic, well and electrical amenities.														
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	The county utilizes a discounted cash flow analysis to arrive at market value for these parcels.														

9.	<u>Valuation Group</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>
	1	2018	2018	2018	2018
	2	2010	2010	2014	2013
	3	2014	2014	2014	2014
	4	2015	2015	2014	2015
	5	2015	2015	2014	2016
	6	2012	2017	2017	2017

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

2019 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:														
	Appraisal staff.														
2.	List the valuation group recognized in the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Plattsmouth-County seat and predominate trade center in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Murray, Beaver Lake, Waconda, rural geo codes of 3265, 3267, 3483</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Weeping Water, Avoca, Manley, Nehawka, union, rural geo codes of 3269, 3271,, 3477, 3479, 3481</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Alvo, Eagle, Elmwood, Murdock, and rural geo codes of 3273, 3275, 3473, 3475</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Greenwood, Louisville, NW Lakes, South Bend, rural geo codes of 3249, 3251, 3253</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2969, 2971, 2973</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Plattsmouth-County seat and predominate trade center in the county.	2	Murray, Beaver Lake, Waconda, rural geo codes of 3265, 3267, 3483	3	Weeping Water, Avoca, Manley, Nehawka, union, rural geo codes of 3269, 3271,, 3477, 3479, 3481	4	Alvo, Eagle, Elmwood, Murdock, and rural geo codes of 3273, 3275, 3473, 3475	5	Greenwood, Louisville, NW Lakes, South Bend, rural geo codes of 3249, 3251, 3253	6	Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2969, 2971, 2973
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6	Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2969, 2971, 2973														
3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The county uses a mix of income and cost, the preferred method is the income but it is only used when market rents can be established.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales file as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	The county develops their own depreciation schedules based on market information and also utilizes Core Logic(Marshall & Swift) depreciation tables.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the commercial lot values.														
	The county uses vacant lot sales if available and also abstracts the lot values from improved sales.														

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2010	2010	2018	2018
	2	2010	2010	2014	2012
	3	2014	2014	2014	2011
	4	2015	2015	2014	2015
	5	2015	2015	2015	2016
	6	2010	2017	2017	2017

The valuation groups are as much appraisal groupings tied to the sequence of reviewing and updating the various locations throughout the counties. Each valuation group consists of assessor locations that are in the same general geographic area of the county.

2019 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Assessor and 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>
	<u>Year Land Use Completed</u>	
	1	Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. Comprised of neighborhoods 1, 2, 3. Neighborhood 1 consists of Geo Codes 3249, 3251, and the top half of 3275, and 3273. Neighborhood 2 consists of Geo Codes 3269, 3271, 3477 and 3479. Neighborhood 3 consists of 3473, 3475 and the bottom half of 3273 and 3275. The market is similar to that of the northern tier of Otoe county.
	2	Comprised of the northeast and easterly portion of the county. This area is influenced by other than agricultural uses, namely the Highway 75 corridor and residential areas surrounding the lakes in the county create a strong commercial and residential influence not seen in the other portion of the county. Comprised of neighborhoods 4, 5. Neighborhood 4 consists of Geo codes 3253, 3255, 3257 3259. Neighborhood 5 is a combination of Geo codes 3265, 3267,3481, 3483.
		2016
		2016
	The county continually updates land use in the county by reviewing new GIS imagery on a systematic basis. Land use is updated through physical inspections and sales verification as well as updated information received from property owners generally through FSA maps.	
3.	Describe the process used to determine and monitor market areas.	
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales with Otoe County primarily as well as other counties in the same general market area to further determine if sale prices in the county reflect the general agricultural market.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners. The county also reviews zoning permits for changes and anticipated changes. The county also reviews the land use during sales verifications.	
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?	
	They are treated the same for assessment purposes.	

6.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county currently does not have any land identified as intensive use.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	For parcels enrolled in the program, the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel. Currently there are 15 parcels enrolled in the county with 5 parcels associated with land owned by the U.S. Corp of Engineers.
	<i>If your county has special value applications, please answer the following</i>
8a.	How many special valuation applications are on file?
	The county has approximately 5,025 records on file.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	Mining, recreational use and residential development. The residential development is influenced by the proximity to both Omaha, and Lincoln. Plus the recreational lakes and subdivisions, some residential is occurring around Eagle close to the Lincoln area of influence.
8d.	Where is the influenced area located within the county?
	Generally the influenced area of the county is market area 2, as described above in the market area description. Highway 75 and Interstate 80 as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The county analyzes sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the PAD sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.

