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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DOUGLAS COUNTY



Pete Ricketts, Governor

April 9, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Douglas County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Douglas County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Diane Battiato, Douglas County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used 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.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, 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.

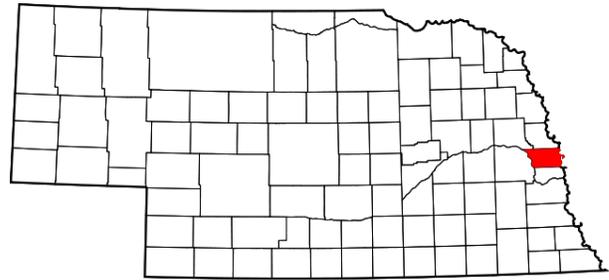
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

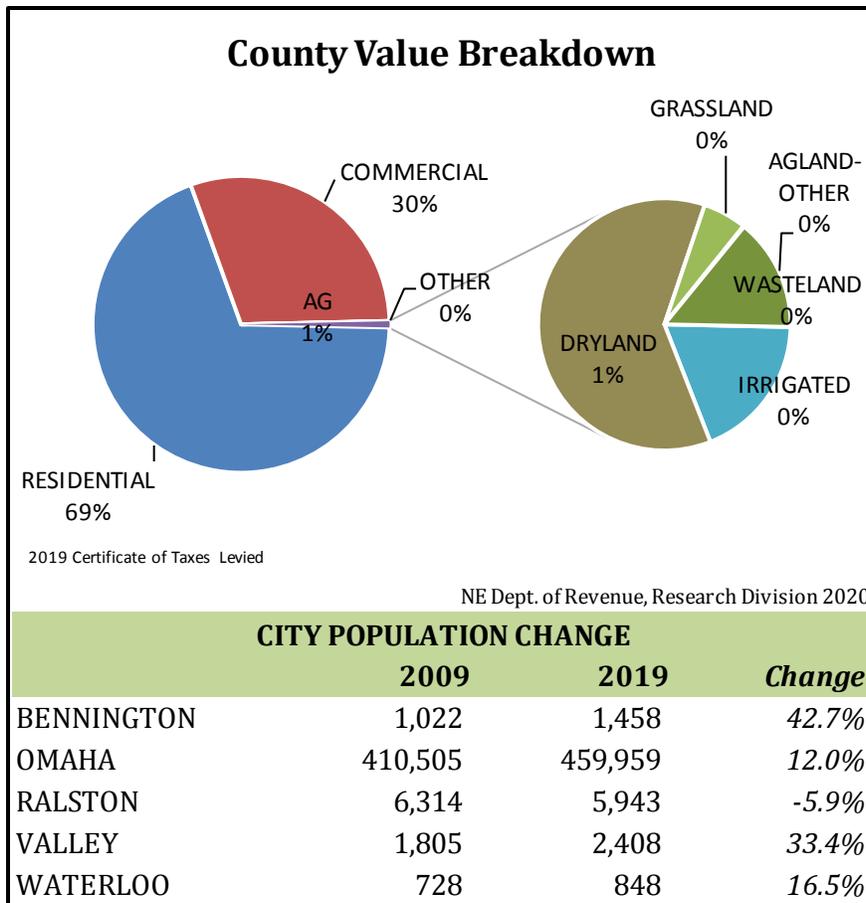
**Further information may be found in Exhibit 94*

County Overview

With a total area of 328 square miles, Douglas County had 566,880 residents, per the Census Bureau Quick Facts for 2018, a nearly 10% population increase over the 2010 U.S. Census. Reports indicated that 62% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$180,000 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Douglas County are located in and around Omaha, the county seat and largest city in Nebraska. According to the latest information available from the U.S. Census Bureau, there were 15,795 employer establishments with total employment of 311,361.



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

2020 Residential Correlation for Douglas County

Assessment Actions

For 2020, Douglas County reviewed the valuation groups to determine if they fit the general market areas of the county and minor adjustments were made. A sales analysis of the residential sales was completed, the appraisal model was adjusted, and values were updated in all of the valuation groups. All pick-up work was completed in a timely manner.

The county 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 completed the permit and pick-up work for the residential class of property.

Assessment Practice Review

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

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

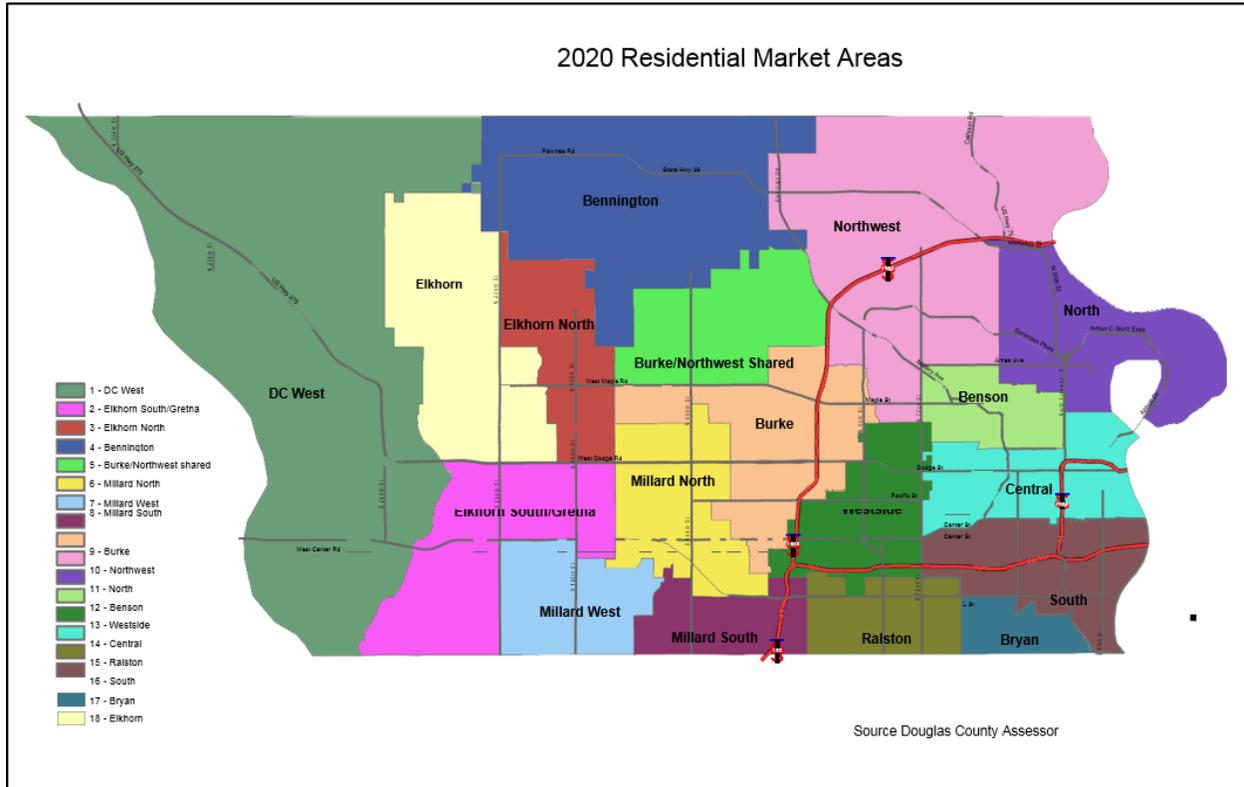
The Douglas County Assessor is current with the required six-year physical inspection and review cycle. Appraisers are assigned various areas and each is responsible to conduct a physical review of one-sixth of the parcels each year. Appraisal supervisors review the data to ensure procedures are being adhered to consistently.

The valuation groups in the county are based on general market areas that follow market trends in the residential class of properties and provide a consistent review of the same general market attributes that impact value. The Valuation Groups are based on areas that generally align with the high school districts in the county.

Description of Analysis

The statistical profile for the residential class of properties consists of 18,155 qualified sales. The measures of central tendency are all within the acceptable range and demonstrate strong support for each other with an overall spread of only one point. The quality statistics, the PRD and COD are within the recommended range. The map below is from the Douglas County Assessor, it depicts the 18 valuation groups/market areas utilized for the residential class of properties. There are also two additional valuation groups: Valuation Group 94 (Agricultural Improvements) and Valuation Group 99 (IOLL/Mobile Homes).

2020 Residential Correlation for Douglas County



2020 Residential Correlation for Douglas County

Valuation Group	Description
1	Western Douglas County
2	Elkhorn South
3	Elkhorn North
4	Bennington
5	Burk/Northwest
6	Millard North
7	Millard West
8	Millard South
9	Burke
10	Northwest
11	North
12	Benson
13	Westside
14	Central
15	Ralston
16	South
17	Bryan
18	Elkhorn
94	Ag Improvements
99	IOLL

Each of the valuation groups display a calculated median within the acceptable range, and the majority have quality statistics within the recommended range. The exception being Valuation Group 11 where the measures of central tendency are within range but the PRD is slightly above the range, this group displays the lowest average assessed properties in the statistical profile.

In reviewing the 2020 County Abstract of Assessment for Real Property, Compared Form 45, with the 2019 Certificate of Taxes Levied Report, (CTL) the residential class as a whole, excluding growth, increased 7%. This increase affirms the assessment actions reported by the county assessor of the revaluation efforts in the residential class of properties.

2020 Residential Correlation for Douglas County

The residential market trend is consistent with the other counties in the immediate area, as demonstrated by the calculated median in the two study years. The profile indicates fewer qualified sales in the second year of the study period by approximately 550 sales.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of 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	260	93.50	92.99	93.41	09.90	99.55
2	981	94.99	94.35	93.09	07.52	101.35
3	823	95.40	95.28	94.85	05.32	100.45
4	1,234	94.33	94.69	93.91	06.93	100.83
5	1,616	94.37	93.87	93.76	06.72	100.12
6	916	94.03	94.28	93.43	07.46	100.91
7	1,505	94.32	94.29	94.29	06.23	100.00
8	900	94.72	94.79	94.49	07.84	100.32
9	1,139	95.10	94.56	93.95	08.15	100.65
10	2,337	95.09	95.26	94.76	07.59	100.53
11	558	95.67	96.65	93.03	15.40	103.89
12	1,316	94.29	95.22	92.78	11.66	102.63
13	900	95.06	95.10	93.49	09.60	101.72
14	1,377	93.39	93.66	92.69	10.14	101.05
15	459	94.26	94.88	94.43	08.25	100.48
16	887	94.47	95.58	94.47	11.27	101.17
17	376	95.29	95.86	94.96	11.13	100.95
18	569	95.74	95.22	94.18	06.96	101.10
98	2	98.98	98.98	103.29	06.46	95.83
____ALL____	18,155	94.64	94.75	93.87	08.42	100.94

Level of Value

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

2020 Commercial Correlation for Douglas County

Assessment Actions

For the commercial class of property, the county assessor continued with the inspection and review of the properties and surveyed commercial and industrial property owners. A comparison of the 2019 Certificate of Taxes Levied (CTL) and the 2020 Abstract of Assessment shows an 8% increase in value with under 1% of that attributed to growth. The county also completed all permit and pick-up work for new construction and remodeling.

Assessment Practice Review

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

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

Douglas County is current with the required six-year physical inspection and review cycle. Appraisers are assigned various areas and each is responsible to conduct a physical review of one-sixth of the parcels each year. Appraisal supervisors review the data to ensure procedures are being adhered to consistently.

Valuation groups are examined to ensure that the groups defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. Currently the county uses one valuation group for the commercial class relying more on occupancies for the assessment of the commercial properties.

Description of Analysis

The majority of the commercial parcels in the calculated statistical profile are in the City of Omaha. There are 663 qualified commercial sales. All of the measures of central tendency are within the range. While there are outliers as evidenced by the maximum ratio, the quality statistics are still in the recommended range.

The market trend for the study period years is evident by the declining ratios; this generally indicates an increasing market. A comparison between the calculated median of the preliminary statistics and the calculated statistical median in this Report & Opinion, indicate a similar percentage increase as shown in the comparison of the 2019 Certificate of Taxes Levied and the 2020 Abstract of Assessment. This reflects that both the parcels that have sold and the base properties have received proportionate treatment.

2020 Commercial Correlation for Douglas County

In reviewing the occupancy codes; code 442 with 10 sales displays a calculated median below the acceptable range; this occupancy code consists of bars and taverns. The calculated statistics display a median of 89%, this occupancy has one of the highest COD's in the commercial statistical profile. The hypothetical removal of one low ratio moves the median over three points. An analysis is included in the appendices of this Report and Opinion that demonstrates the variability of this occupancy. Due to the variability of the statistics and the limited number of sales, a recommendation for any adjustment is not warranted.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Douglas County complies with generally accepted mass appraisal techniques.

Level of Value

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

2020 Agricultural Correlation for Douglas County

Assessment Actions

Within the agricultural land class, physical inspections were conducted by areas, or townships in the county. The county implemented the latest soil conversion.

The county assessor conducted a statistical analysis using sales with only agricultural influences from counties with the same general agricultural land. Agricultural values overall stayed relatively flat, but with the soil conversion individual parcels saw various changes in value from the previous year. The county also completed all permit and pickup work for agricultural improvements and continually reviews the land use throughout the county combining that with the six-year systematic inspection and review process.

Assessment Practice Review

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

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

Douglas County is current with the required six-year physical inspection and review cycle. Appraisers are assigned various areas and each is responsible to conduct a physical review of one-sixth of the parcels each year. The county reviews the residential improvements as well as the outbuildings on the agricultural land parcels at the same time. Appraisal supervisors review the data to ensure procedures are being adhered to consistently. The county continues to review and verify sales in an effort to have the most current information for each parcel.

The Property Assessment Division (Division) examined the county's six-year inspection and review cycle for agricultural land and improvements. The county completed a land use study in 2019 for all agricultural land. The review work includes a review of the primary use of the parcel. Aerial imagery and on-site inspections are utilized to determine primary use of the parcel. Farm site and home site values are the same throughout the county and are routinely analyzed to ensure that they are at market value. These sites are costed using the same costing year as the other residential improvements in the county. The review of the inspection dates reveal that the county is in compliance with the six-year inspection and review requirement.

2020 Agricultural Correlation for Douglas County

Description of Analysis

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

Agricultural sales from the counties of Burt, Dodge, Saunders, Cass and Otoe were the basis for the sales analysis for the county. Sales from areas of these counties that have no discernable market influence, other than agricultural were used. The analysis conducted provides confidence in the measurement of the assessed values for Douglas County. For the analysis, 125 sales with more than 70 acres of agricultural land were used to lessen the impact of other possible uses that are not typical of a pure agricultural market.

In analyzing the values by the 80% Majority Land Use (MLU) strata, the calculated median for dry cropland is 71%. There are too few sales of either grass or irrigated crop land to have any confidence in those statistics.

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

An analysis of the adjoining counties schedules of value by Land Capability Groups (LCG) compare favorably with the schedule of values for Douglas County. This is especially true for Sarpy and Saunders County which are close in proximity and have very similar agricultural areas.

Equalization and Quality of Assessment

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

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

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

2020 Agricultural Correlation for Douglas County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	3	56.43	54.75	55.57	18.31	98.52
1	3	56.43	54.75	55.57	18.31	98.52
<u>Dry</u>						
County	89	70.52	74.59	71.32	17.04	104.58
1	89	70.52	74.59	71.32	17.04	104.58
<u>Grass</u>						
County	1	102.60	102.60	102.60		100.00
1	1	102.60	102.60	102.60		100.00
<u>ALL</u>						
10/01/2016 To 09/30/2019	125	73.34	75.09	71.78	17.78	104.61

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Douglas County is 73%.

