

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DOUGLAS COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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

Table of Contents

2021 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

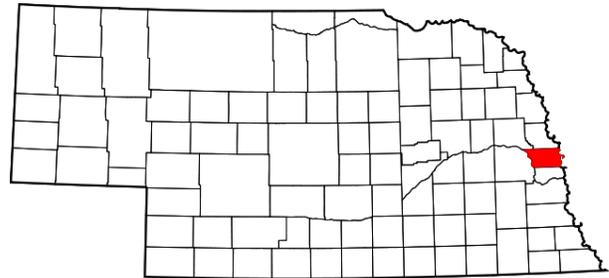
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

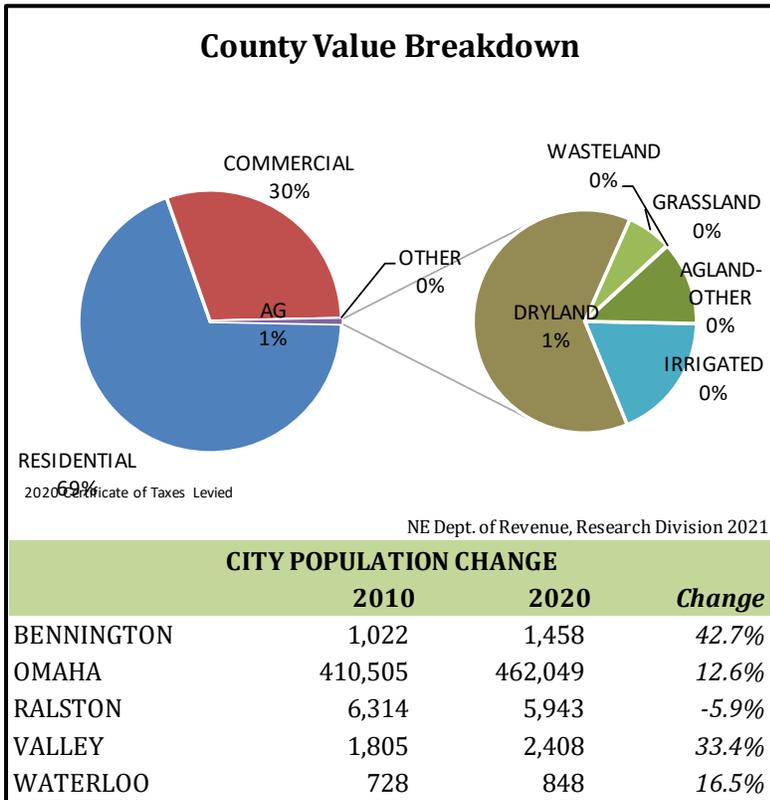
**Further information may be found in Exhibit 94*

County Overview

With a total area of 328 square miles, Douglas County has 571,327 residents, per the Census Bureau Quick Facts for 2019, an 11% population increase over the 2010 U.S. Census. Reports indicate that 62% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$192,459 (2020 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 are 15,846 employer establishments with total employment of 314,745.



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 Papio-Missouri River Natural Resources District (NRD).

2021 Residential Correlation for Douglas County

Assessment Actions

For 2021, the Douglas County Assessor and office staff reviewed the valuation groups to determine general market areas of the county and minor adjustments were made. The county assessors staff updated costing and depreciation table, along with completing a land study. 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 assessor continued with the physical inspection and review of the residential class by sub-areas to stay current with the six-year inspection and review cycle. The county assessor completed the permit and pick up work for the residential class of property.

Assessment Practice Review

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

All sales are verified by the county assessor and 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. An appraiser is assigned various areas and 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.