2018 3-YEAR PLAN OF ASSESSMENT
CASS COUNTY, NEBRASKA

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

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

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

Cass County Statistics for 2017:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

95

99

73

Cass County Real and Personal Property

Cass County has approximately 21,493 parcels of real estate of which about 19,608 are taxable real estate consisting of some 10,826 residential parcels, 885 commercial parcels, 75 industrial parcels, 275 recreational parcels, 1,818 acreages, and 5,158 agricultural parcels. Agricultural land in the county is assessed using special valuation which requires a separate valuation process to determine a sales approach value. To calculate values the assessor’s office processes approximately 1604 sales, 2527 permits and up to 186 new parcels each year.

In addition to real property, the office processes approximately 1304 personal property schedules, 799 homestead exemption applications, 212 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and appraisal referee who reviews all protests. The Assessor also supports the County Board

of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

Current Resources

Administrative Staff

Administrative staff includes an Assessor, two full time Administrative Assistants and two part time clerical position. The Deputy is also training new administrative staff. The current administrative staff processes applications for homestead exemptions, permissive exemptions, personal property, real estate transfers, and other administrative duties as needed. The Administrative side also includes GIS (Geographical Interface System) duties. There are very few administrative trainings for the Administrative Staff offered, so training is limited.

Due to a resignation of The GIS Specialist, the county recently contracted out the GIS maintenance of maps and aerials. We are currently in process of training the other portion of the position which is responsible for special value functions, land splits, and subdivision plats. The deputy and assessor are also training the new Administrative Assistants what was previously a responsibility of the Administrative Officer the responsibility for State required reports and all aspects of the Administrative side of the Assessor's office. The GIS specialist had begun the state required process of identifying CRP in the County. Letters were sent to land owners requesting they submit their FSA maps to our office along with a Land Survey Sheet disclosing acres they have in CRP. This generated a positive response. The GIS specialist had been working on entering the CRP in the land use layer of GIS and also entering these acres in the CAMA system. The goal is to appraise CRP land which will be indicated through CRP sales in the future, but are now limited.

The Assessor manages the overall administrative and supervisory duties, including statutorily mandated reports, budget, payroll and claims, public relations, planning and final review of the appraisal process. The assessor maintains agricultural special values and market values in the county's five market areas. Educational classes, meetings, workshops, county board of equalization hearings, and Tax Equalization and Review Commission (TERC) hearings fill much of the remaining time. She has a degree in Business Management with an Emphasis in Real Estate, has a Real Estate Broker's License, and an Assessor's Certificate. She has taken numerous appraisal and real estate courses. Courses in the previous years since election are over 280 continuing education hours, which include Correction to Real Property Value & Personal Property Webinar, Ag Land Survey Webcast , Soil Conversion, Data Collection , Correction to Real Property Value & Personal Property Webinar, and Commercial Listing, all through Dept. of Revenue. She also took Collection, Interpretation, and Model Building of Income & Expense Data, IAAO webinar on Hotel Valuation, Course 102 on Income Approach to Valuation, Course 162 on Marshall & Swift Residential, Course 163 Marshall & Swift Commercial, all through IAAO, Waterfront

Property, Supreme Court-Statistics Matter, excel, Residential Modeling Concepts, Implementation of New Legislation, Gas Station & C Store Valuation, Sale Usability & Coding, and Preliminary Statistical Analysis. She attended the Employment Practices Seminar through NIRMA,, and took Know the Code-Your Guide to the Code of Ethics Continuing Education through McKissock. She attended various conferences, conventions, and meetings.