Special Valuation Level of Value

Based on a review of all available information, the level of value for Special Valuation of agricultural land in Douglas County is 73%.

2020 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 9th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2020 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	18150	Median	94.64
Total Sales Price	\$4,378,295,173	Mean	94.75
Total Adj. Sales Price	\$4,378,295,173	Wgt. Mean	93.87
Total Assessed Value	\$4,109,780,000	Average Assessed Value of the Base	\$178,305
Avg. Adj. Sales Price	\$241,228	Avg. Assessed Value	\$226,434

Confidence Interval - Current

95% Median C.I	94.49 to 94.80
95% Wgt. Mean C.I	93.68 to 94.06
95% Mean C.I	94.57 to 94.93
% of Value of the Class of all Real Property Value in the County	68.75
% of Records Sold in the Study Period	9.71
% of Value Sold in the Study Period	12.33

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	18,893	94	93.62
2018	18,046	93	93.21
2017	17,846	93	93.06
2016	19,048	92	91.57

2020 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	663	Median	94.49
Total Sales Price	\$977,582,196	Mean	95.75
Total Adj. Sales Price	\$977,582,196	Wgt. Mean	92.76
Total Assessed Value	\$906,834,900	Average Assessed Value of the Base	\$1,200,432
Avg. Adj. Sales Price	\$1,474,483	Avg. Assessed Value	\$1,367,775

Confidence Interval - Current

95% Median C.I	93.53 to 95.57
95% Wgt. Mean C.I	89.20 to 96.33
95% Mean C.I	92.89 to 98.61
% of Value of the Class of all Real Property Value in the County	30.12
% of Records Sold in the Study Period	5.45
% of Value Sold in the Study Period	6.21

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	686	95	94.68
2018	856	93	92.78
2017	875	95	95.17
2016	1,174	97	96.63

**28 Douglas
RESIDENTIAL**

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 3/23/2020

Number of Sales : 18,155
 Total Sales Price : 4,379,997,173
 Total Adj. Sales Price : 4,379,997,173
 Total Assessed Value : 4,111,364,300
 Avg. Adj. Sales Price : 241,256
 Avg. Assessed Value : 226,459

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 95
 COD : 08.42
 PRD : 100.94

COV : 13.03
 STD : 12.35
 Avg. Abs. Dev : 07.97
 MAX Sales Ratio : 854.95
 MIN Sales Ratio : 43.84

95% Median C.I. : 94.49 to 94.80
 95% Wgt. Mean C.I. : 93.68 to 94.06
 95% Mean C.I. : 94.57 to 94.93

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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>Qtrts</u>											
01-OCT-17 To 31-DEC-17	2,175	98.69	99.74	98.14	08.08	101.63	54.40	157.57	98.22 to 99.11	223,985	219,829
01-JAN-18 To 31-MAR-18	1,692	97.41	98.63	97.26	07.69	101.41	61.00	157.78	96.91 to 97.76	230,001	223,696
01-APR-18 To 30-JUN-18	2,876	95.26	95.37	94.75	07.37	100.65	52.49	155.83	94.81 to 95.57	238,615	226,092
01-JUL-18 To 30-SEP-18	2,616	94.65	94.70	94.06	07.46	100.68	57.04	152.88	94.30 to 95.13	244,638	230,097
01-OCT-18 To 31-DEC-18	2,032	95.75	95.84	95.08	07.85	100.80	47.28	168.89	95.35 to 96.00	239,831	228,022
01-JAN-19 To 31-MAR-19	1,559	94.37	94.52	93.44	09.02	101.16	52.49	854.95	93.74 to 94.92	235,303	219,878
01-APR-19 To 30-JUN-19	2,502	91.10	90.91	90.71	08.21	100.22	50.71	185.09	90.74 to 91.49	254,440	230,812
01-JUL-19 To 30-SEP-19	2,703	90.52	90.55	90.14	09.18	100.45	43.84	177.17	90.07 to 90.85	254,034	228,986
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	9,359	96.09	96.79	95.74	07.77	101.10	52.49	157.78	96.00 to 96.25	235,341	225,323
01-OCT-18 To 30-SEP-19	8,796	92.49	92.58	91.97	08.80	100.66	43.84	854.95	92.26 to 92.74	247,549	227,668
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	9,216	95.64	95.88	95.06	07.61	100.86	47.28	168.89	95.45 to 95.79	239,011	227,214
<u>ALL</u>	18,155	94.64	94.75	93.87	08.42	100.94	43.84	854.95	94.49 to 94.80	241,256	226,459

28 Douglas
RESIDENTIAL

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Qualified

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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	260	93.50	92.99	93.41	09.90	99.55	53.44	136.60	91.68 to 95.38	433,233	404,682
2	981	94.99	94.35	93.09	07.52	101.35	49.43	155.31	94.41 to 95.62	429,969	400,247
3	823	95.40	95.28	94.85	05.32	100.45	62.55	137.24	94.87 to 95.95	331,286	314,213
4	1,234	94.33	94.69	93.91	06.93	100.83	59.01	854.95	93.82 to 94.85	294,858	276,895
5	1,616	94.37	93.87	93.76	06.72	100.12	64.48	132.48	93.97 to 94.68	218,700	205,053
6	916	94.03	94.28	93.43	07.46	100.91	55.47	172.09	93.36 to 94.68	281,366	262,872
7	1,505	94.32	94.29	94.29	06.23	100.00	57.04	134.09	93.69 to 94.85	274,574	258,905
8	900	94.72	94.79	94.49	07.84	100.32	61.37	174.00	93.92 to 95.29	197,761	186,873
9	1,139	95.10	94.56	93.95	08.15	100.65	56.33	151.23	94.44 to 95.56	213,024	200,132
10	2,337	95.09	95.26	94.76	07.59	100.53	63.78	156.98	94.71 to 95.59	213,893	202,692
11	558	95.67	96.65	93.03	15.40	103.89	46.59	158.30	94.02 to 96.11	97,138	90,366
12	1,316	94.29	95.22	92.78	11.66	102.63	43.84	185.09	93.30 to 95.33	157,396	146,027
13	900	95.06	95.10	93.49	09.60	101.72	52.49	138.63	93.93 to 95.78	280,218	261,976
14	1,377	93.39	93.66	92.69	10.14	101.05	50.13	147.17	92.81 to 94.11	228,238	211,552
15	459	94.26	94.88	94.43	08.25	100.48	64.36	144.17	93.27 to 95.41	178,559	168,615
16	887	94.47	95.58	94.47	11.27	101.17	50.71	168.89	93.35 to 95.63	132,662	125,324
17	376	95.29	95.86	94.96	11.13	100.95	57.85	149.00	93.62 to 96.29	127,387	120,972
18	569	95.74	95.22	94.18	06.96	101.10	59.86	128.07	95.11 to 96.39	331,825	312,520
98	2	98.98	98.98	103.29	06.46	95.83	92.59	105.36	N/A	16,700	17,250
<u>ALL</u>	<u>18,155</u>	<u>94.64</u>	<u>94.75</u>	<u>93.87</u>	<u>08.42</u>	<u>100.94</u>	<u>43.84</u>	<u>854.95</u>	<u>94.49 to 94.80</u>	<u>241,256</u>	<u>226,459</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	18,155	94.64	94.75	93.87	08.42	100.94	43.84	854.95	94.49 to 94.80	241,256	226,459
06											
07											
<u>ALL</u>	<u>18,155</u>	<u>94.64</u>	<u>94.75</u>	<u>93.87</u>	<u>08.42</u>	<u>100.94</u>	<u>43.84</u>	<u>854.95</u>	<u>94.49 to 94.80</u>	<u>241,256</u>	<u>226,459</u>

28 Douglas
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	10	96.00	97.67	97.41	05.74	100.27	84.17	117.50	92.59 to 106.40	10,040	9,780	
Less Than 30,000	29	105.36	108.38	112.64	17.18	96.22	60.00	155.20	96.00 to 122.40	18,600	20,952	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	18,155	94.64	94.75	93.87	08.42	100.94	43.84	854.95	94.49 to 94.80	241,256	226,459	
Greater Than 14,999	18,145	94.64	94.75	93.87	08.42	100.94	43.84	854.95	94.48 to 94.80	241,383	226,578	
Greater Than 29,999	18,126	94.63	94.73	93.86	08.40	100.93	43.84	854.95	94.48 to 94.80	241,612	226,788	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	10	96.00	97.67	97.41	05.74	100.27	84.17	117.50	92.59 to 106.40	10,040	9,780	
15,000 TO 29,999	19	120.00	114.02	116.13	16.43	98.18	60.00	155.20	100.78 to 128.26	23,105	26,832	
30,000 TO 59,999	175	107.92	115.35	114.85	20.24	100.44	56.73	854.95	103.40 to 113.90	46,059	52,899	
60,000 TO 99,999	808	99.26	100.95	100.48	13.54	100.47	46.59	157.78	97.73 to 100.21	82,137	82,534	
100,000 TO 149,999	2,773	95.28	95.50	95.45	10.26	100.05	43.84	174.00	94.70 to 95.71	127,995	122,166	
150,000 TO 249,999	7,998	94.33	94.14	94.11	07.56	100.03	50.13	157.57	94.11 to 94.53	191,073	179,825	
250,000 TO 499,999	5,558	94.58	94.14	94.07	07.02	100.07	52.49	143.16	94.31 to 94.80	334,903	315,040	
500,000 TO 999,999	749	91.45	91.60	91.53	08.91	100.08	56.16	155.31	90.67 to 92.94	636,325	582,436	
1,000,000 +	65	85.81	85.82	84.11	12.80	102.03	49.43	113.16	82.07 to 90.55	1,290,780	1,085,685	
___ ALL ___	18,155	94.64	94.75	93.87	08.42	100.94	43.84	854.95	94.49 to 94.80	241,256	226,459	

28 Douglas
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 3/23/2020

Number of Sales : 663
Total Sales Price : 977,582,196
Total Adj. Sales Price : 977,582,196
Total Assessed Value : 906,834,900
Avg. Adj. Sales Price : 1,474,483
Avg. Assessed Value : 1,367,775

MEDIAN : 94
WGT. MEAN : 93
MEAN : 96
COD : 15.14
PRD : 103.22

COV : 39.29
STD : 37.62
Avg. Abs. Dev : 14.31
MAX Sales Ratio : 922.05
MIN Sales Ratio : 43.46

95% Median C.I. : 93.53 to 95.57
95% Wgt. Mean C.I. : 89.20 to 96.33
95% Mean C.I. : 92.89 to 98.61

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	57	97.50	99.82	95.71	15.43	104.29	56.15	172.96	93.78 to 102.42	2,070,599	1,981,870
01-JAN-17 To 31-MAR-17	48	96.44	115.51	99.39	32.32	116.22	59.97	922.05	92.50 to 101.36	1,016,592	1,010,344
01-APR-17 To 30-JUN-17	52	96.73	95.89	95.52	10.58	100.39	55.75	178.08	94.53 to 99.33	1,566,281	1,496,096
01-JUL-17 To 30-SEP-17	56	94.82	93.02	93.34	11.36	99.66	52.25	139.14	92.77 to 98.69	1,787,682	1,668,664
01-OCT-17 To 31-DEC-17	68	95.19	95.80	93.90	12.23	102.02	53.48	148.92	92.14 to 99.11	1,107,762	1,040,146
01-JAN-18 To 31-MAR-18	60	94.69	97.93	96.28	15.82	101.71	55.39	210.56	90.45 to 100.17	1,016,437	978,638
01-APR-18 To 30-JUN-18	59	93.89	94.99	82.82	15.11	114.69	43.46	265.86	90.09 to 97.57	1,452,839	1,203,234
01-JUL-18 To 30-SEP-18	47	98.00	98.05	98.45	11.64	99.59	58.82	144.43	96.33 to 100.55	1,238,459	1,219,302
01-OCT-18 To 31-DEC-18	62	92.08	90.38	91.96	11.51	98.28	49.68	137.67	87.69 to 94.50	1,830,881	1,683,631
01-JAN-19 To 31-MAR-19	40	92.43	91.48	94.74	13.50	96.56	52.83	143.20	85.86 to 97.33	1,540,335	1,459,300
01-APR-19 To 30-JUN-19	66	89.53	90.16	88.74	13.60	101.60	45.09	143.78	83.34 to 94.01	1,876,736	1,665,345
01-JUL-19 To 30-SEP-19	48	87.20	88.22	87.47	18.21	100.86	57.16	148.62	80.58 to 92.95	1,041,108	910,698
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	213	96.41	100.61	95.50	17.04	105.35	52.25	922.05	94.96 to 97.95	1,635,574	1,561,997
01-OCT-17 To 30-SEP-18	234	95.53	96.59	91.97	13.86	105.02	43.46	265.86	93.96 to 97.20	1,197,603	1,101,479
01-OCT-18 To 30-SEP-19	216	90.31	90.04	90.66	14.07	99.32	45.09	148.62	87.69 to 92.95	1,615,582	1,464,738
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	224	95.99	99.35	95.02	15.96	104.56	52.25	922.05	94.39 to 97.27	1,364,647	1,296,735
01-JAN-18 To 31-DEC-18	228	94.40	95.14	91.51	13.87	103.97	43.46	265.86	92.68 to 96.33	1,396,605	1,278,076
<u>ALL</u>	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
91	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775
<u>ALL</u>	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	546	94.28	95.48	92.53	15.50	103.19	43.46	922.05	92.95 to 95.57	1,506,666	1,394,171
04	117	95.42	96.98	93.98	13.48	103.19	55.75	172.96	93.30 to 97.72	1,324,293	1,244,593
<u>ALL</u>	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775

28 Douglas
COMMERCIAL

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	5	131.43	132.86	136.68	18.15	97.21	98.00	178.08	N/A	22,900	31,300	
___Ranges Excl. Low \$___												
Greater Than 4,999	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775	
Greater Than 14,999	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775	
Greater Than 29,999	658	94.42	95.46	92.76	14.97	102.91	43.46	922.05	93.42 to 95.43	1,485,513	1,377,931	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	5	131.43	132.86	136.68	18.15	97.21	98.00	178.08	N/A	22,900	31,300	
30,000 TO 59,999	10	90.00	88.20	88.04	17.34	100.18	52.25	128.61	67.27 to 103.50	41,638	36,660	
60,000 TO 99,999	29	100.63	105.45	104.64	22.17	100.77	49.68	265.86	92.50 to 107.88	77,786	81,393	
100,000 TO 149,999	36	98.70	96.70	96.50	13.97	100.21	61.48	144.43	90.00 to 102.12	123,377	119,053	
150,000 TO 249,999	90	96.68	105.25	105.28	22.72	99.97	53.97	922.05	92.00 to 99.92	198,227	208,698	
250,000 TO 499,999	156	92.39	90.80	90.69	13.19	100.12	43.46	148.92	89.63 to 94.41	358,237	324,898	
500,000 TO 999,999	132	95.99	96.51	96.49	14.57	100.02	51.81	172.96	93.15 to 97.95	689,850	665,629	
1,000,000 +	205	94.00	92.77	92.15	11.30	100.67	45.09	143.42	92.69 to 94.99	3,929,602	3,621,149	
___ALL___	663	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775	

