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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DOUGLAS COUNTY

April 9, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Douglas County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Douglas County.

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

For the Tax Commissioner

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Walt Peffer, Douglas County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

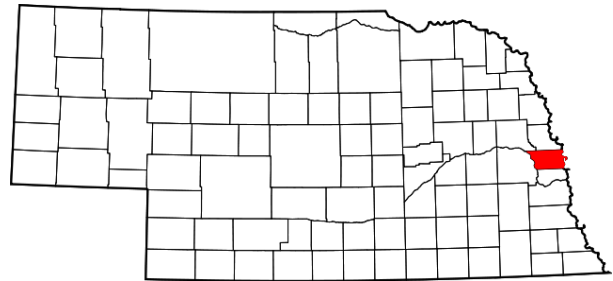
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

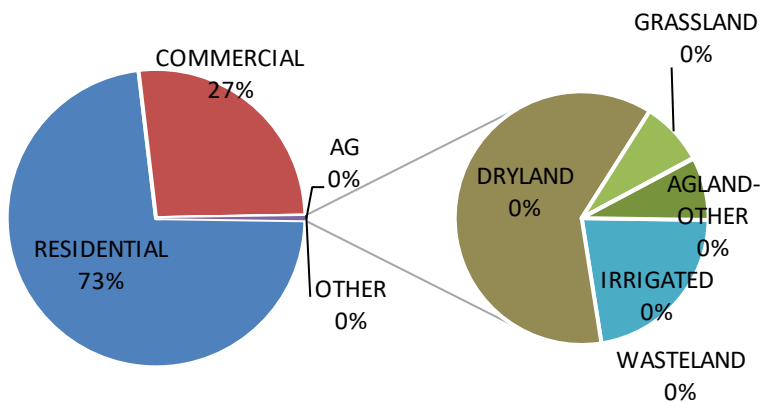
**Further information may be found in Exhibit 94*

County Overview

With a total area of 328 square miles, Douglas County has 586,327 residents, per the Census Bureau Quick Facts for 2024, a slight population increase over the 2023 U.S. Census. Reports indicate that 62% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$253,990 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



County Value Breakdown



2023 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2023

CITY POPULATION CHANGE			
	2013	2023	Change
BENNINGTON	1,458	2,026	39.0%
OMAHA	423,192	491,841	16.2%
RALSTON	5,943	6,494	9.3%
VALLEY	2,087	3,037	45.5%
WATERLOO	848	935	10.3%

The majority of the commercial properties in Douglas County are located in and around Omaha, the county seat and largest city in Nebraska. According to the latest information available from the U.S. Census Bureau, there are 16,393 employer establishments with total employment of 313,727 a decrease of 1% since 2019.

While the majority of Douglas County's value comes from sources other than agriculture, an agricultural presence is still felt in the county. Dryland makes up a majority of the land in the county. Douglas

County is included in the Papio-Missouri River Natural Resources District (NRD).

2024 Residential Correlation for Douglas County

Assessment Actions

A sales analysis was conducted, the appraisal model was adjusted, cost tables were updated, and costs were factored from sales to arrive at market value. Physical inspection and review of residential class by sub-areas was completed so that one-sixth of the county was completed. The pick-up work was completed in a timely manner.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification rate for Douglas County is above the state average and has been steady for the last five years. The appraisers are responsible for verifying and qualifying all sales except those with \$0 sales price by phone call, and information found on the Real Estate Transfer Statement (Form 521) and the Multiple Listing Service (MLS). A review of the sales roster shows adequate documentation for the disqualified sales.

Vacant land studies are completed every year. Values in established neighborhoods with few sales are determined by using multiple regression analysis while in new neighborhoods with sufficient sales a market analysis is done to set a per square foot, per acre or site value. Land-to-building ratios are within the recommended range.

Residential costing tables and depreciation tables are dated 2023. Douglas County is in compliance with the six-year inspection and review cycle. One-sixth of the residential parcels are physically reviewed each year.

There are 19 residential valuation groups in Douglas County which are based on the school districts in the county. A formal valuation methodology is not on file but there is documentation on appraisals, county values, maps of valuation group boundaries and how they set values on their website and available in the office.

Description of Analysis

There are 19 valuation groups utilized for analysis in the residential class.

2024 Residential Correlation for Douglas County

Valuation Group	Description
1	DC West
2	Elkhorn South/Gretna
3	Elkhorn North
4	Bennington
5	Westview
6	Millard North
7	Millard West
8	Millard South
9	Burke
10	Northwest Magnet
11	North
12	Benson
13	Westside
14	Central
15	Ralston
16	South Magnet
17	Bryan
18	Elkhorn
19	Buena Vista

The statistical sample for the residential class consists of 16,301 qualified sales. All three measures of central tendency are within the acceptable range. The qualitative statistics are within IAAO standards. Review of the valuation groups show all with medians within the acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property.

2024 Residential Correlation for Douglas County

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that the assessments within the county are valued within the acceptable range, and therefore are equalized. The quality of the assessment of the residential property in Douglas County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	214	93.13	92.82	92.54	12.24	100.30
2	1,110	93.24	93.03	91.44	08.43	101.74
3	973	93.07	93.03	92.39	07.83	100.69
4	1,187	93.11	92.93	91.94	08.85	101.08
5	1,341	93.03	93.37	93.02	07.63	100.38
6	730	92.98	93.06	92.33	08.55	100.79
7	1,048	93.48	93.48	93.00	07.47	100.52
8	680	93.14	92.99	92.20	09.06	100.86
9	1,730	92.89	92.63	91.47	09.56	101.27
10	1,170	93.56	93.54	92.33	09.76	101.31
11	788	92.92	94.28	91.56	16.22	102.97
12	1,223	92.94	93.36	91.57	12.90	101.95
13	763	93.24	92.42	89.72	10.33	103.01
14	1,329	93.40	92.09	90.80	12.09	101.42
15	413	93.44	94.29	93.53	09.54	100.81
16	266	93.37	95.20	93.52	15.50	101.80
17	290	93.28	92.18	91.86	12.71	100.35
18	578	93.44	92.17	91.09	08.55	101.19
19	468	93.32	93.63	92.76	11.43	100.94
____ALL____	16,301	93.16	93.09	91.89	10.00	101.31

Level of Value

Based on analysis of all available information, the level of value for the residential property in Douglas County is 93%.

2024 Commercial Correlation for Douglas County

Assessment Actions

The county assessor continued with the inspection and review of the properties and surveyed commercial and industrial property owners. The specific occupancies reviewed include retail, mixed retail with residential, offices, hotels, mortuaries, assisted living/nursing homes, car washes, storage warehouse, flex buildings, distribution warehouses, light industrial manufacturing, mini warehouses, LIHTC, medical offices, day care centers and land. The pick-up work was completed in a timely manner.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification rate in Douglas County is below the state average but is consistent with last year. A review of the sales roster shows adequate reasons for disqualification including numerous family sales, partial interests and substantially changed properties. It is believed that all arm's-length sales were made available for measurement.

There is only one valuation group for Douglas County with the large volume of sales they are analyzed by occupation code so one valuation group is sufficient. Vacant land studies, costing and depreciation are all dated 2022. Douglas County is in compliance with the six-year inspection and review cycle. Several occupancies are reviewed each year and inspection dates range from 2018-2024.

Description of Analysis

The commercial class for Douglas County has 645 qualified sales. The three measures of central tendency are all within the acceptable range. The qualitative statistics are within the IAAO standard range. Review of the property types finds all medians within the acceptable range. A review of the occupancy codes shows all with sufficient sales have medians within the acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the commercial class of property.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that the assessments within the county are valued within the acceptable range, and therefore are equalized. The quality of the

2024 Commercial Correlation for Douglas County

assessment of the commercial property in Douglas County complies with generally accepted mass appraisal techniques.

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
02	46	96.10	99.18	94.58	18.92	104.86
03	508	93.51	92.95	92.46	13.40	100.53
04	91	95.37	92.64	88.28	19.52	104.94
____ALL____	645	94.06	93.35	91.99	14.68	101.48

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Douglas County is 94%.

2024 Agricultural Correlation for Douglas County

Assessment Actions

For 2024 the county assessor conducted a complete review for the entire agricultural class of properties. Parcels were reviewed and land use updated for the agricultural parcels. The county assessor updated classifications within the agricultural class of properties. With the updated land use the Douglas County Assessor reviewed the schedule of agricultural values and adjustments were made to the dryland classes to maintain the appropriate level of value. The county assessor also completed all permit and pick-up work for agricultural improvements.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Douglas County's agricultural land is all subject to residential and commercial influence, so the Douglas County sales are neither used to value or measure agricultural land within the county. Due to the absence of agricultural sales, only one market area is used within the county.

Agricultural homes and outbuildings are treated like the rural residential properties and costing tables were updated to 2024 and depreciation tables were updated to 2023. A complete review of agricultural parcels was conducted utilizing aerial imagery and physical inspections to update and verify land use. Conservation Reserve Program (CRP) land has not been identified but the county staff is working towards getting that accomplished, there are few agricultural acres in government programs in the county. There have been several new special value applications with the change in statute allowing for special value inside city limits.

Douglas County relies on agricultural sales from the uninfluenced sale from surrounding counties to set their values based on land use and soil capabilities. Due to all agricultural parcels in Douglas County being influenced by non-agricultural factors, and intensive use within the county is extremely low, a separate market analysis is not applicable.

Description of Analysis

The statistical profile for the agricultural class indicates that 96 qualified sales were available for the measurement of special values. All sales come from comparable, uninfluenced areas outside of Douglas County including Burt, Cass, Dodge, Otoe, and Saunders counties. The median is within the acceptable range, while the mean and weighted mean are low. The COD is within the IAAO standard range.

Review of the 80% Majority Land Use (MLU) subclass indicates that only dryland has a sufficient number of sales and has a median within the acceptable range. When reviewing the irrigated land, dryland and grassland in all areas compared to the surrounding counties indicates that Douglas County values are comparable with surrounding counties.

2024 Agricultural Correlation for Douglas County

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the agricultural class of property.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of the assessment of the agricultural land in Douglas County complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	6	71.28	72.81	72.38	10.86	100.59
1	6	71.28	72.81	72.38	10.86	100.59
<u> Dry </u>						
County	61	68.55	67.25	64.48	17.62	104.30
1	61	68.55	67.25	64.48	17.62	104.30
<u> Grass </u>						
County	1	29.18	29.18	29.18		100.00
1	1	29.18	29.18	29.18		100.00
<u> ALL </u>						
10/01/2020 To 09/30/2023	96	69.48	67.75	65.46	19.04	103.50

Special Value Level of Value

Based on analysis of all available information, the level of value for the special valuation of agricultural land in Douglas County is 69%.

2024 Opinions of the Property Tax Administrator for Douglas County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	69	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.*

Dated this 9th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	16301	Median	93.16
Total Sales Price	\$5,534,979,227	Mean	93.09
Total Adj. Sales Price	\$5,534,979,227	Wgt. Mean	91.89
Total Assessed Value	\$5,085,942,500	Average Assessed Value of the Base	\$255,161
Avg. Adj. Sales Price	\$339,548	Avg. Assessed Value	\$312,002

Confidence Interval - Current

95% Median C.I	92.94 to 93.41
95% Wgt. Mean C.I	91.66 to 92.12
95% Mean C.I	92.90 to 93.28
% of Value of the Class of all Real Property Value in the County	73.24
% of Records Sold in the Study Period	8.48
% of Value Sold in the Study Period	10.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	19,773	94	93.97
2022	19,607	94	93.58
2021	17,633	94	94.43
2020	18,150	95	94.64

2024 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	645	Median	94.06
Total Sales Price	\$969,528,397	Mean	93.35
Total Adj. Sales Price	\$969,528,397	Wgt. Mean	91.99
Total Assessed Value	\$891,888,600	Average Assessed Value of the Base	\$1,389,445
Avg. Adj. Sales Price	\$1,503,145	Avg. Assessed Value	\$1,382,773

Confidence Interval - Current

95% Median C.I	93.03 to 95.23
95% Wgt. Mean C.I	90.10 to 93.88
95% Mean C.I	91.68 to 95.02
% of Value of the Class of all Real Property Value in the County	25.82
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	5.16

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	632	93	93.40
2022	716	95	94.56
2021	612	94	94.46
2020	663	94	94.49

**28 Douglas
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 16,301
 Total Sales Price : 5,534,979,227
 Total Adj. Sales Price : 5,534,979,227
 Total Assessed Value : 5,085,942,500
 Avg. Adj. Sales Price : 339,548
 Avg. Assessed Value : 312,002

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 93
 COD : 10.00
 PRD : 101.31

COV : 13.50
 STD : 12.57
 Avg. Abs. Dev : 09.32
 MAX Sales Ratio : 188.38
 MIN Sales Ratio : 31.33

95% Median C.I. : 92.94 to 93.41
 95% Wgt. Mean C.I. : 91.66 to 92.12
 95% Mean C.I. : 92.90 to 93.28

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	2,543	100.36	101.44	99.85	08.63	101.59	52.40	160.52	99.93 to 100.91	306,261	305,810	
01-JAN-22 To 31-MAR-22	1,655	96.31	97.24	96.44	08.96	100.83	52.96	155.00	95.94 to 96.95	322,849	311,349	
01-APR-22 To 30-JUN-22	2,509	91.87	91.96	90.82	09.11	101.26	33.57	188.38	91.33 to 92.29	347,415	315,527	
01-JUL-22 To 30-SEP-22	2,408	92.86	93.20	91.87	08.74	101.45	39.79	150.35	92.34 to 93.27	350,287	321,813	
01-OCT-22 To 31-DEC-22	1,667	93.35	93.29	91.97	08.60	101.44	45.04	180.71	92.75 to 93.86	331,889	305,231	
01-JAN-23 To 31-MAR-23	1,351	91.47	90.92	90.29	10.09	100.70	31.96	149.91	90.65 to 92.16	334,934	302,403	
01-APR-23 To 30-JUN-23	2,017	88.60	87.85	87.45	10.30	100.46	33.91	158.17	87.95 to 89.20	363,930	318,272	
01-JUL-23 To 30-SEP-23	2,151	87.83	87.35	86.99	10.66	100.41	31.33	179.33	87.12 to 88.44	356,526	310,125	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	9,115	95.56	95.89	94.43	09.36	101.55	33.57	188.38	95.30 to 95.80	332,232	313,718	
01-OCT-22 To 30-SEP-23	7,186	90.01	89.54	88.82	10.15	100.81	31.33	180.71	89.69 to 90.31	348,829	309,825	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	8,239	93.44	93.65	92.43	08.99	101.32	33.57	188.38	93.13 to 93.70	340,178	314,442	
<u>ALL</u>	16,301	93.16	93.09	91.89	10.00	101.31	31.33	188.38	92.94 to 93.41	339,548	312,002	

28 Douglas
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 16,301
 Total Sales Price : 5,534,979,227
 Total Adj. Sales Price : 5,534,979,227
 Total Assessed Value : 5,085,942,500
 Avg. Adj. Sales Price : 339,548
 Avg. Assessed Value : 312,002

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 93
 COD : 10.00
 PRD : 101.31

COV : 13.50
 STD : 12.57
 Avg. Abs. Dev : 09.32
 MAX Sales Ratio : 188.38
 MIN Sales Ratio : 31.33

95% Median C.I. : 92.94 to 93.41
 95% Wgt. Mean C.I. : 91.66 to 92.12
 95% Mean C.I. : 92.90 to 93.28