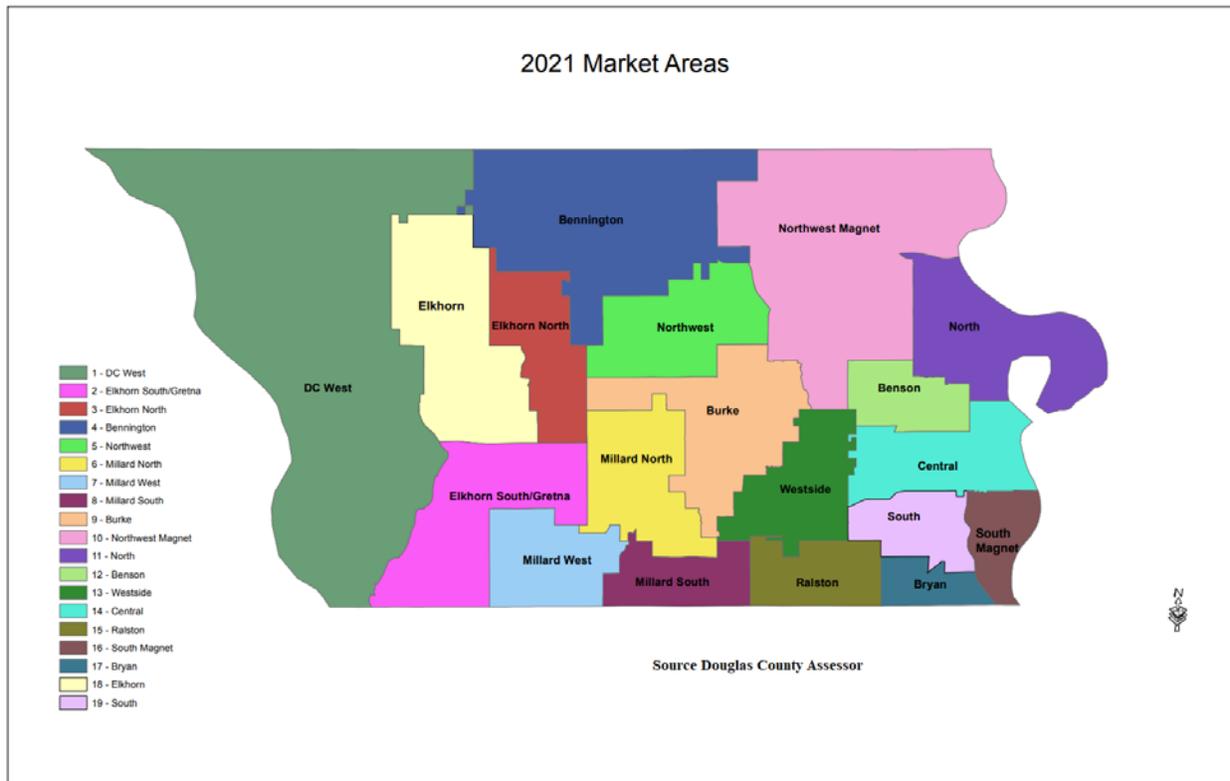
The valuation groups in place in the county assessor are based on general market areas that follow market trends in the residential class of properties and provide a consistent review of the same general market attributes for the area. They are based on areas that generally align with the high school districts in the county. The valuation groups are reviewed each year and updated with market information describing the typical style, age, and square footage of the homes as well as a brief description of lot sizes. The quality and conditions for most of the homes are described to provide information for the stratification of the valuation groups.

Description of Analysis

The statistical profile for the residential class of properties consists of 17,633 qualified sales. All measures of central tendency are the same and within the acceptable range and demonstrate strong support for each other. The quality statistics, the PRD and COD are within the recommended range. The map below is from Douglas County, and depicts the 19 valuation groups/market areas utilized for the residential class of properties. There are also three additional valuation groups: Valuation

2021 Residential Correlation for Douglas County

Group 94 (Ag Improvements), Valuation Group 98 (IOLL) and Valuation Group 99 (Mobile Homes).



2021 Residential Correlation for Douglas County

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

Each of the valuation groups display a calculated median within the acceptable range, and all have quality statistics within the recommended range.

In reviewing the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) the residential class as a whole, excluding growth, increased 6%. This increase affirms the assessment actions reported by the county assessor of the revaluation efforts in the residential class of properties.

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 more sales that are qualified in the second year of the study period by 537 sales demonstrating a continuing active residential market.