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	4	115.64	107.70	117.11	29.19	91.96	55.75	143.78	N/A	885,476	1,037,000
116	58	97.61	100.49	95.08	12.67	105.69	60.30	265.86	96.46 to 100.97	286,098	272,029
118	93	92.86	91.53	89.75	12.73	101.98	51.81	147.02	89.05 to 95.57	3,434,925	3,082,910
131	1	75.43	75.43	75.43	00.00	100.00	75.43	75.43	N/A	1,275,000	961,700
163	4	93.58	90.92	94.86	05.13	95.85	79.75	96.78	N/A	368,000	349,100
217	1	109.83	109.83	109.83	00.00	100.00	109.83	109.83	N/A	60,000	65,900
304	2	99.94	99.94	99.97	00.07	99.97	99.87	100.00	N/A	1,042,500	1,042,200
306	1	95.25	95.25	95.25	00.00	100.00	95.25	95.25	N/A	575,000	547,700
309	1	91.46	91.46	91.46	00.00	100.00	91.46	91.46	N/A	350,000	320,100
311	1	93.96	93.96	93.96	00.00	100.00	93.96	93.96	N/A	230,000	216,100
312	1	80.16	80.16	80.16	00.00	100.00	80.16	80.16	N/A	1,220,000	977,900
319	6	91.56	90.69	89.73	07.04	101.07	73.94	100.00	73.94 to 100.00	2,116,667	1,899,350
328	1	52.25	52.25	52.25	00.00	100.00	52.25	52.25	N/A	40,000	20,900
334	6	96.17	94.72	87.74	06.06	107.96	78.39	105.00	78.39 to 105.00	2,358,333	2,069,150
336	3	94.80	96.10	93.70	04.75	102.56	90.00	103.50	N/A	156,667	146,800
340	1	94.68	94.68	94.68	00.00	100.00	94.68	94.68	N/A	325,000	307,700
341	8	99.32	97.89	96.49	08.49	101.45	75.52	122.57	75.52 to 122.57	4,445,928	4,289,863
343	1	135.64	135.64	135.64	00.00	100.00	135.64	135.64	N/A	1,550,000	2,102,400
344	120	92.19	97.27	92.23	23.00	105.46	49.68	922.05	83.42 to 94.28	1,550,282	1,429,787
345	1	97.19	97.19	97.19	00.00	100.00	97.19	97.19	N/A	5,341,000	5,190,800
349	15	92.47	99.33	100.45	21.28	98.89	52.83	148.92	82.00 to 105.16	369,646	371,320
350	16	94.97	95.63	90.46	11.09	105.72	77.31	132.87	83.68 to 104.08	1,100,666	995,681
351	3	106.95	98.16	99.55	08.91	98.60	79.47	108.07	N/A	267,000	265,800
352	33	95.98	90.20	90.14	16.22	100.07	43.46	127.12	85.33 to 100.90	232,357	209,455
353	45	93.70	93.27	93.18	12.51	100.10	61.48	148.00	88.00 to 97.70	363,781	338,958
384	1	92.50	92.50	92.50	00.00	100.00	92.50	92.50	N/A	92,000	85,100
386	6	92.38	92.86	91.38	07.01	101.62	83.34	107.54	83.34 to 107.54	6,466,692	5,909,033
406	79	95.69	96.11	94.15	13.16	102.08	58.84	178.08	92.10 to 98.70	713,586	671,846
407	9	94.99	99.83	93.18	12.16	107.14	76.98	128.77	85.45 to 125.33	4,286,233	3,994,122
410	3	95.88	85.13	87.68	12.76	97.09	61.42	98.10	N/A	540,000	473,467
412	35	95.99	96.88	95.55	08.72	101.39	64.07	136.52	93.89 to 98.51	3,005,934	2,872,071
416	1	45.09	45.09	45.09	00.00	100.00	45.09	45.09	N/A	2,325,600	1,048,600
418	1	92.69	92.69	92.69	00.00	100.00	92.69	92.69	N/A	1,375,000	1,274,500
419	8	88.64	91.20	89.92	05.38	101.42	84.29	101.36	84.29 to 101.36	268,750	241,663
424	1	103.91	103.91	103.91	00.00	100.00	103.91	103.91	N/A	217,500	226,000

28 Douglas
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 3/23/2020

Number of Sales : 663
 Total Sales Price : 977,582,196
 Total Adj. Sales Price : 977,582,196
 Total Assessed Value : 906,834,900
 Avg. Adj. Sales Price : 1,474,483
 Avg. Assessed Value : 1,367,775

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 96

COV : 39.29
 STD : 37.62
 Avg. Abs. Dev : 14.31

95% Median C.I. : 93.53 to 95.57
 95% Wgt. Mean C.I. : 89.20 to 96.33
 95% Mean C.I. : 92.89 to 98.61

COD : 15.14
 PRD : 103.22

MAX Sales Ratio : 922.05
 MIN Sales Ratio : 43.46

Printed:3/24/2020 5:26:01PM

426	4	92.22	94.32	84.60	14.54	111.49	73.58	119.25	N/A	615,214	520,500
434	5	100.93	98.56	98.42	05.65	100.14	86.37	107.97	N/A	187,900	184,940
442	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330
444	5	91.86	94.33	96.19	16.32	98.07	74.72	132.99	N/A	308,300	296,540
446	2	128.77	128.77	128.69	02.84	100.06	125.11	132.43	N/A	3,618,750	4,657,150
447	1	89.29	89.29	89.29	00.00	100.00	89.29	89.29	N/A	1,371,429	1,224,600
453	26	95.49	102.47	101.08	14.34	101.38	79.48	172.96	92.38 to 104.53	1,003,723	1,014,569
455	1	105.06	105.06	105.06	00.00	100.00	105.06	105.06	N/A	735,514	772,700
483	1	100.05	100.05	100.05	00.00	100.00	100.05	100.05	N/A	5,510,000	5,512,900
494	3	78.42	72.96	77.16	13.82	94.56	53.97	86.48	N/A	1,684,567	1,299,733
496	2	127.77	127.77	126.14	12.26	101.29	112.11	143.42	N/A	1,450,000	1,829,100
528	28	93.42	92.32	90.89	15.31	101.57	65.53	137.67	82.22 to 101.08	255,998	232,664
529	1	97.02	97.02	97.02	00.00	100.00	97.02	97.02	N/A	315,000	305,600
531	1	94.81	94.81	94.81	00.00	100.00	94.81	94.81	N/A	1,500,000	1,422,100
588	1	103.11	103.11	103.11	00.00	100.00	103.11	103.11	N/A	12,000,000	12,373,600
718	2	93.44	93.44	92.26	03.59	101.28	90.09	96.78	N/A	1,182,500	1,090,950
<u>ALL</u>	<u>663</u>	94.49	95.75	92.76	15.14	103.22	43.46	922.05	93.53 to 95.57	1,474,483	1,367,775

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	89	COV :	34.48	95% Median C.I. :	69.37 to 148.62
Total Sales Price :	2,628,000	Wgt. Mean :	90	STD :	35.11	95% Wgt. Mean C.I. :	69.72 to 110.13
Total Adj. Sales Price :	2,628,000	Mean :	102	Avg. Abs. Dev :	25.42	95% Mean C.I. :	76.72 to 126.94
Total Assessed Value :	2,363,300						
Avg. Adj. Sales Price :	262,800	COD :	28.43	MAX Sales Ratio :	170.53		
Avg. Assessed Value :	236,330	PRD :	113.23	MIN Sales Ratio :	62.65		

What IF

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>											
10/01/2016 To 12/31/2016	1	170.53	170.53	170.53		100.00	170.53	170.53	N/A	75,000	127,900
01/01/2017 To 03/31/2017											
04/01/2017 To 06/30/2017	1	62.65	62.65	62.65		100.00	62.65	62.65	N/A	385,000	241,200
07/01/2017 To 09/30/2017											
10/01/2017 To 12/31/2017	1	123.67	123.67	123.67		100.00	123.67	123.67	N/A	150,000	185,500
01/01/2018 To 03/31/2018	1	82.75	82.75	82.75		100.00	82.75	82.75	N/A	255,000	211,000
04/01/2018 To 06/30/2018	2	90.93	90.93	94.35	10.49	96.38	81.39	100.46	N/A	257,500	242,950
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	2	77.62	77.62	75.25	10.63	103.15	69.37	85.86	N/A	466,500	351,050
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	2	120.79	120.79	130.06	23.05	92.87	92.95	148.62	N/A	157,500	204,850
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	2	116.59	116.59	80.24	46.26	145.30	62.65	170.53	N/A	230,000	184,550
10/01/2017 To 09/30/2018	4	91.61	97.07	95.91	16.37	101.21	81.39	123.67	N/A	230,000	220,600
10/01/2018 To 09/30/2019	4	89.41	99.20	89.09	24.15	111.35	69.37	148.62	N/A	312,000	277,950
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	2	93.16	93.16	79.76	32.75	116.80	62.65	123.67	N/A	267,500	213,350
01/01/2018 To 12/31/2018	3	82.75	88.20	90.51	07.69	97.45	81.39	100.46	N/A	256,667	232,300

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	89	COV :	34.48	95% Median C.I. :	69.37 to 148.62
Total Sales Price :	2,628,000	Wgt. Mean :	90	STD :	35.11	95% Wgt. Mean C.I. :	69.72 to 110.13
Total Adj. Sales Price :	2,628,000	Mean :	102	Avg. Abs. Dev :	25.42	95% Mean C.I. :	76.72 to 126.94
Total Assessed Value :	2,363,300						
Avg. Adj. Sales Price :	262,800	COD :	28.43	MAX Sales Ratio :	170.53		
Avg. Assessed Value :	236,330	PRD :	113.23	MIN Sales Ratio :	62.65		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
91	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	89	COV :	34.48	95% Median C.I. :	69.37 to 148.62
Total Sales Price :	2,628,000	Wgt. Mean :	90	STD :	35.11	95% Wgt. Mean C.I. :	69.72 to 110.13
Total Adj. Sales Price :	2,628,000	Mean :	102	Avg. Abs. Dev :	25.42	95% Mean C.I. :	76.72 to 126.94
Total Assessed Value :	2,363,300						
Avg. Adj. Sales Price :	262,800	COD :	28.43	MAX Sales Ratio :	170.53		
Avg. Assessed Value :	236,330	PRD :	113.23	MIN Sales Ratio :	62.65		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330
Greater Than 15,000	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330
Greater Than 30,000	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	170.53	170.53	170.53		100.00	170.53	170.53	N/A	75,000	127,900
100,000 TO 149,999	1	92.95	92.95	92.95		100.00	92.95	92.95	N/A	105,000	97,600
150,000 TO 249,999	3	123.67	117.89	120.36	18.12	97.95	81.39	148.62	N/A	175,000	210,633
250,000 TO 499,999	4	84.31	82.93	82.37	12.13	100.68	62.65	100.46	N/A	330,750	272,425
500,000 TO 999,999	1	69.37	69.37	69.37		100.00	69.37	69.37	N/A	600,000	416,200
1,000,000 +											

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
442	10	89.41	101.83	89.93	28.43	113.23	62.65	170.53	69.37 to 148.62	262,800	236,330

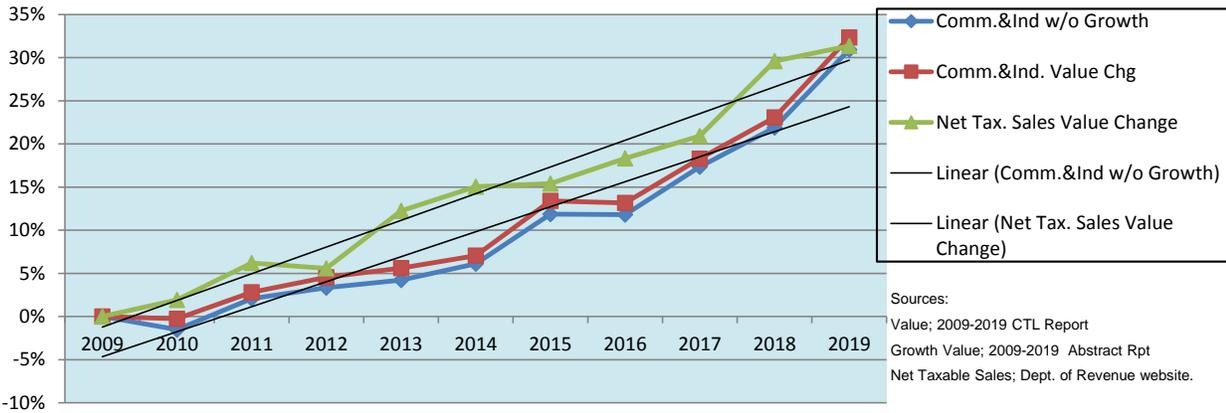
COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	442	Total	Increase	0%

What IF

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
2008	\$ 9,713,651,165	\$ 200,518,349		\$ 9,513,132,816	--	\$ 7,972,759,468	--
2009	\$ 10,194,506,710	\$ 212,666,141	2.09%	\$ 9,981,840,569	--	\$ 7,734,353,333	--
2010	\$ 10,167,981,076	\$ 128,535,711	1.26%	\$ 10,039,445,365	-1.52%	\$ 7,884,002,093	1.93%
2011	\$ 10,480,161,220	\$ 73,430,620	0.70%	\$ 10,406,730,600	2.35%	\$ 8,213,178,329	4.18%
2012	\$ 10,659,051,460	\$ 124,091,280	1.16%	\$ 10,534,960,180	0.52%	\$ 8,165,469,737	-0.58%
2013	\$ 10,766,152,275	\$ 142,130,900	1.32%	\$ 10,624,021,375	-0.33%	\$ 8,682,183,671	6.33%
2014	\$ 10,913,051,020	\$ 97,071,400	0.89%	\$ 10,815,979,620	0.46%	\$ 8,897,828,252	2.48%
2015	\$ 11,559,524,765	\$ 155,055,920	1.34%	\$ 11,404,468,845	4.50%	\$ 8,925,844,832	0.31%
2016	\$ 11,536,581,930	\$ 137,451,664	1.19%	\$ 11,399,130,266	-1.39%	\$ 9,152,772,862	2.54%
2017	\$ 12,058,729,945	\$ 96,166,700	0.80%	\$ 11,962,563,245	3.69%	\$ 9,351,531,267	2.17%
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%
Ann %chg		2.84%		Average	1.77%	2.77%	2.79%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.52%	-0.26%	1.93%
2011	2.08%	2.80%	6.19%
2012	3.34%	4.56%	5.57%
2013	4.21%	5.61%	12.25%
2014	6.10%	7.05%	15.04%
2015	11.87%	13.39%	15.41%
2016	11.82%	13.16%	18.34%
2017	17.34%	18.29%	20.91%
2018	21.91%	23.07%	29.60%
2019	30.94%	32.35%	31.37%

County Number	28
County Name	Douglas

Type : Qualified

Number of Sales :	125	Median :	73	COV :	24.73	95% Median C.I. :	69.85 to 76.89
Total Sales Price :	90,785,340	Wgt. Mean :	72	STD :	18.57	95% Wgt. Mean C.I. :	69.10 to 74.47
Total Adj. Sales Price :	90,785,340	Mean :	75	Avg. Abs. Dev :	13.04	95% Mean C.I. :	71.83 to 78.35
Total Assessed Value :	65,168,639						
Avg. Adj. Sales Price :	726,283	COD :	17.78	MAX Sales Ratio :	189.76		
Avg. Assessed Value :	521,349	PRD :	104.61	MIN Sales Ratio :	28.82		