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	214	93.13	92.82	92.54	12.24	100.30	39.37	131.12	91.73 to 95.99	604,050	558,974
2	1,110	93.24	93.03	91.44	08.43	101.74	48.74	138.97	92.62 to 93.94	562,355	514,243
3	973	93.07	93.03	92.39	07.83	100.69	59.85	128.72	92.33 to 93.63	449,349	415,159
4	1,187	93.11	92.93	91.94	08.85	101.08	53.34	125.65	92.13 to 93.75	436,276	401,129
5	1,341	93.03	93.37	93.02	07.63	100.38	49.41	132.14	92.36 to 93.73	325,350	302,654
6	730	92.98	93.06	92.33	08.55	100.79	56.33	160.52	92.19 to 94.04	393,498	363,311
7	1,048	93.48	93.48	93.00	07.47	100.52	63.30	129.81	92.78 to 94.08	378,215	351,734
8	680	93.14	92.99	92.20	09.06	100.86	59.20	135.93	92.03 to 94.16	282,016	260,017
9	1,730	92.89	92.63	91.47	09.56	101.27	55.12	152.97	92.06 to 93.67	305,254	279,218
10	1,170	93.56	93.54	92.33	09.76	101.31	47.27	146.59	92.72 to 94.37	274,346	253,312
11	788	92.92	94.28	91.56	16.22	102.97	31.96	188.38	91.49 to 94.24	151,400	138,628
12	1,223	92.94	93.36	91.57	12.90	101.95	33.91	180.71	91.85 to 94.04	207,028	189,576
13	763	93.24	92.42	89.72	10.33	103.01	50.71	141.38	92.00 to 94.26	391,520	351,256
14	1,329	93.40	92.09	90.80	12.09	101.42	34.80	145.35	92.17 to 94.34	315,901	286,835
15	413	93.44	94.29	93.53	09.54	100.81	54.00	140.72	91.99 to 94.86	257,840	241,162
16	266	93.37	95.20	93.52	15.50	101.80	42.23	158.17	91.73 to 96.00	172,767	161,564
17	290	93.28	92.18	91.86	12.71	100.35	31.33	153.23	90.82 to 95.31	192,755	177,071
18	578	93.44	92.17	91.09	08.55	101.19	48.34	145.67	92.20 to 94.48	462,535	421,321
19	468	93.32	93.63	92.76	11.43	100.94	52.10	139.53	91.91 to 95.27	211,344	196,036
<u> ALL </u>	<u>16,301</u>	<u>93.16</u>	<u>93.09</u>	<u>91.89</u>	<u>10.00</u>	<u>101.31</u>	<u>31.33</u>	<u>188.38</u>	<u>92.94 to 93.41</u>	<u>339,548</u>	<u>312,002</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16,301	93.16	93.09	91.89	10.00	101.31	31.33	188.38	92.94 to 93.41	339,548	312,002
06											
07											
<u> ALL </u>	<u>16,301</u>	<u>93.16</u>	<u>93.09</u>	<u>91.89</u>	<u>10.00</u>	<u>101.31</u>	<u>31.33</u>	<u>188.38</u>	<u>92.94 to 93.41</u>	<u>339,548</u>	<u>312,002</u>

**28 Douglas
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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 Total Sales Price : 5,534,979,227
 Total Adj. Sales Price : 5,534,979,227
 Total Assessed Value : 5,085,942,500
 Avg. Adj. Sales Price : 339,548
 Avg. Assessed Value : 312,002

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 93
 COD : 10.00
 PRD : 101.31

COV : 13.50
 STD : 12.57
 Avg. Abs. Dev : 09.32
 MAX Sales Ratio : 188.38
 MIN Sales Ratio : 31.33

95% Median C.I. : 92.94 to 93.41
 95% Wgt. Mean C.I. : 91.66 to 92.12
 95% Mean C.I. : 92.90 to 93.28

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	104.00	104.00	104.00	00.00	100.00	104.00	104.00	N/A	10,000	10,400
Less Than 30,000	3	104.00	113.48	117.91	27.49	96.24	75.33	161.11	N/A	14,333	16,900
Ranges Excl. Low \$											
Greater Than 4,999	16,301	93.16	93.09	91.89	10.00	101.31	31.33	188.38	92.94 to 93.41	339,548	312,002
Greater Than 14,999	16,300	93.16	93.09	91.89	10.00	101.31	31.33	188.38	92.94 to 93.41	339,569	312,020
Greater Than 29,999	16,298	93.16	93.09	91.89	10.00	101.31	31.33	188.38	92.94 to 93.41	339,608	312,056
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	104.00	104.00	104.00	00.00	100.00	104.00	104.00	N/A	10,000	10,400
15,000 TO 29,999	2	118.22	118.22	122.12	36.28	96.81	75.33	161.11	N/A	16,500	20,150
30,000 TO 59,999	9	95.00	104.56	104.93	16.93	99.65	80.22	149.83	84.91 to 128.31	48,944	51,356
60,000 TO 99,999	189	106.00	109.27	109.26	17.83	100.01	31.33	180.71	103.01 to 111.26	83,600	91,340
100,000 TO 149,999	843	96.51	98.51	98.30	14.07	100.21	38.86	188.38	96.00 to 97.55	127,851	125,673
150,000 TO 249,999	4,553	94.55	94.04	93.95	10.84	100.10	31.96	152.97	94.13 to 94.96	205,526	193,088
250,000 TO 499,999	8,513	92.85	92.60	92.68	08.69	99.91	34.55	145.67	92.52 to 93.07	341,307	316,333
500,000 TO 999,999	1,969	90.80	90.14	89.95	09.21	100.21	49.52	160.52	90.12 to 91.28	638,510	574,343
1,000,000 +	222	83.99	83.39	83.00	13.56	100.47	48.34	138.97	82.35 to 86.38	1,407,150	1,167,891
ALL	16,301	93.16	93.09	91.89	10.00	101.31	31.33	188.38	92.94 to 93.41	339,548	312,002

28 Douglas
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 645
 Total Sales Price : 969,528,397
 Total Adj. Sales Price : 969,528,397
 Total Assessed Value : 891,888,600
 Avg. Adj. Sales Price : 1,503,145
 Avg. Assessed Value : 1,382,773

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 93
 COD : 14.68
 PRD : 101.48

COV : 23.22
 STD : 21.68
 Avg. Abs. Dev : 13.81
 MAX Sales Ratio : 290.92
 MIN Sales Ratio : 30.57

95% Median C.I. : 93.03 to 95.23
 95% Wgt. Mean C.I. : 90.10 to 93.88
 95% Mean C.I. : 91.68 to 95.02

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	50	99.42	103.19	100.50	14.23	102.68	63.22	152.91	95.47 to 107.66	1,540,979	1,548,756
01-JAN-21 To 31-MAR-21	28	97.00	99.24	96.75	08.96	102.57	82.90	125.97	92.58 to 101.50	787,199	761,650
01-APR-21 To 30-JUN-21	66	97.11	98.53	98.17	12.18	100.37	68.39	176.50	92.74 to 99.52	1,425,919	1,399,761
01-JUL-21 To 30-SEP-21	62	95.67	94.51	92.30	12.80	102.39	58.71	156.65	91.28 to 99.43	928,524	857,000
01-OCT-21 To 31-DEC-21	87	95.50	95.34	91.28	15.73	104.45	40.73	290.92	92.60 to 97.63	1,694,540	1,546,854
01-JAN-22 To 31-MAR-22	51	94.00	92.50	85.44	14.64	108.26	37.89	173.00	87.39 to 96.27	1,469,660	1,255,673
01-APR-22 To 30-JUN-22	58	92.05	88.72	91.05	14.61	97.44	42.32	127.16	89.07 to 94.96	2,455,319	2,235,652
01-JUL-22 To 30-SEP-22	63	93.06	92.39	91.57	11.59	100.90	32.32	202.61	90.58 to 96.00	1,430,477	1,309,908
01-OCT-22 To 31-DEC-22	46	91.27	90.41	90.81	16.91	99.56	45.36	127.57	81.00 to 98.97	1,666,870	1,513,635
01-JAN-23 To 31-MAR-23	42	93.53	90.27	94.41	14.31	95.61	30.57	138.48	88.80 to 96.87	2,494,458	2,354,893
01-APR-23 To 30-JUN-23	60	88.13	85.44	84.36	18.67	101.28	36.50	183.71	81.49 to 95.79	1,014,893	856,138
01-JUL-23 To 30-SEP-23	32	92.49	89.14	78.54	17.74	113.50	40.48	164.67	81.66 to 99.79	672,367	528,056
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	206	96.88	98.55	97.41	12.57	101.17	58.71	176.50	95.13 to 98.20	1,217,328	1,185,836
01-OCT-21 To 30-SEP-22	259	93.35	92.58	90.31	14.40	102.51	32.32	290.92	92.23 to 94.96	1,756,394	1,586,130
01-OCT-22 To 30-SEP-23	180	90.87	88.49	89.75	17.13	98.60	30.57	183.71	88.39 to 94.06	1,465,848	1,315,549
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	243	95.83	96.45	93.86	13.30	102.76	40.73	290.92	93.50 to 97.22	1,321,587	1,240,414
01-JAN-22 To 31-DEC-22	218	92.67	91.02	90.03	14.27	101.10	32.32	202.61	91.20 to 93.89	1,762,189	1,586,507
<u>ALL</u>	645	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
90	259	93.03	90.76	90.36	15.87	100.44	32.32	173.00	91.47 to 94.69	1,177,194	1,063,654
91	116	93.01	93.82	92.15	11.67	101.81	30.57	154.04	91.18 to 96.77	1,461,000	1,346,328
92	91	95.37	92.64	88.28	19.52	104.94	37.89	222.78	92.74 to 100.00	1,265,601	1,117,323
93	179	95.50	97.13	94.36	12.28	102.94	36.50	290.92	93.25 to 96.84	2,122,846	2,003,082
<u>ALL</u>	645	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773

**28 Douglas
COMMERCIAL**

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Qualified

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COV : 23.22
 STD : 21.68
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 MAX Sales Ratio : 290.92
 MIN Sales Ratio : 30.57

95% Median C.I. : 93.03 to 95.23
 95% Wgt. Mean C.I. : 90.10 to 93.88
 95% Mean C.I. : 91.68 to 95.02

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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	46	96.10	99.18	94.58	18.92	104.86	36.50	290.92	88.51 to 99.79	309,439	292,683
03	508	93.51	92.95	92.46	13.40	100.53	30.57	202.61	92.88 to 94.96	1,653,788	1,529,033
04	91	95.37	92.64	88.28	19.52	104.94	37.89	222.78	92.74 to 100.00	1,265,601	1,117,323
<u>ALL</u>	645	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773

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	135.86	135.86	135.86	00.00	100.00	135.86	135.86	N/A	29,000	39,400
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	645	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773
Greater Than 14,999	645	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773
Greater Than 29,999	644	94.03	93.28	91.99	14.64	101.40	30.57	290.92	93.02 to 95.23	1,505,434	1,384,859
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	135.86	135.86	135.86	00.00	100.00	135.86	135.86	N/A	29,000	39,400
30,000 TO 59,999	8	101.99	112.06	113.89	16.56	98.39	84.18	183.71	84.18 to 183.71	46,669	53,150
60,000 TO 99,999	15	98.62	96.02	97.67	23.58	98.31	30.57	173.00	81.00 to 116.59	77,150	75,353
100,000 TO 149,999	28	96.49	109.05	107.85	20.83	101.11	67.58	290.92	95.05 to 100.51	125,720	135,586
150,000 TO 249,999	65	90.90	93.40	93.71	16.81	99.67	36.50	164.67	88.56 to 96.33	195,583	183,278
250,000 TO 499,999	161	95.69	93.69	94.21	13.54	99.45	42.32	154.04	93.18 to 97.27	357,593	336,879
500,000 TO 999,999	140	93.62	93.48	93.58	14.39	99.89	32.32	222.78	92.02 to 96.00	717,341	671,289
1,000,000 TO 1,999,999	108	91.97	88.54	88.91	14.79	99.58	40.48	128.76	88.38 to 93.75	1,426,710	1,268,437
2,000,000 TO 4,999,999	84	94.80	92.45	93.58	11.67	98.79	37.89	129.07	91.70 to 97.41	3,127,550	2,926,768
5,000,000 TO 9,999,999	21	89.07	84.90	84.83	12.11	100.08	57.43	104.72	73.05 to 94.96	6,814,501	5,780,767
10,000,000 +	14	95.30	95.01	95.00	06.30	100.01	75.16	111.28	90.49 to 98.97	16,702,291	15,866,464
<u>ALL</u>	645	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773

28 Douglas
COMMERCIAL

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MAX Sales Ratio : 290.92
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95% Median C.I. : 93.03 to 95.23
95% Wgt. Mean C.I. : 90.10 to 93.88
95% Mean C.I. : 91.68 to 95.02

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	96.94	96.94	103.33	10.53	93.82	86.73	107.14	N/A	1,895,125	1,958,150
300	80	95.64	95.17	94.57	07.65	100.63	50.50	132.05	93.33 to 96.87	3,758,189	3,554,079
309	4	94.19	92.29	94.18	04.15	97.99	84.18	96.60	N/A	251,250	236,625
313	5	99.96	102.74	94.48	09.53	108.74	90.91	130.69	N/A	4,833,698	4,567,000
319	3	89.54	105.33	93.95	18.81	112.11	87.96	138.48	N/A	3,378,333	3,173,967
329	2	97.23	97.23	97.23	00.00	100.00	97.23	97.23	N/A	130,000	126,400
336	2	72.90	72.90	72.00	11.11	101.25	64.80	81.00	N/A	225,000	162,000
340	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	450,000	307,700
341	5	91.28	82.73	81.91	12.54	101.00	49.56	97.41	N/A	2,022,000	1,656,120
343	3	97.51	92.07	90.32	08.31	101.94	77.21	101.50	N/A	2,143,333	1,935,800
344	117	92.99	93.16	92.04	11.93	101.22	30.57	154.04	91.18 to 96.76	1,434,461	1,320,269
345	1	94.60	94.60	94.60	00.00	100.00	94.60	94.60	N/A	3,000,000	2,837,900
349	8	92.20	93.75	90.96	11.37	103.07	76.15	129.71	76.15 to 129.71	567,379	516,088
350	9	94.33	95.07	96.29	14.76	98.73	59.68	127.05	72.96 to 120.44	1,631,022	1,570,511
351	1	109.73	109.73	109.73	00.00	100.00	109.73	109.73	N/A	825,000	905,300
352	96	96.01	98.77	94.78	15.82	104.21	36.50	290.92	90.90 to 97.84	365,318	346,231
353	61	93.88	94.02	86.90	20.96	108.19	42.32	173.00	82.97 to 101.36	484,481	421,033
382	1	74.30	74.30	74.30	00.00	100.00	74.30	74.30	N/A	200,000	148,600
384	1	96.33	96.33	96.33	00.00	100.00	96.33	96.33	N/A	30,000	28,900
386	20	93.73	96.02	103.52	07.31	92.76	84.13	122.90	88.80 to 96.49	261,730	270,935
391	2	89.46	89.46	97.25	21.16	91.99	70.53	108.39	N/A	127,500	124,000
406	73	94.72	92.16	89.82	19.48	102.61	43.77	222.78	92.58 to 100.12	841,126	755,462
407	6	95.44	87.49	90.64	11.70	96.52	56.05	101.20	56.05 to 101.20	2,334,333	2,115,917
410	2	67.35	67.35	67.27	02.00	100.12	66.00	68.69	N/A	687,500	462,500
412	24	93.87	96.19	95.11	07.56	101.14	84.24	126.98	89.13 to 98.79	3,113,426	2,961,071
419	4	76.61	74.55	69.87	15.78	106.70	52.06	92.91	N/A	565,000	394,750
424	1	76.05	76.05	76.05	00.00	100.00	76.05	76.05	N/A	430,000	327,000
426	10	94.84	96.46	96.76	14.50	99.69	73.41	124.08	73.41 to 122.32	654,896	633,700
436	3	92.08	91.71	91.16	00.51	100.60	90.83	92.23	N/A	1,627,279	1,483,367
442	9	100.18	97.51	76.77	14.49	127.02	40.48	120.04	91.70 to 116.23	399,544	306,711
444	3	96.00	101.08	100.78	10.08	100.30	89.09	118.14	N/A	308,500	310,900
446	6	93.11	90.13	85.74	18.55	105.12	57.43	116.05	57.43 to 116.05	4,950,340	4,244,217
447	1	77.71	77.71	77.71	00.00	100.00	77.71	77.71	N/A	170,000	132,100
451	1	77.19	77.19	77.19	00.00	100.00	77.19	77.19	N/A	5,700,000	4,400,000
453	26	94.88	91.66	89.34	16.05	102.60	45.36	125.97	82.84 to 100.00	1,083,197	967,708

28 Douglas
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 645
 Total Sales Price : 969,528,397
 Total Adj. Sales Price : 969,528,397
 Total Assessed Value : 891,888,600
 Avg. Adj. Sales Price : 1,503,145
 Avg. Assessed Value : 1,382,773

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 93
 COD : 14.68
 PRD : 101.48

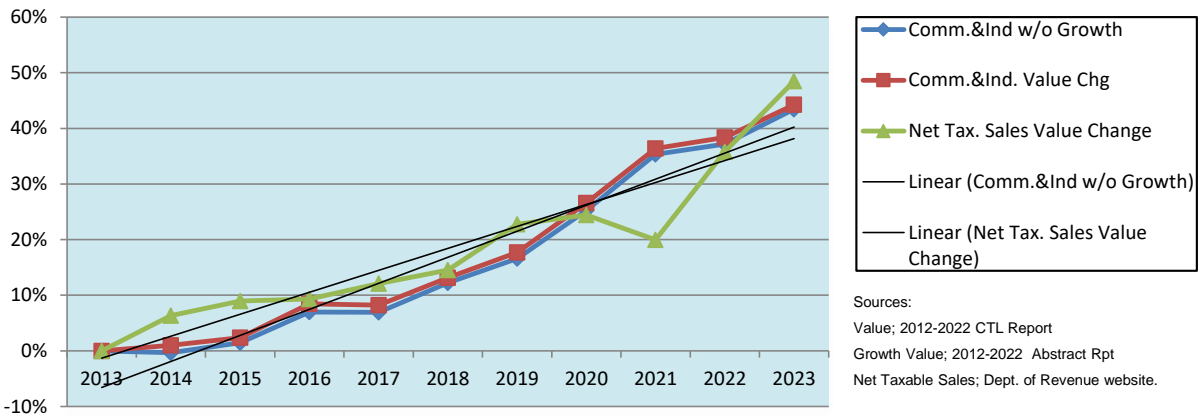
COV : 23.22
 STD : 21.68
 Avg. Abs. Dev : 13.81
 MAX Sales Ratio : 290.92
 MIN Sales Ratio : 30.57

