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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DOUGLAS COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Douglas County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Douglas County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Mike Goodwillie, 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.

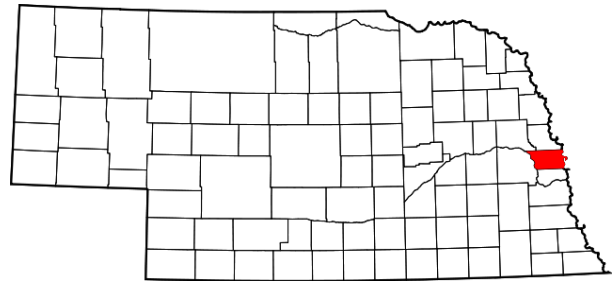
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

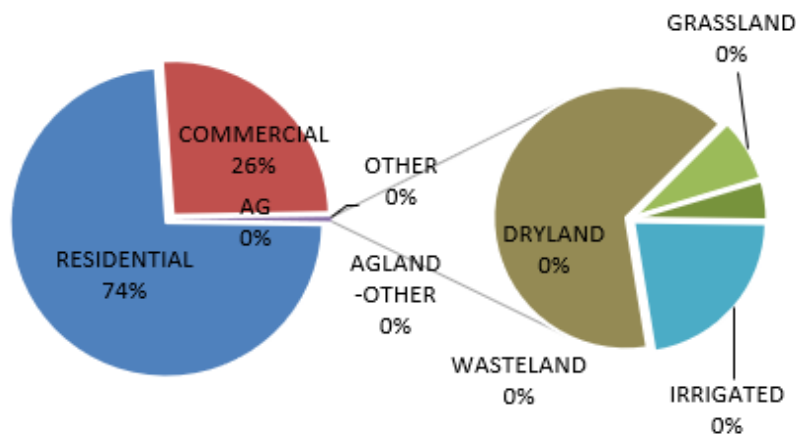
**Further information may be found in Exhibit 94*

County Overview

With a total area of 328 square miles, Douglas County has 589,540 residents, per the Census Bureau Quick Facts for 2023, a slight population increase over the 2020 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 \$275,123 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



County Value Breakdown



2024 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2024

CITY POPULATION CHANGE

	2014	2024	Change
BENNINGTON	1,458	2,026	39.0%
OMAHA	431,885	491,841	13.9%
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 16,689 employer establishments with total employment of 322,084 an increase of 3% 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).

2025 Residential Correlation for Douglas County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification is reviewed. The usability rate for the residential class is near the statewide average, and a review of the non-qualified sales roster supports all arm's length sales have been utilized for the measurement of this class. Sales verification is accomplished with a phone call on all sales except those with no consideration.

Valuation groups are created based on similar characteristics such as proximity, size, and amenities and are based on school districts. 21 valuation groups are used in the residential class.

2025 Residential Assessment Details for Douglas County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	DC West	2023	2024	*2025	*2019-2025	
2	Elkhorn South	2023	2024	*2025	*2019-2025	
3	Elkhorn North	2023	2024	*2025	*2019-2025	
4	Bennington	2023	2024	*2025	*2019-2025	
5	Westview	2023	2024	*2025	*2019-2025	
6	Millard North	2023	2024	*2025	*2019-2025	
7	Millard West	2023	2024	*2025	*2019-2025	
8	Millard South	2023	2024	*2025	*2019-2025	
9	Burke	2023	2024	*2025	*2019-2025	
10	Northwest Magnet	2023	2024	*2025	*2019-2025	
11	North	2023	2024	*2025	*2019-2025	
12	Benson	2023	2024	*2025	*2019-2025	
13	Westside	2023	2024	*2025	*2019-2025	
14	Central	2023	2024	*2025	*2019-2025	
15	Ralston	2023	2024	*2025	*2019-2025	
16	South Magnet	2023	2024	*2025	*2019-2025	
17	Bryan	2023	2024	*2025	*2019-2025	
18	Elkhorn	2023	2024	*2025	*2019-2025	
19	Buena Vista	2023	2024	*2025	*2019-2025	
98	IOLL	2023	2024	N/A	*2019-2025	
99	Mobile Homes	2023	2024	N/A	*2019-2025	

Additional comments: For 2025, the Douglas County Assessor and office staff conducted a sales analysis of the residential sales. The appraisal model was adjusted, and the costs were factored from the sales to arrive at market value. All pick-up work was completed in a timely manner. The county assessor continued with the physical inspection and review of the residential class by sub-areas to stay current with the six-year inspection and review cycle the county assessor completed the permit and pick-up work for the residential class of property.

* = assessment action for current year

The six-year inspection cycle is completed by neighborhood and multiple neighborhoods are in each of the valuation groups, so a date range is used to cover the years of inspections for each of the valuation groups. Appraisers are assigned neighborhoods and are responsible for physically

2025 Residential Correlation for Douglas County

inspecting one-sixth of the parcels each year. The county assessor is in compliance with the statutory six-year inspection and review cycle. 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

The statistical sample for the residential class consists of 14,560 qualified sales. A review of the overall statistics shows all three measures of central tendency within the acceptable range and both qualitative statistics are within the recommended range. Further analysis of the valuations groups shows all with medians within the acceptable range. All valuation groups correlate to a median at 93%, further supporting that equalization has been achieved within the class.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggests that the assessments within the county are valued within the acceptable range and 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	93.01	93.41	91.07	11.74	102.57	
2	1,037	93.33	92.93	91.72	07.13	101.32	
3	800	93.37	93.25	93.06	06.33	100.20	
4	976	93.35	92.71	91.12	07.05	101.74	
5	1,210	93.03	93.17	92.41	06.63	100.82	
6	648	93.14	93.60	91.96	08.27	101.78	
7	902	93.52	93.55	93.02	07.06	100.57	
8	649	93.38	93.10	92.79	08.39	100.33	
9	1,494	93.09	93.39	92.59	08.86	100.86	
10	1,016	93.16	93.26	92.16	09.66	101.19	
11	924	93.05	93.31	91.52	15.86	101.96	
12	1,007	93.02	93.44	92.73	11.57	100.77	
13	665	93.53	93.32	90.93	09.42	102.63	
14	1,193	92.86	92.04	90.52	11.50	101.68	
15	375	93.31	93.67	93.69	08.36	99.98	
16	240	93.13	92.76	91.50	14.87	101.38	
17	258	93.27	94.08	94.02	11.13	100.06	
18	485	93.06	92.30	91.37	08.50	101.02	
19	467	93.07	93.17	92.66	11.08	100.55	
____ALL____	14,560	93.20	93.13	92.02	09.28	101.21	

2025 Residential Correlation for Douglas County

Level of Value

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

2025 Commercial Correlation for Douglas County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification are reviewed. The usability rate is near the statewide average, and a review of the non-qualified roster supports that all arm’s-length sales have been utilized for the measurement of the class. A phone call is made on all sales with consideration to verify the details of the sale.

There are five valuation groups that are based on general occupancy codes. Valuation Group 89 is low income housing, Valuation Group 90 is general commercial, Valuation Group 91 is commercial offices, Valuation Group 92 is industrial, and Valuation Group 93 is multiple commercial which includes apartments.

Appraisers are assigned by occupancy codes, and they are responsible for physically reviewing one-sixth of the parcels each year. The county assessor is in compliance with the six-year inspection and review cycle as required by statute.

2025 Commercial Assessment Details for Douglas County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
89	LIHTC	2022	2022	*2025	*2019-2025	
90	Commercial	2022	2022	*2025	*2019-2025	
91	Office	2022	2022	*2025	*2019-2025	
92	Industrial	2022	2022	*2025	*2019-2025	
93	Multiple Commercial	2022	2022	*2025	*2019-2025	
<p><u>Additional comments:</u> For the 2025 commercial class of property, the county assessor continued with the inspection and review of the properties and surveyed commercial and industrial property owners. The specific occupancies reviewed included retail, offices, hotels, storage warehouse, mini warehouses, LIHTC, medical offices, service garages, fast food, restaurants, bar/taverns, neighborhood shopping centers, strip malls, banks, and land. The county assessor also completed all permit and pick up work for new construction and remodeling.</p> <p>* = assessment action for current year</p>						

Description of Analysis

The statistical sample for the commercial class consists of 613 qualified sales. The overall statistics show that two of the measures of central tendency are within the acceptable range while the weighted mean is only slightly low. Both qualitative statistics are within the recommended range. A review of the valuation groups show all medians are within the acceptable range, as are all occupancy codes with sufficient sales, and all property types. Most subclasses with sufficient sales have a median at 94% to 95%, supporting that equalization has been achieved within the class.

2025 Commercial Correlation for Douglas County

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 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 assessment practices suggests that the assessments within the county are valued within the acceptable range and are equalized. The quality of the assessment of the commercial property in Douglas County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
90	234	95.07	92.78	89.93	16.04	103.17
91	102	94.36	93.89	91.33	13.35	102.80
92	109	93.89	87.58	88.96	20.84	98.45
93	168	95.17	95.25	93.03	12.03	102.39
____ALL____	613	94.70	92.72	91.16	15.36	101.71

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Douglas County is 95%.

2025 Agricultural Correlation for Douglas County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

All agricultural land in Douglas County is subject to non-agricultural influence; therefore, agricultural sales from Douglas County are neither used to value nor 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 valued like the rural residential properties.

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. Douglas County relies on agricultural sales from the uninfluenced surrounding counties to establish land values. 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.

2025 Agricultural Assessment Details for Douglas County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2023	2024	2025*	2019-2025*	
AB DW	Agricultural dwellings	2023	2024	2025*	2019-2025*	
Additional comments:						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
94	Entire County	2024*	Irrigated and dry increased 24%, grass and timber increased 25%
Additional comments: For 2025, the county assessor conducted a complete review of agricultural land. Parcels were reviewed and land use was updated; a recount of the number of agricultural parcels was completed. The review utilized aerial imagery and physical inspections to update and verify land use. 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 on all land classes to maintain the appropriate level of value. The county assessor also completed all permit and pick-up work for agricultural improvements.			

2025 Agricultural Correlation for Douglas County

Description of Analysis

The statistical sample for the agricultural class consists of 141 qualified sales. All sales come from comparable, uninfluenced areas outside of Douglas County including Burt, Cass, Dodge, Otoe and Saunders Counties. The overall statistics show all three measures of central tendency within the acceptable range. The COD is within the recommended range.

Review of the 80% Majority Land Use (MLU) subclass indicates that irrigated land and dryland both have medians within the acceptable range and grassland has only one sale. Review of the land use subclasses in all surrounding counties indicates that the values in Douglas County are comparable with all surrounding counties.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the agricultural class of property.

Douglas County has a school bond subject to a 50% assessment pursuant to LB2. There are no qualified sales within the school district to use to estimate the level of value of parcels subject to the bond assessment. Review of assessed values in the county does support that valuations were reduced as required.

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 comparable to adjoining counties. The quality of the assessment of the agricultural property 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	14	68.65	69.51	66.62	13.71	104.34
1	14	68.65	69.51	66.62	13.71	104.34
<u> Dry </u>						
County	93	71.36	74.75	71.54	18.15	104.49
1	93	71.36	74.75	71.54	18.15	104.49
<u> Grass </u>						
County	1	42.29	42.29	42.29		100.00
1	1	42.29	42.29	42.29		100.00
<u> ALL </u>						
10/01/2021 To 09/30/2024	141	71.59	74.35	71.06	18.69	104.63

2025 Agricultural Correlation for Douglas County

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 72%.

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Douglas County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Douglas County is 50%.