Printed : 04/03/2020

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	12	72.72	74.77	73.90	11.40	101.18	62.76	96.05	66.22 to 81.39	691,731	511,167
01/01/2017 To 03/31/2017	15	70.52	72.12	65.95	20.02	109.36	38.41	109.56	59.17 to 85.68	768,211	506,622
04/01/2017 To 06/30/2017	11	69.40	70.49	66.14	13.05	106.58	55.49	89.38	58.05 to 86.00	953,816	630,871
07/01/2017 To 09/30/2017											
10/01/2017 To 12/31/2017	10	85.57	85.13	86.52	13.51	98.39	56.17	106.57	74.43 to 102.07	734,284	635,288
01/01/2018 To 03/31/2018	14	74.48	74.98	69.64	14.97	107.67	52.57	101.60	59.22 to 89.32	792,947	552,193
04/01/2018 To 06/30/2018	9	62.19	64.26	62.38	28.14	103.01	28.82	96.35	29.01 to 89.16	578,674	360,952
07/01/2018 To 09/30/2018	4	73.34	73.89	70.05	16.43	105.48	56.75	92.15	N/A	915,051	640,986
10/01/2018 To 12/31/2018	15	69.41	70.89	71.07	12.43	99.75	57.19	90.39	61.09 to 81.48	749,046	532,329
01/01/2019 To 03/31/2019	18	74.26	73.82	70.63	15.20	104.52	35.42	102.60	67.06 to 84.26	614,560	434,034
04/01/2019 To 06/30/2019	10	80.11	91.00	86.63	25.45	105.04	63.19	189.76	65.33 to 99.86	572,824	496,213
07/01/2019 To 09/30/2019	7	77.84	79.26	74.84	18.37	105.91	61.08	105.83	61.08 to 105.83	733,010	548,565
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	38	70.43	72.48	68.19	15.41	106.29	38.41	109.56	67.12 to 76.89	797,787	544,024
10/01/2017 To 09/30/2018	37	75.47	75.00	72.85	18.71	102.95	28.82	106.57	67.05 to 84.19	738,172	537,732
10/01/2018 To 09/30/2019	50	73.85	77.14	74.19	18.17	103.98	35.42	189.76	67.85 to 79.70	663,141	491,993
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	36	73.13	75.24	71.16	18.34	105.73	38.41	109.56	67.96 to 84.55	815,499	580,328
01/01/2018 To 12/31/2018	42	70.38	71.12	68.99	17.38	103.09	28.82	101.60	64.70 to 77.63	742,981	512,575

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	125	73.34	75.09	71.78	17.78	104.61	28.82	189.76	69.85 to 76.89	726,283	521,349

Type : Qualified

Number of Sales :	125	Median :	73	COV :	24.73	95% Median C.I. :	69.85 to 76.89
Total Sales Price :	90,785,340	Wgt. Mean :	72	STD :	18.57	95% Wgt. Mean C.I. :	69.10 to 74.47
Total Adj. Sales Price :	90,785,340	Mean :	75	Avg. Abs. Dev :	13.04	95% Mean C.I. :	71.83 to 78.35
Total Assessed Value :	65,168,639						
Avg. Adj. Sales Price :	726,283	COD :	17.78	MAX Sales Ratio :	189.76		
Avg. Assessed Value :	521,349	PRD :	104.61	MIN Sales Ratio :	28.82		

Printed : 04/03/2020

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>_____Dry_____</u>											
County	55	67.85	70.58	66.69	15.52	105.83	35.42	109.56	62.76 to 73.34	776,970	518,175
1	55	67.85	70.58	66.69	15.52	105.83	35.42	109.56	62.76 to 73.34	776,970	518,175
<u>_____Grass_____</u>											
County	1	102.60	102.60	102.60		100.00	102.60	102.60	N/A	700,000	718,196
1	1	102.60	102.60	102.60		100.00	102.60	102.60	N/A	700,000	718,196
<u>_____ALL_____</u>											
10/01/2016 To 09/30/2019	125	73.34	75.09	71.78	17.78	104.61	28.82	189.76	69.85 to 76.89	726,283	521,349

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	3	56.43	54.75	55.57	18.31	98.52	38.41	69.40	N/A	1,484,652	825,054
1	3	56.43	54.75	55.57	18.31	98.52	38.41	69.40	N/A	1,484,652	825,054
<u>_____Dry_____</u>											
County	89	70.52	74.59	71.32	17.04	104.58	35.42	189.76	67.61 to 76.02	754,312	538,003
1	89	70.52	74.59	71.32	17.04	104.58	35.42	189.76	67.61 to 76.02	754,312	538,003
<u>_____Grass_____</u>											
County	1	102.60	102.60	102.60		100.00	102.60	102.60	N/A	700,000	718,196
1	1	102.60	102.60	102.60		100.00	102.60	102.60	N/A	700,000	718,196
<u>_____ALL_____</u>											
10/01/2016 To 09/30/2019	125	73.34	75.09	71.78	17.78	104.61	28.82	189.76	69.85 to 76.89	726,283	521,349

Douglas County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	6278	0	5975	5625	0	0	4367	4094	5855
Burt	1	5004	5200	4650	3632	n/a	3027	3575	2975	4230
Cass	1	6275	0	4764	5387	4880	4850	4250	4211	4864
Otoe	1	5500	n/a	5400	5400	4900	4900	4200	4200	5162
Sarpy	1	6800	6700	6500	6100	5800	0	4700	3800	6386
Saunders	1	6320	n/a	5837	5466	n/a	4870	3949	3670	4802
Saunders	3	6930	n/a	6427	5901	n/a	5373	4499	4091	5807
Washington	1	6595	n/a	5915	5790	n/a	n/a	3555	2420	5243
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6241

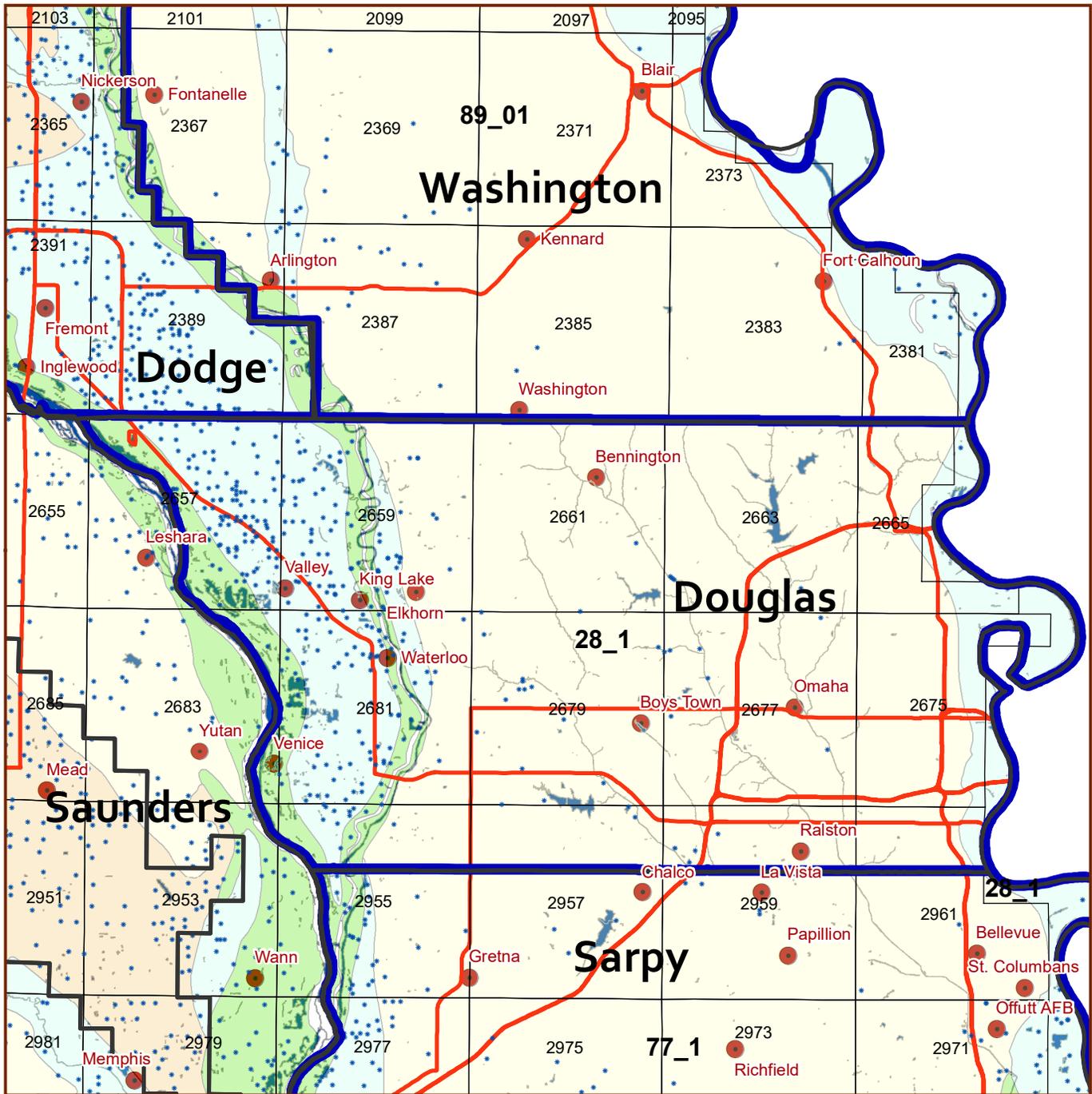
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	5934	5620	5222	2560	4240	4109	2208	3656	4780
Burt	1	5178	5150	4620	n/a	3443	3900	3398	2660	3978
Cass	1	5252	5100	4907	4600	4387	4301	40009	3775	4626
Otoe	1	4400	4400	4099	3980	3900	3850	3300	3000	3957
Sarpy	1	5600	5500	5100	5100	5000	3700	3600	2900	4929
Saunders	1	5658	5493	5292	n/a	4560	3839	3433	3196	4231
Saunders	3	5357	5176	5060	n/a	4281	3919	3711	3484	4554
Washington	1	6575	6545	5820	n/a	3710	3705	3365	2315	5027
Dodge	1	6435	6225	6020	n/a	5595	5340	5190	4980	5940

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	2238	1803	1599	1675	884	1781	878	746	1781
Burt	1	2494	2251	1975	1950	n/a	1830	605	1655	2252
Cass	1	2412	2302	2270	0	2123	0	1887	1648	2282
Otoe	1	2100	2100	2080	2050	2030	2000	1750	1550	2093
Sarpy	1	2405	2100	2000	2000	1800	1800	1700	1600	1773
Saunders	1	2507	2508	2257	n/a	n/a	n/a	n/a	2081	2450
Saunders	3	2520	2531	2259	n/a	n/a	2000	n/a	2015	2476
Washington	1	2115	1945	1660	1600	n/a	n/a	1475	n/a	1926
Dodge	1	2460	2460	2355	2355	n/a	n/a	n/a	n/a	2429

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1	0	0	150
Burt	1	3488	n/a	131
Cass	1	2450	2192	599
Otoe	1	3280	1110	100
Sarpy	1	2556	619	100
Saunders	1	2967	719	177
Saunders	3	2970	642	159
Washington	1	3773	n/a	381
Dodge	1	3210	n/a	181

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

DOUGLAS COUNTY



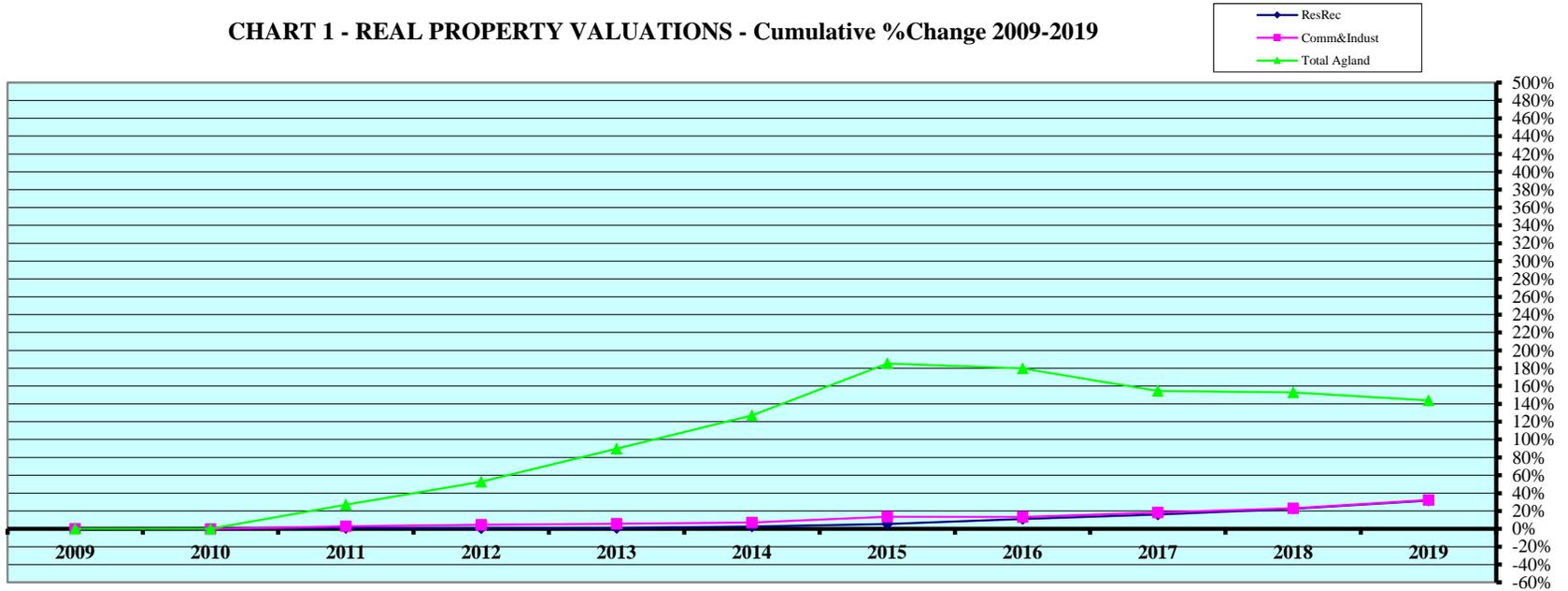
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



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
2009	23,353,118,230	--	--	--	10,194,506,710	--	--	--	122,339,830	--	--	--
2010	23,357,958,765	4,840,535	0.02%	0.02%	10,167,981,076	-26,525,634	-0.26%	-0.26%	122,567,670	227,840	0.19%	0.19%
2011	23,561,524,665	203,565,900	0.87%	0.89%	10,480,161,220	312,180,144	3.07%	2.80%	155,326,940	32,759,270	26.73%	26.96%
2012	23,521,427,240	-40,097,425	-0.17%	0.72%	10,659,051,460	178,890,240	1.71%	4.56%	187,042,400	31,715,460	20.42%	52.89%
2013	23,557,998,585	36,571,345	0.16%	0.88%	10,766,152,275	107,100,815	1.00%	5.61%	232,090,335	45,047,935	24.08%	89.71%
2014	23,965,713,535	407,714,950	1.73%	2.62%	10,913,051,020	146,898,745	1.36%	7.05%	277,828,465	45,738,130	19.71%	127.10%
2015	24,603,062,715	637,349,180	2.66%	5.35%	11,559,524,765	646,473,745	5.92%	13.39%	348,919,630	71,091,165	25.59%	185.21%
2016	25,934,559,760	1,331,497,045	5.41%	11.05%	11,536,581,930	-22,942,835	-0.20%	13.16%	342,296,320	-6,623,310	-1.90%	179.79%
2017	27,080,489,080	1,145,929,320	4.42%	15.96%	12,058,729,945	522,148,015	4.53%	18.29%	311,376,460	-30,919,860	-9.03%	154.52%
2018	28,620,913,935	1,540,424,855	5.69%	22.56%	12,546,703,885	487,973,940	4.05%	23.07%	309,189,210	-2,187,250	-0.70%	152.73%
2019	30,760,081,725	2,139,167,790	7.47%	31.72%	13,492,260,315	945,556,430	7.54%	32.35%	298,176,000	-11,013,210	-3.56%	143.73%