95% Median C.I. : 93.03 to 95.23
 95% Wgt. Mean C.I. : 90.10 to 93.88
 95% Mean C.I. : 91.68 to 95.02

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455	2	53.20	53.20	52.18	07.69	101.95	49.11	57.28	N/A	2,000,000	1,043,500
483	2	71.52	71.52	69.94	15.07	102.26	60.74	82.29	N/A	1,745,000	1,220,450
494	7	91.76	75.59	71.78	21.65	105.31	37.89	100.72	37.89 to 100.72	2,674,286	1,919,600
496	3	100.00	96.93	108.77	21.45	89.11	63.22	127.57	N/A	1,313,333	1,428,500
528	19	93.31	81.81	72.32	19.54	113.12	32.32	110.30	60.66 to 99.41	565,568	409,042
529	2	93.17	93.17	69.27	33.61	134.50	61.86	124.47	N/A	198,500	137,500
531	1	48.96	48.96	48.96	00.00	100.00	48.96	48.96	N/A	450,000	220,300
588	4	95.71	100.14	97.44	08.48	102.77	89.07	120.07	N/A	6,637,705	6,467,675
589	1	93.14	93.14	93.14	00.00	100.00	93.14	93.14	N/A	12,868,400	11,986,000
594	1	102.32	102.32	102.32	00.00	100.00	102.32	102.32	N/A	8,800,000	9,004,500
595	6	94.76	99.40	97.38	13.33	102.07	84.27	129.07	84.27 to 129.07	3,841,833	3,741,233
599	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	730,000	623,500
851	3	54.95	66.69	71.15	35.01	93.73	43.71	101.42	N/A	1,076,667	766,000
<u>ALL</u>	<u>645</u>	94.06	93.35	91.99	14.68	101.48	30.57	290.92	93.03 to 95.23	1,503,145	1,382,773

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 10,659,051,460	\$ 124,091,280	1.16%	\$ 10,534,960,180		\$ 8,165,469,737	
2013	\$ 10,766,152,275	\$ 142,130,900	1.32%	\$ 10,624,021,375	-0.33%	\$ 8,682,183,671	6.33%
2014	\$ 10,913,051,020	\$ 97,071,400	0.89%	\$ 10,815,979,620	0.46%	\$ 8,897,828,252	2.48%
2015	\$ 11,559,524,765	\$ 155,055,920	1.34%	\$ 11,404,468,845	4.50%	\$ 8,925,844,832	0.31%
2016	\$ 11,536,581,930	\$ 137,451,664	1.19%	\$ 11,399,130,266	-1.39%	\$ 9,152,772,862	2.54%
2017	\$ 12,058,729,945	\$ 96,166,700	0.80%	\$ 11,962,563,245	3.69%	\$ 9,351,531,267	2.17%
2018	\$ 12,546,703,885	\$ 118,773,500	0.95%	\$ 12,427,930,385	3.06%	#####	7.18%
2019	\$ 13,492,260,315	\$ 143,856,900	1.07%	\$ 13,348,403,415	6.39%	#####	1.37%
2020	\$ 14,535,497,200	\$ 112,174,170	0.77%	\$ 14,423,323,030	6.90%	\$ 9,795,423,603	-3.59%
2021	\$ 14,749,867,520	\$ 127,355,700	0.86%	\$ 14,622,511,820	0.60%	#####	13.18%
2022	\$ 15,374,438,583	\$ 84,293,500	0.55%	\$ 15,290,145,083	3.66%	#####	9.38%
2023	\$ 16,727,896,550	\$ 107,046,000	0.64%	\$ 16,620,850,550	8.11%	#####	2.68%
Ann %chg	4.51%			Average	3.24%	3.67%	4.00%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.33%	1.00%	6.33%
2014	1.47%	2.38%	8.97%
2015	6.99%	8.45%	9.31%
2016	6.94%	8.23%	12.09%
2017	12.23%	13.13%	14.53%
2018	16.60%	17.71%	22.75%
2019	25.23%	26.58%	24.43%
2020	35.32%	36.37%	19.96%
2021	37.18%	38.38%	35.77%
2022	43.45%	44.24%	48.51%
2023	55.93%	56.94%	52.49%

County Number	28
County Name	Douglas

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

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>											
10/01/2020 To 12/31/2020	11	71.41	71.93	67.16	13.77	107.10	58.17	92.05	58.81 to 83.04	710,808	477,370
01/01/2021 To 03/31/2021	13	73.46	76.94	75.96	13.93	101.29	58.24	102.34	65.75 to 89.61	716,573	544,344
04/01/2021 To 06/30/2021	12	76.74	75.70	77.66	19.27	97.48	21.38	107.46	63.11 to 92.39	642,374	498,837
07/01/2021 To 09/30/2021	3	82.67	78.96	80.83	06.46	97.69	69.10	85.12	N/A	1,043,333	843,361
10/01/2021 To 12/31/2021	17	72.48	70.51	65.93	11.15	106.95	44.31	97.17	63.71 to 77.05	679,009	447,676
01/01/2022 To 03/31/2022	11	76.40	72.02	69.58	11.30	103.51	52.22	84.85	55.92 to 81.46	666,284	463,570
04/01/2022 To 06/30/2022	9	64.93	62.93	61.16	15.97	102.89	47.86	81.84	49.65 to 81.62	689,532	421,720
07/01/2022 To 09/30/2022	3	35.36	43.39	41.64	34.36	104.20	29.18	65.63	N/A	676,800	281,852
10/01/2022 To 12/31/2022	5	54.22	56.44	56.86	06.92	99.26	52.14	68.55	N/A	846,840	481,485
01/01/2023 To 03/31/2023	6	52.73	56.94	55.68	20.25	102.26	41.26	85.06	41.26 to 85.06	941,770	524,362
04/01/2023 To 06/30/2023	4	44.11	46.94	45.65	09.20	102.83	42.31	57.25	N/A	950,400	433,858
07/01/2023 To 09/30/2023	2	34.11	34.11	38.65	42.13	88.25	19.74	48.48	N/A	876,500	338,725
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	39	76.15	75.30	74.51	15.10	101.06	21.38	107.46	69.10 to 81.40	717,252	534,453
10/01/2021 To 09/30/2022	40	70.02	67.18	64.01	15.78	104.95	29.18	97.17	64.93 to 76.23	677,712	433,770
10/01/2022 To 09/30/2023	17	52.14	51.75	51.60	17.22	100.29	19.74	85.06	43.46 to 57.25	908,201	468,616
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	45	74.92	74.32	73.20	14.36	101.53	21.38	107.46	70.21 to 78.14	704,380	515,624
01/01/2022 To 12/31/2022	28	64.97	63.25	61.35	19.02	103.10	29.18	84.85	54.22 to 72.58	707,125	433,847

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

GEO CODE / TOWNSHIP #

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1797	1	72.41	72.41	72.41		100.00	72.41	72.41	N/A	452,000	327,313
1799	2	60.48	60.48	60.61	05.34	99.79	57.25	63.71	N/A	565,563	342,774
1815	2	54.66	54.66	48.23	18.94	113.33	44.31	65.01	N/A	1,480,085	713,799
1817	6	53.74	55.02	50.73	15.33	108.46	43.46	70.67	43.46 to 70.67	976,673	495,461
1819	2	74.68	74.68	74.97	09.29	99.61	67.74	81.62	N/A	460,545	345,279
2083	2	64.51	64.51	61.98	07.16	104.08	59.89	69.13	N/A	1,240,000	768,500
2085	5	58.24	52.60	57.54	12.26	91.41	29.18	61.43	N/A	921,774	530,407
2107	3	49.65	49.57	49.53	02.24	100.08	47.86	51.19	N/A	784,259	388,406
2109	1	58.17	58.17	58.17		100.00	58.17	58.17	N/A	1,314,666	764,718
2359	1	73.46	73.46	73.46		100.00	73.46	73.46	N/A	882,750	648,443
2361	2	78.38	78.38	78.14	04.41	100.31	74.92	81.84	N/A	483,895	378,100
2363	3	47.41	54.21	45.02	31.28	120.41	35.36	79.86	N/A	790,033	355,708
2395	1	72.48	72.48	72.48		100.00	72.48	72.48	N/A	413,400	299,633
2397	3	63.11	63.08	62.81	00.65	100.43	62.44	63.68	N/A	680,105	427,151
2649	2	77.67	77.67	79.29	09.60	97.96	70.21	85.12	N/A	665,000	527,279
2655	1	79.20	79.20	79.20		100.00	79.20	79.20	N/A	480,000	380,141
2683	2	59.11	59.11	56.40	11.23	104.80	52.47	65.75	N/A	473,900	267,258
2689	3	65.63	68.01	67.96	03.72	100.07	65.55	72.86	N/A	523,069	355,502
2691	1	79.09	79.09	79.09		100.00	79.09	79.09	N/A	490,000	387,563
2945	2	45.24	45.24	46.33	52.74	97.65	21.38	69.10	N/A	545,000	252,521
2947	3	54.81	62.69	65.47	15.09	95.75	54.22	79.03	N/A	634,133	415,173
2949	6	76.32	77.49	75.54	06.38	102.58	68.91	92.39	68.91 to 92.39	618,364	467,083
2981	1	54.35	54.35	54.35		100.00	54.35	54.35	N/A	560,000	304,378
2983	2	54.16	54.16	53.24	07.46	101.73	50.12	58.19	N/A	403,750	214,971
2985	1	86.57	86.57	86.57		100.00	86.57	86.57	N/A	829,782	718,360
2987	1	19.74	19.74	19.74		100.00	19.74	19.74	N/A	600,000	118,450
3269	1	72.58	72.58	72.58		100.00	72.58	72.58	N/A	1,320,000	958,040

3271	2	77.65	77.65	77.64	00.77	100.01	77.05	78.25	N/A	491,943	381,948
3477	1	42.31	42.31	42.31		100.00	42.31	42.31	N/A	450,000	190,411
3479	1	83.07	83.07	83.07		100.00	83.07	83.07	N/A	716,150	594,924
3493	5	77.32	84.72	85.30	14.05	99.32	69.83	102.34	N/A	793,143	676,555
3495	5	78.37	75.54	72.88	14.75	103.65	52.22	97.17	N/A	667,800	486,693
3497	3	81.46	82.52	82.81	01.47	99.65	81.26	84.85	N/A	444,416	368,006
3499	2	61.03	61.03	49.56	32.39	123.14	41.26	80.80	N/A	1,048,859	519,857
3701	7	78.14	80.23	80.91	17.69	99.16	55.92	107.46	55.92 to 107.46	693,035	560,719
3703	2	81.73	81.73	80.08	12.63	102.06	71.41	92.05	N/A	410,480	328,728
3705	7	76.35	73.35	71.83	13.75	102.12	48.48	89.61	48.48 to 89.61	935,286	671,810
3707	1	57.18	57.18	57.18		100.00	57.18	57.18	N/A	1,023,825	585,449

PAD 2024 Comparable Sales Statistics with What-If values

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	96	69.48	67.75	65.46	19.04	103.50	19.74	107.46	63.77 to 73.46	734,591	480,843

STATUS: IMPROVED, UNIMPROVED, & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	9	61.43	60.74	57.52	30.77	105.60	21.38	107.46	35.36 to 85.06	987,652	568,144
2	87	70.67	68.47	66.60	17.59	102.81	19.74	102.34	65.01 to 75.99	708,412	471,812

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110001	9	58.24	53.45	54.30	14.44	98.43	29.18	69.13	44.31 to 61.43	1,170,830	635,751
110014	10	64.39	62.94	57.58	13.28	109.31	43.46	81.62	52.14 to 72.41	728,770	419,639
110020	1	63.71	63.71	63.71		100.00	63.71	63.71	N/A	588,125	374,678
120056	1	79.09	79.09	79.09		100.00	79.09	79.09	N/A	490,000	387,563
120502	4	69.66	61.45	64.45	23.27	95.35	21.38	85.12	N/A	605,000	389,900
130032	2	75.42	75.42	74.10	03.77	101.78	72.58	78.25	N/A	901,943	668,336
130056	1	83.07	83.07	83.07		100.00	83.07	83.07	N/A	716,150	594,924
130097	1	77.05	77.05	77.05		100.00	77.05	77.05	N/A	500,000	385,263
270001											
270062	3	49.65	49.57	49.53	02.24	100.08	47.86	51.19	N/A	784,259	388,406
270594	1	35.36	35.36	35.36		100.00	35.36	35.36	N/A	1,320,000	466,801
270595	10	68.08	67.74	65.24	12.90	103.83	47.41	81.84	58.17 to 79.86	666,902	435,077
280001											
280010											
280015											
280017											
280054											
280059											
280066											
490033	2	90.00	90.00	93.78	19.41	95.97	72.53	107.46	N/A	526,000	493,285
490050	1	75.99	75.99	75.99		100.00	75.99	75.99	N/A	1,024,000	778,124
550161	2	38.97	38.97	32.91	49.35	118.41	19.74	58.19	N/A	456,250	150,146
660027	24	77.85	74.89	73.91	16.79	101.33	42.31	102.34	64.93 to 84.85	738,581	545,920
660111	2	87.06	87.06	86.28	12.53	100.90	76.15	97.96	N/A	774,919	668,586
660501	4	79.47	70.37	59.05	13.43	119.17	41.26	81.26	N/A	769,232	454,259
770037											
780009	1	52.47	52.47	52.47		100.00	52.47	52.47	N/A	667,800	350,423

780039	14	72.80	70.18	70.76	13.83	99.18	50.12	92.39	54.35 to 79.03	605,805	428,694
780072	2	72.48	72.48	74.24	09.29	97.63	65.75	79.20	N/A	380,000	282,117
780107	1	65.55	65.55	65.55		100.00	65.55	65.55	N/A	585,308	383,657
890003											
890024											

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

AG ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
30.01 TO 50.00	5	63.68	57.49	58.91	15.41	97.59	29.18	70.67	N/A	301,485	177,595
50.01 TO 100.00	51	69.83	66.31	64.04	17.13	103.54	19.74	92.39	63.77 to 72.86	530,351	339,642
100.01 TO 180.00	34	71.19	70.60	66.25	21.10	106.57	35.36	107.46	58.24 to 79.09	951,750	630,514
180.01 TO 330.00	6	74.95	72.39	67.81	17.97	106.75	44.31	97.58	44.31 to 97.58	1,600,980	1,085,622

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
DRY	44	65.28	65.28	62.54	16.53	104.38	41.26	92.39	58.17 to 72.73	793,387	496,179
DRY-N/A	37	72.53	71.53	69.51	20.06	102.91	21.38	107.46	65.63 to 79.86	678,399	471,531
GRASS-N/A	4	47.06	50.87	54.68	56.12	93.03	19.74	89.61	N/A	527,500	288,450
IRRGTD	1	73.46	73.46	73.46		100.00	73.46	73.46	N/A	882,750	648,443
IRRGTD-N/A	10	74.24	70.81	67.57	13.74	104.80	35.36	86.57	62.44 to 81.84	751,818	508,016

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
DRY	61	68.55	67.25	64.48	17.62	104.30	41.26	97.96	59.89 to 72.73	748,743	482,813
DRY-N/A	20	75.28	70.82	68.54	19.75	103.33	21.38	107.46	58.24 to 81.46	716,823	491,346
GRASS	1	29.18	29.18	29.18		100.00	29.18	29.18	N/A	240,000	70,028
GRASS-N/A	3	64.93	58.09	57.96	35.87	100.22	19.74	89.61	N/A	623,333	361,257
IRRGTD	6	71.28	72.81	72.38	10.86	100.59	62.44	86.57	62.44 to 86.57	723,922	524,003
IRRGTD-N/A	5	75.99	68.94	63.70	13.96	108.23	35.36	81.84	N/A	811,480	516,917