2025 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 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	\$269,390
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	73.49
% of Records Sold in the Study Period	8.36
% of Value Sold in the Study Period	9.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	16,301	93	93.16
2023	19,773	94	93.97
2022	19,607	94	93.58
2021	17,633	94	94.43

2025 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	\$1,456,264
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	25.54
% of Records Sold in the Study Period	5.15
% of Value Sold in the Study Period	4.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	645	94	94.06
2023	632	93	93.40
2022	716	95	94.56
2021	612	94	94.46

28 Douglas
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 14,560
 Total Sales Price : 5,179,130,897
 Total Adj. Sales Price : 5,179,130,897
 Total Assessed Value : 4,765,877,600
 Avg. Adj. Sales Price : 355,710
 Avg. Assessed Value : 327,327

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 93
 COD : 09.28
 PRD : 101.21

COV : 13.04
 STD : 12.14
 Avg. Abs. Dev : 08.65
 MAX Sales Ratio : 189.00
 MIN Sales Ratio : 28.88

95% Median C.I. : 92.99 to 93.38
 95% Wgt. Mean C.I. : 91.79 to 92.25
 95% Mean C.I. : 92.93 to 93.33

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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>											
10/01/2022 To 12/31/2022	1,667	97.56	98.78	96.82	08.48	102.02	32.21	180.71	96.98 to 98.11	328,552	318,091
01/01/2023 To 03/31/2023	1,341	96.41	97.41	95.77	08.72	101.71	50.71	180.00	96.00 to 97.02	334,468	320,303
04/01/2023 To 06/30/2023	1,988	93.03	93.13	92.19	08.31	101.02	44.32	151.37	92.53 to 93.65	361,952	333,694
07/01/2023 To 09/30/2023	2,121	93.17	93.08	92.12	08.50	101.04	38.86	156.41	92.68 to 93.59	355,741	327,700
10/01/2023 To 12/31/2023	1,754	94.02	93.99	93.00	08.52	101.06	46.36	155.05	93.47 to 94.60	353,057	328,330
01/01/2024 To 03/31/2024	1,429	92.33	91.97	91.55	09.67	100.46	29.54	165.00	91.86 to 92.88	346,467	317,192
04/01/2024 To 06/30/2024	2,209	90.02	89.39	88.90	09.76	100.55	28.88	189.00	89.38 to 90.39	377,085	335,244
07/01/2024 To 09/30/2024	2,051	90.20	89.92	89.03	09.83	101.00	35.32	188.33	89.61 to 90.78	371,274	330,544
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	7,117	95.05	95.24	93.84	08.67	101.49	32.21	180.71	94.80 to 95.31	347,099	325,730
10/01/2023 To 09/30/2024	7,443	91.50	91.11	90.36	09.61	100.83	28.88	189.00	91.24 to 91.77	363,943	328,854
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	7,204	94.06	94.12	93.00	08.58	101.20	38.86	180.00	93.78 to 94.36	352,841	328,131
<u>ALL</u>	14,560	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327

28 Douglas
RESIDENTIAL

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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	93.01	93.41	91.07	11.74	102.57	51.09	148.35	90.67 to 94.41	648,950	590,999
2	1,037	93.33	92.93	91.72	07.13	101.32	48.74	156.06	92.80 to 94.02	594,715	545,501
3	800	93.37	93.25	93.06	06.33	100.20	59.85	121.79	92.75 to 93.92	478,038	444,879
4	976	93.35	92.71	91.12	07.05	101.74	45.19	120.68	92.69 to 93.91	448,629	408,783
5	1,210	93.03	93.17	92.41	06.63	100.82	62.47	120.87	92.54 to 93.54	345,585	319,371
6	648	93.14	93.60	91.96	08.27	101.78	62.36	162.18	92.25 to 94.39	416,185	382,733
7	902	93.52	93.55	93.02	07.06	100.57	47.21	136.57	92.80 to 94.09	398,862	371,030
8	649	93.38	93.10	92.79	08.39	100.33	59.79	137.91	92.63 to 94.15	295,032	273,746
9	1,494	93.09	93.39	92.59	08.86	100.86	52.75	189.00	92.56 to 93.69	319,444	295,777
10	1,016	93.16	93.26	92.16	09.66	101.19	50.25	166.10	92.20 to 94.26	287,786	265,221
11	924	93.05	93.31	91.52	15.86	101.96	28.88	188.33	91.74 to 94.20	162,337	148,571
12	1,007	93.02	93.44	92.73	11.57	100.77	35.79	180.71	91.59 to 93.93	215,077	199,448
13	665	93.53	93.32	90.93	09.42	102.63	41.94	136.89	92.58 to 94.22	416,352	378,605
14	1,193	92.86	92.04	90.52	11.50	101.68	35.32	145.35	92.10 to 93.82	336,842	304,910
15	375	93.31	93.67	93.69	08.36	99.98	64.54	132.43	92.15 to 94.27	274,952	257,590
16	240	93.13	92.76	91.50	14.87	101.38	36.85	167.89	90.76 to 95.62	187,884	171,914
17	258	93.27	94.08	94.02	11.13	100.06	52.18	135.83	90.98 to 96.00	210,637	198,031
18	485	93.06	92.30	91.37	08.50	101.02	50.15	130.42	91.85 to 94.09	495,607	452,827
19	467	93.07	93.17	92.66	11.08	100.55	44.75	138.55	91.29 to 95.18	227,597	210,889
<u> </u> ALL <u> </u>	<u>14,560</u>	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	14,560	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327
06											
07											
<u> </u> ALL <u> </u>	<u>14,560</u>	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327

**28 Douglas
RESIDENTIAL**

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 95% Wgt. Mean C.I. : 91.79 to 92.25
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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											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	14,560	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327
Greater Than 14,999	14,560	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327
Greater Than 29,999	14,560	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	7	100.68	115.21	110.62	19.55	104.15	91.03	188.33	91.03 to 188.33	47,500	52,543
60,000 TO 99,999	135	105.16	107.64	107.56	19.43	100.07	54.04	189.00	100.71 to 111.23	83,066	89,343
100,000 TO 149,999	663	94.81	96.56	96.49	15.85	100.07	28.88	176.51	93.50 to 96.00	127,813	123,323
150,000 TO 249,999	3,522	93.90	93.67	93.60	10.95	100.07	29.54	162.18	93.40 to 94.32	204,978	191,869
250,000 TO 499,999	8,006	93.35	93.20	93.24	07.65	99.96	37.62	147.17	93.08 to 93.56	341,381	318,318
500,000 TO 999,999	1,978	91.53	90.94	90.59	08.71	100.39	35.32	156.06	90.94 to 92.00	646,910	586,060
1,000,000 +	249	84.72	83.38	82.77	12.46	100.74	39.25	126.60	82.52 to 86.38	1,398,498	1,157,601
ALL	14,560	93.20	93.13	92.02	09.28	101.21	28.88	189.00	92.99 to 93.38	355,710	327,327

28 Douglas
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 613
 Total Sales Price : 1,082,328,169
 Total Adj. Sales Price : 1,082,328,169
 Total Assessed Value : 986,666,100
 Avg. Adj. Sales Price : 1,765,625
 Avg. Assessed Value : 1,609,569

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 93
 COD : 15.36
 PRD : 101.71

COV : 22.31
 STD : 20.69
 Avg. Abs. Dev : 14.55
 MAX Sales Ratio : 183.71
 MIN Sales Ratio : 33.14

95% Median C.I. : 93.33 to 95.61
 95% Wgt. Mean C.I. : 89.21 to 93.11
 95% Mean C.I. : 91.08 to 94.36

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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>											
10/01/2021 To 12/31/2021	84	96.95	95.93	92.27	12.39	103.97	43.71	142.74	94.69 to 99.85	1,721,456	1,588,335
01/01/2022 To 03/31/2022	48	95.82	100.27	94.43	14.19	106.18	57.43	173.00	94.00 to 100.07	1,497,035	1,413,685
04/01/2022 To 06/30/2022	57	94.70	91.37	91.57	13.19	99.78	50.82	127.16	90.67 to 96.76	2,494,009	2,283,646
07/01/2022 To 09/30/2022	60	96.00	95.66	93.00	10.21	102.86	43.77	166.17	92.91 to 98.40	1,473,001	1,369,895
10/01/2022 To 12/31/2022	42	97.69	93.65	91.54	15.14	102.31	34.68	127.57	90.18 to 101.66	1,796,443	1,644,438
01/01/2023 To 03/31/2023	39	96.87	96.16	95.65	13.68	100.53	47.36	154.90	90.91 to 100.10	2,607,449	2,493,982
04/01/2023 To 06/30/2023	53	94.28	93.99	92.12	16.47	102.03	45.27	183.71	86.35 to 100.00	1,049,131	966,489
07/01/2023 To 09/30/2023	31	93.50	90.88	83.51	15.89	108.83	53.27	164.67	84.13 to 97.15	762,606	636,835
10/01/2023 To 12/31/2023	43	90.00	91.27	87.49	20.09	104.32	43.27	166.20	85.00 to 102.47	863,356	755,321
01/01/2024 To 03/31/2024	50	93.37	88.98	93.19	17.63	95.48	33.14	158.50	87.20 to 95.68	1,750,427	1,631,164
04/01/2024 To 06/30/2024	49	88.03	87.71	88.53	17.80	99.07	36.76	151.80	80.56 to 94.16	2,497,628	2,211,131
07/01/2024 To 09/30/2024	57	87.32	85.34	85.93	20.02	99.31	40.02	174.74	78.12 to 95.18	2,314,288	1,988,556
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	249	95.79	95.66	92.54	12.49	103.37	43.71	173.00	94.70 to 96.96	1,795,175	1,661,199
10/01/2022 To 09/30/2023	165	96.00	93.83	92.55	15.43	101.38	34.68	183.71	92.59 to 97.68	1,553,854	1,438,167
10/01/2023 To 09/30/2024	199	89.71	88.12	88.60	18.98	99.46	33.14	174.74	86.39 to 93.45	1,904,240	1,687,086
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	207	95.25	95.14	92.44	13.12	102.92	34.68	173.00	94.00 to 97.02	1,825,347	1,687,366
01/01/2023 To 12/31/2023	166	95.04	93.22	92.04	16.47	101.28	43.27	183.71	90.91 to 97.15	1,313,612	1,209,096
<u>ALL</u>	613	94.70	92.72	91.16	15.36	101.71	33.14	183.71	93.33 to 95.61	1,765,625	1,609,569

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
90	234	95.07	92.78	89.93	16.04	103.17	33.14	173.00	92.91 to 96.44	1,517,336	1,364,533
91	102	94.36	93.89	91.33	13.35	102.80	37.04	154.90	91.36 to 97.70	1,287,717	1,176,073
92	109	93.89	87.58	88.96	20.84	98.45	34.68	153.72	85.29 to 96.36	1,571,795	1,398,222
93	168	95.17	95.25	93.03	12.03	102.39	43.27	183.71	92.98 to 96.57	2,527,374	2,351,189
<u>ALL</u>	613	94.70	92.72	91.16	15.36	101.71	33.14	183.71	93.33 to 95.61	1,765,625	1,609,569

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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	168	95.17	95.25	93.03	12.03	102.39	43.27	183.71	92.98 to 96.57	2,527,374	2,351,189
03	336	94.98	93.12	90.31	15.21	103.11	33.14	173.00	92.95 to 96.19	1,447,630	1,307,322
04	109	93.89	87.58	88.96	20.84	98.45	34.68	153.72	85.29 to 96.36	1,571,795	1,398,222
<u>ALL</u>	613	94.70	92.72	91.16	15.36	101.71	33.14	183.71	93.33 to 95.61	1,765,625	1,609,569

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	1	133.33	133.33	133.33	00.00	100.00	133.33	133.33	N/A	9,000	12,000
Less Than 30,000	2	134.60	134.60	135.26	00.94	99.51	133.33	135.86	N/A	19,000	25,700
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	613	94.70	92.72	91.16	15.36	101.71	33.14	183.71	93.33 to 95.61	1,765,625	1,609,569
Greater Than 14,999	612	94.70	92.65	91.16	15.32	101.63	33.14	183.71	93.33 to 95.59	1,768,495	1,612,180
Greater Than 29,999	611	94.70	92.58	91.16	15.28	101.56	33.14	183.71	93.29 to 95.59	1,771,342	1,614,754
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	133.33	133.33	133.33	00.00	100.00	133.33	133.33	N/A	9,000	12,000
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	6	100.09	123.27	128.00	26.74	96.30	93.19	183.71	93.19 to 183.71	44,725	57,250
60,000 TO 99,999	12	103.88	109.99	113.48	26.38	96.92	62.11	174.74	70.53 to 143.66	70,980	80,550
100,000 TO 149,999	20	98.45	104.17	104.79	10.37	99.41	86.07	154.90	95.06 to 102.25	127,676	133,790
150,000 TO 249,999	57	96.96	95.76	95.67	14.85	100.09	44.06	164.67	94.00 to 98.43	194,561	186,133
250,000 TO 499,999	159	95.59	93.55	94.47	15.19	99.03	37.04	166.17	93.18 to 97.50	353,044	333,506
500,000 TO 999,999	128	93.13	91.13	90.42	14.72	100.79	33.14	153.72	91.20 to 96.00	704,204	636,750
1,000,000 TO 1,999,999	102	89.54	86.01	85.93	19.87	100.09	34.68	142.74	82.73 to 93.08	1,417,413	1,217,963
2,000,000 TO 4,999,999	79	94.26	92.49	92.86	11.47	99.60	48.78	137.11	91.19 to 95.62	3,096,109	2,875,023
5,000,000 TO 9,999,999	29	93.02	90.10	90.41	09.85	99.66	57.43	113.87	86.90 to 96.45	6,775,913	6,125,790
10,000,000 +	19	92.62	91.29	91.92	08.73	99.31	49.05	111.28	88.03 to 98.46	17,662,324	16,235,832
<u>ALL</u>	613	94.70	92.72	91.16	15.36	101.71	33.14	183.71	93.33 to 95.61	1,765,625	1,609,569

28 Douglas
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 613
 Total Sales Price : 1,082,328,169
 Total Adj. Sales Price : 1,082,328,169
 Total Assessed Value : 986,666,100
 Avg. Adj. Sales Price : 1,765,625
 Avg. Assessed Value : 1,609,569

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 93
 COD : 15.36
 PRD : 101.71

COV : 22.31
 STD : 20.69
 Avg. Abs. Dev : 14.55
 MAX Sales Ratio : 183.71
 MIN Sales Ratio : 33.14

95% Median C.I. : 93.33 to 95.61
 95% Wgt. Mean C.I. : 89.21 to 93.11
 95% Mean C.I. : 91.08 to 94.36