Rate Annual %chg: Residential & Recreational **2.79%**

Commercial & Industrial **2.84%**

Agricultural Land **9.32%**

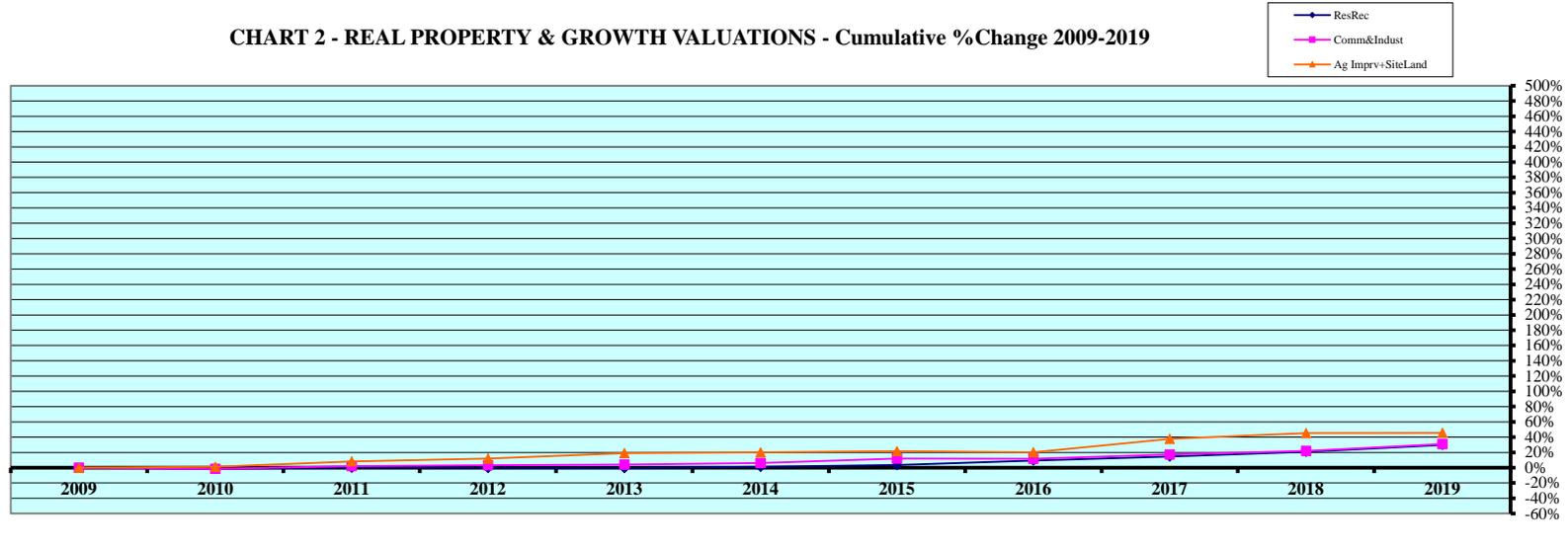
Cnty# **28**
County **DOUGLAS**

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: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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			
2009	23,353,118,230	307,953,047	1.32%	23,045,165,183	--	--	10,194,506,710	212,666,141	2.09%	9,981,840,569	--	--			
2010	23,357,958,765	296,667,562	1.27%	23,061,291,203	-1.25%	-1.25%	10,167,981,076	128,535,711	1.26%	10,039,445,365	-1.52%	-1.52%			
2011	23,561,524,665	235,554,955	1.00%	23,325,969,710	-0.14%	-0.12%	10,480,161,220	73,430,620	0.70%	10,406,730,600	2.35%	2.08%			
2012	23,521,427,240	207,552,140	0.88%	23,313,875,100	-1.05%	-0.17%	10,659,051,460	124,091,280	1.16%	10,534,960,180	0.52%	3.34%			
2013	23,557,998,585	313,369,580	1.33%	23,244,629,005	-1.18%	-0.46%	10,766,152,275	142,130,900	1.32%	10,624,021,375	-0.33%	4.21%			
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	0.39%	1.27%	10,913,051,020	97,071,400	0.89%	10,815,979,620	0.46%	6.10%			
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	1.00%	3.65%	11,559,524,765	155,055,920	1.34%	11,404,468,845	4.50%	11.87%			
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	9.31%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	11.82%			
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	14.53%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	17.34%			
2018	28,620,913,935	417,539,700	1.46%	28,203,374,235	4.15%	20.77%	12,546,703,885	118,773,500	0.95%	12,427,930,385	3.06%	21.91%			
2019	30,760,081,725	460,985,540	1.50%	30,299,096,185	5.86%	29.74%	13,492,260,315	143,856,900	1.07%	13,348,403,415	6.39%	30.94%			
Rate Ann%chg	2.79%						1.47%	2.84%						C & I w/o growth	1.77%

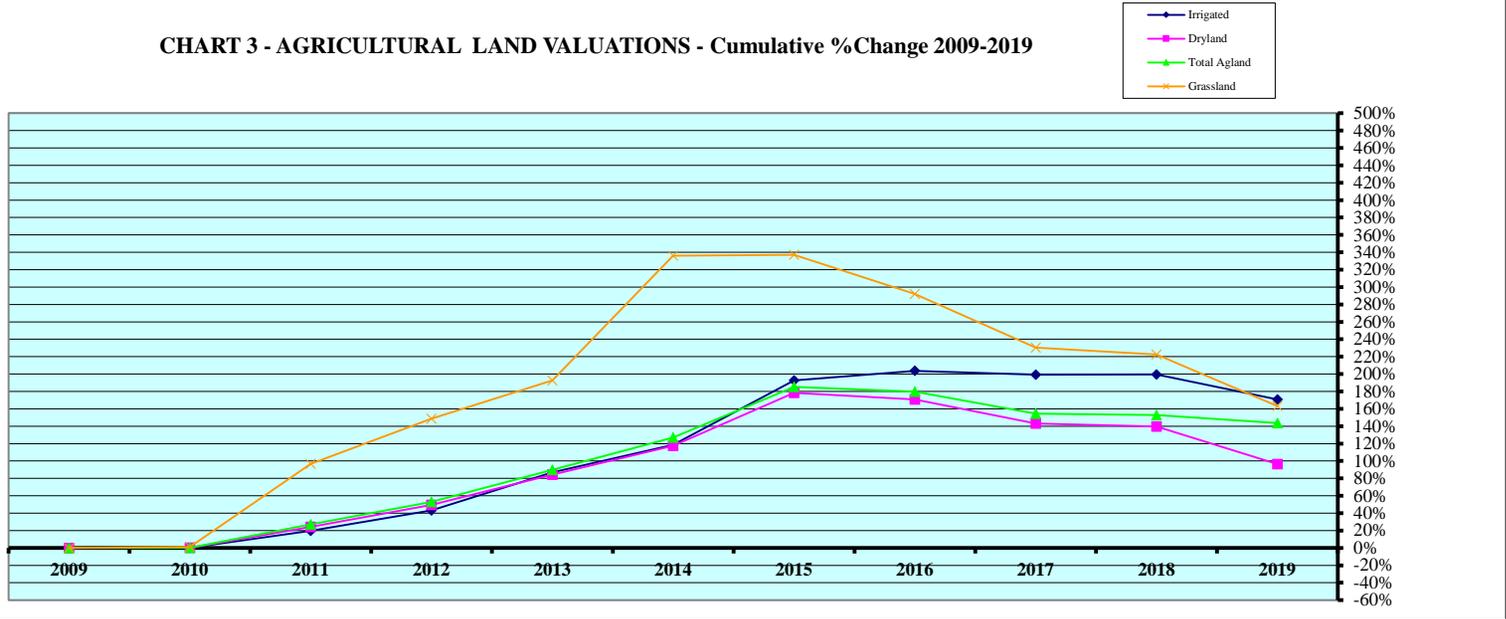
Tax Year	Ag Improvements & Site Land ⁽¹⁾				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	129,454,865	11,725,595	141,180,460	1,867,060	1.32%	139,313,400	--	--
2010	132,976,204	11,066,400	144,042,604	1,324,052	0.92%	142,718,552	1.09%	1.09%
2011	141,732,620	11,762,900	153,495,520	917,170	0.60%	152,578,350	5.93%	8.07%
2012	146,804,130	11,816,410	158,620,540	636,670	0.40%	157,983,870	2.92%	11.90%
2013	152,688,245	17,272,305	169,960,550	2,126,100	1.25%	167,834,450	5.81%	18.88%
2014	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	-0.11%	20.25%
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	21.54%
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	20.13%
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	37.81%
2018	190,518,355	16,414,095	206,932,450	1,997,000	0.97%	204,935,450	4.39%	45.16%
2019	191,819,510	15,338,435	207,157,945	1,747,600	0.84%	205,410,345	-0.74%	45.49%
Rate Ann%chg	4.01%	2.72%	3.91%	Ag Imprv+Site w/o growth			2.85%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 28
County DOUGLAS

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	20,612,710	--	--	--	92,791,690	--	--	--	6,331,330	--	--	--
2010	20,622,590	9,880	0.05%	0.05%	92,972,180	180,490	0.19%	0.19%	6,411,040	79,710	1.26%	1.26%
2011	24,651,345	4,028,755	19.54%	19.59%	115,159,965	22,187,785	23.86%	24.11%	12,450,825	6,039,785	94.21%	96.65%
2012	29,524,560	4,873,215	19.77%	43.23%	138,791,430	23,631,465	20.52%	49.57%	15,746,410	3,295,585	26.47%	148.71%
2013	38,555,170	9,030,610	30.59%	87.05%	170,985,450	32,194,020	23.20%	84.27%	18,529,905	2,783,495	17.68%	192.67%
2014	45,064,390	6,509,220	16.88%	118.62%	201,790,805	30,805,355	18.02%	117.47%	27,603,385	9,073,480	48.97%	335.98%
2015	60,310,500	15,246,110	33.83%	192.59%	258,286,990	56,496,185	28.00%	178.35%	27,673,770	70,385	0.25%	337.09%
2016	62,580,840	2,270,340	3.76%	203.60%	251,142,275	-7,144,715	-2.77%	170.65%	24,825,020	-2,848,750	-10.29%	292.10%
2017	61,689,300	-891,540	-1.42%	199.28%	225,530,255	-25,612,020	-10.20%	143.05%	20,922,890	-3,902,130	-15.72%	230.47%
2018	61,722,200	32,900	0.05%	199.44%	222,452,800	-3,077,455	-1.36%	139.73%	20,407,680	-515,210	-2.46%	222.33%
2019	55,834,770	-5,887,430	-9.54%	170.88%	182,278,950	-40,173,850	-18.06%	96.44%	16,664,745	-3,742,935	-18.34%	163.21%

Rate Ann.%chg: Irrigated **10.48%** Dryland **6.98%** Grassland **10.16%**

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
2009	136,210	--	--	--	2,467,890	--	--	--	122,339,830	--	--	--
2010	139,220	3,010	2.21%	2.21%	2,422,640	-45,250	-1.83%	-1.83%	122,567,670	227,840	0.19%	0.19%
2011	148,690	9,470	6.80%	9.16%	2,916,115	493,475	20.37%	18.16%	155,326,940	32,759,270	26.73%	26.96%
2012	149,420	730	0.49%	9.70%	2,830,580	-85,535	-2.93%	14.70%	187,042,400	31,715,460	20.42%	52.89%
2013	149,340	-80	-0.05%	9.64%	3,870,470	1,039,890	36.74%	56.83%	232,090,335	45,047,935	24.08%	89.71%
2014	338,770	189,430	126.84%	148.71%	3,031,115	-839,355	-21.69%	22.82%	277,828,465	45,738,130	19.71%	127.10%
2015	344,540	5,770	1.70%	152.95%	2,303,830	-727,285	-23.99%	-6.65%	348,919,630	71,091,165	25.59%	185.21%
2016	376,260	31,720	9.21%	176.24%	3,371,925	1,068,095	46.36%	36.63%	342,296,320	-6,623,310	-1.90%	179.79%
2017	398,910	22,650	6.02%	192.86%	2,835,105	-536,820	-15.92%	14.88%	311,376,460	-30,919,860	-9.03%	154.52%
2018	390,870	-8,040	-2.02%	186.96%	4,215,660	1,380,555	48.70%	70.82%	309,189,210	-2,187,250	-0.70%	152.73%
2019	333,640	-57,230	-14.64%	144.95%	43,063,895	38,848,235	921.52%	1644.97%	298,176,000	-11,013,210	-3.56%	143.73%

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

Rate Ann.%chg: Total Agric Land **9.32%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	20,587,129	10,942	1,882			93,433,294	52,030	1,796			4,956,467	5,596	886		
2010	20,576,430	10,938	1,881	-0.02%	-0.02%	93,373,917	52,033	1,795	-0.07%	-0.07%	4,980,692	5,615	887	0.14%	0.14%
2011	24,770,700	9,908	2,500	32.89%	32.87%	115,969,290	48,337	2,399	33.70%	33.60%	9,359,110	8,937	1,047	18.07%	18.23%
2012	29,835,036	9,946	3,000	19.99%	59.43%	139,373,087	48,083	2,899	20.82%	61.41%	12,702,488	9,097	1,396	33.34%	57.65%
2013	38,655,014	10,172	3,800	26.67%	101.96%	172,908,528	48,030	3,600	24.20%	100.47%	14,356,389	8,973	1,600	14.58%	80.64%
2014	44,612,858	10,082	4,425	16.45%	135.18%	204,618,617	47,059	4,348	20.78%	142.14%	21,510,984	8,964	2,400	49.99%	170.94%
2015	60,488,055	10,612	5,700	28.81%	202.94%	262,761,564	46,714	5,625	29.36%	213.24%	21,484,675	8,952	2,400	0.01%	170.96%
2016	62,546,660	10,677	5,858	2.77%	211.34%	254,892,390	46,052	5,535	-1.60%	208.23%	18,920,330	8,982	2,106	-12.23%	137.82%
2017	61,864,105	10,801	5,727	-2.23%	204.40%	229,371,835	45,249	5,069	-8.42%	182.28%	18,243,460	8,653	2,108	0.08%	138.02%
2018	62,006,495	10,833	5,724	-0.06%	204.22%	233,861,165	46,511	5,028	-0.81%	180.00%	18,698,975	9,214	2,029	-3.74%	129.11%
2019	60,602,465	10,759	5,633	-1.60%	199.36%	224,694,895	46,033	4,881	-2.92%	171.82%	20,339,940	13,004	1,564	-22.92%	76.59%