2021 Residential Correlation for Douglas County

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	244	94.44	93.60	92.29	09.54	101.42
2	1,088	94.69	94.04	93.21	07.65	100.89
3	888	94.95	94.63	94.54	05.67	100.10
4	950	93.69	93.68	93.52	06.38	100.17
5	2,025	94.48	94.87	94.81	06.81	100.06
6	896	94.02	94.12	93.21	07.91	100.98
7	1,434	94.57	93.92	93.47	06.79	100.48
8	847	94.12	94.22	93.90	07.77	100.34
9	1,928	93.56	93.22	92.86	08.42	100.39
10	1,306	94.60	94.16	93.60	08.12	100.60
11	558	95.20	95.29	92.57	13.84	102.94
12	1,089	94.96	95.18	93.68	11.16	101.60
13	822	95.01	95.20	94.13	08.69	101.14
14	1,373	94.19	93.51	92.69	09.44	100.88
15	438	95.03	94.45	94.48	08.17	99.97
16	268	94.82	94.51	93.46	10.95	101.12
17	316	94.89	94.18	93.62	10.54	100.60
18	593	94.76	94.16	93.88	07.51	100.30
19	570	95.62	95.61	95.13	09.51	100.50
<u> ALL </u>	<u>17,633</u>	94.43	94.26	93.64	08.27	100.66

Level of Value

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

2021 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. Specific occupancies reviewed included office buildings, retail stores, service garages, day care centers, mixed retail/residential, cold storage warehouses, and industrial light manufacturing. 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 assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

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

The Douglas County Assessor is current with the required six-year physical inspection and review cycle. An appraiser is assigned various areas and 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. The model relies on adjustments for location and the impacts to the market value as seen in the commercial market and the differences in market rents.

Description of Analysis

The majority of the commercial parcels in the calculated statistical profile are in the City of Omaha. There are 612 qualified commercial sales. All of the measures of central tendency are within the range. The market trend appears to be increasing which is evidenced by the declining ratios over the three-year study period.

In reviewing the occupancy codes; code 349 with 10 sales displays a calculated median above the acceptable range; this occupancy code consists of fast food restaurants. The calculated statistics display a median of 101%. The hypothetical removal of one high ratio moves the median three points. Additional analysis removing the oldest year of the study period moves the median into the acceptable range. A substat is included in the appendices of this Report and

2021 Commercial Correlation for Douglas County

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.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
91	663	94.49	95.75	92.76	15.14	103.22
____ALL____	663	94.49	95.75	92.76	15.14	103.22

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%.

2021 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 assessor and staff review the residential improvements as well as the outbuildings on the agricultural land parcels at the same time.

The county assessor conducted a complete review for the entire agricultural class of properties. Parcels were reviewed and land use was updated and a recount of the acres was completed. Land values were adjusted based on a statistical analysis using sales with only agricultural influences from counties with the same general agricultural land characteristics. The irrigated land increased and dryland and grassland decreased. The values resulted in a 3% increase in irrigated land values, a 6% decrease for dryland, and a decrease of 3% for grassland. The county also completed all permit and pick-up work for agricultural improvements.

Assessment Practice Review

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

All sales are verified by the county assessor's office staff. Staff 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. An appraiser is assigned various areas and 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.

Since the county is fully influenced by non-agricultural uses, there are no qualified sales in the state sales file for the county. However, the county assessor continues to review and verify sales in an effort to have the most current information for each parcel. The county assessor and staff reviews the parcels to determine if they continue to be used for agricultural purposes and will ask if there are plans for alternative use.

The Property Assessment Division (Division) examined the county's six-year inspection and review cycle for agricultural land and improvements. The county assessor completed a land use study for 2020 for all agricultural land. The review work includes a review of the primary use of the parcel and to determine if agricultural use is present. 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.

2021 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 assessor 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. - 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, 139 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%. For irrigated land and grassland there were too few sales to rely on those statistics. An analysis of the adjoining counties schedules of value by Land Capability Groups (LCG) compare favorably with the schedule of values for Douglas County.

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

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.

2021 Agricultural Correlation for Douglas County

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

<u>80%MLU By Market Area</u>								
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX
<u> Irrigated </u>								
County	4	61.85	62.00	60.40	10.83	102.65	53.36	70.94
1	4	61.85	62.00	60.40	10.83	102.65	53.36	70.94
<u> Dry </u>								
County	99	70.52	69.84	67.87	14.42	102.90	33.94	102.06
1	99	70.52	69.84	67.87	14.42	102.90	33.94	102.06
<u> Grass </u>								
County	1	95.52	95.52	95.52		100.00	95.52	95.52
1	1	95.52	95.52	95.52		100.00	95.52	95.52
<u> ALL </u>								
10/01/2017 To 09/30/2020	139	71.03	70.70	68.91	15.51	102.60	27.62	103.54