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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
0 or Blank											
163	3	104.13	111.26	102.16	11.84	108.91	96.33	133.33	N/A	153,000	156,300
300	78	95.17	94.70	93.22	09.40	101.59	47.36	151.80	93.01 to 96.76	4,491,911	4,187,574
304	1	94.48	94.48	94.48	00.00	100.00	94.48	94.48	N/A	2,269,000	2,143,700
309	3	86.07	80.46	78.86	11.57	102.03	62.72	92.59	N/A	293,333	231,333
313	4	96.05	95.75	93.68	04.40	102.21	90.91	100.00	N/A	5,910,872	5,537,225
319	2	104.01	104.01	93.13	13.91	111.68	89.54	118.48	N/A	3,967,500	3,694,850
329	1	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	78.49	78.49	78.49	00.00	100.00	78.49	78.49	N/A	325,000	255,100
341	7	89.82	91.63	89.17	05.39	102.76	84.43	102.93	84.43 to 102.93	7,804,459	6,959,329
343	2	92.02	92.02	91.69	06.16	100.36	86.35	97.68	N/A	2,650,000	2,429,850
344	103	94.26	93.51	90.80	13.27	102.98	37.04	154.90	91.36 to 97.63	1,273,959	1,156,817
349	9	94.57	103.82	102.57	14.77	101.22	85.48	166.17	86.97 to 117.70	495,500	508,256
350	14	96.54	101.88	97.43	13.19	104.57	76.38	142.74	85.54 to 116.32	2,349,993	2,289,679
351	2	100.23	100.23	101.52	01.73	98.73	98.50	101.96	N/A	472,500	479,700
352	92	95.59	95.91	93.11	14.65	103.01	43.27	183.71	90.88 to 98.70	384,692	358,168
353	54	94.98	96.76	93.85	20.66	103.10	55.73	173.00	83.05 to 102.22	632,618	593,728
382	1	74.30	74.30	74.30	00.00	100.00	74.30	74.30	N/A	200,000	148,600
384	2	94.76	94.76	94.42	01.66	100.36	93.19	96.33	N/A	38,500	36,350
386	14	98.29	95.52	103.73	05.63	92.09	61.29	113.58	95.06 to 98.43	303,549	314,871
387	2	57.30	57.30	56.03	21.12	102.27	45.20	69.39	N/A	1,285,000	719,950
391	1	70.53	70.53	70.53	00.00	100.00	70.53	70.53	N/A	75,000	52,900
406	79	94.07	88.87	83.60	21.80	106.30	40.02	153.72	82.73 to 98.00	858,306	717,503
407	6	93.59	95.89	97.07	10.32	98.78	79.02	121.91	79.02 to 121.91	2,726,917	2,647,033
408	1	33.14	33.14	33.14	00.00	100.00	33.14	33.14	N/A	700,000	232,000
410	1	79.91	79.91	79.91	00.00	100.00	79.91	79.91	N/A	345,000	275,700
412	27	93.50	91.17	91.10	15.45	100.08	54.98	120.90	81.60 to 103.28	2,193,606	1,998,448
413	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	8,700,000	9,252,200
419	5	80.35	76.75	72.21	13.34	106.29	52.06	92.91	N/A	531,000	383,420
424	1	99.06	99.06	99.06	00.00	100.00	99.06	99.06	N/A	540,000	534,900
426	9	93.08	93.20	92.45	15.74	100.81	70.20	124.08	71.29 to 122.32	533,816	493,533
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	10	98.68	93.87	79.24	16.10	118.46	53.27	116.23	56.13 to 115.47	351,700	278,700
444	1	96.67	96.67	96.67	00.00	100.00	96.67	96.67	N/A	207,500	200,600

28 Douglas
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 613
 Total Sales Price : 1,082,328,169
 Total Adj. Sales Price : 1,082,328,169
 Total Assessed Value : 986,666,100
 Avg. Adj. Sales Price : 1,765,625
 Avg. Assessed Value : 1,609,569

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 93
 COD : 15.36
 PRD : 101.71

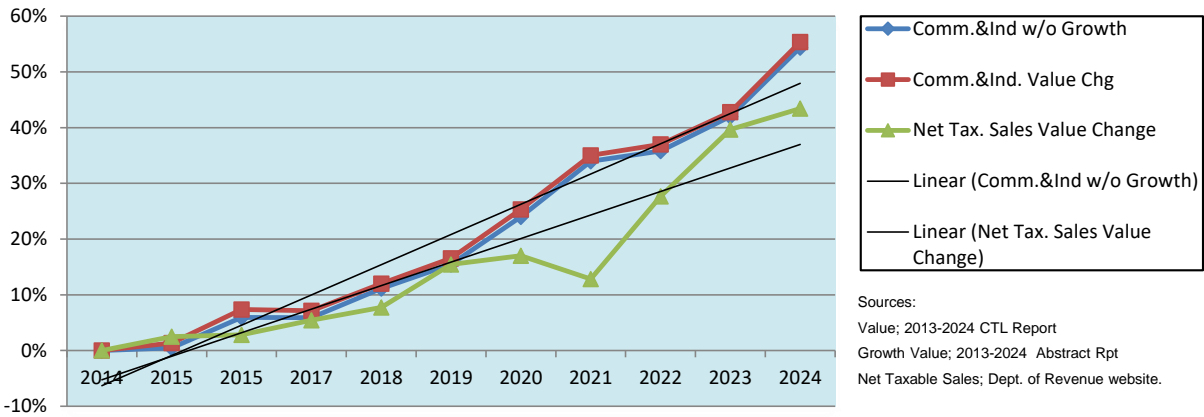
COV : 22.31
 STD : 20.69
 Avg. Abs. Dev : 14.55
 MAX Sales Ratio : 183.71
 MIN Sales Ratio : 33.14

95% Median C.I. : 93.33 to 95.61
 95% Wgt. Mean C.I. : 89.21 to 93.11
 95% Mean C.I. : 91.08 to 94.36

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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	64.16	64.16	64.16	00.00	100.00	64.16	64.16	N/A	1,895,700	1,216,300
451	1	77.89	77.89	77.89	00.00	100.00	77.89	77.89	N/A	5,700,000	4,440,000
453	28	94.91	89.76	86.86	15.04	103.34	34.68	123.19	89.15 to 99.00	1,385,025	1,203,093
455	2	48.92	48.92	48.99	00.29	99.86	48.78	49.05	N/A	6,525,000	3,196,900
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	5	96.99	89.39	97.59	09.74	91.60	56.86	100.94	N/A	9,359,880	9,134,620
496	4	90.28	94.70	108.96	21.15	86.91	70.67	127.57	N/A	1,016,250	1,107,275
528	9	96.00	77.25	75.25	19.77	102.66	36.76	97.02	48.35 to 96.00	856,944	644,844
531	1	48.96	48.96	48.96	00.00	100.00	48.96	48.96	N/A	450,000	220,300
588	3	94.96	93.49	93.54	02.59	99.95	89.07	96.45	N/A	7,550,000	7,062,300
589	1	92.62	92.62	92.62	00.00	100.00	92.62	92.62	N/A	12,868,400	11,918,300
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	5	99.93	103.72	97.48	15.28	106.40	84.27	137.11	N/A	4,410,000	4,299,060
851	2	52.03	52.03	54.13	15.99	96.12	43.71	60.34	N/A	965,000	522,400
<u>ALL</u>	<u>613</u>	94.70	92.72	91.16	15.36	101.71	33.14	183.71	93.33 to 95.61	1,765,625	1,609,569

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
2013	\$ 10,766,152,275	\$ 142,130,900	1.32%	\$ 10,624,021,375		\$ 8,682,183,671	
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%
2015	\$ 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%	\$ 10,023,419,576	7.18%
2019	\$ 13,492,260,315	\$ 143,856,900	1.07%	\$ 13,348,403,415	6.39%	\$ 10,160,676,023	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%	\$ 11,086,316,277	13.18%
2022	\$ 15,374,438,583	\$ 84,293,500	0.55%	\$ 15,290,145,083	3.66%	\$ 12,126,302,427	9.38%
2023	\$ 16,727,896,550	\$ 107,046,000	0.64%	\$ 16,620,850,550	8.11%	\$ 12,451,780,200	2.68%
2024	\$ 17,290,256,555	\$ 108,737,500	0.63%	\$ 17,181,519,055	2.71%	\$ 12,513,281,502	0.49%
Ann %chg	4.71%			Average	3.52%	3.47%	3.47%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.46%	1.36%	2.48%
2015	5.93%	7.37%	2.81%
2016	5.88%	7.16%	5.42%
2017	11.11%	12.01%	7.71%
2018	15.44%	16.54%	15.45%
2019	23.98%	25.32%	17.03%
2020	33.97%	35.01%	12.82%
2021	35.82%	37.00%	27.69%
2022	42.02%	42.80%	39.67%
2023	54.38%	55.37%	43.42%
2024	59.59%	60.60%	44.13%

County Number	28
County Name	Douglas

Type : Qualified

Number of Sales :	141	Median :	72	COV :	21.88	95% Median C.I. :	68.87 to 77.05
Total Sales Price :	114,119,801	Wgt. Mean :	71	STD :	16.27	95% Wgt. Mean C.I. :	68.72 to 73.40
Total Adj. Sales Price :	117,239,245	Mean :	74	Avg.Abs.Dev :	13.38	95% Mean C.I. :	71.66 to 77.04
Total Assessed Value :	83,310,162						
Avg. Adj. Sales Price :	831,484	COD :	18.69	MAX Sales Ratio :	109.18		
Avg. Assessed Value :	590,852	PRD :	104.63	MIN Sales Ratio :	38.91		

Printed : 04/01/2025

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>											
10/01/2021 To 12/31/2021	21	89.74	86.15	79.89	11.23	107.84	56.34	106.29	79.28 to 95.04	748,387	597,923
01/01/2022 To 03/31/2022	24	90.08	87.30	82.67	14.23	105.60	49.79	109.18	76.40 to 99.85	791,580	654,422
04/01/2022 To 06/30/2022	14	72.96	74.62	71.82	17.52	103.90	51.63	102.13	59.56 to 85.75	801,761	575,798
07/01/2022 To 09/30/2022	5	66.12	65.01	63.94	17.63	101.67	42.29	82.68	N/A	1,060,080	677,801
10/01/2022 To 12/31/2022	11	67.47	70.87	69.53	10.43	101.93	57.69	95.70	62.00 to 83.81	807,930	561,733
01/01/2023 To 03/31/2023	9	70.99	71.95	71.19	15.26	101.07	51.40	105.77	59.13 to 82.11	843,651	600,586
04/01/2023 To 06/30/2023	14	67.59	65.10	62.66	14.14	103.89	42.97	91.18	54.05 to 73.49	685,951	429,817
07/01/2023 To 09/30/2023	2	50.47	50.47	54.10	22.87	93.29	38.93	62.00	N/A	876,500	474,184
10/01/2023 To 12/31/2023	22	68.12	67.84	65.70	16.85	103.26	38.91	95.81	58.87 to 80.83	809,843	532,058
01/01/2024 To 03/31/2024	7	68.62	73.05	68.83	19.28	106.13	50.91	95.70	50.91 to 95.70	882,743	607,598
04/01/2024 To 06/30/2024	10	60.70	63.68	64.19	08.81	99.21	50.89	78.29	59.91 to 74.06	1,161,800	745,794
07/01/2024 To 09/30/2024	2	64.54	64.54	63.96	02.42	100.91	62.98	66.10	N/A	1,275,000	815,459
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	64	82.71	82.41	77.50	15.92	106.34	42.29	109.18	77.07 to 90.55	800,611	620,511
10/01/2022 To 09/30/2023	36	67.84	67.76	66.64	14.30	101.68	38.93	105.77	62.00 to 70.99	773,233	515,282
10/01/2023 To 09/30/2024	41	64.65	67.56	65.63	16.01	102.94	38.91	95.81	60.26 to 74.06	930,823	610,910
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	54	77.04	78.60	75.06	17.47	104.72	42.29	109.18	69.85 to 83.81	822,411	617,322
01/01/2023 To 12/31/2023	47	68.37	67.07	65.49	16.28	102.41	38.91	105.77	60.26 to 71.36	782,249	512,263

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	141	71.59	74.35	71.06	18.69	104.63	38.91	109.18	68.87 to 77.05	831,484	590,852

Type : Qualified

Number of Sales :	141	Median :	72	COV :	21.88	95% Median C.I. :	68.87 to 77.05
Total Sales Price :	114,119,801	Wgt. Mean :	71	STD :	16.27	95% Wgt. Mean C.I. :	68.72 to 73.40
Total Adj. Sales Price :	117,239,245	Mean :	74	Avg.Abs.Dev :	13.38	95% Mean C.I. :	71.66 to 77.04
Total Assessed Value :	83,310,162						
Avg. Adj. Sales Price :	831,484	COD :	18.69	MAX Sales Ratio :	109.18		
Avg. Assessed Value :	590,852	PRD :	104.63	MIN Sales Ratio :	38.91		