Appraisal Staff

The Appraisal section consists of a Deputy Assessor who is assisting in the supervision of the appraisal staff on a daily basis. The Deputy Assessor has over 27 years' experience which includes 14 years at the Cass County Assessor's office and 13 years in Saline County Assessor's office. She has an Assessor's certificate through the State of Nebraska. She has taken numerous appraisal related courses. Courses in the last few years including Commercial Listing through Nebraska Dept. Of Revenue, Webinars include Soil Conversion, Assessment Practices, Correction Process for Real Property Value & Personal Property, and Agland Survey, all through the Dept. of Revenue. She attended the NIRMA Employment Practices Seminar. She attended the NACO convention. The current Deputy Assessor stands in for the Assessor when necessary and is responsible for assisting in the direct supervision of the all staff including assessment staff, sales verification review, organizes and reviews appraisal review plans, reviews work of staff appraisers and completes mandated reports by the Property Assessment Division of Nebraska. She also assists with the Administrative side including Homestead and Personal Property and mandated reports.

Three newer full-time staff Appraisers perform appraisal duties which include: field work, data entry, sales review inspections, and pickup work. They all have extensive customer interaction, both in the office and in the field. One previously had a Real Estate license through the state of Nebraska, and is currently working to get this reinstated. Another has construction background and recently took Real Estate Law and Principles of Real Estate through the local community college. The third had brief appraiser administrative duties, so applied for the appraiser position in-house. Education will be needed as budget allows. Another appraiser took course 102 Income Approach, Marshall & Swift Residential, and Marshall & Swift Commercial and more, all through IAAO. This appraiser also obtained his Assessor Certificate and is working as a commercial appraiser. He also also took Agland Survey Webinar through the Dept. of Revenue. A part time appraisers was hired to help assist in the commercial side. He was previously credentialed and has experience as a Certificated General Appraiser, appraising commercial properties, and previously held a Nebraska Real Estate Brokers license. This appraiser in the past years has also taken course 101 Fundamentals of Real Property Appraisal, and Collection-Interpretation & Model building of Income & Expense Data, both through IAAO, and had his Appraiser Certification

reinstated in a previous state. A full time appraiser position was approved by the County Board of Commissioners in the past year. One of our full time Appraisers has Nebraska State Real Estate sales license, inactive. One appraiser has a Bachelor's degree, and two have an Associate's degree. The appraisers work and data input is given a general final review by the contracted Assessor and Deputy as time allows, and was assisted by a part/time temporary person with experience in the field. A conference/training room large enough to accommodate the entire staff was added in the previous year.

For 2018 our part-time contracted credentialed appraiser retired. He had been responsible for training and overseeing appraisal staff in the commercial, residential, and farm appraisals, along with inputting proper appraisal tables including depreciation /land/ neighborhood tables, and analysis of statistics. These duties normally include sales verification, field inspections for re-appraisal and pickup work, collection and entry of information, analysis of statistics, income and expense studies, and completion and review of final values. As a Certified General Appraiser, he had also developed and maintained the appraisal tables in the CAMA program, performed sales studies and analysis, and assisted with other appraisal issues as requested by the Assessor and the Deputy Assessor. He had been available for 1-2 days per week or less, as he worked for other counties and has had medical issues. The Assessment Officer was in process of being trained in all of those duties including statistical analysis, maintaining sales book, internal IT, and administrative duties as needed. Recently, this person resigned to be with family, leaving this position open. I had hired a temporary part time person with experience in statistical analysis to help with last minute statistical analysis to get us through the last reappraisal. I have put into my budget, pending approval, monetary compensation to contract this position out again, with a company recommended by our commissioner Jim Peterson. Since our office was lacking a commercial appraiser, bids were asked for commercial work by independent contractors, with one only one high bid. Research was conducted to find that most area counties also lack commercial appraisers. Due to the industry wide lack of credentialed appraisers with experience in mass appraising, especially in the commercial side, we are focusing on continuing in house staff in statistical analysis and commercial appraisals. The part time commercial appraiser does not have CAMA mass appraisal experience, but having the other full time commercial appraiser with the CAMA experience work together has become the plan to fulfill the commercial appraisal needs. Other miscellaneous appraisal/administrative duties include adding permit information, researching MLS sales information for sales books, data entering, adding photos, updating mobile home files, assisting appraisers, and clerical duties as needed. Agricultural sales and reappraisal are being done by the Assessor, but hiring and training an appraiser will be a focus of the upcoming year. A part time person was also added to organize and prepare permits including sketches, for the appraisers. He is a retired Certified General Appraiser. All staff will continue to work and build relationships with other public, departments, and outside organizations. Training of all of the newer staff will be the future goal. Continued education will be of importance as time and budget allows. High quality work is always a goal of current staff, but training takes time. We have had