Rate Annual %chg Average Value/Acre: 11.59%

10.52%

5.85%

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
2009	194,295	3,476	56			3,591,760	4,790	750			122,762,945	76,833	1,598		
2010	191,673	3,479	55	-1.46%	-1.46%	2,928,871	4,864	602	-19.70%	-19.70%	122,051,583	76,929	1,587	-0.70%	-0.70%
2011	173,868	3,002	58	5.12%	3.59%	5,148,705	5,212	988	64.03%	31.72%	155,421,671	75,397	2,061	29.93%	29.01%
2012	151,909	3,038	50	-13.66%	-10.56%	4,566,560	5,167	884	-10.53%	17.85%	186,629,081	75,331	2,477	20.18%	55.06%
2013	149,059	2,981	50	0.00%	-10.56%	6,096,556	5,204	1,172	32.56%	56.23%	232,165,546	75,360	3,081	24.35%	92.81%
2014	442,011	2,947	150	199.99%	168.31%	8,017,520	5,502	1,457	24.38%	94.32%	279,201,990	74,553	3,745	21.56%	134.39%
2015	438,676	2,925	150	0.00%	168.32%	7,777,560	5,328	1,460	0.17%	94.65%	352,950,530	74,531	4,736	26.45%	196.39%
2016	429,955	2,866	150	0.00%	168.32%	7,646,475	5,192	1,473	0.90%	96.40%	344,435,810	73,769	4,669	-1.40%	192.23%
2017	406,420	2,709	150	0.00%	168.32%	4,418,555	4,847	912	-38.10%	21.57%	314,304,375	72,260	4,350	-6.84%	172.23%
2018	444,535	2,968	150	-0.16%	167.88%	7,587,525	2,256	3,363	268.90%	348.47%	322,598,695	71,782	4,494	3.32%	181.27%
2019	431,915	2,926	148	-1.42%	164.07%	536,850	1,144	469	-86.05%	-37.43%	306,606,065	73,866	4,151	-7.64%	159.79%

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DOUGLAS

Rate Annual %chg Average Value/Acre: 10.02%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 200,757	Value : 48,468,076,730	Growth 487,576,370	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	9,097	133,446,050	5,913	167,619,930	1,712	64,451,700	16,722	365,517,680	
02. Res Improve Land	142,509	3,984,593,115	24,897	986,398,900	2,752	196,904,880	170,158	5,167,896,895	
03. Res Improvements	142,509	21,132,009,530	24,897	6,017,833,500	2,752	638,384,945	170,158	27,788,227,975	
04. Res Total	151,606	25,250,048,695	30,810	7,171,852,330	4,464	899,741,525	186,880	33,321,642,550	373,300,200
% of Res Total	81.12	75.78	16.49	21.52	2.39	2.70	93.09	68.75	76.56
05. Com UnImp Land	1,676	288,846,000	285	213,865,200	113	69,553,800	2,074	572,265,000	
06. Com Improve Land	7,488	2,462,128,530	133	109,083,500	84	32,855,400	7,705	2,604,067,430	
07. Com Improvements	7,488	8,521,851,670	133	485,810,200	84	127,746,000	7,705	9,135,407,870	
08. Com Total	9,164	11,272,826,200	418	808,758,900	197	230,155,200	9,779	12,311,740,300	104,996,970
% of Com Total	93.71	91.56	4.27	6.57	2.01	1.87	4.87	25.40	21.53
09. Ind UnImp Land	491	41,587,600	6	884,000	25	8,301,200	522	50,772,800	
10. Ind Improve Land	1,795	426,135,300	8	5,027,100	57	9,181,200	1,860	440,343,600	
11. Ind Improvements	1,795	1,719,415,200	8	24,824,700	57	51,351,100	1,860	1,795,591,000	
12. Ind Total	2,286	2,187,138,100	14	30,735,800	82	68,833,500	2,382	2,286,707,400	7,177,200
% of Ind Total	95.97	95.65	0.59	1.34	3.44	3.01	1.19	4.72	1.47
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	151,606	25,250,048,695	30,810	7,171,852,330	4,464	899,741,525	186,880	33,321,642,550	373,300,200
% of Res & Rec Total	81.12	75.78	16.49	21.52	2.39	2.70	93.09	68.75	76.56
Com & Ind Total	11,450	13,459,964,300	432	839,494,700	279	298,988,700	12,161	14,598,447,700	112,174,170
% of Com & Ind Total	94.15	92.20	3.55	5.75	2.29	2.05	6.06	30.12	23.01
17. Taxable Total	163,056	38,710,012,995	31,242	8,011,347,030	4,743	1,198,730,225	199,041	47,920,090,250	485,474,370
% of Taxable Total	81.92	80.78	15.70	16.72	2.38	2.50	99.15	98.87	99.57

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,383	6	44	1,433

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,022	208,494,040	1,022	208,494,040
28. Ag-Improved Land	0	0	0	0	694	121,716,140	694	121,716,140
29. Ag Improvements	0	0	0	0	694	217,776,300	694	217,776,300

30. Ag Total				1,716	547,986,480
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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	548	642.99	20,333,300	548	642.99	20,333,300	
33. HomeSite Improvements	566	0.00	182,023,800	566	0.00	182,023,800	780,700
34. HomeSite Total				566	642.99	202,357,100	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	605	1,149.00	11,523,300	605	1,149.00	11,523,300	
37. FarmSite Improvements	667	0.00	35,752,500	667	0.00	35,752,500	1,321,300
38. FarmSite Total				667	1,149.00	47,275,800	
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				1,233	1,791.99	249,632,900	2,102,000

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,716	71,368.00	330,210,180	1,716	71,368.00	330,210,180
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	178.00	1.66%	1,117,515	1.78%	6,278.17
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	8,210.00	76.36%	49,054,105	77.92%	5,974.92
48. 2A	2,012.00	18.71%	11,317,725	17.98%	5,625.11
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	92.00	0.86%	401,750	0.64%	4,366.85
52. 4A	259.00	2.41%	1,060,365	1.68%	4,094.07
53. Total	10,751.00	100.00%	62,951,460	100.00%	5,855.41
Dry					
54. 1D1	1,714.00	3.86%	10,170,100	4.79%	5,933.55
55. 1D	8,097.00	18.23%	45,502,990	21.43%	5,619.73
56. 2D1	17,160.00	38.64%	89,617,720	42.21%	5,222.48
57. 2D	215.00	0.48%	550,415	0.26%	2,560.07
58. 3D1	1,732.00	3.90%	7,344,060	3.46%	4,240.22
59. 3D	5,724.00	12.89%	23,522,620	11.08%	4,109.47
60. 4D1	92.00	0.21%	203,110	0.10%	2,207.72
61. 4D	9,681.00	21.80%	35,393,940	16.67%	3,656.02
62. Total	44,415.00	100.00%	212,304,955	100.00%	4,780.03
Grass					
63. 1G1	7,277.00	58.98%	16,285,405	74.12%	2,237.93
64. 1G	272.00	2.20%	490,505	2.23%	1,803.33
65. 2G1	259.00	2.10%	414,070	1.88%	1,598.73
66. 2G	415.00	3.36%	695,035	3.16%	1,674.78
67. 3G1	391.00	3.17%	345,620	1.57%	883.94
68. 3G	769.00	6.23%	1,438,850	6.55%	1,871.07
69. 4G1	735.00	5.96%	645,090	2.94%	877.67
70. 4G	2,220.00	17.99%	1,656,390	7.54%	746.12
71. Total	12,338.00	100.00%	21,970,965	100.00%	1,780.76
Irrigated Total					
Irrigated Total	10,751.00	15.06%	62,951,460	21.10%	5,855.41
Dry Total					
Dry Total	44,415.00	62.23%	212,304,955	71.16%	4,780.03
Grass Total					
Grass Total	12,338.00	17.29%	21,970,965	7.36%	1,780.76
72. Waste	2,798.00	3.92%	418,705	0.14%	149.64
73. Other	1,066.00	1.49%	707,495	0.24%	663.69
74. Exempt	1,133.00	1.59%	0	0.00%	0.00
75. Market Area Total	71,368.00	100.00%	298,353,580	100.00%	4,180.50

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,751.00	62,951,460	10,751.00	62,951,460
77. Dry Land	0.00	0	0.00	0	44,415.00	212,304,955	44,415.00	212,304,955
78. Grass	0.00	0	0.00	0	12,338.00	21,970,965	12,338.00	21,970,965
79. Waste	0.00	0	0.00	0	2,798.00	418,705	2,798.00	418,705
80. Other	0.00	0	0.00	0	1,066.00	707,495	1,066.00	707,495
81. Exempt	0.00	0	0.00	0	1,133.00	0	1,133.00	0
82. Total	0.00	0	0.00	0	71,368.00	298,353,580	71,368.00	298,353,580

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,751.00	15.06%	62,951,460	21.10%	5,855.41
Dry Land	44,415.00	62.23%	212,304,955	71.16%	4,780.03
Grass	12,338.00	17.29%	21,970,965	7.36%	1,780.76
Waste	2,798.00	3.92%	418,705	0.14%	149.64
Other	1,066.00	1.49%	707,495	0.24%	663.69
Exempt	1,133.00	1.59%	0	0.00%	0.00
Total	71,368.00	100.00%	298,353,580	100.00%	4,180.50

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	3,058	114,076,430	12,291	558,315,910	12,291	3,144,162,600	15,349	3,816,554,940	179,744,100
83.2 FB 0E	195	11,325,200	499	41,796,200	499	169,964,100	694	223,085,500	3,951,700
83.3 FB 0F	117	6,732,000	658	43,927,400	658	161,776,300	775	212,435,700	2,395,200
83.4 FB 0J	1,829	55,730,700	8,343	281,374,900	8,343	1,998,997,100	10,172	2,336,102,700	116,322,200
83.5 FB 0U	514	15,478,600	3,024	96,942,470	3,024	570,930,300	3,538	683,351,370	24,697,100
83.6 FB 0W	498	26,256,400	1,145	127,441,000	1,145	399,979,200	1,643	553,676,600	9,102,100
83.7 FB 1	152	578,600	1,961	12,323,300	1,961	94,839,400	2,113	107,741,300	93,100
83.8 FB 10	110	1,260,300	1,697	24,221,500	1,697	156,441,500	1,807	181,923,300	0
83.9 FB 11	40	554,600	679	11,991,600	679	89,330,200	719	101,876,400	0
83.10 FB 15	9	129,600	433	5,529,600	433	63,329,500	442	68,988,700	0
83.11 FB 16	51	938,600	1,084	7,334,300	1,084	59,205,300	1,135	67,478,200	0
83.12 FB 18	52	310,300	583	4,119,200	583	41,458,130	635	45,887,630	198,900
83.13 FB 19	104	831,600	1,052	13,985,400	1,052	143,396,000	1,156	158,213,000	2,305,200
83.14 FB 2	279	1,517,000	1,157	5,479,100	1,157	50,498,605	1,436	57,494,705	78,600
83.15 FB 20	25	336,300	2,169	39,808,500	2,169	288,475,300	2,194	328,620,100	0
83.16 FB 21	25	149,100	1,272	16,529,800	1,272	147,299,700	1,297	163,978,600	0
83.17 FB 23	436	1,988,400	984	6,743,200	984	77,198,900	1,420	85,930,500	0
83.18 FB 24	141	840,900	967	8,055,600	967	88,628,500	1,108	97,525,000	238,100
83.19 FB 25	123	628,400	710	7,304,600	710	65,447,600	833	73,380,600	517,000
83.20 FB 26	64	226,000	994	5,649,800	994	79,588,455	1,058	85,464,255	133,800
83.21 FB 27	231	1,250,600	1,156	11,264,700	1,156	95,059,580	1,387	107,574,880	18,500
83.22 FB 28	34	273,600	2,813	38,436,600	2,813	315,881,600	2,847	354,591,800	106,800
83.23 FB 29	200	1,051,000	464	3,554,400	464	18,368,470	664	22,973,870	672,900
83.24 FB 3	300	935,700	869	6,872,100	869	43,779,510	1,169	51,587,310	1,044,000
83.25 FB 30	115	799,800	1,945	12,683,315	1,945	128,886,900	2,060	142,370,015	44,200
83.26 FB 31	103	430,400	2,556	26,440,300	2,556	163,242,670	2,659	190,113,370	-72,600
83.27 FB 32	100	227,300	411	4,937,400	411	30,127,600	511	35,292,300	0
83.28 FB 33	96	309,400	991	8,208,100	991	87,342,800	1,087	95,860,300	0
83.29 FB 34	22	133,100	546	5,068,700	546	49,556,200	568	54,758,000	0
83.30 FB 35	95	666,900	1,674	16,639,900	1,674	154,876,400	1,769	172,183,200	0
83.31 FB 36	77	402,000	1,106	7,108,500	1,106	99,185,000	1,183	106,695,500	0
83.32 FB 37	159	767,300	845	6,505,300	845	63,432,400	1,004	70,705,000	118,300
83.33 FB 38	155	990,500	2,272	21,248,700	2,272	198,352,400	2,427	220,591,600	153,100
83.34 FB 39	31	644,550	2,208	117,029,300	2,208	506,706,710	2,239	624,380,560	0
83.35 FB 4	242	1,409,800	2,155	21,051,400	2,155	126,092,200	2,397	148,553,400	1,859,000
83.36 FB 40	16	235,100	2,536	67,992,900	2,536	377,972,200	2,552	446,200,200	0
83.37 FB 41	38	431,900	2,324	49,106,100	2,324	222,363,020	2,362	271,901,020	55,900