Printed : 04/01/2025

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	5	66.80	65.64	63.14	10.06	103.96	50.91	77.02	N/A	996,826	629,386
1	5	66.80	65.64	63.14	10.06	103.96	50.91	77.02	N/A	996,826	629,386
<u>Dry</u>											
County	58	70.12	74.22	70.18	19.28	105.76	45.58	105.78	64.89 to 77.07	810,889	569,113
1	58	70.12	74.22	70.18	19.28	105.76	45.58	105.78	64.89 to 77.07	810,889	569,113
<u>ALL</u>											
10/01/2021 To 09/30/2024	141	71.59	74.35	71.06	18.69	104.63	38.91	109.18	68.87 to 77.05	831,484	590,852

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	14	68.65	69.51	66.62	13.71	104.34	50.91	101.26	57.98 to 77.78	935,238	623,018
1	14	68.65	69.51	66.62	13.71	104.34	50.91	101.26	57.98 to 77.78	935,238	623,018
<u>Dry</u>											
County	93	71.36	74.75	71.54	18.15	104.49	45.58	109.18	68.37 to 77.07	830,793	594,313
1	93	71.36	74.75	71.54	18.15	104.49	45.58	109.18	68.37 to 77.07	830,793	594,313
<u>Grass</u>											
County	1	42.29	42.29	42.29		100.00	42.29	42.29	N/A	240,000	101,500
1	1	42.29	42.29	42.29		100.00	42.29	42.29	N/A	240,000	101,500
<u>ALL</u>											
10/01/2021 To 09/30/2024	141	71.59	74.35	71.06	18.69	104.63	38.91	109.18	68.87 to 77.05	831,484	590,852

Douglas County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	8,220	n/a	7,460	7,060	n/a	6,280	5,880	5,500	7,327
Dodge	3	6,320	6,130	6,040	5,830	5,650	n/a	5,260	4,920	5,980
Sarpy	1	8,124	n/a	7,457	7,276	n/a	6,140	5,741	5,404	7,243
Saunders	3	7,471	n/a	6,940	6,382	n/a	5,809	4,967	4,385	6,242
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	7,070	6,970	6,590	5,970	5,720	5,600	n/a	5,220	6,217
Dodge	3	4,690	4,640	4,490	n/a	4,280	4,230	4,025	4,030	4,381
Sarpy	1	7,326	7,093	6,660	6,461	6,234	5,514	4,642	4,848	6,126
Saunders	3	6,265	6,075	5,944	n/a	5,156	4,848	4,365	4,120	5,468
Washington	1	8,600	8,600	7,085	n/a	5,539	5,500	5,025	4,500	6,710

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	3,000	2,875	2,750	2,625	n/a	n/a	2,275	2,150	2,971
Dodge	3	2,450	2,400	2,350	n/a	n/a	n/a	n/a	n/a	2,426
Sarpy	1	3,003	2,971	2,869	2,760	2,639	2,601	2,346	2,264	2,979
Saunders	3	2,365	2,365	2,365	n/a	n/a	2,100	n/a	2,100	2,361
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1	n/a	1,263	273
Dodge	3	3,210	n/a	212
Sarpy	1	4,434	1,524	299
Saunders	3	2,477	630	250
Washington	1	5,421	n/a	444

Source: 2025 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/27/2025

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>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023											
<u>ALL</u>											
10/01/2021 To 09/30/2024											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

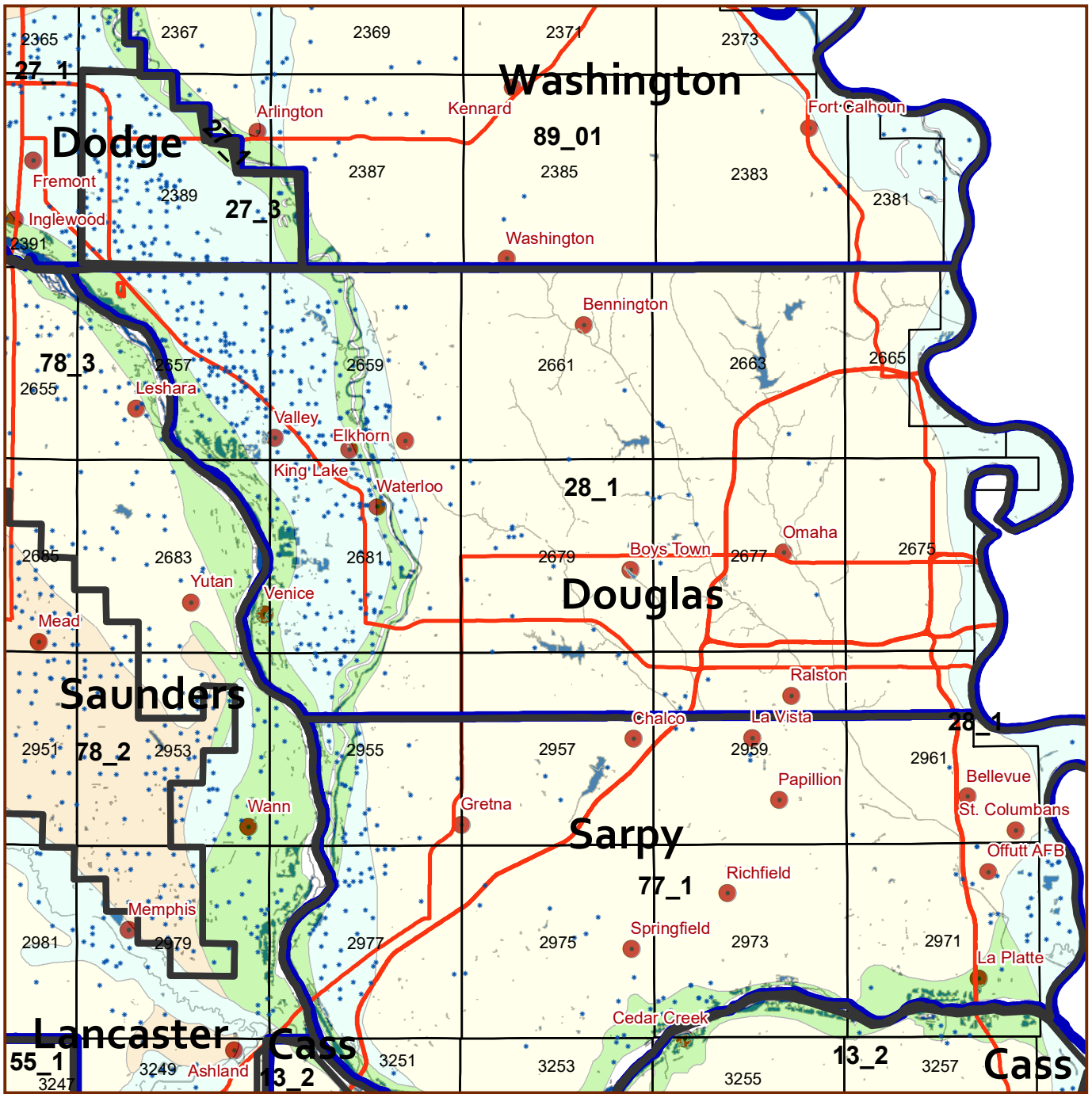
Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/27/2025

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
270001											
280001											
280010											
280015											
280017											
280054											
280059											
280066											
770037											
890003											
890024											
_____ALL_____											
10/01/2021 To 09/30/2024											

DOUGLAS COUNTY



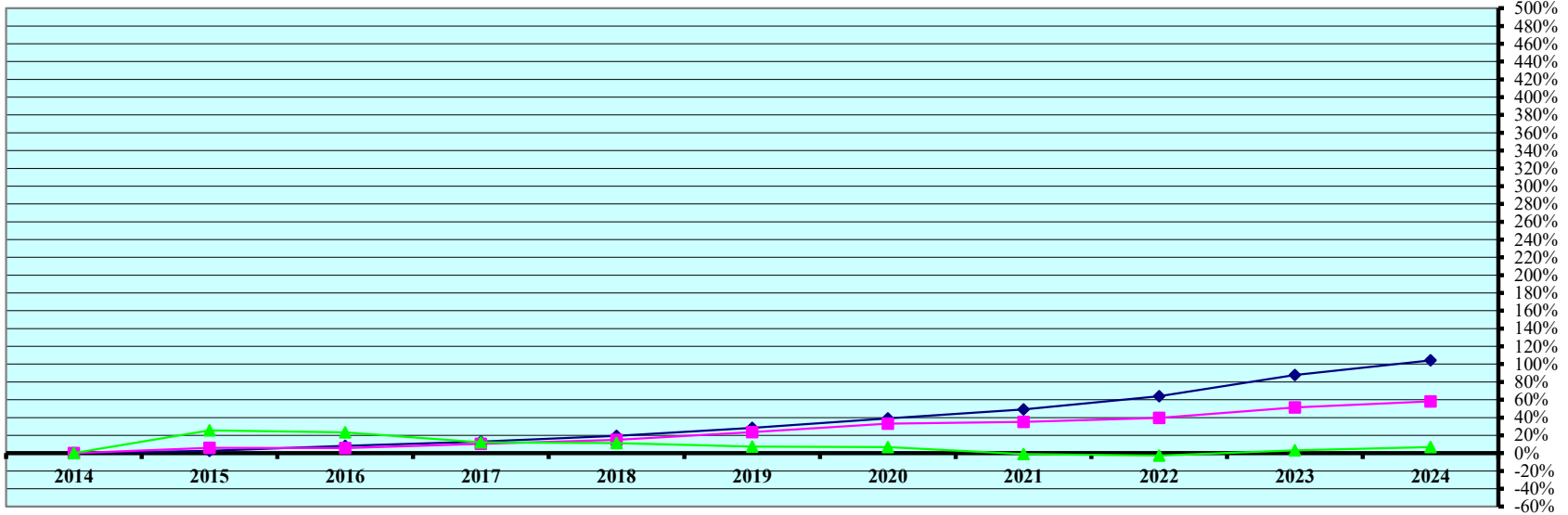
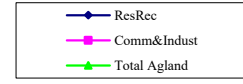
Legend

- 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 2014 - 2024



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
2014	23,965,713,535	-	-	-	10,913,051,020	-	-	-	277,828,465	-	-	-
2015	24,603,062,715	637,349,180	2.66%	2.66%	11,559,524,765	646,473,745	5.92%	5.92%	348,919,630	71,091,165	25.59%	25.59%
2016	25,934,559,760	1,331,497,045	5.41%	8.22%	11,536,581,930	-22,942,835	-0.20%	5.71%	342,296,320	-6,623,310	-1.90%	23.20%
2017	27,080,489,080	1,145,929,320	4.42%	13.00%	12,058,729,945	522,148,015	4.53%	10.50%	311,376,460	-30,919,860	-9.03%	12.08%
2018	28,620,913,935	1,540,424,855	5.69%	19.42%	12,546,703,885	487,973,940	4.05%	14.97%	309,189,210	-2,187,250	-0.70%	11.29%
2019	30,760,081,725	2,139,167,790	7.47%	28.35%	13,492,260,315	945,556,430	7.54%	23.63%	298,176,000	-11,013,210	-3.56%	7.32%
2020	33,302,138,735	2,542,057,010	8.26%	38.96%	14,535,497,200	1,043,236,885	7.73%	33.19%	296,527,625	-1,648,375	-0.55%	6.73%
2021	35,713,409,055	2,411,270,320	7.24%	49.02%	14,749,867,520	214,370,320	1.47%	35.16%	275,106,655	-21,420,970	-7.22%	-0.98%
2022	39,322,849,665	3,609,440,610	10.11%	64.08%	15,245,686,355	495,818,835	3.36%	39.70%	270,207,010	-4,899,645	-1.78%	-2.74%
2023	44,988,437,760	5,665,588,095	14.41%	87.72%	16,517,085,805	1,271,399,450	8.34%	51.35%	286,332,805	16,125,795	5.97%	3.06%
2024	48,936,354,005	3,947,916,245	8.78%	104.19%	17,262,466,200	745,380,395	4.51%	58.18%	296,620,670	10,287,865	3.59%	6.76%

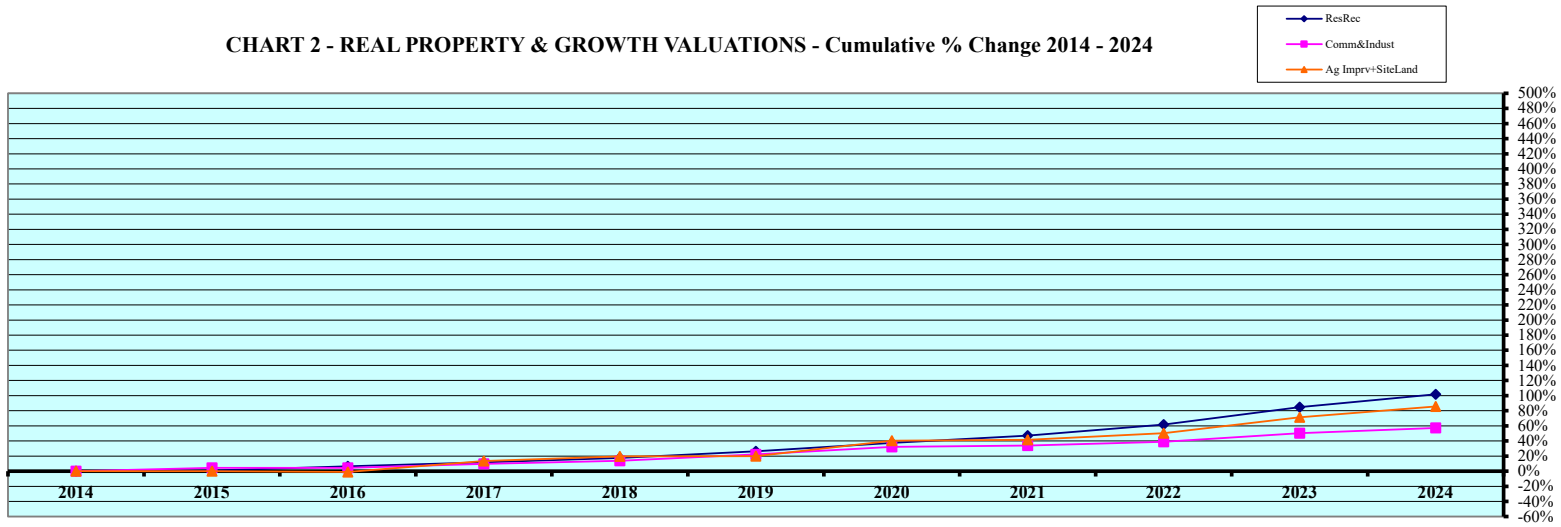
Rate Annual %chg: Residential & Recreational **7.40%** Commercial & Industrial **4.69%** Agricultural Land **0.66%**