difficulty with staff morale, even though attempts have been made including videos focusing on positivity, and morale boosters. Communication is encouraged but sometimes difficult when essentially there are two separate divisions of the office, and the major focus from limited management is numerous required reports due, leaving little to no time to focus on what motivates the staff. Work will need to be done to get support needed from other departments and commissioners.

Budget

This office has operated within a controlled budget and staffing which, even though state statutory requirements have been increased, has been able to reach goals and maintain requirements thus far. We have been able to reach goals and maintain requirements. The assessor's office is operating on a budget (2017/2018) of approximately \$356,135 for reappraisal, \$295,133.50 for administrative functions and which are mostly salary driven. The computer software was previously funded by the county general budget and included the assessor and treasurer functions however the assessor funded this out of their own budget in the past three years. Computer hardware, print cartridges, printer leases, and cost of maintenance of other office equipment and supplies come from the assessor budget. Many maintenance issues have also been funded from the assessor's budget because of limited funding and staff from that department. From 2013-2017, the County Board had included budget line increases for assessment software replacement and will need forecast again for 2018-2019. Typically, software is purchased through the county general budget. Any new software decision should be critical and should only be made only after reasonable study and review, especially when there may not be a credentialed appraiser on staff in the future. It appears that the board of commissioners has a predetermined software program in mind, however talk has been made of getting bids, but due to the lack of inexperienced staff, this may need to be tabled. The current assessment program is a very robust system, containing an incredible amount of information, however it is outdated. A new server was implemented which may need to be continued until stabilization of staff is achieved. Any funding for mineral interest appraisal is also not included as the County Board had previously decided not to pursue this. This may need to be revisited at in a future time, with approval and funding from the County Board. Coursework may be needed should mineral interest appraising occur.

Cadastral Maps

Hardcopy cadastral maps have been replaced with a county GIS system parcel layer which is currently maintained outside the assessor's office. We are working with the GIS department to implement the newly contracted-out area of the GIS portion as mentioned previously.

Property Record Cards

Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. GIS also backs up the property record cards nightly. The property records comply with statutory regulations and requirements. The assessor's computer was not backed up, and all information was lost due to malware. Steps were taken with the IT department to back up all information on the assessor's computer daily.

Computers/Software/Copiers/IT

The county had one full-time information technology person who assists with computer hardware and software needs, and recently hired a second which has helped immensely. Work has been in process to speed operations of the computers and printers. Board of commissioners has required a new appraisal program. It is hoped that the process will also run smoother and faster. However our research from other counties has shown that conversion of data from an older program to a newer different program normally causes data issues. Working with the software company will also need to be done in the coming year to address any foreseen issues as time allows. Lack of a credentialed mass appraisers on staff in the county will be a concern that needs to be addressed. However, unforeseen or unaddressed issues will also need to be resolved after the conversion is complete. Overtime by staff will more than likely be required to address issues before and after transfer, but may be hampered by budget allowance or very limited willingness or availability of staff. Another goal is to collaborate with the other departments to help build relationships. Historical storage areas were recently organized. Technical advances of other county offices show remote tablets. This is an area the assessor's office has started to pursue to reduce desk time and errors, and to allow remote access to data to allow working time when away from the office. Continued replacement of aging computer workstations and monitors will be addressed. A training/conference room with appropriate equipment was completed. Printers are leased.

Assessment Procedures:

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

Market studies are ongoing in Cass County. Sales are verified and documented. A review of all market areas established by these studies is done as needed. The appraisal process includes a market study, a depreciation study, an on-site review of each improved property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches can be considered for re-appraisals. When any approach to value is used, the goal is the market value. Costs as provided in statute are from the Marshall and Swift manual.