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	96	69.48	67.75	65.46	19.04	103.50	19.74	107.46	63.77 to 73.46	734,591	480,843
Greater Than 14,999	96	69.48	67.75	65.46	19.04	103.50	19.74	107.46	63.77 to 73.46	734,591	480,843
Greater Than 29,999	96	69.48	67.75	65.46	19.04	103.50	19.74	107.46	63.77 to 73.46	734,591	480,843
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	29.18	29.18	29.18		100.00	29.18	29.18	N/A	240,000	70,028
250,000 TO 499,999	28	74.44	73.20	73.02	11.42	100.25	42.31	92.39	69.83 to 79.86	411,004	300,130
500,000 TO 999,999	48	69.67	69.23	69.77	20.57	99.23	19.74	107.46	63.71 to 76.40	668,636	466,528
1,000,000 +	19	58.17	58.01	57.33	17.67	101.19	35.36	82.67	44.75 to 68.55	1,404,108	804,944

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1 TO 4999											
5000 TO 9999											
<u>Total \$</u>											
1 TO 9999											
10000 TO 29999											
30000 TO 59999											
60000 TO 99999											
100000 TO 149999	1	29.18	29.18	29.18		100.00	29.18	29.18	N/A	240,000	70,028
150000 TO 249999	5	58.19	46.98	40.00	32.46	117.45	19.74	69.83	N/A	402,500	161,010
250000 TO 499999	51	72.48	71.09	70.10	13.36	101.41	42.31	97.17	67.74 to 77.05	506,107	354,761
500000 +	39	62.44	67.04	64.05	24.50	104.67	35.36	107.46	57.18 to 76.40	1,088,635	697,258

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	73.46	73.46	73.46		100.00	73.46	73.46	N/A	882,750	648,443
1	1	73.46	73.46	73.46		100.00	73.46	73.46	N/A	882,750	648,443
<u>Dry</u>											
County	44	65.28	65.28	62.54	16.53	104.38	41.26	92.39	58.17 to 72.73	793,387	496,179
1	44	65.28	65.28	62.54	16.53	104.38	41.26	92.39	58.17 to 72.73	793,387	496,179
<u>ALL</u>											
10/01/2020 To 09/30/2023	96	69.48	67.75	65.46	19.04	103.50	19.74	107.46	63.77 to 73.46	734,591	480,843

Type : Qualified

Number of Sales :	96	Median :	69	COV :	24.72	95% Median C.I. :	63.77 to 73.46
Total Sales Price :	70,398,205	Wgt. Mean :	65	STD :	16.75	95% Wgt. Mean C.I. :	62.38 to 68.54
Total Adj. Sales Price :	70,520,705	Mean :	68	Avg.Abs.Dev :	13.23	95% Mean C.I. :	64.40 to 71.10
Total Assessed Value :	46,160,934						
Avg. Adj. Sales Price :	734,591	COD :	19.04	MAX Sales Ratio :	107.46		
Avg. Assessed Value :	480,843	PRD :	103.50	MIN Sales Ratio :	19.74		

Printed : 04/03/2024

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	6	71.28	72.81	72.38	10.86	100.59	62.44	86.57	62.44 to 86.57	723,922	524,003
1	6	71.28	72.81	72.38	10.86	100.59	62.44	86.57	62.44 to 86.57	723,922	524,003
<u>Dry</u>											
County	61	68.55	67.25	64.48	17.62	104.30	41.26	97.96	59.89 to 72.73	748,743	482,813
1	61	68.55	67.25	64.48	17.62	104.30	41.26	97.96	59.89 to 72.73	748,743	482,813
<u>Grass</u>											
County	1	29.18	29.18	29.18		100.00	29.18	29.18	N/A	240,000	70,028
1	1	29.18	29.18	29.18		100.00	29.18	29.18	N/A	240,000	70,028
<u>ALL</u>											
10/01/2020 To 09/30/2023	96	69.48	67.75	65.46	19.04	103.50	19.74	107.46	63.77 to 73.46	734,591	480,843

Douglas County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	n/a	6,000	6,000	5,675	n/a	5,050	4,725	4,425	5,897
Dodge	3	7,325	7,250	7,250	7,225	7,150	7,125	7,050	7,025	7,276
Sarpy	1	n/a	6,214	6,214	6,063	n/a	5,117	4,784	4,503	6,036
Saunders	3	7,484	-	6,887	6,382	-	5,810	4,971	4,385	6,233
Washington	1	7,935	7,155	7,155	7,005	-	4,655	4,295	2,925	6,422

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	5,700	5,600	5,300	4,801	4,600	4,500	n/a	4,200	4,998
Dodge	3	7,475	7,425	7,275	7,225	7,075	7,025	6,875	6,825	7,264
Sarpy	1	6,105	5,911	5,550	5,384	5,195	4,595	3,868	4,040	5,105
Saunders	3	5,965	5,783	5,655	-	4,930	4,617	4,157	3,922	5,207
Washington	1	7,950	7,917	6,920	-	4,484	4,480	4,065	2,790	5,805

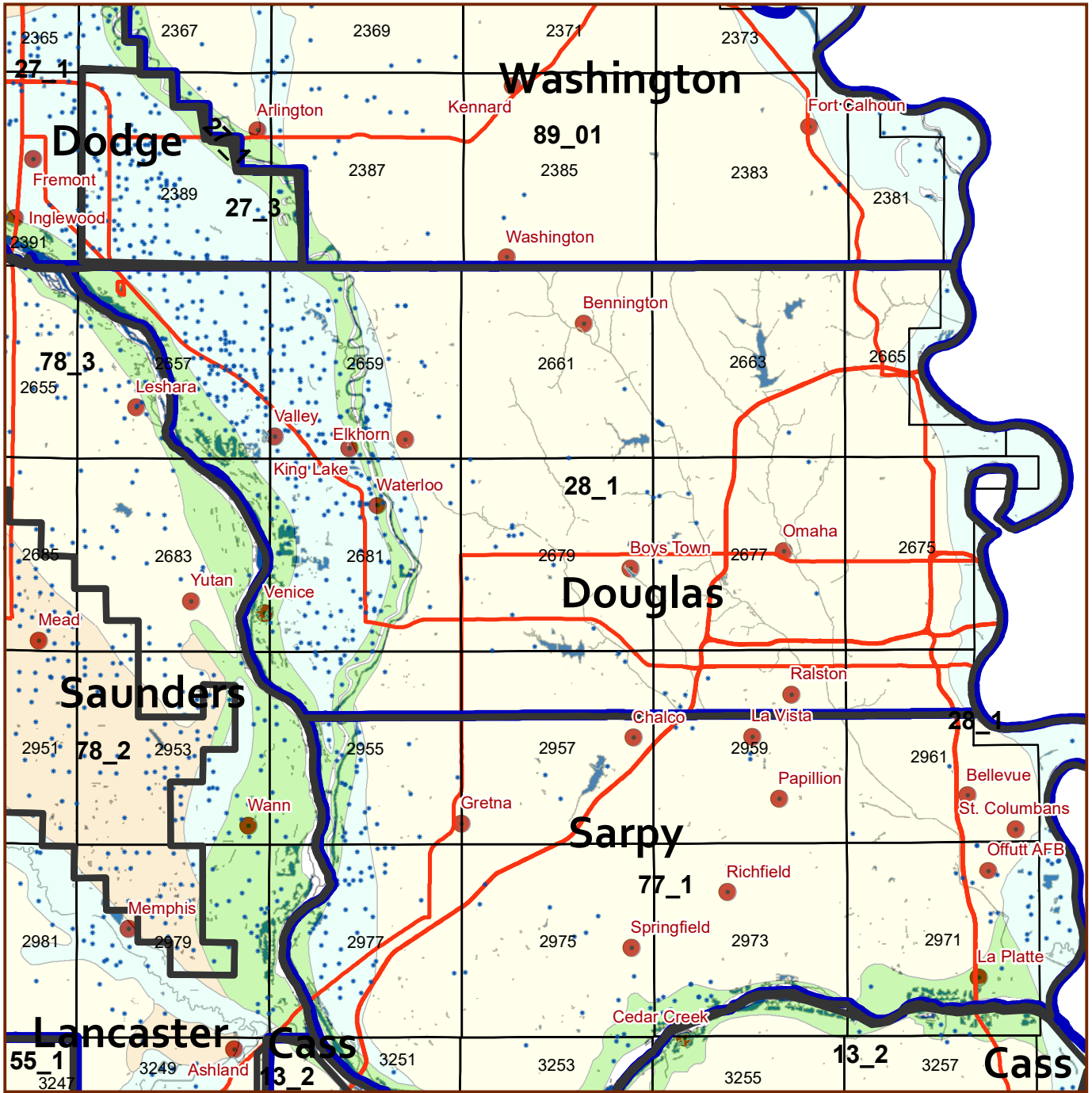
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	2,144	1,693	1,710	1,648	900	825	809	858	1,943
Dodge	3	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,262
Sarpy	1	2,402	2,377	2,295	2,208	2,111	2,081	1,877	1,811	2,382
Saunders	3	2,365	2,365	2,361	-	-	2,100	-	2,100	2,360
Washington	1	2,555	2,350	2,005	1,930	n/a	1,835	1,780	1,606	2,424

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1		n/a	150
Dodge	3	3,210	n/a	193
Sarpy	1	3,695	1,215	150
Saunders	3	#N/A	#N/A	250
Washington	1	4,080	n/a	460

Source: 2024 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.

DOUGLAS COUNTY



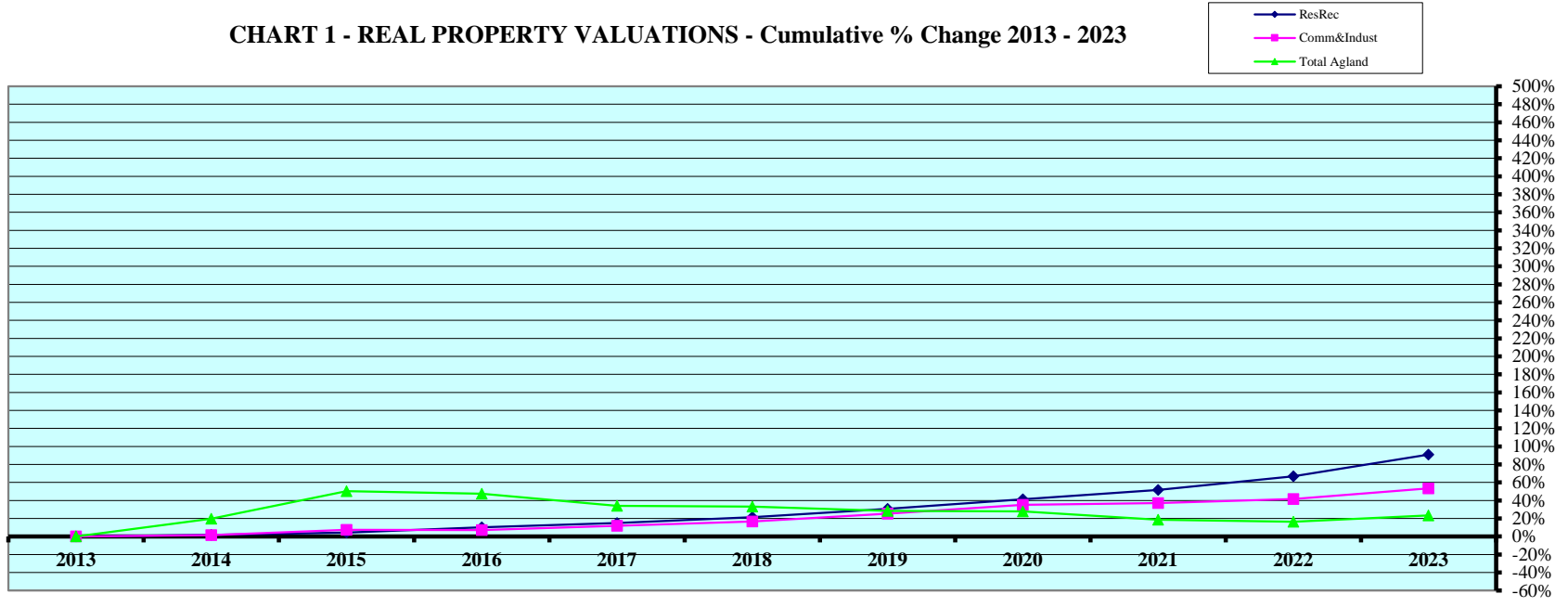
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	23,557,998,585	-	-	-	10,766,152,275	-	-	-	232,090,335	-	-	-
2014	23,965,713,535	407,714,950	1.73%	1.73%	10,913,051,020	146,898,745	1.36%	1.36%	277,828,465	45,738,130	19.71%	19.71%
2015	24,603,062,715	637,349,180	2.66%	4.44%	11,559,524,765	646,473,745	5.92%	7.37%	348,919,630	71,091,165	25.59%	50.34%
2016	25,934,559,760	1,331,497,045	5.41%	10.09%	11,536,581,930	-22,942,835	-0.20%	7.16%	342,296,320	-6,623,310	-1.90%	47.48%
2017	27,080,489,080	1,145,929,320	4.42%	14.95%	12,058,729,945	522,148,015	4.53%	12.01%	311,376,460	-30,919,860	-9.03%	34.16%
2018	28,620,913,935	1,540,424,855	5.69%	21.49%	12,546,703,885	487,973,940	4.05%	16.54%	309,189,210	-2,187,250	-0.70%	33.22%
2019	30,760,081,725	2,139,167,790	7.47%	30.57%	13,492,260,315	945,556,430	7.54%	25.32%	298,176,000	-11,013,210	-3.56%	28.47%
2020	33,302,138,735	2,542,057,010	8.26%	41.36%	14,535,497,200	1,043,236,885	7.73%	35.01%	296,527,625	-1,648,375	-0.55%	27.76%
2021	35,713,409,055	2,411,270,320	7.24%	51.60%	14,749,867,520	214,370,320	1.47%	37.00%	275,106,655	-21,420,970	-7.22%	18.53%
2022	39,322,849,665	3,609,440,610	10.11%	66.92%	15,245,686,355	495,818,835	3.36%	41.61%	270,207,010	-4,899,645	-1.78%	16.42%
2023	44,988,437,760	5,665,588,095	14.41%	90.97%	16,517,085,805	1,271,399,450	8.34%	53.42%	286,332,805	16,125,795	5.97%	23.37%

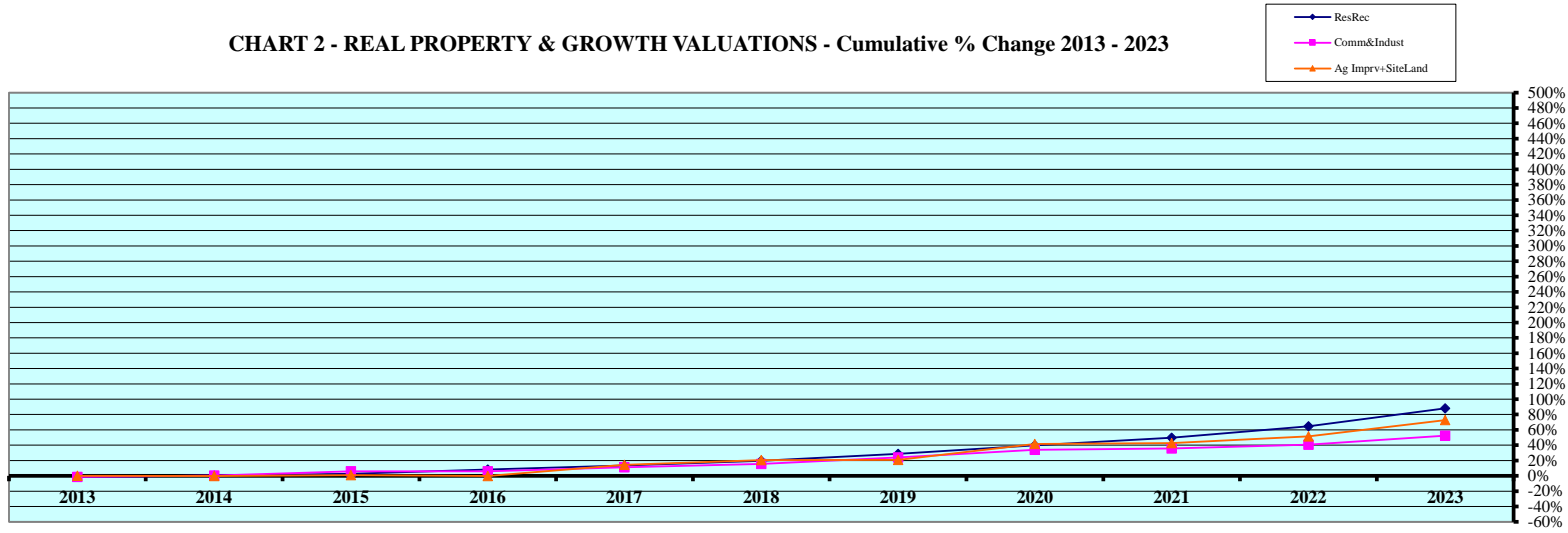
Rate Annual %chg: Residential & Recreational **6.68%** Commercial & Industrial **4.37%** Agricultural Land **2.12%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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		
2013	23,557,998,585	313,369,580	1.33%	23,244,629,005	-	-1.33%	10,766,152,275	142,130,900	1.32%	10,624,021,375	-	-1.32%		
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	0.39%	0.39%	10,913,051,020	97,071,400	0.89%	10,815,979,620	0.46%	0.46%		
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	1.00%	2.75%	11,559,524,765	155,055,920	1.34%	11,404,468,845	4.50%	5.93%		
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	8.36%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	5.88%		
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	13.53%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	11.11%		
2018	28,620,913,935	417,539,700	1.46%	28,203,374,235	4.15%	19.72%	12,546,703,885	118,773,500	0.95%	12,427,930,385	3.06%	15.44%		
2019	30,760,081,725	460,985,540	1.50%	30,299,096,185	5.86%	28.61%	13,492,260,315	143,856,900	1.07%	13,348,403,415	6.39%	23.98%		
2020	33,302,138,735	373,300,200	1.12%	32,928,838,535	7.05%	39.78%	14,535,497,200	112,174,170	0.77%	14,423,323,030	6.90%	33.97%		
2021	35,713,409,055	449,303,795	1.26%	35,264,105,260	5.89%	49.69%	14,749,867,520	127,355,700	0.86%	14,622,511,820	0.60%	35.82%		
2022	39,322,849,665	562,626,650	1.43%	38,760,223,015	8.53%	64.53%	15,245,686,355	84,293,500	0.55%	15,161,392,855	2.79%	40.82%		
2023	44,988,437,760	682,638,550	1.52%	44,305,799,210	12.67%	88.07%	16,517,085,805	107,046,000	0.65%	16,410,039,805	7.64%	52.42%		
Rate Ann%chg	6.68%						5.24%	4.37%						3.46%
	Resid & Recreat w/o growth							C & I w/o growth						