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.
Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	--	--	10,913,051,020	97,071,400	0.89%	10,815,979,620	--	--
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	1.00%	1.00%	11,559,524,765	155,055,920	1.34%	11,404,468,845	4.50%	4.50%
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	6.51%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	4.45%
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	11.60%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	9.62%
2018	28,620,913,935	417,539,700	1.46%	28,203,374,235	4.15%	17.68%	12,546,703,885	118,773,500	0.95%	12,427,930,385	3.06%	13.88%
2019	30,760,081,725	460,985,540	1.50%	30,299,096,185	5.86%	26.43%	13,492,260,315	143,856,900	1.07%	13,348,403,415	6.39%	22.32%
2020	33,302,138,735	373,300,200	1.12%	32,928,838,535	7.05%	37.40%	14,535,497,200	112,174,170	0.77%	14,423,323,030	6.90%	32.17%
2021	35,713,409,055	449,303,795	1.26%	35,264,105,260	5.89%	47.14%	14,749,867,520	127,355,700	0.86%	14,622,511,820	0.60%	33.99%
2022	39,322,849,665	562,626,650	1.43%	38,760,223,015	8.53%	61.73%	15,245,686,355	84,293,500	0.55%	15,161,392,855	2.79%	38.93%
2023	44,988,437,760	682,638,550	1.52%	44,305,799,210	12.67%	84.87%	16,517,085,805	107,046,000	0.65%	16,410,039,805	7.64%	50.37%
2024	48,936,354,005	589,937,500	1.21%	48,346,416,505	7.46%	101.73%	17,262,466,200	108,737,500	0.63%	17,153,728,700	3.85%	57.19%
Rate Ann%chg	7.40%	Resid & Recreat w/o growth				5.95%	C & I w/o growth				3.80%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	--	--
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	0.14%
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	-1.02%
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	13.54%
2018	190,518,355	16,414,095	206,932,450	1,997,000	0.97%	204,935,450	4.39%	19.60%
2019	191,819,510	15,338,435	207,157,945	1,747,600	0.84%	205,410,345	-0.74%	19.87%
2020	226,725,040	15,787,905	242,512,945	2,102,000	0.87%	240,410,945	16.05%	40.30%
2021	231,728,895	16,236,710	247,965,605	5,486,900	2.21%	242,478,705	-0.01%	41.50%
2022	248,063,185	16,094,215	264,157,400	6,532,600	2.47%	257,624,800	3.90%	50.34%
2023	268,343,120	31,699,645	300,042,765	6,532,600	2.18%	293,510,165	11.11%	71.29%
2024	292,516,995	31,427,125	323,944,120	5,864,300	1.81%	318,079,820	6.01%	85.62%
Rate Ann%chg	6.62%	6.15%	6.58%	Ag Imprv+Site w/o growth		4.99%		

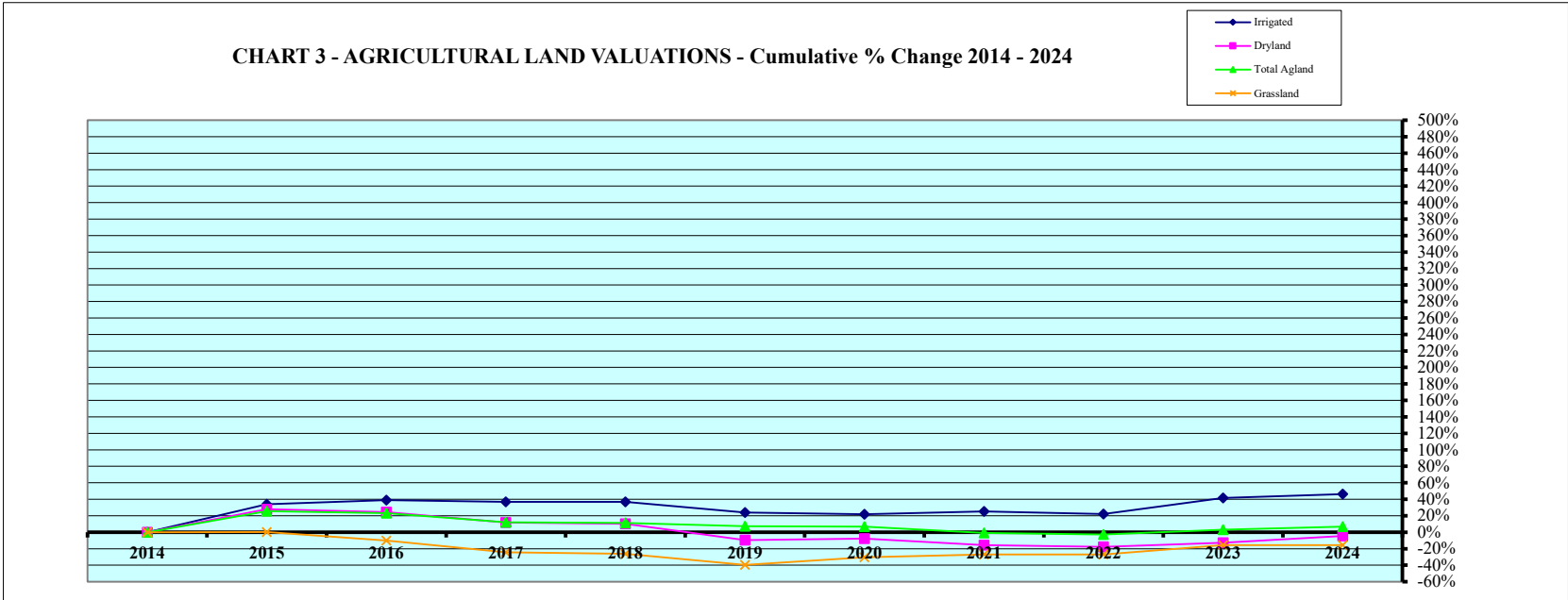
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 28
County DOUGLAS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	45,064,390	-	-	-	201,790,805	-	-	-	27,603,385	-	-	-
2015	60,310,500	15,246,110	33.83%	33.83%	258,286,990	56,496,185	28.00%	28.00%	27,673,770	70,385	0.25%	0.25%
2016	62,580,840	2,270,340	3.76%	38.87%	251,142,275	-7,144,715	-2.77%	24.46%	24,825,020	-2,848,750	-10.29%	-10.07%
2017	61,689,300	-891,540	-1.42%	36.89%	225,530,255	-25,612,020	-10.20%	11.76%	20,922,890	-3,902,130	-15.72%	-24.20%
2018	61,722,200	32,900	0.05%	36.96%	222,452,800	-3,077,455	-1.36%	10.24%	20,407,680	-515,210	-2.46%	-26.07%
2019	55,834,770	-5,887,430	-9.54%	23.90%	182,278,950	-40,173,850	-18.06%	-9.67%	16,664,745	-3,742,935	-18.34%	-39.63%
2020	54,884,080	-950,690	-1.70%	21.79%	186,277,525	3,998,575	2.19%	-7.69%	19,208,515	2,543,770	15.26%	-30.41%
2021	56,392,990	1,508,910	2.75%	25.14%	170,355,450	-15,922,075	-8.55%	-15.58%	20,182,755	974,240	5.07%	-26.88%
2022	54,986,025	-1,406,965	-2.49%	22.02%	165,999,930	-4,355,520	-2.56%	-17.74%	20,126,975	-55,780	-0.28%	-27.09%
2023	63,761,365	8,775,340	15.96%	41.49%	176,110,880	10,110,950	6.09%	-12.73%	23,275,015	3,148,040	15.64%	-15.68%
2024	65,905,775	2,144,410	3.36%	46.25%	192,781,220	16,670,340	9.47%	-4.46%	23,282,225	7,210	0.03%	-15.65%

Rate Ann.%chg: Irrigated **3.87%** Dryland **-0.46%** Grassland **-1.69%**

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
2014	338,770	-	-	-	3,031,115	-	-	-	277,828,465	-	-	-
2015	344,540	5,770	1.70%	1.70%	2,303,830	-727,285	-23.99%	-23.99%	348,919,630	71,091,165	25.59%	25.59%
2016	376,260	31,720	9.21%	11.07%	3,371,925	1,068,095	46.36%	11.24%	342,296,320	-6,623,310	-1.90%	23.20%
2017	398,910	22,650	6.02%	17.75%	2,835,105	-536,820	-15.92%	-6.47%	311,376,460	-30,919,860	-9.03%	12.08%
2018	390,870	-8,040	-2.02%	15.38%	4,215,660	1,380,555	48.70%	39.08%	309,189,210	-2,187,250	-0.70%	11.29%
2019	333,640	-57,230	-14.64%	-1.51%	43,063,895	38,848,235	921.52%	1320.73%	298,176,000	-11,013,210	-3.56%	7.32%
2020	336,375	2,735	0.82%	-0.71%	35,821,130	-7,242,765	-16.82%	1081.78%	296,527,625	-1,648,375	-0.55%	6.73%
2021	247,210	-89,165	-26.51%	-27.03%	27,928,250	-7,892,880	-22.03%	821.39%	275,106,655	-21,420,970	-7.22%	-0.98%
2022	245,250	-1,960	-0.79%	-27.61%	28,848,830	920,580	3.30%	851.76%	270,207,010	-4,899,645	-1.78%	-2.74%
2023	254,490	9,240	3.77%	-24.88%	22,931,055	-5,917,775	-20.51%	656.52%	286,332,805	16,125,795	5.97%	3.06%
2024	260,470	5,980	2.35%	-23.11%	14,390,980	-8,540,075	-37.24%	374.78%	296,620,670	10,287,865	3.59%	6.76%

Rate Ann.%chg: Total Agric Land **0.66%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	44,612,858	10,082	4,425			204,618,617	47,059	4,348			21,510,984	8,964	2,400		
2015	60,488,055	10,612	5,700	28.81%	28.81%	262,761,564	46,714	5,625	29.36%	29.36%	21,484,675	8,952	2,400	0.01%	0.01%
2016	62,546,660	10,677	5,858	2.77%	32.39%	254,892,390	46,052	5,535	-1.60%	27.29%	18,920,330	8,982	2,106	-12.23%	-12.22%
2017	61,864,105	10,801	5,727	-2.23%	29.43%	229,371,835	45,249	5,069	-8.42%	16.58%	18,243,460	8,653	2,108	0.08%	-12.15%
2018	62,006,495	10,833	5,724	-0.06%	29.36%	233,861,165	46,511	5,028	-0.81%	15.64%	18,698,975	9,214	2,029	-3.74%	-15.44%
2019	60,602,465	10,759	5,633	-1.60%	27.29%	224,694,895	46,033	4,881	-2.92%	12.26%	20,339,940	13,004	1,564	-22.92%	-34.82%
2020	62,951,460	10,751	5,855	3.96%	32.33%	212,304,955	44,415	4,780	-2.07%	9.93%	21,970,965	12,338	1,781	13.85%	-25.80%
2021	68,604,420	11,723	5,852	-0.06%	32.25%	198,181,615	42,115	4,706	-1.55%	8.23%	21,897,350	11,756	1,863	4.60%	-22.38%
2022	68,486,790	11,701	5,853	0.02%	32.27%	197,686,290	41,019	4,819	2.41%	10.84%	21,622,450	11,626	1,860	-0.15%	-22.50%
2023	68,897,085	11,678	5,900	0.79%	33.32%	190,635,655	42,256	4,511	-6.39%	3.76%	22,718,130	11,905	1,908	2.61%	-20.48%
2024	67,261,320	11,406	5,897	-0.05%	33.26%	196,448,540	39,304	4,998	10.79%	14.95%	23,314,360	11,999	1,943	1.82%	-19.03%