All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

Procedures and Policies:

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

Assessment Actions Planned for Assessment Year 2019

Residential: Plattsmouth (land and improvements)

Commercial: Overall review and update throughout county with emphasis on the above areas

Agricultural: Land market value analysis (countywide)

Land special value analysis (countywide)

Approximately 3200 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Assessment Actions Planned for Assessment Year 2020

Residential: Murray (land and improvements)

Beaver Lake (land and improvements)

Lake Waconda (land and improvements)

Rural: East Rock Bluff, West Rock Bluff, and Liberty Townships (farm, acreage & subdivisions)

Commercial: Overall review and update throughout county with emphasis on above areas

Agricultural: Land market value analysis (countywide)

Land special value analysis (countywide)

Approximately 3700 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment

Assessment Actions Planned for Assessment Year 2021

Residential: Weeping Water, Avoca, Manley, Nehawka, Union,

(land and improvements)

Rural: Avoca/Nehawka (3479), Weeping Water (3477), Nehawka/Liberty(3481), Center (3271), Mt. Pleasant (3269) Townships (farm, acreage and subdivisions)

Commercial: Overall review and update throughout county with emphasis on above areas

Agricultural: Land market value analysis (countywide)

Land special value analysis (countywide)

Approximately 2900 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Conclusion

Implementing new technology, stabilizing staff, and more education for our staff is one of our top priorities to ensure the citizens of Cass County are being treated fairly and equitably. We are very excited about the talented and highly motivated new Appraisers on our staff. We are striving to work and build relationships with other departments and outside organizations. Changes to the composition and organization of the office are hoped to result in improved appraisal statistics and will continue to prove very efficient. Continued improvement of morale will remain a priority. Education will be a high priority to properly train staff as time and budget allows.

The practice of a contracted licensed appraiser for appraisal work will likely be needed, due to the expected retirement of the current contracted licensed appraiser mid- year of 2017 and then the resignation of the trainee. With the industry wide lack of credentialed mass appraisers, especially in the commercial field, we will concentrate on being aggressive in training in-house staff until we determine if this is the most efficient and cost effective way to complete the specialized and challenging work of appraising all types of properties, including commercial. This will be especially true as commercial development expands past the recent construction of the \$4 million Hy-Vee store at Plattsmouth. Exempt

staff had previously been working longer hours to get caught up with workload and may need to be continued with newer employees. The board had approved a full time appraiser.

The CAMA system needs continued emphasis on efficient use and improved capability to enhance both customer support and office performance. We will research and work with the County Board to secure the new assessment software to best fits the needs of the department and the county, and work to resolve as many conversion issues as we can before their required time.

The Administrative Assistants will continue to learn all aspects of the Administrative side of the office. Some long terms goals for GIS functions may be to develop aerial land use identifying techniques, and to provide aerial sales analysis to assist appraisal staff in verifying sales patterns and determining neighborhood and location areas. A GIS sales comparable layer has been installed, and will need to be implemented.

On June 4, 2013, the Board passed a resolution removing valuations from all mineral interests' parcels from 2008 through 2012. Mineral interest valuations will continue to be an issue in Cass County and the rest of Nebraska for the foreseeable future. Future work will be done to educate ourselves in the mineral field, and to collaborate with other counties to eventually resolve the issues pertaining to mineral interests.

Respectfully submitted,

Lori L. Huebner
Cass County Assessor



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Teresa Salinger, Assessor
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February 28, 2019

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2019 Cass County Agricultural Special and Actual Valuation Report
Submitted as per REG 11-005.04.

Cass County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county analyzed sales using statistical studies and market analysis of the sales with predominately the same general classification to determine a value for the four productivity levels in each of the three major land uses. For the 2019 assessment, a review and comparison was done using sales supplied by Property Assessment Division of the Department of Revenue of comparable counties with the primary county being Otoe County.

Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports and field inspections when practical. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value slightly higher than grass/tree is used. Most remaining parcels have associated FSA reports to support the agricultural use classification.

The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. While the actual purchase and use of the parcel was not likely broken down based on Land Classification Groupings, it is by regulation as the basis for assigning value.

Market areas were originally defined using like sales. Market area borders were made to reflect market values as discussed above to include 5 neighborhoods (NHBD).

Sincerely,

Teresa Salinger
Cass County Assessor

Visit us at www.cassne.org