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	152,688,245	17,272,305	169,960,550	2,126,100	1.25%	167,834,450	-	-
2014	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	-0.11%	-0.11%
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	0.96%
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	-0.21%
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	14.48%
2018	190,518,355	16,414,095	206,932,450	1,997,600	0.97%	204,935,450	4.39%	20.58%
2019	191,819,510	15,338,435	207,157,945	1,747,000	0.84%	205,410,345	-0.74%	20.86%
2020	226,725,040	15,787,905	242,512,945	2,102,000	0.87%	240,410,945	16.05%	41.45%
2021	231,728,895	16,236,710	247,965,605	5,486,900	2.21%	242,478,705	-0.01%	42.67%
2022	248,063,185	16,094,215	264,157,400	6,532,600	2.47%	257,624,800	3.90%	51.58%
2023	268,343,120	31,699,645	300,042,765	6,532,600	2.18%	293,510,165	11.11%	72.69%
Rate Ann%chg	5.80%	6.26%	5.85%	Ag Imprv+Site w/o growth			4.38%	

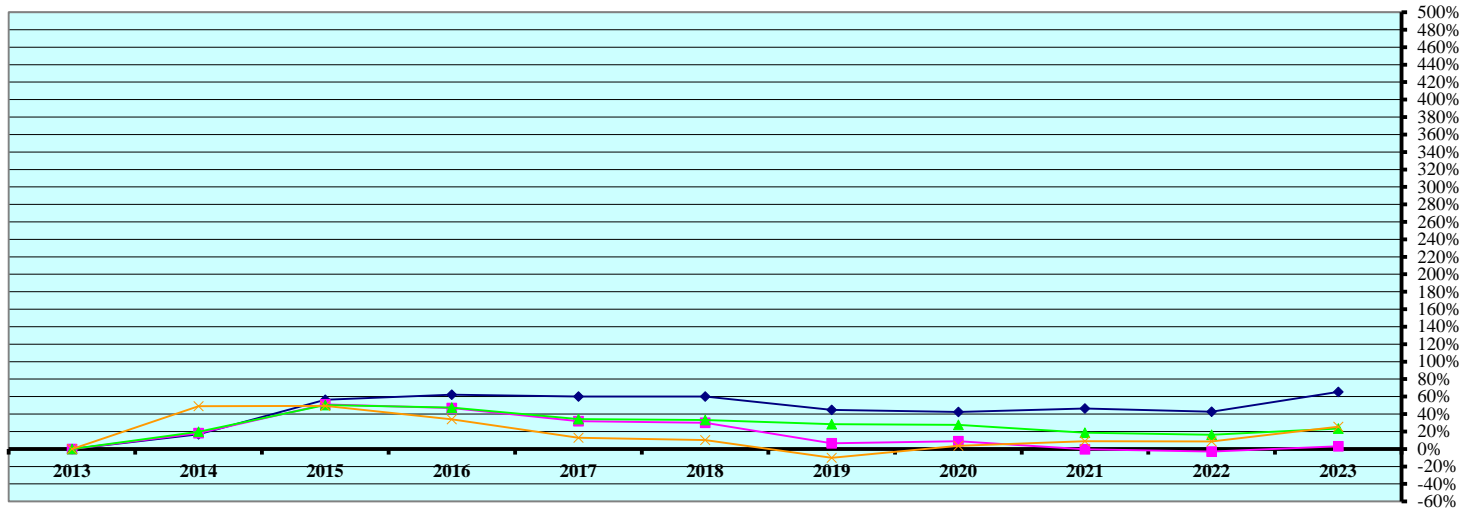
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 28
County DOUGLAS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	38,555,170	-	-	-	170,985,450	-	-	-	18,529,905	-	-	-
2014	45,064,390	6,509,220	16.88%	16.88%	201,790,805	30,805,355	18.02%	18.02%	27,603,385	9,073,480	48.97%	48.97%
2015	60,310,500	15,246,110	33.83%	56.43%	258,286,990	56,496,185	28.00%	51.06%	27,673,770	70,385	0.25%	49.35%
2016	62,580,840	2,270,340	3.76%	62.32%	251,142,275	-7,144,715	-2.77%	46.88%	24,825,020	-2,848,750	-10.29%	33.97%
2017	61,689,300	-891,540	-1.42%	60.00%	225,530,255	-25,612,020	-10.20%	31.90%	20,922,890	-3,902,130	-15.72%	12.91%
2018	61,722,200	32,900	0.05%	60.09%	222,452,800	-3,077,455	-1.36%	30.10%	20,407,680	-515,210	-2.46%	10.13%
2019	55,834,770	-5,887,430	-9.54%	44.82%	182,278,950	-40,173,850	-18.06%	6.60%	16,664,745	-3,742,935	-18.34%	-10.07%
2020	54,884,080	-950,690	-1.70%	42.35%	186,277,525	3,998,575	2.19%	8.94%	19,208,515	2,543,770	15.26%	3.66%
2021	56,392,990	1,508,910	2.75%	46.27%	170,355,450	-15,922,075	-8.55%	-0.37%	20,182,755	974,240	5.07%	8.92%
2022	54,986,025	-1,406,965	-2.49%	42.62%	165,999,930	-4,355,520	-2.56%	-2.92%	20,126,975	-55,780	-0.28%	8.62%
2023	63,761,365	8,775,340	15.96%	65.38%	176,110,880	10,110,950	6.09%	3.00%	23,275,015	3,148,040	15.64%	25.61%

Rate Ann.%chg: Irrigated **5.16%** Dryland **0.30%** Grassland **2.31%**

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
2013	149,340	-	-	-	3,870,470	-	-	-	232,090,335	-	-	-
2014	338,770	189,430	126.84%	126.84%	3,031,115	-839,355	-21.69%	-21.69%	277,828,465	45,738,130	19.71%	19.71%
2015	344,540	5,770	1.70%	130.71%	2,303,830	-727,285	-23.99%	-40.48%	348,919,630	71,091,165	25.59%	50.34%
2016	376,260	31,720	9.21%	151.95%	3,371,925	1,068,095	46.36%	-12.88%	342,296,320	-6,623,310	-1.90%	47.48%
2017	398,910	22,650	6.02%	167.12%	2,835,105	-536,820	-15.92%	-26.75%	311,376,460	-30,919,860	-9.03%	34.16%
2018	390,870	-8,040	-2.02%	161.73%	4,215,660	1,380,555	48.70%	8.92%	309,189,210	-2,187,250	-0.70%	33.22%
2019	333,640	-57,230	-14.64%	123.41%	43,063,895	38,848,235	921.52%	1012.63%	298,176,000	-11,013,210	-3.56%	28.47%
2020	336,375	2,735	0.82%	125.24%	35,821,130	-7,242,765	-16.82%	825.50%	296,527,625	-1,648,375	-0.55%	27.76%
2021	247,210	-89,165	-26.51%	65.54%	27,928,250	-7,892,880	-22.03%	621.57%	275,106,655	-21,420,970	-7.22%	18.53%
2022	245,250	-1,960	-0.79%	64.22%	28,848,830	920,580	3.30%	645.36%	270,207,010	-4,899,645	-1.78%	16.42%
2023	254,490	9,240	3.77%	70.41%	22,931,055	-5,917,775	-20.51%	492.46%	286,332,805	16,125,795	5.97%	23.37%

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

Rate Ann.%chg: Total Agric Land **2.12%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	38,655,014	10,172	3,800			172,908,528	48,030	3,600			14,356,389	8,973	1,600		
2014	44,612,858	10,082	4,425	16.45%	16.45%	204,618,617	47,059	4,348	20.78%	20.78%	21,510,984	8,964	2,400	49.99%	49.99%
2015	60,488,055	10,612	5,700	28.81%	50.00%	262,761,564	46,714	5,625	29.36%	56.25%	21,484,675	8,952	2,400	0.01%	50.00%
2016	62,546,660	10,677	5,858	2.77%	54.16%	254,892,390	46,052	5,535	-1.60%	53.75%	18,920,330	8,982	2,106	-12.23%	31.66%
2017	61,864,105	10,801	5,727	-2.23%	50.72%	229,371,835	45,249	5,069	-8.42%	40.81%	18,243,460	8,653	2,108	0.08%	31.77%
2018	62,006,495	10,833	5,724	-0.06%	50.63%	233,861,165	46,511	5,028	-0.81%	39.67%	18,698,975	9,214	2,029	-3.74%	26.83%
2019	60,602,465	10,759	5,633	-1.60%	48.23%	224,694,895	46,033	4,881	-2.92%	35.59%	20,339,940	13,004	1,564	-22.92%	-2.24%
2020	62,951,460	10,751	5,855	3.96%	54.09%	212,304,955	44,415	4,780	-2.07%	32.78%	21,970,965	12,338	1,781	13.85%	11.30%
2021	68,604,420	11,723	5,852	-0.06%	54.00%	198,181,615	42,115	4,706	-1.55%	30.72%	21,897,350	11,756	1,863	4.60%	16.42%
2022	68,486,790	11,701	5,853	0.02%	54.03%	197,686,290	41,019	4,819	2.41%	33.87%	21,622,450	11,626	1,860	-0.15%	16.24%
2023	68,897,085	11,678	5,900	0.79%	55.25%	190,635,655	42,256	4,511	-6.39%	25.32%	22,718,130	11,905	1,908	2.61%	19.27%

Rate Annual %chg Average Value/Acre: 4.50%

2.28%

1.78%

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
2013	149,059	2,981	50			6,096,556	5,204	1,172			232,165,546	75,360	3,081		
2014	442,011	2,947	150	199.99%	199.99%	8,017,520	5,502	1,457	24.38%	24.38%	279,201,990	74,553	3,745	21.56%	21.56%
2015	438,676	2,925	150	0.00%	200.00%	7,777,560	5,328	1,460	0.17%	24.59%	352,950,530	74,531	4,736	26.45%	53.72%
2016	429,955	2,866	150	0.00%	200.00%	7,646,475	5,192	1,473	0.90%	25.71%	344,435,810	73,769	4,669	-1.40%	51.56%
2017	406,420	2,709	150	0.00%	200.00%	4,418,555	4,847	912	-38.10%	-22.19%	314,304,375	72,260	4,350	-6.84%	41.19%
2018	444,535	2,968	150	-0.16%	199.51%	7,587,525	2,256	3,363	268.90%	187.06%	322,598,695	71,782	4,494	3.32%	45.88%
2019	431,915	2,926	148	-1.42%	195.25%	536,850	1,144	469	-86.05%	-59.95%	306,606,065	73,866	4,151	-7.64%	34.73%
2020	418,705	2,798	150	1.37%	199.29%	707,495	1,066	664	41.44%	-43.35%	298,353,580	71,368	4,180	0.71%	35.70%
2021	392,020	2,619	150	0.01%	199.31%	434,230	1,017	427	-35.67%	-63.56%	289,509,635	69,230	4,182	0.03%	35.74%
2022	263,530	1,758	150	0.19%	199.89%	469,790	507	927	117.13%	-20.87%	288,528,850	66,610	4,332	3.58%	40.60%
2023	295,265	1,968	150	0.04%	200.00%	8,265,880	703	11,766	1169.18%	904.31%	290,812,015	68,510	4,245	-2.00%	37.79%

28 DOUGLAS

Rate Annual %chg Average Value/Acre: 3.26%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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
584,526	DOUGLAS	1,920,826,120	432,780,570	460,510,360	44,988,437,760	13,921,585,425	2,595,500,380	0	286,332,805	268,343,120	31,699,645	0	64,906,016,185
cnty sectorvalue % of total value:		2.96%	0.67%	0.71%	69.31%	21.45%	4.00%		0.44%	0.41%	0.05%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,026	BENNINGTON	4,758,780	573,840	372,730	205,704,465	31,025,920	11,541,700	0	0	0	0	0	253,977,435
0.35%	%sector of county sector	0.25%	0.13%	0.08%	0.46%	0.22%	0.44%						0.39%
	%sector of municipality	1.87%	0.23%	0.15%	80.99%	12.22%	4.54%						100.00%
491,841	OMAHA	1,728,825,690	399,478,995	370,076,105	32,408,993,210	12,674,262,670	2,329,187,480	0	3,416,040	6,142,155	343,775	0	49,920,726,120
84.14%	%sector of county sector	90.00%	92.31%	80.36%	72.04%	91.04%	89.74%		1.19%	2.29%	1.08%		76.91%
	%sector of municipality	3.46%	0.80%	0.74%	64.92%	25.39%	4.67%		0.01%	0.01%	0.00%		100.00%
6,494	RALSTON	10,815,230	4,729,800	20,500,155	407,084,265	102,555,500	31,754,900	0	0	0	0	0	577,439,850
1.11%	%sector of county sector	0.56%	1.09%	4.45%	0.90%	0.74%	1.22%						0.89%
	%sector of municipality	1.87%	0.82%	3.55%	70.50%	17.76%	5.50%						100.00%
3,037	VALLEY	79,125,750	3,800,975	23,020,335	454,693,875	77,617,200	57,620,500	0	370,680	436,700	15,900	0	696,701,915
0.52%	%sector of county sector	4.12%	0.88%	5.00%	1.01%	0.56%	2.22%		0.13%	0.16%	0.05%		1.07%
	%sector of municipality	11.36%	0.55%	3.30%	65.26%	11.14%	8.27%		0.05%	0.06%	0.00%		100.00%
935	WATERLOO	7,414,870	954,350	3,358,900	67,170,100	18,424,400	26,570,800	0	267,370	0	0	0	124,160,790
0.16%	%sector of county sector	0.39%	0.22%	0.73%	0.15%	0.13%	1.02%		0.09%				0.19%
	%sector of municipality	5.97%	0.77%	2.71%	54.10%	14.84%	21.40%		0.22%				100.00%
	%sector of county sector												
	%sector of municipality												
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504,334	Total Municipalities	1,830,940,321	409,537,961	417,328,226	33,543,645,919	12,903,885,692	2,456,675,381	0	4,054,090	6,578,855	359,675	0	51,573,006,116
86.28%	%all municip.sectors of cnty	95.32%	94.63%	90.62%	74.56%	92.69%	94.65%		1.42%	2.45%	1.13%		79.46%