Rate Annual %chg Average Value/Acre: 4.19%

-0.41%

0.81%

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
2014	442,011	2,947	150			8,017,520	5,502	1,457			279,201,990	74,553	3,745		
2015	438,676	2,925	150	0.00%	0.00%	7,777,560	5,328	1,460	0.17%	0.17%	352,950,530	74,531	4,736	26.45%	26.45%
2016	429,955	2,866	150	0.00%	0.00%	7,646,475	5,192	1,473	0.90%	1.07%	344,435,810	73,769	4,669	-1.40%	24.68%
2017	406,420	2,709	150	0.00%	0.00%	4,418,555	4,847	912	-38.10%	-37.44%	314,304,375	72,260	4,350	-6.84%	16.14%
2018	444,535	2,968	150	-0.16%	-0.16%	7,587,525	2,256	3,363	268.90%	130.79%	322,598,695	71,782	4,494	3.32%	20.00%
2019	431,915	2,926	148	-1.42%	-1.58%	536,850	1,144	469	-86.05%	-67.80%	306,606,065	73,866	4,151	-7.64%	10.84%
2020	418,705	2,798	150	1.37%	-0.24%	707,495	1,066	664	41.44%	-54.46%	298,353,580	71,368	4,180	0.71%	11.63%
2021	392,020	2,619	150	0.01%	-0.23%	434,230	1,017	427	-35.67%	-70.70%	289,509,635	69,230	4,182	0.03%	11.67%
2022	263,530	1,758	150	0.19%	-0.04%	469,790	507	927	117.13%	-36.38%	288,528,850	66,610	4,332	3.58%	15.66%
2023	295,265	1,968	150	0.04%	0.00%	8,265,880	703	11,766	1169.18%	707.44%	290,812,015	68,510	4,245	-2.00%	13.35%
2024	261,850	1,751	150	-0.33%	-0.33%	11,013,490	564	19,524	65.93%	1239.76%	298,299,560	65,025	4,587	8.07%	22.50%

28
DOUGLAS

Rate Annual %chg Average Value/Acre: 0.66%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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	1,930,055,670	452,901,145	467,957,420	48,936,354,005	14,479,876,895	2,782,589,305	0	296,620,670	292,516,995	31,427,125	0	69,670,299,230
cnty sector/value % of total value:		2.77%	0.65%	0.67%	70.24%	20.78%	3.99%		0.43%	0.42%	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	4,290,080	834,775	284,380	224,470,800	34,021,700	12,210,300	0	0	0	0	0	276,112,035
0.35%	%sector of county sector	0.22%	0.18%	0.06%	0.46%	0.23%	0.44%						0.40%
	%sector of municipality	1.55%	0.30%	0.10%	81.30%	12.32%	4.42%						100.00%
491,841	OMAHA	1,702,706,740	417,533,955	380,708,235	34,951,102,040	13,003,913,395	2,503,173,105	0	3,605,100	7,448,345	401,095	0	52,970,592,010
84.14%	%sector of county sector	88.22%	92.19%	81.36%	71.42%	89.81%	89.96%		1.22%	2.55%	1.28%		76.03%
	%sector of municipality	3.21%	0.79%	0.72%	65.98%	24.55%	4.73%		0.01%	0.01%	0.00%		100.00%
6,494	RALSTON	10,914,370	1,741,770	2,103,275	445,856,300	101,188,600	33,112,200	0	0	0	0	0	594,916,515
1.11%	%sector of county sector	0.57%	0.38%	0.45%	0.91%	0.70%	1.19%						0.85%
	%sector of municipality	1.83%	0.29%	0.35%	74.94%	17.01%	5.57%						100.00%
3,037	VALLEY	77,152,720	4,033,200	21,336,820	470,124,985	79,833,300	59,813,500	0	433,360	420,600	15,350	0	713,163,835
0.52%	%sector of county sector	4.00%	0.89%	4.56%	0.96%	0.55%	2.15%		0.15%	0.14%	0.05%		1.02%
	%sector of municipality	10.82%	0.57%	2.99%	65.92%	11.19%	8.39%		0.06%	0.06%	0.00%		100.00%
935	WATERLOO	6,335,910	1,181,045	3,145,195	82,086,425	21,020,800	24,618,700	0	450,765	0	0	0	138,838,840
0.16%	%sector of county sector	0.33%	0.26%	0.67%	0.17%	0.15%	0.88%		0.15%				0.20%
	%sector of municipality	4.56%	0.85%	2.27%	59.12%	15.14%	17.73%		0.32%				100.00%
	%sector of county sector												
	%sector of municipality												
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504,334	Total Municipalities	1,801,399,821	425,324,746	407,577,906	36,173,640,554	13,239,977,797	2,632,927,806	0	4,489,225	7,868,945	416,445	0	54,693,623,241
86.28%	%all municip.sectors of cnty	93.33%	93.91%	87.10%	73.92%	91.44%	94.62%		1.51%	2.69%	1.33%		78.50%

Total Real Property Sum Lines 17, 25, & 30	Records : 209,081	Value : 71,450,043,055	Growth 803,283,100	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	8,258	161,605,500	7,320	224,006,930	1,721	93,419,525	17,299	479,031,955	
02. Res Improve Land	144,549	4,280,983,900	30,280	1,351,377,900	2,779	245,038,490	177,608	5,877,400,290	
03. Res Improvements	144,549	34,072,459,445	30,280	11,085,073,600	2,779	991,998,900	177,608	46,149,531,945	
04. Res Total	152,807	38,515,048,845	37,600	12,660,458,430	4,500	1,330,456,915	194,907	52,505,964,190	576,535,800
% of Res Total	78.40	73.35	19.29	24.11	2.31	2.53	93.22	73.49	71.77
05. Com UnImp Land	1,711	333,159,100	355	132,696,000	132	33,926,900	2,198	499,782,000	
06. Com Improve Land	7,616	2,400,638,100	276	131,704,100	84	40,555,200	7,976	2,572,897,400	
07. Com Improvements	7,616	11,099,245,905	276	807,725,800	84	317,552,200	7,976	12,224,523,905	
08. Com Total	9,327	13,833,043,105	631	1,072,125,900	216	392,034,300	10,174	15,297,203,305	198,523,300
% of Com Total	91.67	90.43	6.20	7.01	2.12	2.56	4.87	21.41	24.71
09. Ind UnImp Land	461	54,359,300	6	1,843,000	25	7,941,000	492	64,143,300	
10. Ind Improve Land	1,791	584,143,400	8	4,653,500	68	14,672,000	1,867	603,468,900	
11. Ind Improvements	1,791	2,159,262,100	8	36,767,600	68	90,507,000	1,867	2,286,536,700	
12. Ind Total	2,252	2,797,764,800	14	43,264,100	93	113,120,000	2,359	2,954,148,900	19,707,200
% of Ind Total	95.46	94.71	0.59	1.46	3.94	3.83	1.13	4.13	2.45
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	152,807	38,515,048,845	37,600	12,660,458,430	4,500	1,330,456,915	194,907	52,505,964,190	576,535,800
% of Res & Rec Total	78.40	73.35	19.29	24.11	2.31	2.53	93.22	73.49	71.77
Com & Ind Total	11,579	16,630,807,905	645	1,115,390,000	309	505,154,300	12,533	18,251,352,205	218,230,500
% of Com & Ind Total	92.39	91.12	5.15	6.11	2.47	2.77	5.99	25.54	27.17
17. Taxable Total	164,386	55,145,856,750	38,245	13,775,848,430	4,809	1,835,611,215	207,440	70,757,316,395	794,766,300
% of Taxable Total	79.25	77.94	18.44	19.47	2.32	2.59	99.22	99.03	98.94

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,077	40,222,100	599,262,100	0	0	0
19. Commercial	1,015	659,826,000	2,296,714,200	0	0	0
20. Industrial	68	86,472,700	123,734,800	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	1,077	40,222,100	599,262,100
19. Commercial	0	0	0	1,015	659,826,000	2,296,714,200
20. Industrial	0	0	0	68	86,472,700	123,734,800
21. Other	0	0	0	0	0	0
22. Total Sch II				2,160	786,520,800	3,019,711,100

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	5,438	823	72	6,333

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	963	259,686,925	963	259,686,925
28. Ag-Improved Land	0	0	0	0	678	152,297,035	678	152,297,035
29. Ag Improvements	0	0	0	0	678	280,742,700	678	280,742,700

30. Ag Total				1,641	692,726,660
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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	598	629.35	20,887,620	598	629.35	20,887,620	
33. HomeSite Improvements	598	0.00	275,609,385	598	0.00	275,609,385	8,176,800
34. HomeSite Total				598	629.35	296,497,005	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	652	1,231.70	26,409,470	652	1,231.70	26,409,470	
37. FarmSite Improvements	652	0.00	5,133,315	652	0.00	5,133,315	340,000
38. FarmSite Total				652	1,231.70	31,542,785	
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				1,250	1,861.05	328,039,790	8,516,800

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	1,641	66,563.55	364,686,870	1,641	66,563.55	364,686,870
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	1.81%	1,684,850	2.03%	8,219.98
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	8,598.32	75.87%	64,143,500	77.25%	7,460.00
48. 2A	2,051.01	18.10%	14,480,170	17.44%	7,060.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	70.93	0.63%	445,440	0.54%	6,279.99
51. 4A1	95.65	0.84%	562,400	0.68%	5,879.77
52. 4A	312.23	2.76%	1,717,380	2.07%	5,500.37
53. Total	11,333.11	100.00%	83,033,740	100.00%	7,326.65
Dry					
54. 1D1	1,184.97	3.06%	8,377,780	3.48%	7,070.04
55. 1D	7,135.19	18.43%	49,732,320	20.66%	6,970.01
56. 2D1	15,591.18	40.26%	102,745,880	42.68%	6,590.00
57. 2D	16.90	0.04%	100,890	0.04%	5,969.82
58. 3D1	1,517.51	3.92%	8,680,200	3.61%	5,720.03
59. 3D	4,706.75	12.15%	26,357,900	10.95%	5,600.02
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	8,571.58	22.14%	44,743,710	18.59%	5,220.01
62. Total	38,724.08	100.00%	240,738,680	100.00%	6,216.77
Grass					
63. 1G1	9,880.61	81.44%	26,477,160	89.73%	2,679.71
64. 1G	142.02	1.17%	276,870	0.94%	1,949.51
65. 2G1	174.91	1.44%	373,530	1.27%	2,135.56
66. 2G	383.91	3.16%	797,830	2.70%	2,078.17
67. 3G1	167.24	1.38%	188,150	0.64%	1,125.03
68. 3G	35.21	0.29%	36,270	0.12%	1,030.11
69. 4G1	202.33	1.67%	212,690	0.72%	1,051.20
70. 4G	1,146.38	9.45%	1,145,280	3.88%	999.04
71. Total	12,132.61	100.00%	29,507,780	100.00%	2,432.10
Irrigated Total					
Irrigated Total	11,333.11	17.03%	83,033,740	22.77%	7,326.65
Dry Total					
Dry Total	38,724.08	58.18%	240,738,680	66.01%	6,216.77
Grass Total					
Grass Total	12,132.61	18.23%	29,507,780	8.09%	2,432.10
72. Waste	1,716.50	2.58%	468,630	0.13%	273.01
73. Other	2,657.25	3.99%	10,938,040	3.00%	4,116.30
74. Exempt	206.06	0.31%	0	0.00%	0.00
75. Market Area Total	66,563.55	100.00%	364,686,870	100.00%	5,478.78

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	11,333.11	83,033,740	11,333.11	83,033,740
77. Dry Land	0.00	0	0.00	0	38,724.08	240,738,680	38,724.08	240,738,680
78. Grass	0.00	0	0.00	0	12,132.61	29,507,780	12,132.61	29,507,780
79. Waste	0.00	0	0.00	0	1,716.50	468,630	1,716.50	468,630
80. Other	0.00	0	0.00	0	2,657.25	10,938,040	2,657.25	10,938,040
81. Exempt	0.00	0	0.00	0	206.06	0	206.06	0
82. Total	0.00	0	0.00	0	66,563.55	364,686,870	66,563.55	364,686,870

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,333.11	17.03%	83,033,740	22.77%	7,326.65
Dry Land	38,724.08	58.18%	240,738,680	66.01%	6,216.77
Grass	12,132.61	18.23%	29,507,780	8.09%	2,432.10
Waste	1,716.50	2.58%	468,630	0.13%	273.01
Other	2,657.25	3.99%	10,938,040	3.00%	4,116.30
Exempt	206.06	0.31%	0	0.00%	0.00
Total	66,563.55	100.00%	364,686,870	100.00%	5,478.78