Schedule XI : Residential Records - Assessor Location Detail

Line# Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.38 FB 42	52	961,700	2,660	64,823,800	2,660	340,940,500	2,712	406,726,000	291,000
83.39 FB 43	110	3,126,400	4,539	95,879,900	4,539	484,521,100	4,649	583,527,400	1,147,100
83.40 FB 44	258	3,901,200	2,300	49,056,000	2,300	274,772,600	2,558	327,729,800	145,200
83.41 FB 45	64	1,331,400	2,442	124,696,300	2,442	407,644,700	2,506	533,672,400	53,300
83.42 FB 46	146	3,006,400	1,439	23,245,400	1,439	169,148,800	1,585	195,400,600	866,800
83.43 FB 47	118	1,002,900	1,806	22,776,600	1,806	191,045,500	1,924	214,825,000	0
83.44 FB 48	40	359,200	1,126	17,713,900	1,126	134,855,900	1,166	152,929,000	0
83.45 FB 49	14	1,118,900	645	62,505,800	645	153,691,735	659	217,316,435	1,291,200
83.46 FB 5	284	905,700	435	2,322,400	435	18,341,000	719	21,569,100	67,500
83.47 FB 50	1	100	493	30,837,600	493	96,664,100	494	127,501,800	0
83.48 FB 51	54	2,862,300	1,947	200,372,200	1,947	640,860,600	2,001	844,095,100	4,030,700
83.49 FB 52	190	1,430,900	144	1,223,600	144	7,565,300	334	10,219,800	0
83.50 FB 53	50	828,200	2,351	48,132,600	2,351	291,732,800	2,401	340,693,600	0
83.51 FB 54	206	2,038,700	1,696	29,856,800	1,696	182,461,235	1,902	214,356,735	43,600
83.52 FB 55	24	226,200	248	3,417,100	248	29,272,900	272	32,916,200	0
83.53 FB 56	8	45,500	1,834	40,077,800	1,834	255,158,400	1,842	295,281,700	0
83.54 FB 57	35	1,313,500	1,944	105,447,000	1,944	482,109,900	1,979	588,870,400	643,700
83.55 FB 58	80	6,673,800	2,939	71,535,300	2,939	436,525,500	3,019	514,734,600	551,500
83.56 FB 59	48	368,300	3,537	131,498,700	3,537	686,154,300	3,585	818,021,300	0
83.57 FB 6	281	776,000	962	6,194,300	962	41,968,225	1,243	48,938,525	133,800
83.58 FB 60	75	3,546,300	6,097	219,760,000	6,097	1,086,407,300	6,172	1,309,713,600	2,791,900
83.59 FB 61	3	74,900	2,720	56,234,700	2,720	381,450,500	2,723	437,760,100	0
83.60 FB 62	8	107,300	4,226	120,053,700	4,226	634,695,200	4,234	754,856,200	0
83.61 FB 63	47	749,600	4,718	122,953,400	4,718	599,347,000	4,765	723,050,000	396,200
83.62 FB 64	27	411,700	1,997	40,457,300	1,997	262,990,800	2,024	303,859,800	289,500
83.63 FB 65	12	178,300	3,013	79,924,700	3,013	462,466,200	3,025	542,569,200	0
83.64 FB 66	49	1,398,700	4,804	226,359,700	4,804	1,139,554,500	4,853	1,367,312,900	895,100
83.65 FB 67	82	1,102,700	4,410	116,366,900	4,410	589,480,900	4,492	706,950,500	661,400
83.66 FB 68	68	7,352,600	5,238	258,732,700	5,238	1,238,005,600	5,306	1,504,090,900	972,500
83.67 FB 69	19	824,200	4,741	166,028,500	4,741	883,301,100	4,760	1,050,153,800	691,300
83.68 FB 7	133	44,700	274	1,107,400	274	35,028,200	407	36,180,300	0
83.69 FB 70	12	293,300	5,076	199,866,200	5,076	1,005,014,700	5,088	1,205,174,200	269,000
83.70 FB 71	16	274,700	3,818	138,875,900	3,818	727,728,700	3,834	866,879,300	255,800
83.71 FB 72	1,184	0	1,232	217,800	1,232	17,080,400	2,416	17,298,200	0
83.72 FB 73	2	54,500	416	11,982,000	416	79,084,200	418	91,120,700	0
83.73 FB 74	68	1,701,400	853	50,411,200	853	219,067,200	921	271,179,800	767,200
83.74 FB 75	83	24,649,000	2,616	166,959,600	2,616	892,628,500	2,699	1,084,237,100	1,147,600

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	40	1,382,200	1,173	44,805,900	1,173	258,235,100	1,213	304,423,200	0
83.76 FB 77	33	777,900	1,187	51,271,800	1,187	219,220,200	1,220	271,269,900	752,500
83.77 FB 78	76	3,343,400	1,010	70,040,500	1,010	305,341,700	1,086	378,725,600	925,200
83.78 FB 9	207	2,167,600	1,023	16,973,000	1,023	68,963,000	1,230	88,103,600	13,000
83.79 FB D2	121	1,290,800	1,977	45,488,400	1,977	257,069,200	2,098	303,848,400	0
83.80 FB IL	701	72,000	662	0	662	19,073,300	1,363	19,145,300	0
83.81 FB MC	493	3,904,200	1,704	45,765,500	1,704	304,888,800	2,197	354,558,500	1,738,700
83.82 FB V1	1,264	26,690,400	1,113	42,625,900	1,113	204,498,230	2,377	273,814,530	7,690,700
84 Residential Total	16,722	365,517,680	170,158	5,167,896,895	170,158	27,788,227,975	186,880	33,321,642,550	373,300,200

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	197	80,781,100	118	94,920,200	118	456,125,100	315	631,826,400	36,124,900
85.2	FB 0E	8	7,169,300	8	4,081,100	8	5,483,900	16	16,734,300	0
85.3	FB 0F	1	30,100	4	935,000	4	4,112,900	5	5,078,000	0
85.4	FB 0J	78	10,249,500	71	9,403,500	71	57,756,000	149	77,409,000	18,136,900
85.5	FB 0U	76	13,850,200	96	31,699,400	96	116,489,800	172	162,039,400	3,821,500
85.6	FB 0W	83	5,834,600	70	4,924,900	70	46,891,100	153	57,650,600	449,300
85.7	FB 1	5	30,500	31	1,103,100	31	4,928,800	36	6,062,400	0
85.8	FB 10	30	2,019,900	231	16,340,100	231	71,482,100	261	89,842,100	228,400
85.9	FB 11	10	300,500	85	3,550,000	85	35,834,600	95	39,685,100	0
85.10	FB 15	18	2,074,600	209	24,763,700	209	87,074,300	227	113,912,600	2,443,800
85.11	FB 16	46	3,471,500	301	40,277,300	301	204,638,300	347	248,387,100	13,900
85.12	FB 18	19	332,500	66	2,374,700	66	15,986,700	85	18,693,900	0
85.13	FB 19	15	539,600	140	3,091,900	140	37,703,800	155	41,335,300	0
85.14	FB 2	53	448,900	87	1,467,400	87	17,434,100	140	19,350,400	0
85.15	FB 20	7	1,375,000	100	9,616,700	100	41,463,000	107	52,454,700	0
85.16	FB 21	10	203,700	24	666,300	24	3,779,200	34	4,649,200	0
85.17	FB 23	83	16,145,100	840	143,057,900	840	682,877,200	923	842,080,200	0
85.18	FB 24	33	1,045,500	113	5,044,800	113	23,311,700	146	29,402,000	0
85.19	FB 25	36	988,100	31	2,498,900	31	28,071,000	67	31,558,000	0
85.20	FB 26	15	429,800	92	7,240,700	92	45,326,700	107	52,997,200	0
85.21	FB 27	14	599,800	69	2,509,000	69	21,006,400	83	24,115,200	0
85.22	FB 28	2	39,600	92	9,027,900	92	60,775,000	94	69,842,500	0
85.23	FB 29	22	145,000	24	252,500	24	2,551,300	46	2,948,800	0
85.24	FB 3	28	402,100	56	900,000	56	11,601,600	84	12,903,700	0
85.25	FB 30	6	56,300	22	351,700	22	5,505,200	28	5,913,200	0
85.26	FB 31	4	108,000	24	537,300	24	5,512,500	28	6,157,800	0
85.27	FB 32	33	2,176,100	55	11,396,400	55	73,635,300	88	87,207,800	1,004,800
85.28	FB 33	14	217,100	37	1,870,200	37	18,063,400	51	20,150,700	0
85.29	FB 34	18	342,600	139	9,104,000	139	45,142,100	157	54,588,700	18,400
85.30	FB 35	64	2,750,100	171	27,317,500	171	114,005,900	235	144,073,500	353,200
85.31	FB 36	37	967,300	86	4,745,200	86	32,891,900	123	38,604,400	0
85.32	FB 37	37	588,500	105	3,439,100	105	22,594,100	142	26,621,700	0
85.33	FB 38	36	364,200	55	2,373,400	55	10,349,700	91	13,087,300	0
85.34	FB 39	3	484,000	146	9,353,000	146	67,659,600	149	77,496,600	-707,400
85.35	FB 4	12	59,800	52	784,400	52	8,740,800	64	9,585,000	81,200
85.36	FB 40	6	589,700	57	5,384,700	57	19,124,700	63	25,099,100	0
85.37	FB 41	8	134,000	58	3,231,800	58	16,574,500	66	19,940,300	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	824,000	115	5,273,600	115	17,162,300	122	23,259,900	0
85.39	FB 43	44	7,543,700	223	32,816,100	223	114,030,000	267	154,389,800	114,300
85.40	FB 44	44	3,559,100	130	11,413,500	130	74,156,600	174	89,129,200	1,104,500
85.41	FB 45	5	1,661,900	77	51,738,100	77	52,287,700	82	105,687,700	0
85.42	FB 46	19	614,000	55	8,311,400	55	32,411,000	74	41,336,400	0
85.43	FB 47	44	4,925,900	272	60,459,300	272	254,675,400	316	320,060,600	848,200
85.44	FB 48	0	0	12	3,009,700	12	19,579,200	12	22,588,900	0
85.45	FB 49	22	3,425,200	189	162,365,100	189	344,236,900	211	510,027,200	2,129,300
85.46	FB 5	36	1,016,200	35	1,340,700	35	6,530,400	71	8,887,300	0
85.47	FB 50	1	167,100	10	3,386,700	10	11,665,700	11	15,219,500	0
85.48	FB 51	7	1,286,000	57	48,297,200	57	282,669,600	64	332,252,800	0
85.49	FB 52	56	4,741,500	47	13,821,000	47	80,760,800	103	99,323,300	0
85.50	FB 53	19	1,502,100	118	57,570,800	118	274,653,400	137	333,726,300	0
85.51	FB 54	17	699,700	40	4,051,700	40	24,467,600	57	29,219,000	0
85.52	FB 55	66	27,126,900	104	42,852,200	104	185,294,600	170	255,273,700	0
85.53	FB 56	10	1,223,300	155	48,276,500	155	167,635,300	165	217,135,100	755,000
85.54	FB 57	17	2,195,500	73	30,279,900	73	129,533,300	90	162,008,700	0
85.55	FB 58	35	7,316,800	271	96,393,200	271	393,164,900	306	496,874,900	4,358,400
85.56	FB 59	25	16,185,600	259	214,682,000	259	694,039,000	284	924,906,600	1,482,600
85.57	FB 6	51	1,268,800	103	1,715,430	103	17,131,070	154	20,115,300	1,655,670
85.58	FB 60	44	18,183,300	231	160,761,200	231	453,516,100	275	632,460,600	1,159,400
85.59	FB 61	60	13,205,800	501	299,008,300	501	835,332,100	561	1,147,546,200	6,786,400
85.60	FB 62	35	7,781,000	468	165,450,100	468	662,841,600	503	836,072,700	856,400
85.61	FB 63	33	5,102,300	238	85,872,300	238	319,339,900	271	410,314,500	-10,300
85.62	FB 64	20	1,780,800	147	34,774,200	147	99,445,300	167	136,000,300	3,301,400
85.63	FB 65	26	7,049,800	122	57,641,700	122	141,356,600	148	206,048,100	0
85.64	FB 66	43	6,248,000	248	139,704,500	248	427,302,700	291	573,255,200	1,655,800
85.65	FB 67	68	13,062,700	115	50,285,000	115	234,927,100	183	298,274,800	1,909,800
85.66	FB 68	22	9,278,500	80	109,197,200	80	300,698,600	102	419,174,300	0
85.67	FB 69	35	10,881,500	96	76,580,100	96	316,103,000	131	403,564,600	782,900
85.68	FB 7	125	38,039,400	182	83,851,400	182	202,245,300	307	324,136,100	0
85.69	FB 70	5	1,274,300	32	14,647,700	32	58,980,700	37	74,902,700	0
85.70	FB 71	19	5,537,100	74	66,715,500	74	261,365,100	93	333,617,700	0
85.71	FB 72	55	115,100	82	2,542,000	82	126,402,500	137	129,059,600	0
85.72	FB 73	14	4,086,700	37	73,273,400	37	160,898,300	51	238,258,400	1,110,600
85.73	FB 74	8	597,600	16	14,472,100	16	22,222,600	24	37,292,300	230,700
85.74	FB 75	33	14,643,000	46	47,808,400	46	146,159,000	79	208,610,400	3,064,200

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	53	14,939,200	104	80,052,900	104	152,597,600	157	247,589,700	3,042,300
85.76 FB 77	40	14,623,000	105	36,956,800	105	91,190,100	145	142,769,900	6,553,300
85.77 FB 78	0	0	1	2,000	1	41,900	1	43,900	0
85.78 FB 9	30	4,697,700	42	1,923,300	42	14,536,400	72	21,157,400	0
85.79 FB D2	33	2,225,800	158	19,275,700	158	74,261,300	191	95,762,800	0
85.80 FB IL	14	0	7	0	7	1,156,100	21	1,156,100	0
85.81 FB M1	9	71,859,400	1	1,744,500	1	279,700	10	73,883,600	0
85.82 FB MC	31	104,924,200	9	13,584,700	9	58,543,200	40	177,052,100	6,662,700
85.83 FB V1	49	8,274,100	113	10,596,200	113	70,667,000	162	89,537,300	651,700
86 Commercial Total	2,596	623,037,800	9,565	3,044,411,030	9,565	10,930,998,870	12,161	14,598,447,700	112,174,170

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	7,277.00	58.98%	16,285,405	74.12%	2,237.93
88. 1G	272.00	2.20%	490,505	2.23%	1,803.33
89. 2G1	259.00	2.10%	414,070	1.88%	1,598.73
90. 2G	415.00	3.36%	695,035	3.16%	1,674.78
91. 3G1	391.00	3.17%	345,620	1.57%	883.94
92. 3G	769.00	6.23%	1,438,850	6.55%	1,871.07
93. 4G1	735.00	5.96%	645,090	2.94%	877.67
94. 4G	2,220.00	17.99%	1,656,390	7.54%	746.12
95. Total	12,338.00	100.00%	21,970,965	100.00%	1,780.76
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	12,338.00	100.00%	21,970,965	100.00%	1,780.76
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	12,338.00	100.00%	21,970,965	100.00%	1,780.76

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

28 Douglas

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	30,760,081,725	33,321,642,550	2,561,560,825	8.33%	373,300,200	7.11%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	191,819,510	202,357,100	10,537,590	5.49%	780,700	5.09%
04. Total Residential (sum lines 1-3)	30,951,901,235	33,523,999,650	2,572,098,415	8.31%	374,080,900	7.10%
05. Commercial	11,451,630,615	12,311,740,300	860,109,685	7.51%	104,996,970	6.59%
06. Industrial	2,040,629,700	2,286,707,400	246,077,700	12.06%	7,177,200	11.71%
07. Total Commercial (sum lines 5-6)	13,492,260,315	14,598,447,700	1,106,187,385	8.20%	112,174,170	7.37%
08. Ag-Farmsite Land, Outbuildings	15,338,435	47,275,800	31,937,365	208.22%	1,321,300	199.60%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	15,338,435	47,275,800	31,937,365	208.22%	1,321,300	199.60%
12. Irrigated	55,834,770	62,951,460	7,116,690	12.75%		
13. Dryland	182,278,950	212,304,955	30,026,005	16.47%		
14. Grassland	16,664,745	21,970,965	5,306,220	31.84%		
15. Wasteland	333,640	418,705	85,065	25.50%		
16. Other Agland	43,063,895	707,495	-42,356,400	-98.36%		
17. Total Agricultural Land	298,176,000	298,353,580	177,580	0.06%		
18. Total Value of all Real Property (Locally Assessed)	44,757,675,985	48,468,076,730	3,710,400,745	8.29%	487,576,370	7.20%