Total Real Property Sum Lines 17, 25, & 30	Records : 206,363	Value : 66,964,672,740	Growth 704,539,300	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	8,385	158,496,900	6,047	197,078,760	1,746	77,524,150	16,178	433,099,810	
02. Res Improve Land	144,199	4,261,761,100	29,020	1,272,515,400	2,823	244,682,570	176,042	5,778,959,070	
03. Res Improvements	144,199	31,779,398,900	29,020	10,112,643,400	2,823	942,964,400	176,042	42,835,006,700	
04. Res Total	152,584	36,199,656,900	35,067	11,582,237,560	4,569	1,265,171,120	192,220	49,047,065,580	589,937,500
% of Res Total	79.38	73.81	18.24	23.61	2.38	2.58	93.15	73.24	83.73
05. Com UnImp Land	1,714	341,455,900	336	123,311,100	133	44,461,700	2,183	509,228,700	
06. Com Improve Land	7,558	2,376,869,500	252	125,656,500	86	38,056,400	7,896	2,540,582,400	
07. Com Improvements	7,558	10,527,613,855	252	685,311,800	86	235,468,500	7,896	11,448,394,155	
08. Com Total	9,272	13,245,939,255	588	934,279,400	219	317,986,600	10,079	14,498,205,255	95,254,000
% of Com Total	91.99	91.36	5.83	6.44	2.17	2.19	4.88	21.65	13.52
09. Ind UnImp Land	473	53,848,400	6	1,843,000	25	8,324,400	504	64,015,800	
10. Ind Improve Land	1,790	574,749,400	8	4,653,500	63	14,450,000	1,861	593,852,900	
11. Ind Improvements	1,790	2,013,439,100	8	36,632,800	63	84,110,700	1,861	2,134,182,600	
12. Ind Total	2,263	2,642,036,900	14	43,129,300	88	106,885,100	2,365	2,792,051,300	13,483,500
% of Ind Total	95.69	94.63	0.59	1.54	3.72	3.83	1.15	4.17	1.91
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	152,584	36,199,656,900	35,067	11,582,237,560	4,569	1,265,171,120	192,220	49,047,065,580	589,937,500
% of Res & Rec Total	79.38	73.81	18.24	23.61	2.38	2.58	93.15	73.24	83.73
Com & Ind Total	11,535	15,887,976,155	602	977,408,700	307	424,871,700	12,444	17,290,256,555	108,737,500
% of Com & Ind Total	92.70	91.89	4.84	5.65	2.47	2.46	6.03	25.82	15.43
17. Taxable Total	164,119	52,087,633,055	35,669	12,559,646,260	4,876	1,690,042,820	204,664	66,337,322,135	698,675,000
% of Taxable Total	80.19	78.52	17.43	18.93	2.38	2.55	99.18	99.06	99.17

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,355	28,841,100	571,868,500	0	0	0
19. Commercial	997	652,344,800	2,166,767,700	0	0	0
20. Industrial	69	90,368,200	96,703,500	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1,355	28,841,100	571,868,500
19. Commercial	0	0	0	997	652,344,800	2,166,767,700
20. Industrial	0	0	0	69	90,368,200	96,703,500
21. Other	0	0	0	0	0	0
22. Total Sch II				2,421	771,554,100	2,835,339,700

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	5,491	818	76	6,385

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	994	215,654,240	994	215,654,240
28. Ag-Improved Land	0	0	0	0	705	132,075,255	705	132,075,255
29. Ag Improvements	0	0	0	0	705	279,621,110	705	279,621,110

30. Ag Total				1,699	627,350,605
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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	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	602	633.39	22,367,635	602	633.39	22,367,635	
33. HomeSite Improvements	602	0.00	274,529,135	602	0.00	274,529,135	5,864,300
34. HomeSite Total				602	633.39	296,896,770	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	664	1,265.14	27,062,300	664	1,265.14	27,062,300	
37. FarmSite Improvements	664	0.00	5,091,975	664	0.00	5,091,975	0
38. FarmSite Total				664	1,265.14	32,154,275	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,266	1,898.53	329,051,045	5,864,300

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,699	65,024.65	298,299,560	1,699	65,024.65	298,299,560
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	204.97	1.80%	1,357,930	2.02%	6,625.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	8,728.83	76.53%	52,372,980	77.86%	6,000.00
48. 2A	2,012.11	17.64%	11,418,740	16.98%	5,675.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	82.37	0.72%	415,950	0.62%	5,049.78
51. 4A1	76.00	0.67%	359,080	0.53%	4,724.74
52. 4A	302.06	2.65%	1,336,640	1.99%	4,425.08
53. Total	11,406.34	100.00%	67,261,320	100.00%	5,896.84
Dry					
54. 1D1	1,197.56	3.05%	6,826,190	3.47%	5,700.08
55. 1D	7,332.14	18.65%	41,059,880	20.90%	5,599.99
56. 2D1	15,672.15	39.87%	83,062,890	42.28%	5,300.03
57. 2D	16.90	0.04%	81,130	0.04%	4,800.59
58. 3D1	1,535.68	3.91%	7,064,170	3.60%	4,600.03
59. 3D	4,814.26	12.25%	21,665,660	11.03%	4,500.31
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	8,735.42	22.23%	36,688,620	18.68%	4,199.98
62. Total	39,304.11	100.00%	196,448,540	100.00%	4,998.17
Grass					
63. 1G1	9,703.85	80.87%	20,808,780	89.25%	2,144.38
64. 1G	170.83	1.42%	289,240	1.24%	1,693.15
65. 2G1	175.26	1.46%	299,750	1.29%	1,710.32
66. 2G	373.98	3.12%	616,400	2.64%	1,648.22
67. 3G1	167.73	1.40%	150,960	0.65%	900.02
68. 3G	35.21	0.29%	29,060	0.12%	825.33
69. 4G1	1,164.90	9.71%	942,590	4.04%	809.16
70. 4G	206.92	1.72%	177,580	0.76%	858.21
71. Total	11,998.68	100.00%	23,314,360	100.00%	1,943.08
Irrigated Total					
Irrigated Total	11,406.34	17.54%	67,261,320	22.55%	5,896.84
Dry Total					
Dry Total	39,304.11	60.44%	196,448,540	65.86%	4,998.17
Grass Total					
Grass Total	11,998.68	18.45%	23,314,360	7.82%	1,943.08
72. Waste	1,751.41	2.69%	261,850	0.09%	149.51
73. Other	564.11	0.87%	11,013,490	3.69%	19,523.66
74. Exempt	206.06	0.32%	0	0.00%	0.00
75. Market Area Total	65,024.65	100.00%	298,299,560	100.00%	4,587.48

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	11,406.34	67,261,320	11,406.34	67,261,320
77. Dry Land	0.00	0	0.00	0	39,304.11	196,448,540	39,304.11	196,448,540
78. Grass	0.00	0	0.00	0	11,998.68	23,314,360	11,998.68	23,314,360
79. Waste	0.00	0	0.00	0	1,751.41	261,850	1,751.41	261,850
80. Other	0.00	0	0.00	0	564.11	11,013,490	564.11	11,013,490
81. Exempt	0.00	0	0.00	0	206.06	0	206.06	0
82. Total	0.00	0	0.00	0	65,024.65	298,299,560	65,024.65	298,299,560

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,406.34	17.54%	67,261,320	22.55%	5,896.84
Dry Land	39,304.11	60.44%	196,448,540	65.86%	4,998.17
Grass	11,998.68	18.45%	23,314,360	7.82%	1,943.08
Waste	1,751.41	2.69%	261,850	0.09%	149.51
Other	564.11	0.87%	11,013,490	3.69%	19,523.66
Exempt	206.06	0.32%	0	0.00%	0.00
Total	65,024.65	100.00%	298,299,560	100.00%	4,587.48

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 FB 0C	2,253	95,986,870	14,200	691,150,200	14,200	5,318,673,300	16,453	6,105,810,370	256,079,200
83.2 FB 0E	1,115	36,387,500	901	67,625,700	901	384,604,900	2,016	488,618,100	71,967,300
83.3 FB 0F	114	8,041,500	651	47,855,080	651	205,847,200	765	261,743,780	550,200
83.4 FB 0J	2,126	64,330,190	10,022	408,174,300	10,022	3,379,197,300	12,148	3,851,701,790	104,074,400
83.5 FB 0U	616	23,080,810	3,545	119,893,700	3,545	945,197,100	4,161	1,088,171,610	53,419,600
83.6 FB 0W	517	35,150,300	1,225	154,944,110	1,225	622,918,300	1,742	813,012,710	15,787,600
83.7 FB 1	185	1,676,600	1,953	19,109,500	1,953	171,280,200	2,138	192,066,300	80,900
83.8 FB 10	128	2,180,300	1,689	30,559,900	1,689	235,678,200	1,817	268,418,400	0
83.9 FB 11	39	360,100	683	16,099,500	683	130,650,800	722	147,110,400	0
83.10 FB 15	12	263,400	414	7,489,400	414	81,650,800	426	89,403,600	0
83.11 FB 16	43	1,001,800	1,103	8,967,100	1,103	199,390,000	1,146	209,358,900	1,638,000
83.12 FB 18	61	899,600	580	8,666,300	580	67,629,400	641	77,195,300	142,000
83.13 FB 19	124	1,177,100	1,018	21,750,500	1,018	194,937,800	1,142	217,865,400	0
83.14 FB 2	339	2,598,000	1,161	10,072,700	1,161	109,076,200	1,500	121,746,900	1,055,100
83.15 FB 20	28	465,600	2,171	49,043,200	2,171	417,948,600	2,199	467,457,400	0
83.16 FB 21	26	247,700	1,271	16,848,000	1,271	211,967,000	1,297	229,062,700	0
83.17 FB 23	415	2,126,100	1,041	11,173,600	1,041	164,007,300	1,456	177,307,000	74,600
83.18 FB 24	139	1,087,200	963	14,227,800	963	120,801,100	1,102	136,116,100	0
83.19 FB 25	155	1,177,600	709	11,435,200	709	88,043,200	864	100,656,000	0
83.20 FB 26	65	589,400	1,001	14,165,100	1,001	116,409,600	1,066	131,164,100	150,400
83.21 FB 27	225	1,551,800	1,151	17,911,300	1,151	142,341,100	1,376	161,804,200	214,400
83.22 FB 28	43	422,900	2,813	47,140,300	2,813	472,724,000	2,856	520,287,200	182,800
83.23 FB 29	239	1,577,700	462	3,951,000	462	47,584,500	701	53,113,200	1,398,900
83.24 FB 3	347	1,155,300	849	6,720,300	849	79,707,000	1,196	87,582,600	95,800
83.25 FB 30	127	854,700	1,946	16,613,500	1,946	197,683,100	2,073	215,151,300	393,700
83.26 FB 31	142	954,800	2,552	27,096,800	2,552	277,713,800	2,694	305,765,400	823,100
83.27 FB 32	101	259,300	412	4,914,700	412	45,280,200	513	50,454,200	188,000
83.28 FB 33	93	671,100	991	14,206,800	991	125,168,000	1,084	140,045,900	0
83.29 FB 34	20	194,300	548	8,029,300	548	65,190,000	568	73,413,600	0
83.30 FB 35	95	860,100	1,678	24,721,000	1,678	234,308,500	1,773	259,889,600	234,400
83.31 FB 36	47	418,800	1,139	12,709,400	1,139	138,536,800	1,186	151,665,000	368,600
83.32 FB 37	156	1,216,100	846	10,836,300	846	95,379,700	1,002	107,432,100	101,800
83.33 FB 38	140	1,191,800	2,285	28,155,900	2,285	297,426,300	2,425	326,774,000	441,800
83.34 FB 39	30	798,600	2,207	120,168,700	2,207	702,955,600	2,237	823,922,900	0
83.35 FB 4	253	1,983,400	2,167	25,491,500	2,167	228,343,600	2,420	255,818,500	219,600
83.36 FB 40	35	882,000	2,534	72,725,800	2,534	569,441,800	2,569	643,049,600	0
83.37 FB 41	40	517,700	2,324	50,752,900	2,324	340,793,400	2,364	392,064,000	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	FB 42	44	820,700	2,667	64,929,400	2,667	513,947,100	2,711	579,697,200	102,000
83.39	FB 43	97	2,437,000	4,554	101,281,600	4,554	715,423,000	4,651	819,141,600	0
83.40	FB 44	255	4,599,400	2,295	52,050,200	2,295	405,617,800	2,550	462,267,400	251,300
83.41	FB 45	58	895,800	2,447	121,252,800	2,447	613,456,400	2,505	735,605,000	1,020,400
83.42	FB 46	138	1,875,700	1,445	25,676,000	1,445	263,138,900	1,583	290,690,600	354,700
83.43	FB 47	107	1,632,200	1,808	26,238,500	1,808	274,333,700	1,915	302,204,400	1,085,600
83.44	FB 48	30	193,900	1,140	20,845,700	1,140	212,612,300	1,170	233,651,900	0
83.45	FB 49	13	1,167,800	654	62,474,400	654	240,990,000	667	304,632,200	35,500
83.46	FB 5	333	2,607,300	461	3,745,800	461	47,303,700	794	53,656,800	1,973,300
83.47	FB 50	1	100	492	30,623,400	492	129,753,700	493	160,377,200	213,800
83.48	FB 51	73	4,141,700	1,948	202,062,000	1,948	907,183,400	2,021	1,113,387,100	5,343,100
83.49	FB 52	175	1,227,300	141	1,198,400	141	13,507,100	316	15,932,800	0
83.50	FB 53	50	878,000	2,352	49,615,300	2,352	446,201,700	2,402	496,695,000	0
83.51	FB 54	267	2,351,800	1,694	29,879,800	1,694	289,840,100	1,961	322,071,700	1,940,500
83.52	FB 55	24	297,100	248	4,308,000	248	39,178,000	272	43,783,100	0
83.53	FB 56	7	23,700	1,835	40,323,300	1,835	374,954,500	1,842	415,301,500	0
83.54	FB 57	30	1,302,500	1,950	106,240,800	1,950	685,112,700	1,980	792,656,000	795,100
83.55	FB 58	83	4,263,900	2,932	71,133,200	2,932	622,612,200	3,015	698,009,300	0
83.56	FB 59	48	741,300	3,537	130,561,000	3,537	969,270,700	3,585	1,100,573,000	13,400
83.57	FB 6	330	1,884,900	943	7,176,300	943	97,693,700	1,273	106,754,900	82,600
83.58	FB 60	119	6,786,000	6,108	223,481,600	6,108	1,593,081,600	6,227	1,823,349,200	3,646,900
83.59	FB 61	3	141,900	2,722	56,095,600	2,722	561,862,300	2,725	618,099,800	0
83.60	FB 62	7	89,000	4,228	119,578,900	4,228	956,124,400	4,235	1,075,792,300	0
83.61	FB 63	44	510,100	4,701	116,652,400	4,701	920,938,300	4,745	1,038,100,800	0
83.62	FB 64	23	282,800	2,003	40,764,000	2,003	416,711,900	2,026	457,758,700	123,500
83.63	FB 65	11	113,000	3,017	79,933,600	3,017	664,043,800	3,028	744,090,400	164,600
83.64	FB 66	42	1,242,900	4,810	229,470,600	4,810	1,625,177,300	4,852	1,855,890,800	718,800
83.65	FB 67	83	1,169,700	4,410	111,906,800	4,410	919,773,200	4,493	1,032,849,700	348,300
83.66	FB 68	55	7,345,900	5,251	286,146,300	5,251	1,806,854,400	5,306	2,100,346,600	6,545,500
83.67	FB 69	17	585,800	4,743	166,222,300	4,743	1,283,059,400	4,760	1,449,867,500	360,800
83.68	FB 7	27	141,600	367	7,388,900	367	108,350,400	394	115,880,900	0
83.69	FB 70	11	225,700	5,078	199,925,200	5,078	1,430,625,700	5,089	1,630,776,600	363,600
83.70	FB 71	19	366,100	3,915	141,635,800	3,915	1,110,428,000	3,934	1,252,429,900	0
83.71	FB 72	511	0	1,308	0	1,308	30,987,200	1,819	30,987,200	1,712,500
83.72	FB 73	2	54,500	620	16,813,800	620	147,112,100	622	163,980,400	0
83.73	FB 74	51	1,246,200	866	52,592,300	866	299,883,000	917	353,721,500	590,200
83.74	FB 75	82	14,298,700	2,776	181,870,800	2,776	1,234,417,900	2,858	1,430,587,400	1,769,800

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>	
83.75 FB 76	41	1,003,500	1,627	63,560,600	1,627	526,371,000	1,668	590,935,100	295,000
83.76 FB 77	54	938,500	1,186	51,224,100	1,186	293,920,600	1,240	346,083,200	925,300
83.77 FB 78	60	2,378,100	1,016	71,999,500	1,016	443,041,200	1,076	517,418,800	2,502,700
83.78 FB 9	249	2,809,700	1,038	18,422,400	1,038	116,475,100	1,287	137,707,200	0
83.79 FB D2	80	1,035,600	2,013	47,600,100	2,013	397,793,200	2,093	446,428,900	0
83.80 FB IL	237	72,000	671	0	671	24,885,000	908	24,957,000	112,000
83.81 FB M1	42	6,003,200	13	3,032,600	13	11,905,700	55	20,941,500	9,024,600
83.82 FB MC	472	5,692,800	1,439	42,064,100	1,439	378,084,600	1,911	425,841,500	1,530,700
83.83 FB V1	1,040	50,886,340	1,368	77,564,480	1,368	444,483,000	2,408	572,933,820	36,309,200
84 Residential Total	16,178	433,099,810	176,042	5,778,959,070	176,042	42,835,006,700	192,220	49,047,065,580	589,937,500