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	2,449	102,596,335	14,572	722,998,300	14,572	5,846,525,400	17,021	6,672,120,035	189,706,400
83.2 FB 0E	1,330	48,189,600	1,209	86,067,200	1,209	476,226,500	2,539	610,483,300	102,814,200
83.3 FB 0F	112	7,914,800	649	48,068,710	649	206,108,500	761	262,092,010	1,076,000
83.4 FB 0J	2,747	74,484,890	10,414	425,536,280	10,414	3,606,542,900	13,161	4,106,564,070	134,204,600
83.5 FB 0U	624	22,873,410	3,684	124,514,700	3,684	1,007,267,800	4,308	1,154,655,910	37,009,800
83.6 FB 0W	533	40,543,880	1,250	158,599,920	1,250	687,159,600	1,783	886,303,400	19,910,200
83.7 FB 1	189	1,752,600	1,952	19,104,300	1,952	182,747,300	2,141	203,604,200	153,600
83.8 FB 10	123	1,971,300	1,690	30,461,000	1,690	252,913,900	1,813	285,346,200	10,800
83.9 FB 11	38	343,700	683	16,091,200	683	141,602,800	721	158,037,700	0
83.10 FB 15	13	338,800	412	7,366,500	412	87,684,600	425	95,389,900	0
83.11 FB 16	43	1,011,500	1,093	9,061,700	1,093	203,045,800	1,136	213,119,000	0
83.12 FB 18	57	783,800	579	8,657,300	579	70,950,400	636	80,391,500	0
83.13 FB 19	119	1,220,900	1,019	21,776,200	1,019	227,796,500	1,138	250,793,600	600
83.14 FB 2	341	2,611,900	1,160	10,044,600	1,160	109,928,600	1,501	122,585,100	264,800
83.15 FB 20	29	486,700	2,166	48,934,100	2,166	463,147,800	2,195	512,568,600	0
83.16 FB 21	29	319,000	1,268	16,802,900	1,268	233,668,700	1,297	250,790,600	0
83.17 FB 23	202	1,339,900	1,254	12,422,600	1,254	232,203,800	1,456	245,966,300	0
83.18 FB 24	139	1,116,700	967	14,307,000	967	135,997,400	1,106	151,421,100	226,800
83.19 FB 25	156	1,341,900	705	11,430,100	705	106,352,200	861	119,124,200	88,900
83.20 FB 26	65	589,400	1,002	14,178,600	1,002	117,745,400	1,067	132,513,400	2,800
83.21 FB 27	223	1,539,200	1,149	17,924,700	1,149	152,746,100	1,372	172,210,000	0
83.22 FB 28	33	235,900	2,823	47,371,500	2,823	510,874,400	2,856	558,481,800	2,711,400
83.23 FB 29	253	1,682,200	461	3,980,800	461	48,321,900	714	53,984,900	71,400
83.24 FB 3	348	1,581,400	853	6,845,100	853	79,791,400	1,201	88,217,900	37,500
83.25 FB 30	126	849,500	1,949	16,713,700	1,949	241,583,700	2,075	259,146,900	225,000
83.26 FB 31	131	910,800	2,564	27,191,300	2,564	299,761,500	2,695	327,863,600	2,750,700
83.27 FB 32	97	256,500	412	4,917,900	412	53,346,700	509	58,521,100	159,500
83.28 FB 33	93	682,500	991	14,203,300	991	128,856,200	1,084	143,742,000	0
83.29 FB 34	20	194,300	548	8,198,300	548	67,722,175	568	76,114,775	0
83.30 FB 35	92	836,300	1,680	24,777,600	1,680	248,749,400	1,772	274,363,300	595,100
83.31 FB 36	52	473,400	1,139	12,736,400	1,139	160,903,900	1,191	174,113,700	263,300
83.32 FB 37	155	1,243,200	847	10,930,800	847	105,385,100	1,002	117,559,100	1,295,400
83.33 FB 38	138	1,173,400	2,286	28,171,800	2,286	331,210,100	2,424	360,555,300	424,100
83.34 FB 39	29	788,700	2,207	120,092,700	2,207	747,721,300	2,236	868,602,700	0
83.35 FB 4	238	1,878,900	2,178	25,624,000	2,178	233,714,200	2,416	261,217,100	632,200
83.36 FB 40	34	860,500	2,534	72,699,500	2,534	588,305,500	2,568	661,865,500	11,900
83.37 FB 41	43	675,400	2,321	50,906,100	2,321	374,239,600	2,364	425,821,100	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	861,300	2,669	70,579,800	2,669	545,042,700	2,713	616,483,800	155,000
83.39	FB 43	97	2,462,800	4,556	101,576,200	4,556	809,541,400	4,653	913,580,400	0
83.40	FB 44	255	4,526,200	2,295	52,259,400	2,295	442,700,400	2,550	499,486,000	66,700
83.41	FB 45	58	885,300	2,448	121,229,000	2,448	643,993,600	2,506	766,107,900	695,500
83.42	FB 46	139	1,861,800	1,447	25,739,900	1,447	287,027,500	1,586	314,629,200	976,700
83.43	FB 47	103	1,525,800	1,809	26,265,600	1,809	305,999,600	1,912	333,791,000	720,800
83.44	FB 48	29	195,100	1,140	20,777,000	1,140	236,644,900	1,169	257,617,000	0
83.45	FB 49	14	1,043,800	650	62,349,000	650	261,353,400	664	324,746,200	1,065,500
83.46	FB 5	339	2,695,800	465	3,823,500	465	48,289,500	804	54,808,800	853,400
83.47	FB 50	1	100	492	29,539,300	492	140,214,800	493	169,754,200	255,000
83.48	FB 51	75	3,918,600	1,955	202,731,300	1,955	958,776,300	2,030	1,165,426,200	5,482,400
83.49	FB 52	170	1,183,500	141	1,215,800	141	13,610,700	311	16,010,000	0
83.50	FB 53	49	859,400	2,352	49,020,100	2,352	487,496,200	2,401	537,375,700	0
83.51	FB 54	217	2,227,300	1,748	31,457,900	1,748	304,426,300	1,965	338,111,500	9,557,500
83.52	FB 55	24	297,100	248	4,297,200	248	47,225,800	272	51,820,100	0
83.53	FB 56	6	23,600	1,835	41,104,200	1,835	405,163,200	1,841	446,291,000	0
83.54	FB 57	29	1,356,900	1,951	106,816,500	1,951	747,525,000	1,980	855,698,400	2,479,300
83.55	FB 58	83	4,307,500	2,933	71,095,600	2,933	676,115,800	3,016	751,518,900	226,500
83.56	FB 59	47	656,600	3,536	130,675,900	3,536	1,041,448,700	3,583	1,172,781,200	327,800
83.57	FB 6	355	2,106,300	946	7,281,900	946	104,324,590	1,301	113,712,790	314,900
83.58	FB 60	105	8,198,800	6,122	225,159,700	6,122	1,708,095,600	6,227	1,941,454,100	3,846,000
83.59	FB 61	3	141,900	2,721	56,078,500	2,721	577,565,600	2,724	633,786,000	0
83.60	FB 62	8	111,200	4,227	119,432,700	4,227	1,008,713,100	4,235	1,128,257,000	0
83.61	FB 63	44	523,300	4,701	116,569,300	4,701	1,022,610,700	4,745	1,139,703,300	0
83.62	FB 64	23	282,800	2,003	40,761,900	2,003	419,167,200	2,026	460,211,900	0
83.63	FB 65	11	113,000	3,017	80,006,600	3,017	735,680,900	3,028	815,800,500	327,400
83.64	FB 66	41	1,119,700	4,811	230,235,600	4,811	1,722,274,600	4,852	1,953,629,900	835,000
83.65	FB 67	86	1,105,300	4,412	112,190,100	4,412	951,592,400	4,498	1,064,887,800	587,300
83.66	FB 68	55	7,220,900	5,251	288,419,100	5,251	1,871,881,900	5,306	2,167,521,900	3,158,600
83.67	FB 69	16	565,500	4,744	166,243,400	4,744	1,357,209,400	4,760	1,524,018,300	347,000
83.68	FB 7	17	161,400	367	7,479,200	367	116,000,900	384	123,641,500	0
83.69	FB 70	11	225,700	5,078	199,945,500	5,078	1,529,776,300	5,089	1,729,947,500	0
83.70	FB 71	18	319,200	3,914	141,700,200	3,914	1,142,451,900	3,932	1,284,471,300	0
83.71	FB 72	610	0	1,314	0	1,314	31,505,200	1,924	31,505,200	35,700
83.72	FB 73	3	69,100	620	16,811,200	620	157,476,500	623	174,356,800	0
83.73	FB 74	51	1,378,200	866	52,603,400	866	335,773,500	917	389,755,100	892,600
83.74	FB 75	75	12,566,700	2,780	181,254,400	2,780	1,364,137,200	2,855	1,557,958,300	846,400

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	42	996,800	1,627	63,570,700	1,627	557,516,100	1,669	622,083,600	197,900
83.76 FB 77	79	2,014,900	1,166	50,672,900	1,166	309,075,980	1,245	361,763,780	5,903,200
83.77 FB 78	59	2,270,100	1,017	78,069,200	1,017	462,130,200	1,076	542,469,500	1,078,600
83.78 FB 9	280	3,232,800	1,039	18,367,000	1,039	125,961,500	1,319	147,561,300	586,300
83.79 FB D2	79	1,033,300	2,013	47,664,800	2,013	426,746,200	2,092	475,444,300	462,300
83.80 FB IL	249	72,000	663	0	663	28,142,600	912	28,214,600	363,600
83.81 FB M1	29	4,144,300	26	6,500,000	26	20,518,300	55	31,162,600	8,807,300
83.82 FB MC	702	15,199,700	1,448	42,340,000	1,448	421,897,300	2,150	479,437,000	4,036,400
83.83 FB V1	1,026	55,277,440	1,375	75,781,080	1,375	469,861,400	2,401	600,919,920	26,400,200
84 Residential Total	17,299	479,031,955	177,608	5,877,400,290	177,608	46,149,531,945	194,907	52,505,964,190	576,535,800