2020 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	2 deputies: 1 Office Deputy and 1 Field Deputy
2.	Appraiser(s) on staff:
	27 appraisers and listers (includes 3 appraiser managers) Please note: our staffing level is considerably less than that suggested by IAAO. We would need roughly 14 + additional appraisers to achieve their suggested staffing levels for a county the size of Douglas.
3.	Other full-time employees:
	THESE ARE ON THE ASSESSOR SIDE ONLY 4 additional administrative/managers (1 Compliance Officer, 1 GIS, 1 Real Estate Records, 1 Homestead/Personal Property) Other Staff: 4 GIS, 7 Homestead/Personal Property, 4 Real Estate Records, 1 IT-Assessor side only
4.	Other part-time employees:
	2 seasonal and 1 intern
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$5,600,821.00 (Assessor/Register of Deeds combined budget)
7.	Adopted budget, or granted budget if different from above:
	\$5,600,821.00 (Assessor/Register of Deeds combined budget)
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,206,083.20 (This amount represents salaries for appraisal staff plus chief field deputy only)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$360,000+ which includes ESRI, Pictometry, RealWare, etc. maintenance contracts.
11.	Amount of the assessor's budget set aside for education/workshops:

	0 dollars budgeted specifically for education/workshops, but we normally find funds throughout the year.
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	IMS Mainframe System
2.	CAMA software:
	Harris Systems (Realware)
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	GIS Department within the Assessor/Register of Deeds Office
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	dcassessor.org
7.	Who maintains the GIS software and maps?
	GIS Department within the Assessor/Register of Deeds office
8.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	Harris Systems (Realware)

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2020 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:														
	Residential Appraisal Staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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Most of the homes in Model 01 are Fair to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties in this area average 15 years old, 2,400 square feet, and are built on lot sizes averaging 25,000 square feet. The midpoint of sales range from \$400,000-\$500,000, while the average of sales is \$429,000. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Model 03 is generally associated with properties located within the Elkhorn North High School District and predominantly owner-occupied. Due to growth and the future addition of a new high school, this model area was split into Model 03 and Model 18. Properties in this area average 9 years old, 1,900 square feet, and are built on lot sizes averaging 19,000 square feet. The midpoint of sales range from \$325,000-\$425,000, while the average of sales is \$332,000. Most of the homes in Model 03 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties in this area average 15 years old, 2,000 square feet, and are built on lot sizes averaging 26,000 square feet. The midpoint of sales range from \$275,000-\$350,000, while the average of sales is \$293,000. Most of the homes in Model 04 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Model 05 is generally associated with properties located within the shared Burke/Northwest High School District and predominantly owner-occupied. Properties average 25 years old, 1,700 square feet, and are built on lot sizes averaging 10,000 square feet. The midpoint of sales range from \$200,000-\$275,000, while the average of sales is \$219,000. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 35 years old, 2,000 square feet, and are built on lot sizes averaging 11,000 square feet. The midpoint of sales range from \$225,000-\$300,000, while the average of sales is \$282,000. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Model 01 is generally the rural and unincorporated areas of Western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties in this area average 45 years old, 1900 square feet, and are built on lot sizes averaging 85,000 square feet. The midpoint of sales range from \$350,000-\$600,000, while the average of sales is \$433,000. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. 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7	Model 07 is generally associated with properties located within the Millard West High School District and predominantly owner-occupied. Properties in this area average 15 years old, 2,000 square feet, and are built on lot sizes averaging 12,000 square feet. The midpoint of sales range from \$250,000-\$325,000, while the average of sales is \$273,000. Most of the homes in Model 07 are Average to Good quality maintained at Average to Good condition.
8	Model 08 is generally associated with properties located within the Millard South High School District and predominantly owner-occupied. Properties in this area average 40 years old, 1600 square feet, and are built on lot sizes averaging 8,700 square feet. The midpoint of sales range from \$175,000-\$225,000, while the average of sales is \$198,000. Most of the homes in Model 08 are Average to Good quality maintained at Average to Good condition.
9	Model 09 is generally associated with properties located within the Burke High School District and predominantly owner-occupied. Properties in this area average 45 years old, 1,700 square feet, and are built on lot sizes averaging 11,000 square feet. The midpoint of sales range from \$175,000-\$250,000, while the average of sales is \$213,000. Most of the homes in Model 09 are Average to Good quality maintained at Average to Good condition.
10	Model 10 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties in this area average 30 years old, 1,500 square feet, and are built on lot sizes averaging 24,000 square feet. The midpoint of sales range from \$175,000-\$250,000, while the average of sales is \$213,000. Most of the homes in Model 10 are Average to Good quality maintained at Average to Good condition.
11	Model 11 is generally associated with properties located within the North High School District and predominantly owner-occupied. Properties in this area average 80 years old, 1,100 square feet, and are built on lot sizes averaging 9,200 square feet. The midpoint of sales range from \$75,000-\$125,000, while the average of sales is \$97,000. Most of the homes in Model 11 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
12	Model 12 is generally associated with properties located within the Benson High School District and predominantly owner-occupied. Properties in this area average 80 years old, 1,300 square feet, and are built on lot sizes averaging 7,900 square feet. The midpoint of sales range from \$125,000-\$175,000, while the average of sales is \$158,000. Most of the homes in Model 12 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
13	Model 13 is generally associated with properties located within the Westside High School District and predominantly owner-occupied. Properties in this area average 55 years old, 1,700 square feet, and are built on lot sizes averaging 14,000 square feet. The midpoint of sales range from \$200,000-\$350,000, while the average of sales is \$280,000. Most of the homes in Model 13 are Fair to Good quality maintained at Average to Good condition.
14	Model 14 is generally associated with properties located within the Central High School District and predominantly owner-occupied. Properties in this area average 85 years old, 1,400 square feet, and are built on lot sizes averaging 21,000 square feet. The midpoint of sales range from \$175,000-\$275,000, while the average of sales is \$224,000. Most of the homes in Model 14 are Fair to Good quality maintained at Fair to Good condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.

15	Model 15 is generally associated with properties located within the Ralston High School District and predominantly owner-occupied. Properties in this area average 85 years old, 1,300 square feet, and are built on lot sizes averaging 8,900 square feet. The midpoint of sales range from \$150,000-\$225,000, while the average of sales is \$178,000. Most of the homes in Model 15 are Fair to Average quality maintained at Average condition.
16	Model 16 is generally associated with properties located within the South High School District and predominantly owner-occupied. Properties in this area average 85 years old, 1,200 square feet, and are built on lot sizes averaging 7,100 square feet. The midpoint of sales range from \$125,000-\$175,000, while the average of sales is \$132,000. Most of the homes in Model 16 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
17	Model 17 is generally associated with properties located within the Bryan High School District and predominantly owner-occupied. Properties in this area average 75 years old, 1,100 square feet, and are built on lot sizes averaging 9,500 square feet. The midpoint of sales range from \$125,000-\$150,000, while the average of sales is \$127,000. Most of the homes in Model 17 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
18	Model 18 is generally associated with properties located within the original Elkhorn High School District and predominantly owner-occupied. Due to growth and the future addition of a new high school, this model area was split into Model 18 and Model 03. Properties in this area average 20 years old, 1,900 square feet, and are built on lot sizes averaging 19,000 square feet. The midpoint of sales range from \$275,000-\$375,000, while the average of sales is \$327,000. Most of the homes in Model 18 are Average to Good quality maintained at Average to Good condition.
94	Agricultural outbuildings and improvements
98	Improvements on Leased land are assigned a model separate from other improved properties.
99	Mobile homes are assigned to a model separate from other residential-use properties.

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and Market
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County uses CAMA tables and calibrates using local market information.
5.	Are individual depreciation tables developed for each valuation group?
	No, the depreciation is from one table.
6.	Describe the methodology used to determine the residential lot values?
	Primarily use a sales-comparison approach, but the county may use allocation/residual method to establish lot values in older neighborhoods with limited vacant-lot sales.
7.	How are rural residential site values developed?
	Primarily using a sales-comparison approach.

8.	Are there form 191 applications on file?																																																																																																																		
	Yes																																																																																																																		
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																																																																																		
	For those qualifying under LB 191, the lots are valued using a discounted cash-flow analysis in keeping with the county's previous practice. Lots are assessed at market value when construction begins.																																																																																																																		
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	Valuation groupings are created by looking for similar characteristics; for example, proximity, size, and amenities. Inspections are completed by sub-areas; multiple sub-areas are in each of the valuation groups, so a date range is used to cover the years of inspections for each of the value groups.																																																																																																																		

2020 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:				
	Commercial Appraisal Staff				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	91	Douglas County is considered one (1) valuation group.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	The county primarily uses the income approach; the cost approach is used for unique properties and sometimes used for new construction if it is a partial value because the subject is not completed.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	The county usually uses the cost approach for valuing unique properties; income data is usually not available for unique properties because most of them are owner- occupied.				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?				
	The County uses Marshall & Swift as provided by the CAMA vendor.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	The County uses Marshall & Swift as provided by the CAMA vendor.				
6.	Describe the methodology used to determine the commercial lot values.				
	Market approach				
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	91	2019	2019	2019	Ongoing
	Commercial properties are grouped together and valued according to "built as" classification. We then group them into neighborhoods according to their location. The inspections are ongoing and generally updated by occupancies.				

2020 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:						
	Appraisal Staff						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">94</td> <td>All ag land in Douglas County is currently considered fully influenced and is given special value.</td> <td style="text-align: center;">Ongoing</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	94	All ag land in Douglas County is currently considered fully influenced and is given special value.	Ongoing
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
94	All ag land in Douglas County is currently considered fully influenced and is given special value.	Ongoing					
3.	Describe the process used to determine and monitor market areas.						
	Because all ag parcels in Douglas County are influenced by non-ag factors, the county has one schedule of agricultural land values for the entire county.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Platted subdivisions may have different values because they have different amenities than farm home sites.						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	Due to all ag parcels in Douglas County being influenced by non-ag factors, and the intensive use within the county is extremely low, a separate market analysis is not applicable.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	N/A						
	<i><u>If your county has special value applications, please answer the following</u></i>						
8a.	How many parcels have a special valuation application on file?						
	1,707						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	The county uses sales information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.						
	<i><u>If your county recognizes a special value, please answer the following</u></i>						
8c.	Describe the non-agricultural influences recognized within the county.						

	Development for residential and commercial and recreational uses
8d.	Where is the influenced area located within the county?
	All of Douglas County is considered influenced by non-agricultural factors
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Douglas County utilizes information supplied by PAD from the state sales file. The median ratio was considered the most appropriate for determining the level of value for direct equalization. The median ratio is generally less influenced by extreme ratios.



DOUGLAS COUNTY ASSESSOR • REGISTER OF DEEDS

Diane L. Battiato, CPO, Elected Official
402.444.7457 • F 402.996.8015
Diane.Battiato@douglascounty-ne.gov

Larry Miller, Chief Deputy
402.444.6780 • F 402.996.8015
Larry.Miller@douglascounty-ne.gov

Brian Grimm, Chief Field Deputy
402.444.6721 • F 402.444.3973
Brian.Grimm@douglascounty-ne.gov

THREE-YEAR PLAN OF ASSESSMENT, 2020-2022

Introduction

The trend of rising selling prices across multiple classes of real property in Douglas County has been constant in recent years. A rising demand and limited supply of properties for sale have continued to drive selling prices higher. Beginning in 2018, in order to be more precise in the valuation of residential property, the Assessor/Register of Deeds Office divided the county into 17 “market areas” —geographical groupings of properties that were likely to share similar market characteristics. The idea was to analyze value in smaller, more homogenous groups so that any valuation changes more closely followed the market.

That trend continued unabated in 2019 and residential values were set, which left the median level of value—the measuring stick applied to counties for statewide equalization purposes—at the low end of the acceptable range of 92 percent-100 percent both countywide and for a number of the market areas in use for 2019. The levels were as follows:

Countywide --93.62%
Market Area 1—93.30%
Market Area 2—93.61%
Market Area 3—93.72%
Market Area 4—93.82%
Market Area 5—93.65%
Market Area 6—93.03%
Market Area 7—93.94%
Market Area 8—93.43%
Market Area 9—93.53%
Market Area 10—93.51%
Market Area 11—94.16%
Market Area 12—93.52%
Market Area 13—94.21%
Market Area 14—92.70%
Market Area 15—93.88%
Market Area 16—93.63%
Market Area 17—93.46%

Setting assessed values so that the median level of value is at the low end of the acceptable range limits the impact of a rising market on taxable values. But it also means if sales prices continue

“Delivering Accuracy in Values and Deeds”

to rise, those rising prices will quickly push assessed values below the statutorily-mandated level of value, making some valuation increases likely, given current market conditions. 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 to analyzing the market. The sales data our office is seeing show increased prices, up over six percent, countywide, from last year. However, sales prices in some market areas are up significantly more than that. 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 example, for 2019 the office reappraised office buildings, service garages, apartment buildings, light and heavy industrial buildings, hotels, and mixed retail and residential properties. After the reappraisal work the office did to value commercial property for 2019, the level of value for commercial/industrial property was 94.68 percent.

At this point, the office will be reviewing neighborhood strip malls, industrial flex buildings, storage warehouses, service garages, golf courses, bars/taverns, and some apartment buildings in certain neighborhoods. The office reappraises apartment buildings in a different portion of the county each year.

Tax Year 2020

The office is adding a market area that will divide Market Area 3 (Elkhorn) into Market Areas 3 and 18. The growth of the area in the last few years has meant that one market area has become insufficient to adequately capture the market. The purpose of market areas, generally, is to isolate market factors so that, in the end, similar properties with similar market factors are used to develop models and value properties. An area that is too large becomes unwieldy for that purpose.

The office will perform field inspections, as required by Neb. Rev. Stat. §77-1311.03, of at least one-sixth of the real estate parcels in the county. (All parcels must be inspected at least once every six years.) It also will follow up on building-permit information to ensure that the property characteristics for the properties with building permits accurately reflect that property, and the valuation for those properties reflect any added value as a result of the improvement to the property. Additionally, the office will carefully monitor sales data from what has become a robust residential real estate market. When sales data is reviewed, the trend has been for the quarterly data from the state 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 2019, which will be part of the study period for 2020, have continued to show declining assessment/sales ratios. For example, the last two quarters had ratios of 89.47 percent and 89.00 percent, respectively. As we continue further into calendar year 2019 and the latter quarters of the sales-study period used for valuation year 2020, if those ratios continue to decline, it will

require additional reappraisal work to get values for 2020 to meet state statutory requirements. To that end, the office plans to continue the following, which started in 2018:

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

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

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

For commercial/industrial property, the office will be reviewing neighborhood strip malls, industrial flex buildings, storage warehouses, service garages, golf courses, bars/taverns, and some apartment buildings in certain neighborhoods.

The Commercial Department will continue to collect income and expense data for all types of commercial and industrial property and perform the statutorily-mandated inspections.

In February, the office will continue with preliminary meetings with taxpayers to discuss their value, and provide property-record files to the county board of equalization referees. This assists the referees in the evaluation of property-valuation protests in June and July. Both of these tasks are performed annually.

Tax Year 2021

Projecting future years is dependent on what the office sees in the behavior of buyers and sellers in the marketplace. The classes or subclasses that show significant market activity and rapid changes in selling prices will become obvious candidates for reappraisal work. 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 2022

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 value.

2020 DOUGLAS COUNTY SPECIAL-VALUATION METHODOLOGY

Douglas County focused on using generally-accepted appraisal practices in establishing its special valuations on agricultural land. Douglas County is a fully- influenced county in that all agricultural sales in Douglas County are influenced by non-agricultural factors. Therefore sales of agricultural land arising 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 one hundred seventy-one 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, LB 372 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 Date: September 1, 2019. The conversion has been completed and the 2020 values 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 a moderate decrease in value for 2020. Irrigated land also saw a moderate easing in value for 2020. The grass land values saw an increase in value after the conversion. 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 forty acres were analyzed from which an overall rate was selected and used for each of the land capability groups.