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	FB 0C	226	90,978,400	207	83,288,400	207	497,061,900	433	671,328,700	33,004,200
85.2	FB 0E	9	6,189,900	8	5,033,800	8	8,118,000	17	19,341,700	1,612,600
85.3	FB 0F	0	0	5	1,024,700	5	4,215,100	5	5,239,800	0
85.4	FB 0J	95	13,598,600	84	18,367,400	84	163,132,300	179	195,098,300	2,832,500
85.5	FB 0U	72	14,461,600	108	41,284,900	108	251,649,000	180	307,395,500	4,857,200
85.6	FB 0W	77	5,477,300	74	5,756,600	74	70,596,300	151	81,830,200	3,426,300
85.7	FB 1	6	39,600	32	1,127,800	32	5,382,300	38	6,549,700	0
85.8	FB 10	27	1,924,600	238	20,441,200	238	93,702,200	265	116,068,000	2,700
85.9	FB 11	10	333,100	84	5,788,000	84	39,909,700	94	46,030,800	0
85.10	FB 15	22	2,352,700	197	23,294,500	197	93,271,000	219	118,918,200	0
85.11	FB 16	54	4,298,800	305	34,154,600	305	269,305,500	359	307,758,900	0
85.12	FB 18	19	726,700	64	6,576,300	64	17,336,600	83	24,639,600	0
85.13	FB 19	14	741,800	140	3,920,500	140	60,377,000	154	65,039,300	0
85.14	FB 2	56	489,400	87	1,808,300	87	19,600,300	143	21,898,000	0
85.15	FB 20	10	1,636,700	98	10,504,000	98	46,621,300	108	58,762,000	0
85.16	FB 21	11	468,500	24	1,773,600	24	4,253,100	35	6,495,200	0
85.17	FB 23	89	26,305,200	817	145,343,200	817	719,379,600	906	891,028,000	11,800
85.18	FB 24	36	2,044,800	114	8,054,200	114	29,693,400	150	39,792,400	0
85.19	FB 25	35	1,086,700	31	3,743,900	31	29,549,300	66	34,379,900	0
85.20	FB 26	15	619,900	89	11,950,800	89	48,767,900	104	61,338,600	0
85.21	FB 27	16	952,700	68	3,280,100	68	22,963,200	84	27,196,000	0
85.22	FB 28	2	39,600	95	12,105,400	95	71,176,600	97	83,321,600	0
85.23	FB 29	26	216,500	23	398,600	23	2,816,700	49	3,431,800	0
85.24	FB 3	29	488,500	56	2,303,000	56	16,417,400	85	19,208,900	0
85.25	FB 30	6	56,300	23	459,800	23	7,226,800	29	7,742,900	0
85.26	FB 31	4	108,000	23	358,600	23	2,887,200	27	3,353,800	0
85.27	FB 32	32	1,537,500	57	14,861,700	57	86,302,900	89	102,702,100	5,780,900
85.28	FB 33	13	500,200	37	2,426,700	37	18,636,400	50	21,563,300	0
85.29	FB 34	19	598,600	135	9,858,400	135	51,102,500	154	61,559,500	0
85.30	FB 35	56	3,785,300	171	42,486,100	171	120,719,900	227	166,991,300	171,000
85.31	FB 36	22	928,000	87	12,384,200	87	31,202,800	109	44,515,000	0
85.32	FB 37	37	588,500	104	4,221,400	104	28,185,500	141	32,995,400	0
85.33	FB 38	37	1,280,700	53	4,386,400	53	11,897,500	90	17,564,600	78,100
85.34	FB 39	3	484,000	145	7,957,400	145	94,826,600	148	103,268,000	0
85.35	FB 4	12	75,800	50	1,083,400	50	11,521,700	62	12,680,900	0
85.36	FB 40	5	267,700	56	6,378,600	56	27,424,100	61	34,070,400	0
85.37	FB 41	8	134,000	58	2,419,900	58	19,784,800	66	22,338,700	0

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	
85.38	FB 42	7	814,800	115	4,764,700	115	24,834,500	122	30,414,000	0
85.39	FB 43	42	7,632,200	226	28,738,700	226	141,183,800	268	177,554,700	1,326,900
85.40	FB 44	45	5,869,100	133	13,671,300	133	86,226,000	178	105,766,400	248,600
85.41	FB 45	5	1,080,000	75	37,780,300	75	75,861,500	80	114,721,800	0
85.42	FB 46	17	1,812,100	55	16,770,400	55	39,473,600	72	58,056,100	130,000
85.43	FB 47	44	5,772,700	272	85,965,600	272	280,125,300	316	371,863,600	741,300
85.44	FB 48	0	0	12	2,998,500	12	23,165,900	12	26,164,400	0
85.45	FB 49	46	13,910,400	182	127,354,900	182	421,473,100	228	562,738,400	1,270,100
85.46	FB 5	43	1,343,400	37	1,451,200	37	10,614,500	80	13,409,100	0
85.47	FB 50	1	167,100	10	3,088,100	10	12,995,400	11	16,250,600	0
85.48	FB 51	8	2,828,200	54	39,428,200	54	282,556,500	62	324,812,900	0
85.49	FB 52	42	5,312,500	47	14,041,400	47	113,556,700	89	132,910,600	4,581,200
85.50	FB 53	20	2,652,500	117	52,582,800	117	304,265,300	137	359,500,600	0
85.51	FB 54	16	676,700	42	4,416,500	42	32,172,500	58	37,265,700	5,412,200
85.52	FB 55	69	28,036,900	103	36,207,100	103	236,057,400	172	300,301,400	0
85.53	FB 56	19	3,277,500	151	48,399,700	151	213,345,100	170	265,022,300	103,500
85.54	FB 57	17	2,208,900	72	32,191,800	72	155,542,200	89	189,942,900	193,800
85.55	FB 58	34	8,523,600	276	81,931,400	276	455,598,100	310	546,053,100	0
85.56	FB 59	26	17,709,300	265	222,838,800	265	777,118,800	291	1,017,666,900	7,731,400
85.57	FB 6	54	1,874,000	100	2,813,200	100	17,542,655	154	22,229,855	0
85.58	FB 60	36	14,579,000	236	165,867,900	236	568,406,300	272	748,853,200	3,212,600
85.59	FB 61	58	19,369,400	504	299,530,600	504	930,751,600	562	1,249,651,600	1,532,400
85.60	FB 62	32	8,301,200	464	170,783,500	464	814,210,800	496	993,295,500	0
85.61	FB 63	32	5,952,700	224	79,261,100	224	407,310,600	256	492,524,400	0
85.62	FB 64	21	2,819,500	148	37,423,800	148	112,736,600	169	152,979,900	0
85.63	FB 65	26	6,668,100	122	55,955,700	122	156,827,900	148	219,451,700	277,800
85.64	FB 66	22	3,680,200	270	131,704,600	270	476,922,600	292	612,307,400	8,061,200
85.65	FB 67	52	10,678,600	129	67,502,300	129	311,922,700	181	390,103,600	1,095,100
85.66	FB 68	21	7,482,200	88	102,789,400	88	369,381,500	109	479,653,100	0
85.67	FB 69	35	10,901,000	98	71,079,400	98	361,117,800	133	443,098,200	0
85.68	FB 7	117	41,570,700	171	112,605,700	171	332,769,900	288	486,946,300	818,500
85.69	FB 70	5	1,269,800	32	16,268,200	32	66,212,900	37	83,750,900	0
85.70	FB 71	18	4,894,000	81	64,891,600	81	338,906,200	99	408,691,800	0
85.71	FB 72	53	132,200	69	881,500	69	151,142,400	122	152,156,100	0
85.72	FB 73	17	5,208,200	39	55,232,200	39	178,187,400	56	238,627,800	0
85.73	FB 74	8	799,000	16	14,117,800	16	22,318,800	24	37,235,600	0
85.74	FB 75	62	35,281,900	77	73,394,000	77	367,777,800	139	476,453,700	1,003,300

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>	
85.75 FB 76	70	17,547,500	122	84,048,700	122	318,928,400	192	420,524,600	9,601,100
85.76 FB 77	32	12,839,200	113	35,101,200	113	128,552,800	145	176,493,200	2,574,700
85.77 FB 78	0	0	1	2,000	1	41,900	1	43,900	0
85.78 FB 9	30	2,528,000	47	1,568,400	47	17,604,800	77	21,701,200	0
85.79 FB D2	31	3,898,300	165	27,420,500	165	103,082,000	196	134,400,800	134,300
85.80 FB IL	14	0	6	0	6	1,152,300	20	1,152,300	0
85.81 FB M1	8	13,976,700	2	6,940,000	2	24,214,600	10	45,131,300	0
85.82 FB MC	60	35,470,400	17	25,636,800	17	104,222,300	77	165,329,500	3,711,800
85.83 FB V1	62	10,078,600	125	16,387,400	125	117,150,600	187	143,616,600	3,198,400
86 Commercial Total	2,687	573,244,500	9,757	3,134,435,300	9,757	13,582,576,755	12,444	17,290,256,555	108,737,500

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,703.85	80.87%	20,808,780	89.25%	2,144.38
88. 1G	170.83	1.42%	289,240	1.24%	1,693.15
89. 2G1	175.26	1.46%	299,750	1.29%	1,710.32
90. 2G	373.98	3.12%	616,400	2.64%	1,648.22
91. 3G1	167.73	1.40%	150,960	0.65%	900.02
92. 3G	35.21	0.29%	29,060	0.12%	825.33
93. 4G1	1,164.90	9.71%	942,590	4.04%	809.16
94. 4G	206.92	1.72%	177,580	0.76%	858.21
95. Total	11,998.68	100.00%	23,314,360	100.00%	1,943.08
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	11,998.68	100.00%	23,314,360	100.00%	1,943.08
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	11,998.68	100.00%	23,314,360	100.00%	1,943.08

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

28 Douglas

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	44,988,437,760	49,047,065,580	4,058,627,820	9.02%	589,937,500	7.71%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	268,343,120	296,896,770	28,553,650	10.64%	5,864,300	8.46%
04. Total Residential (sum lines 1-3)	45,256,780,880	49,343,962,350	4,087,181,470	9.03%	595,801,800	7.71%
05. Commercial	13,921,585,425	14,498,205,255	576,619,830	4.14%	95,254,000	3.46%
06. Industrial	2,595,500,380	2,792,051,300	196,550,920	7.57%	13,483,500	7.05%
07. Total Commercial (sum lines 5-6)	16,517,085,805	17,290,256,555	773,170,750	4.68%	108,737,500	4.02%
08. Ag-Farmsite Land, Outbuildings	31,699,645	32,154,275	454,630	1.43%	0	1.43%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	31,699,645	32,154,275	454,630	1.43%	0	1.43%
12. Irrigated	63,761,365	67,261,320	3,499,955	5.49%		
13. Dryland	176,110,880	196,448,540	20,337,660	11.55%		
14. Grassland	23,275,015	23,314,360	39,345	0.17%		
15. Wasteland	254,490	261,850	7,360	2.89%		
16. Other Agland	22,931,055	11,013,490	-11,917,565	-51.97%		
17. Total Agricultural Land	286,332,805	298,299,560	11,966,755	4.18%		
18. Total Value of all Real Property (Locally Assessed)	62,091,899,135	66,964,672,740	4,872,773,605	7.85%	704,539,300	6.71%

2024 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1 Chief Field Deputy
2.	Appraiser(s) on staff:
	25 appraisers and listers (includes 3 appraiser managers).
3.	Other full-time employees:
	3 additional administrative/managers (1 GIS, 1 Real Estate Records, 1 Homestead/Personal Property) Other Staff: 4 GIS, 8 Homestead/Personal Property, 4 Real Estate Records, 1 IT-Assessor side only.
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$6,221,227 (Assessor/Register of Deeds combined budget)
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,153,028.80 (This amount represents salaries for appraisal staff plus Chief Field Deputy Only)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$490,097.18, which includes ESRI, Pictometry, RealWare, Mobile Assessor, etc. and maintenance contracts.
11.	Amount of the assessor's budget set aside for education/workshops:
	0 dollars budgeted specifically for education/workshops. Educational opportunities are funded throughout the year.
12.	Amount of last year's assessor's budget not used:
	\$1,403.36 (total returned from Assessor/Register of Deeds combined budget)

B. Computer, Automation Information and GIS

1.	Administrative software:
	IMS Mainframe System
2.	CAMA software:
	Harris Systems (Realware)
3.	Personal Property software:
	Harris Systems (Realware)
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	GIS Department within the Assessor/Register of Deeds Office
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	dcassessor.org
8.	Who maintains the GIS software and maps?
	GIS Department within the Assessor/Register of Deeds office
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	All municipalities in the county are zoned
4.	When was zoning implemented?
	50+ years ago

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:														
	Residential Appraisal Staff														
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>Model 01 is generally the rural and unincorporated areas of Western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties in this area average 45 years old, 2100 square feet, and are built on lot sizes averaging 83,000 square feet. The median sales price is \$390,000 while most sales range from \$201,000 to \$646,000. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Avg to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties in this area average 19 years old, 2,400 square feet, and are built on lot sizes averaging 24,000 square feet. The median sales price is \$500,000, while most sales range from \$405,000 to \$617,000. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Model 03 is generally associated with properties located within the Elkhorn North High School District and predominantly owner-occupied. Properties in this area average 12years old, 1,900 square feet, and are built on lot sizes averaging 13,500 square feet. The median sales price is \$434,500, while most sales range from \$332,500 to \$515,500. Most of the homes in Model 03 are Average to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties in this area average 15 years old, 1,960 square feet, and are built on lot sizes averaging 23,400 square feet. The median sales price is \$400,000, while most sales range from \$337,000 to \$467,000. Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Model 05 is generally associated with properties located within the Westview High School District and predominantly owner-occupied. Properties average 23 years old, 1,675 square feet, and are built on lot sizes averaging 9,700 square feet. The median sales price is \$301,200, while most sales range from \$261,200 to \$366,200. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 39 years old, 2,100 square feet, and are built on lot sizes averaging 11,800 square feet. The median sales price is \$320,000, while most sales range from \$280,000 to \$385,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Model 01 is generally the rural and unincorporated areas of Western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. 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Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.	5	Model 05 is generally associated with properties located within the Westview High School District and predominantly owner-occupied. Properties average 23 years old, 1,675 square feet, and are built on lot sizes averaging 9,700 square feet. The median sales price is \$301,200, while most sales range from \$261,200 to \$366,200. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.	6	Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 39 years old, 2,100 square feet, and are built on lot sizes averaging 11,800 square feet. The median sales price is \$320,000, while most sales range from \$280,000 to \$385,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.
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7	Model 07 is generally associated with properties located within the Millard West High School District and predominantly owner-occupied. Properties in this area average 22 years old, 1,975 square feet, and are built on lot sizes averaging 12,600 square feet. The median sales price is \$350,000, while most sales range from \$289,000 to \$429,000. Most of the homes in Model 07 are Average to Good quality maintained at Average to Very Good condition.
8	Model 08 is generally associated with properties located within the Millard South High School District and predominantly owner-occupied. Properties in this area average 45 years old, 1500 square feet, and are built on lot sizes averaging 8,500 square feet. The median sales price is \$270,000, while most sales range from \$244,000 to \$310,000. Most of the homes in Model 08 are Average to Good quality maintained at Average to Good condition.
9	Model 09 is generally associated with properties located within the Burke High School District and predominantly owner-occupied. Properties in this area average 47 years old, 1,600 square feet, and are built on lot sizes averaging 10,400 square feet. The median sales price is \$270,000, while most sales range from \$235,000 to \$323,000. Most of the homes in Model 09 are Average to Good quality maintained at Average to Good condition.
10	Model 10 is generally associated with properties located within the Northwest Magnet High School District and predominantly owner-occupied. Properties in this area average 48 years old, 1,360 square feet, and are built on lot sizes averaging 30,500 square feet. The median sales price is \$255,000, while most sales range from \$231,000 to \$284,000. Most of the homes in Model 10 are Average to Good quality maintained at Average to Good condition.
11	Model 11 is generally associated with properties located within the North High School District and predominantly owner-occupied. Properties in this area average 87 years old, 1,140 square feet, and are built on lot sizes averaging 8,700 square feet. The median sales price is \$150,000, while most sales range from \$118,000 to \$176,000. Most of the homes in Model 11 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
12	Model 12 is generally associated with properties located within the Benson High School District and predominantly owner-occupied. Properties in this area average 88 years old, 1,200 square feet, and are built on lot sizes averaging 6,900 square feet. The median sales price is \$187,500, while most sales range from \$159,500 to \$230,500. Most of the homes in Model 12 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
13	Model 13 is generally associated with properties located within the Westside High School District and predominantly owner-occupied. Properties in this area average 62 years old, 1,770 square feet, and are built on lot sizes averaging 14,400 square feet. The median sales price is \$295,000, while most sales range from \$242,000 to \$439,000. Most of the homes in Model 13 are Fair to Good quality maintained at Average to Good condition.
14	Model 14 is generally associated with properties located within the Central High School District and predominantly owner-occupied. Properties in this area average 89 years old, 1,500 square feet, and are built on lot sizes averaging 9,900 square feet. The median sales price is \$270,000, while most sales range from \$215,000 to \$346,000. Most of the homes in Model 14 are Fair to Good quality maintained at Fair to Good condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.