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	229	87,829,100	230	89,829,000	230	599,135,200	459	776,793,300	78,024,500
85.2	FB 0E	9	6,189,900	8	5,033,800	8	6,993,000	17	18,216,700	0
85.3	FB 0F	0	0	5	1,520,600	5	6,399,600	5	7,920,200	0
85.4	FB 0J	108	14,917,100	86	19,695,200	86	188,577,600	194	223,189,900	342,100
85.5	FB 0U	75	16,086,900	108	41,810,900	108	301,737,000	183	359,634,800	46,342,500
85.6	FB 0W	83	6,028,700	91	6,826,500	91	80,845,500	174	93,700,700	8,628,800
85.7	FB 1	6	39,600	32	1,128,000	32	6,070,100	38	7,237,700	0
85.8	FB 10	29	2,019,800	237	22,762,400	237	99,115,900	266	123,898,100	0
85.9	FB 11	10	333,100	84	6,764,700	84	38,479,700	94	45,577,500	0
85.10	FB 15	19	2,314,900	191	23,075,800	191	103,304,500	210	128,695,200	6,566,800
85.11	FB 16	57	4,871,900	301	33,657,100	301	266,004,500	358	304,533,500	0
85.12	FB 18	16	567,900	64	6,715,200	64	17,763,500	80	25,046,600	0
85.13	FB 19	16	847,900	138	3,959,000	138	60,892,700	154	65,699,600	0
85.14	FB 2	52	291,900	90	2,082,300	90	23,829,200	142	26,203,400	254,200
85.15	FB 20	13	2,006,100	95	10,139,400	95	48,164,900	108	60,310,400	0
85.16	FB 21	9	291,800	23	3,432,900	23	5,079,700	32	8,804,400	130,600
85.17	FB 23	87	27,015,300	823	143,197,500	823	746,283,300	910	916,496,100	0
85.18	FB 24	35	2,139,700	113	8,188,800	113	37,486,000	148	47,814,500	2,829,700
85.19	FB 25	30	930,700	31	3,779,000	31	30,273,600	61	34,983,300	0
85.20	FB 26	14	618,400	88	12,066,900	88	52,663,300	102	65,348,600	195,900
85.21	FB 27	17	1,109,500	68	3,473,300	68	27,987,500	85	32,570,300	0
85.22	FB 28	2	39,600	93	12,301,500	93	75,693,900	95	88,035,000	0
85.23	FB 29	28	261,600	25	468,400	25	3,361,600	53	4,091,600	100
85.24	FB 3	28	488,400	57	2,456,300	57	18,521,800	85	21,466,500	0
85.25	FB 30	6	56,300	23	466,800	23	7,453,700	29	7,976,800	0
85.26	FB 31	4	108,000	24	428,000	24	3,357,000	28	3,893,000	0
85.27	FB 32	32	2,167,900	57	14,513,900	57	84,865,400	89	101,547,200	85,800
85.28	FB 33	13	500,200	38	2,658,100	38	20,202,752	51	23,361,052	0
85.29	FB 34	18	527,000	137	9,898,100	137	58,225,865	155	68,650,965	23,900
85.30	FB 35	54	3,720,600	172	43,069,300	172	136,215,000	226	183,004,900	-315,100
85.31	FB 36	25	1,228,000	87	12,486,200	87	32,712,600	112	46,426,800	0
85.32	FB 37	32	541,000	104	4,713,800	104	33,148,800	136	38,403,600	0
85.33	FB 38	38	1,508,600	53	4,534,000	53	12,637,600	91	18,680,200	0
85.34	FB 39	3	484,000	145	10,076,300	145	96,683,300	148	107,243,600	0
85.35	FB 4	13	87,100	50	1,231,400	50	12,279,495	63	13,597,995	0
85.36	FB 40	6	310,100	55	6,391,900	55	29,609,500	61	36,311,500	0
85.37	FB 41	4	29,200	59	2,500,900	59	19,596,738	63	22,126,838	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	113	4,766,100	113	26,231,700	120	31,812,600	0
85.39	FB 43	44	6,991,100	223	26,817,200	223	159,141,500	267	192,949,800	7,893,500
85.40	FB 44	44	5,736,000	134	13,985,400	134	89,899,500	178	109,620,900	355,300
85.41	FB 45	8	2,270,800	72	35,929,100	72	81,304,400	80	119,504,300	0
85.42	FB 46	17	1,812,100	56	17,734,900	56	40,798,900	73	60,345,900	0
85.43	FB 47	39	6,232,300	274	86,176,100	274	309,998,600	313	402,407,000	1,690,400
85.44	FB 48	0	0	12	3,170,300	12	23,388,900	12	26,559,200	0
85.45	FB 49	40	11,208,600	182	127,699,100	182	432,440,000	222	571,347,700	0
85.46	FB 5	40	1,302,800	41	1,475,400	41	10,861,100	81	13,639,300	413,900
85.47	FB 50	1	167,100	10	3,088,200	10	13,522,600	11	16,777,900	0
85.48	FB 51	9	2,858,200	54	39,428,200	54	281,008,500	63	323,294,900	0
85.49	FB 52	42	5,944,500	47	13,457,500	47	110,573,300	89	129,975,300	0
85.50	FB 53	20	2,606,900	117	52,649,700	117	305,487,000	137	360,743,600	0
85.51	FB 54	16	676,700	43	4,612,600	43	32,349,700	59	37,639,000	0
85.52	FB 55	59	24,455,700	114	41,580,200	114	306,885,800	173	372,921,700	6,642,200
85.53	FB 56	19	3,277,500	151	48,399,700	151	225,866,900	170	277,544,100	1,250,900
85.54	FB 57	17	2,208,900	72	32,057,600	72	160,816,000	89	195,082,500	0
85.55	FB 58	36	8,499,400	276	81,943,800	276	458,447,100	312	548,890,300	0
85.56	FB 59	25	13,508,500	268	226,250,500	268	798,190,800	293	1,037,949,800	969,500
85.57	FB 6	51	1,445,300	98	3,222,900	98	17,099,455	149	21,767,655	0
85.58	FB 60	35	13,360,200	238	162,717,800	238	609,972,900	273	786,050,900	1,554,200
85.59	FB 61	55	17,019,700	509	301,836,200	509	1,019,414,000	564	1,338,269,900	1,036,300
85.60	FB 62	32	8,269,200	463	170,556,700	463	853,380,800	495	1,032,206,700	663,400
85.61	FB 63	40	8,565,500	224	79,093,000	224	425,716,700	264	513,375,200	783,200
85.62	FB 64	23	2,938,100	148	39,187,900	148	121,113,300	171	163,239,300	0
85.63	FB 65	25	6,318,900	122	54,722,000	122	159,293,200	147	220,334,100	1,363,100
85.64	FB 66	24	3,494,500	270	132,168,300	270	518,923,000	294	654,585,800	0
85.65	FB 67	51	10,377,400	130	67,847,000	130	328,260,100	181	406,484,500	0
85.66	FB 68	20	6,520,800	89	103,503,200	89	379,916,300	109	489,940,300	1,870,600
85.67	FB 69	34	10,195,600	99	71,537,300	99	386,068,100	133	467,801,000	2,488,800
85.68	FB 7	110	42,932,400	186	115,280,500	186	338,136,300	296	496,349,200	1,531,600
85.69	FB 70	5	1,269,800	32	16,349,800	32	68,888,400	37	86,508,000	0
85.70	FB 71	17	4,295,000	83	65,705,900	83	352,638,100	100	422,639,000	909,700
85.71	FB 72	48	132,200	68	1,283,700	68	153,747,500	116	155,163,400	0
85.72	FB 73	16	5,113,100	40	55,130,400	40	185,099,900	56	245,343,400	384,500
85.73	FB 74	7	272,900	17	14,751,400	17	26,037,700	24	41,062,000	0
85.74	FB 75	65	37,038,900	78	74,223,500	78	388,213,200	143	499,475,600	3,299,700

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	73	18,737,100	125	88,481,200	125	349,826,800	198	457,045,100	14,599,900
85.76 FB 77	36	7,239,000	119	39,013,900	119	157,704,900	155	203,957,800	17,838,900
85.77 FB 78	0	0	1	2,000	1	41,900	1	43,900	0
85.78 FB 9	31	2,552,900	46	3,421,000	46	15,436,700	77	21,410,600	0
85.79 FB D2	31	3,898,400	165	27,323,400	165	110,727,800	196	141,949,600	0
85.80 FB IL	12	0	5	0	5	1,249,700	17	1,249,700	0
85.81 FB M1	9	15,692,800	1	5,565,100	1	31,837,900	10	53,095,800	0
85.82 FB MC	57	32,151,200	18	26,877,500	18	127,261,300	75	186,290,000	0
85.83 FB V1	80	15,014,700	125	18,009,900	125	126,191,000	205	159,215,600	7,581,100
86 Commercial Total	2,690	563,925,300	9,843	3,176,366,300	9,843	14,511,060,605	12,533	18,251,352,205	218,230,500

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	7,770.01	93.56%	23,310,030	94.48%	3,000.00
88. 1G	52.28	0.63%	150,320	0.61%	2,875.29
89. 2G1	100.26	1.21%	275,720	1.12%	2,750.05
90. 2G	234.42	2.82%	615,400	2.49%	2,625.20
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	16.82	0.20%	38,270	0.16%	2,275.27
94. 4G	131.36	1.58%	282,460	1.14%	2,150.27
95. Total	8,305.15	100.00%	24,672,200	100.00%	2,970.71
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	2,110.60	55.14%	3,167,130	65.50%	1,500.58
106. 1T	89.74	2.34%	126,550	2.62%	1,410.18
107. 2T1	74.65	1.95%	97,810	2.02%	1,310.25
108. 2T	149.49	3.91%	182,430	3.77%	1,220.35
109. 3T1	167.24	4.37%	188,150	3.89%	1,125.03
110. 3T	35.21	0.92%	36,270	0.75%	1,030.11
111. 4T1	185.51	4.85%	174,420	3.61%	940.22
112. 4T	1,015.02	26.52%	862,820	17.84%	850.05
113. Total	3,827.46	100.00%	4,835,580	100.00%	1,263.39
<hr/>					
Grass Total	8,305.15	68.45%	24,672,200	83.61%	2,970.71
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,827.46	31.55%	4,835,580	16.39%	1,263.39
<hr/>					
114. Market Area Total	12,132.61	100.00%	29,507,780	100.00%	2,432.10

**2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

28 Douglas

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	48,936,354,005	52,505,964,190	3,569,610,185	7.29%	576,535,800	6.12%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	292,516,995	296,497,005	3,980,010	1.36%	8,176,800	-1.43%
04. Total Residential (sum lines 1-3)	49,228,871,000	52,802,461,195	3,573,590,195	7.26%	584,712,600	6.07%
05. Commercial	14,479,876,895	15,297,203,305	817,326,410	5.64%	198,523,300	4.27%
06. Industrial	2,782,589,305	2,954,148,900	171,559,595	6.17%	19,707,200	5.46%
07. Total Commercial (sum lines 5-6)	17,262,466,200	18,251,352,205	988,886,005	5.73%	218,230,500	4.46%
08. Ag-Farmsite Land, Outbuildings	31,427,125	31,542,785	115,660	0.37%	340,000	-0.71%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	31,427,125	31,542,785	115,660	0.37%	340,000	-0.71%
12. Irrigated	65,905,775	83,033,740	17,127,965	25.99%		
13. Dryland	192,781,220	240,738,680	47,957,460	24.88%		
14. Grassland	23,282,225	29,507,780	6,225,555	26.74%		
15. Wasteland	260,470	468,630	208,160	79.92%		
16. Other Agland	14,390,980	10,938,040	-3,452,940	-23.99%		
17. Total Agricultural Land	296,620,670	364,686,870	68,066,200	22.95%		
18. Total Value of all Real Property (Locally Assessed)	66,819,384,995	71,450,043,055	4,630,658,060	6.93%	803,283,100	5.73%

2025 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1 Chief Field Deputy
2.	Appraiser(s) on staff:
	26 appraisers and listers (includes 3 appraiser managers and Chief Field Deputy).
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:
	\$6,326,515 (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:
	\$2,144,292.80 (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:
	\$463,166.20, which includes ESRI, Pictometry, RealWare, Mobile Assessor, etc. and maintenance contracts.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$10,000 dollars budgeted specifically for education/workshops. Educational opportunities are funded throughout the year.
12.	Amount of last year's assessor's budget not used:
	\$13,622.80 (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?
	2024

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

2025 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Residential Appraisal Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and Market
3.	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.
4.	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.
5.	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.
6.	How are rural residential site values developed?
	Primarily using a sales-comparison approach.
7.	Are there form 191 applications on file?
	Yes
8.	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.

2025 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Commercial Appraisal Staff
2.	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.
2a.	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.
3.	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
4.	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
5.	Describe the methodology used to determine the commercial lot values.
	Market approach

2025 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Appraisal Staff
2.	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.
3.	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.
4.	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.
5.	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.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	N/A
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<u>If your county has special value applications, please answer the following</u>
7a.	How many parcels have a special valuation application on file?
	1845
7b.	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.
	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	Development for residential and commercial and recreational uses

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



DOUGLAS COUNTY ASSESSOR • REGISTER OF DEEDS

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THREE-YEAR PLAN OF ASSESSMENT, 2025-2027

Introduction

The trend of rising selling prices across multiple classes of real property in Douglas County has been constant for the better part of a decade. 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, 2021, was approximately \$230,000. By spring 2024, that median selling price was approximately \$330,000. 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 in 2024 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 2024. The levels were as follows:

Countywide --93.16%
Market Area 1—93.13%
Market Area 2—93.24%
Market Area 3—93.07%
Market Area 4—93.11%
Market Area 5—93.03%
Market Area 6—92.98%
Market Area 7—93.48%
Market Area 8—93.14%
Market Area 9—92.89%
Market Area 10—93.56%
Market Area 11—92.92%
Market Area 12—92.34%
Market Area 13—93.24%
Market Area 14—93.40%
Market Area 15—94.44%
Market Area 16—93.37%
Market Area 17—93.28%
Market Area 18—93.44%
Market Area 19—93.32%

The Coefficient of Dispersion (COD), 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 residential property in 2024 was 10.00, well within the acceptable range.

When the median level of value is below the midpoint of the acceptable range, the impact of a rising market on taxable values is tempered a bit. 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 in the future, given current market conditions. This is what we have been seeing. During the last two quarters of the two-year study period used to measure assessed values for 2024 (October 1, 2021 to September 30, 2023), the median assessment/sales ratios for residential property in Douglas County overall were 88.60 percent and 87.35 percent, meaning that selling prices and market values are continuing to climb and further reappraisal work for 2025 will, in all likelihood, be necessary. That said, the rate of increase in selling prices was a little less at the end of last year's study period than it had been in previous years. This may be signaling a bit of a slowdown in sales prices for single-family residential homes. Our office sent out significantly fewer valuation change notices for 2024 than it did for 2023. 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 2024, the Commercial Department did reappraisal work on a number of different types of commercial properties, such as retail, mixed retail with residential, offices, hotels, mortuaries, assisted living facilities and nursing homes, car washes, storage warehouses, flex buildings, light industrial manufacturing, mini warehouses, low-income housing tax credit properties, medical offices, and daycare centers. After the reappraisal work, the level of value for commercial/industrial property was 94.06 percent. However, we are seeing declining assessment/sales ratios for commercial properties. The most recent year of the two-year study period for commercial property measurement had a median level of value below 92 percent, the acceptable level of assessment, indicating rising market values in at least some portions of the commercial real estate market.

Tax Year 2025

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.) Currently, the Commercial Department is ahead of schedule in meeting the statutory requirement that all property be inspected at least once during a six-year window. The office 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, although at a slower pace than in the last several years. 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 2024, which will be part of the study period for 2025, have showed a declining assessment/sales ratio overall. As we continue into calendar year 2024 and the latter quarters of the sales-study period used for valuation year 2025, if those ratios continue to decline, it will require additional reappraisal work to get values for 2025 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.

--Collect residential-rent information to assist in the development of 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.

With higher 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, and although prices are not declining, they seem to be increasing at a slower rate than in the last several years.

In 2025, the commercial properties that will be reviewed and reappraised are Offices, bars/taverns, beauty salons, veterinary hospitals and offices, discount stores, mall anchors, markets, mini-marts, convenience stores, bowling alleys, department stores, fitness centers, and grocery stores.

The commercial land is being reviewed on an ongoing basis. We began a new Market Regression Model for land that adjusts the land values by size, location, and what the 2022 assessed value was. That model is still being refined to reflect the total valuation for the land and improvement(s) based on what valuation approach is being used.

The Appraisers will work on all active building permits.

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 2025.

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 was 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 during the 2024 Legislative session. It will certainly be a topic for discussion in the 2025 session of the Nebraska Legislature.

Tax Year 2026

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 2027

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

2025 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 141 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 2025 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 2025, grass, timber, and irrigated land also increased across all classes. 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.