15	Model 15 is generally associated with properties located within the Ralston High School District and predominantly owner-occupied. Properties in this area average 54 years old, 1,450 square feet, and are built on lot sizes averaging 8,900 square feet. The median sales price is \$250,000, while most sales range from \$223,000 to \$290,000. Most of the homes in Model 15 are Fair to Average quality maintained at Average condition.
16	Model 16 is generally associated with properties located within the South Magnet High School District and predominantly owner-occupied. Properties in this area average 110 years old, 1,180 square feet, and are built on lot sizes averaging 6,600 square feet. The median sales price is \$173,000, while most sales range from \$145,000 to \$197,000. Most of the homes in Model 16 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
17	Model 17 is generally associated with properties located within the Bryan High School District and predominantly owner-occupied. Properties in this area average 79 years old, 1,065 square feet, and are built on lot sizes averaging 9,300 square feet. The median sales price is \$190,500, while most sales range from \$172,000 to \$219,000. Most of the homes in Model 17 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
18	Model 18 is generally associated with properties located within the original Elkhorn High School District and predominantly owner-occupied. Properties in this area average 24 years old, 1,900 square feet, and are built on lot sizes averaging 20,000 square feet. The median sales price is \$420,000 while most sales range from \$355,000 to \$490,000. Most of the homes in Model 18 are Average to Good quality maintained at Average to Good condition.
19	Model 19 is generally associated with properties located within the Buena Vista High School District and predominantly owner-occupied. Properties in this area average 81 years old, 1,185 square feet, and are built on lot sizes averaging 7,600 square feet. The median sales price is \$210,000, while most sales range from \$185,000 to \$234,000. Most of the homes in Model 19 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
94	Agricultural outbuildings and improvements
98	Improvements on Leased land are assigned a model separate from other improved properties.
99	Mobile homes are assigned to a model separate from other residential-use properties.

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and Market
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County uses local market sales to develop the depreciation tables used in the CAMA system.
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, the depreciation is from one table.

6.	Describe the methodology used to determine the residential lot values?
	Primarily use a sales-comparison approach, but the county may use allocation/residual method to establish lot values in older neighborhoods with limited vacant-lot sales.
7.	How are rural residential site values developed?
	Primarily using a sales-comparison approach.
8.	Are there form 191 applications on file?
	Yes (21 Commercial and 117 Residential)
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	For those qualifying under LB 191, the lots are valued using a discounted cash-flow analysis in keeping with the county's previous practice. Lots are assessed at market value when construction begins. We use an 8% annual compound interest table.

10.	<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	2023	2024	2023	2018-2024
	2	2023	2024	2023	2018-2024
	3	2023	2024	2023	2018-2024
	4	2023	2024	2023	2018-2024
	5	2023	2024	2023	2018-2024
	6	2023	2024	2023	2018-2024
	7	2023	2024	2023	2018-2024
	8	2023	2024	2023	2018-2024
	9	2023	2024	2023	2018-2024
	10	2023	2024	2023	2018-2024
	11	2023	2024	2023	2018-2024
	12	2023	2024	2023	2018-2024
	13	2023	2024	2023	2018-2024
	14	2023	2024	2023	2018-2024
	15	2023	2024	2023	2018-2024
	16	2023	2024	2023	2018-2024
	17	2023	2024	2023	2018-2024
	18	2023	2024	2023	2018-2024
	19	2023	2024	2023	2018-2024
	94	2023	2024	N/A	2018-2024
	98	2023	2024	N/A	2018-2024
	99	2023	2024	NA	2018-2024

Valuation groupings are created by looking for similar characteristics; for example, proximity, size, and amenities. Inspections are completed by sub-areas; multiple sub-areas are in each of the valuation groups, so a date range is used to cover the years of inspections for each of the value groups.

2024 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:													
	Commercial 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="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;">91</td> <td>Douglas County is considered one valuation group.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	91	Douglas County is considered one valuation group.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
91	Douglas County is considered one valuation group.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The county primarily uses the income approach; the cost approach is used for unique properties and sometimes used for new construction if it is a partial value because the subject is not completed.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The county usually uses the cost approach for valuing unique properties; income data is usually not available for unique properties because most unique properties are owner- occupied.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Marshall & Swift as provided by the CAMA vendor													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No, the tables are adjusted by property type													
6.	Describe the methodology used to determine the commercial lot values.													
	Market approach													
7.	<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="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">91</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2018-2024</td> </tr> </tbody> </table>				<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>	91	2022	2022	2022	2018-2024
<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>										
91	2022	2022	2022	2018-2024										
	<p>Commercial properties are grouped together and valued according to "built as" classification. We then group them into neighborhoods according to their location. The inspections are ongoing and generally updated by occupancies.</p> <p>Within the valuation group 91 there are Market Areas 89 - LIHTC, 90 - Commercial, 91 - Office, 92 - Industrial and 93 - Multiple Commercial</p>													

2024 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:							
	Appraisal Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">94</td> <td>All ag land in Douglas County is currently considered fully influenced and is given special value.</td> <td style="text-align: center;">Ongoing</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	94	All ag land in Douglas County is currently considered fully influenced and is given special value.	Ongoing
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
94	All ag land in Douglas County is currently considered fully influenced and is given special value.	Ongoing						
3.	Describe the process used to determine and monitor market areas.							
	Because all ag parcels in Douglas County are influenced by non-ag factors, the county has one schedule of agricultural land values for the entire county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Some rural residential home sites may have different values because they have different amenities than farm home sites.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Due to all ag parcels in Douglas County being influenced by non-ag factors, and the intensive use within the county is extremely low, a separate market analysis is not applicable.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	1844							
8b.	What process was used to determine if non-agricultural influences exist in the county?							

	The county uses sales information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	Development for residential and commercial and recreational uses
8d.	Where is the influenced area located within the county?
	All of Douglas County is considered influenced by non-agricultural factors
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Douglas County utilizes information supplied by PAD from the state sales file. The median ratio was considered the most appropriate for determining the level of value for direct equalization. The median ratio is generally less influenced by extreme ratios.



DOUGLAS COUNTY ASSESSOR • REGISTER OF DEEDS

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THREE-YEAR PLAN OF ASSESSMENT, 2024-2026

Introduction

The trend of rising selling prices across multiple classes of real property in Douglas County has been constant for several years. A rising demand and limited supply of properties for sale have continued to drive selling prices higher. According to the Multiple Listing Service, the median selling price for a single-family residence in the Omaha area on Jan. 1, 2017, was approximately \$195,000. By spring 2023, that median selling price was above \$310,000. A copy of the MLS chart of median closed selling price for that window is attached. For residential property, this office has divided the county into 19 market areas, in an effort to more closely tailor values to the local market.

The overall trend continued unabated in 2023 and residential values were set, which left the median level of value—the measuring stick applied to counties for statewide equalization purposes—below the midpoint of the acceptable range of 92 percent-100 percent countywide and for a number of the market areas in use for 2023. The levels were as follows:

Countywide --93.97%
Market Area 1—94.28%
Market Area 2—93.83%
Market Area 3—93.89%
Market Area 4—94.17%
Market Area 5—94.50%
Market Area 6—94.69%
Market Area 7—93.85%
Market Area 8—93.60%
Market Area 9—94.36%
Market Area 10—93.31%
Market Area 11—94.64%
Market Area 12—94.02%
Market Area 13—93.74%
Market Area 14—93.40%
Market Area 15—94.50%
Market Area 16—93.89%
Market Area 17—93.82%
Market Area 18—94.62%
Market Area 19—93.76%

The statistic that measures how closely the assessment/sales ratios cluster around the median (in layman's terms, the reliability of that median level of value) has continued to improve, and for 2023 was 10.75, well within the acceptable range.

Setting assessed values so that the median level of value is below the midpoint of the acceptable range limits the impact of a rising market on taxable values. But it also means that if sales prices continue to rise, those rising prices will quickly push assessed values below the statutorily-mandated level of value, making some valuation increases likely, given current market conditions. This is what we are currently seeing. During the last two quarters of the study period for 2023 (October 1, 2020 to September 30, 2022), the median assessment/sales ratios for residential property in Douglas County overall were 85.20 percent and 86.06 percent, meaning that selling prices and market values are continuing to climb and further reappraisal work for 2024 will, in all likelihood, be necessary. In order to be sure that the sales data used to value residential properties is accurate, the office has emphasized its process to review each sale in order to determine whether it is an "arm's-length" transaction and useful for analyzing the market. The Assessor/Register of Deeds Office will monitor those market trends, carefully making changes to value that are mandated by the available sales data.

The increases in real estate selling prices are not limited to residential property. They also have been evident for commercial/industrial property. For 2023, the Commercial Department did reappraisal work on a number of different types of commercial properties, such as multiple commercial, some industrial properties, and some commercial properties. It did reappraisal work on other classes, too, depending on what sales of those types of property were telling us in terms of level of value. After the reappraisal work, the level of value for commercial/industrial property was 93.40 percent. However, we are seeing declining assessment/sales ratios for commercial properties. The last four quarters of the study period for commercial property measurement for 2023 had median levels of value below 92 percent, the acceptable level of assessment, indicating rising market values.

Tax Year 2024

The office will perform field inspections, as required by Neb. Rev. Stat. §77-1311.03, of at least one-sixth of the real estate parcels in the county. (All parcels must be inspected at least once every six years.) It also will follow up on building-permit information to ensure that the property characteristics for the properties with building permits accurately reflect that property, and the valuation for those properties reflects any added value as a result of the improvement to the property. Additionally, the office will carefully monitor sales data from what continues to be a robust residential real estate market, at least in terms of prices. The ongoing shortage of available properties for sale that has contributed to the increase in selling prices has continued too. When sales data is reviewed, the trend has been for the quarterly data from the sales-study period for each succeeding quarter to show declining assessment/sales ratios. The last four quarters of the study period used for the measurement of value in 2023, which will be part of the study period for 2023, have continued to show declining assessment/sales ratios. As we

continue into calendar year 2023 and the latter quarters of the sales-study period used for valuation year 2024, if those ratios continue to decline, it will require additional reappraisal work to get values for 2024 to meet state statutory requirements. Consequently, the office plans to continue the following:

--Develop market models that reflect current sales trends for residential property in the county. To say there will be a one-size-fits-all residential market model would not be accurate. The plan is to develop models that would apply to different market areas in the county in order to try to reflect the behaviors of buyers and sellers in different parts of the county.

--Review rural properties, including agricultural-use properties.

--Begin the collection of residential-rent information to develop a gross-rent multiplier for residential-rental properties that will help determine condition and comparable sales for residential property types.

The downward movement in the level of value numbers at the end of the last study period does point out an issue inherent of the state standards for measuring the assessment of real property. The applicable study period ends a calendar quarter before the actual state assessment date and contains sales within the study that are several years before the upcoming assessment date. What that means is that the study data tends to lag the market a bit. In a rising market, those older sales and assessment sales ratios tend to moderate the size of valuation increases. In a declining market, the study tends to lag behind a downward shift in sales prices.

Despite rising interest rates, which would seem to indicate a potential decline in the residential real estate market, the data we are seeing from recent sales is that, while properties are taking longer to sell than they were a year ago, the sales prices are not themselves declining in any meaningful way.

The Commercial Appraisal Section has two Real Estate Specialist Appraisers and one Senior Commercial Appraiser.

In 2024, the commercial properties that will be reviewed and reappraised are Mixed Retail with Residential Apartment, Hotels, Day Care Centers, Office Buildings, Medical Offices, Bowling Alleys, Retail in neighborhoods that need to be looked at, Fast Food, Mini Warehouses, Storage Warehouses, Service Garages, and Heavy Manufacturing (Cost Approach). The income models for Storage Warehouses, Distribution Warehouses and Light Manufacturing will be adjusted (the field work has been completed).

Flex Warehouses will be done in 2025.

The commercial land is being reviewed on an ongoing basis. There is a new Market Regression Model for land that adjusts the land values by size, location, and what the 2022 assessed value was. The land values are on an override but the new values were not calculated. As a result, the land values have both positive and negative changes. Some of the values will need to be

recalculated to reflect the total valuation for the land and improvement(s) based on what approach is being used.

The Appraisers will work on all active building permits in the last quarter of 2024. Each Appraiser will continue to prepare evidence for Tax Equalization Review Commission hearings. This includes: 1. preparing initial evidence from the Board of Equalization and records for how we valued the property; 2. reviewing and rebuttal to the Taxpayer's evidence provided; 3. coordinating any settlement discussions with the County Attorney and the Taxpayer; and 4. attending hearings in Lincoln and Omaha.

Each week, the Appraisers will review recent sales for verification and validation. Sales will be updated in the CAMA system.

All new Commercial Tax Increment Financing accounts, replats, splits, and combinations will be reviewed and verified in the CAMA system to ensure that all of the data is accurate and complete.

In February, the Appraisers will prepare records and meet with Taxpayers to review preliminary values for 2024.

Site inspections year for reappraisals and compliance with the six-year cycle will be ongoing throughout the year.

The significant rise in market values over the last few years, coupled with the local levying political subdivisions' reluctance to reduce their tax rates, has resulted in large tax increases for many taxpayers over a relatively short period of time. To that end, this office has been in conversation with members of the Legislature and the Governor's Office to explore potential changes in the standards for property assessment for ad valorem tax purposes. It will certainly be a topic for discussion in the 2024 session of the Nebraska Legislature.

Tax Year 2025

Projecting future years is dependent on what the buyers and sellers do in the marketplace. The classes or subclasses that show significant market activity and rapid changes in selling prices will become obvious candidates for reappraisal. However, it is hard to predict market activity two or more years out.

The office will continue field inspections—the six-year, statutorily-required inspection cycle is ongoing. We will continue to monitor sales activity throughout the county and analyze market trends to determine those portions of the county in need of reappraisal. We will continue to refine residential-market models and collect residential-rent information. This will help us determine the impact of “condition” in the comparability of properties, since higher rents tend to correspond to better property condition, when factored for location.

The Commercial Department will review and reappraise, if necessary, classes and subclasses of property based on what sales transactions in those classes and subclasses say about their market value.

Tax Year 2026

The office will continue field inspections—the six-year statutorily-required inspection cycle is ongoing—as well as permit review, preliminary meetings, and the preparation of record-file information for board of equalization referees. We will monitor sales activity throughout the county and analyze market trends to determine those portions of the county in need of reappraisal. We will continue to refine residential-market models.

The Commercial Department will review and reappraise, if necessary, classes and subclasses of property based on what sales transactions in those classes and subclasses say about their market

2024 DOUGLAS COUNTY SPECIAL-VALUATION METHODOLOGY

Douglas County focused on using generally-accepted appraisal practices in establishing its special valuations on agricultural land. Douglas County is a fully- influenced county in that all agricultural sales are influenced by non-agricultural factors. Therefore, sales of agricultural land within Douglas County are not representative of the agricultural market value of the land. As a result, Douglas County analyzed uninfluenced agricultural land sales in comparable counties to determine accurate agricultural market values. The use of agricultural sales from other counties to determine special valuation is authorized by Nebraska Department of Revenue Regulation 11-005.02, which says:

“Sales in neighboring counties shall be used in the market comparison approach if all agricultural land and horticultural sales within the county have been determined to reflect selling prices that have been influenced by other than agricultural or horticultural purposes or uses.”

Douglas County relied on information supplied by PAD from the state sales file which included 109 sales from Burt, Cass, Dodge, Otoe and Saunders Counties.

These counties were selected for this analysis due to similar location, topography and geological features to Douglas County. Douglas County values all Special Value land by Land Capability Groups specific to land use.

In 2019, LB372 was passed, which amended Neb. Rev. Statute 77-1363 to require that Land Capability Groups be based on Natural Resource Conservation Service data specific to each land use, effective Sept. 1, 2019. The conversion was completed in calendar year 2019, and the 2024 values continue to reflect Land Capability Groups now specific to each land use.

The analysis revealed dry land, which makes up the majority of agricultural land in Douglas County, had increased in value for 2024, grass land remained the same across all classes, while irrigated land saw no changes and is in range. There were not many CRP sales available so grass-land values were utilized for CRP land. The primary value determinants for agricultural sales were use, size and location. Groups of sales greater than 40 acres were analyzed, from which an overall rate was selected and used for each of the land capability groups.