Special Valuation Level of Value

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

2021 Opinions of the Property Tax Administrator for Douglas County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	17633	Median	94.43
Total Sales Price	\$4,515,494,077	Mean	94.26
Total Adj. Sales Price	\$4,515,494,077	Wgt. Mean	93.64
Total Assessed Value	\$4,228,162,300	Average Assessed Value of the Base	\$190,514
Avg. Adj. Sales Price	\$256,082	Avg. Assessed Value	\$239,787

Confidence Interval - Current

95% Median C.I	94.25 to 94.61
95% Wgt. Mean C.I	93.45 to 93.83
95% Mean C.I	94.10 to 94.42
% of Value of the Class of all Real Property Value in the County	69.68
% of Records Sold in the Study Period	9.41
% of Value Sold in the Study Period	11.84

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	18,150	95	94.64
2019	18,893	94	93.62
2018	18,046	93	93.21
2017	17,846	93	93.06

2021 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	612	Median	94.46
Total Sales Price	\$806,969,030	Mean	95.17
Total Adj. Sales Price	\$806,969,030	Wgt. Mean	91.59
Total Assessed Value	\$739,092,500	Average Assessed Value of the Base	\$1,219,349
Avg. Adj. Sales Price	\$1,318,577	Avg. Assessed Value	\$1,207,667

Confidence Interval - Current

95% Median C.I	93.44 to 95.44
95% Wgt. Mean C.I	87.51 to 95.66
95% Mean C.I	93.55 to 96.79
% of Value of the Class of all Real Property Value in the County	29.25
% of Records Sold in the Study Period	4.98
% of Value Sold in the Study Period	4.93

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	663	94	94.49
2019	686	95	94.68
2018	856	93	92.78
2017	875	95	95.17

**28 Douglas
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 17,633
 Total Sales Price : 4,515,494,077
 Total Adj. Sales Price : 4,515,494,077
 Total Assessed Value : 4,228,162,300
 Avg. Adj. Sales Price : 256,082
 Avg. Assessed Value : 239,787

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 94
 COD : 08.27
 PRD : 100.66

COV : 11.44
 STD : 10.78
 Avg. Abs. Dev : 07.81
 MAX Sales Ratio : 337.53
 MIN Sales Ratio : 40.93

95% Median C.I. : 94.25 to 94.61
 95% Wgt. Mean C.I. : 93.45 to 93.83
 95% Mean C.I. : 94.10 to 94.42

Printed:3/25/2021 11:35:10AM

DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-18 To 31-DEC-18	1,970	99.03	100.15	98.74	07.55	101.43	63.31	337.53	98.54 to 99.52	240,995	237,966
01-JAN-19 To 31-MAR-19	1,510	97.94	98.30	97.41	07.16	100.91	57.33	149.33	97.31 to 98.31	236,424	230,297
01-APR-19 To 30-JUN-19	2,455	95.06	95.25	94.64	07.08	100.64	43.63	158.22	94.69 to 95.43	255,899	242,181
01-JUL-19 To 30-SEP-19	2,613	95.21	95.21	94.43	07.35	100.83	46.59	186.91	94.76 to 95.59	254,066	239,903
01-OCT-19 To 31-DEC-19	2,012	95.60	95.84	95.08	07.19	100.80	48.72	157.72	95.13 to 95.97	253,460	241,000
01-JAN-20 To 31-MAR-20	1,648	94.33	93.57	93.53	08.45	100.04	43.56	147.43	93.89 to 94.92	248,685	232,589
01-APR-20 To 30-JUN-20	2,459	91.30	90.71	90.91	08.58	99.78	40.93	165.86	90.76 to 91.70	262,267	238,425
01-JUL-20 To 30-SEP-20	2,966	89.01	88.88	88.97	08.77	99.90	44.38	173.54	88.54 to 89.43	278,799	248,050
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	8,548	96.34	96.91	95.96	07.46	100.99	43.63	337.53	96.14 to 96.53	248,463	238,414
01-OCT-19 To 30-SEP-20	9,085	92.14	91.77	91.58	08.63	100.21	40.93	173.54	91.90 to 92.38	263,250	241,079
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8,590	95.73	95.91	95.14	07.26	100.81	43.63	186.91	95.53 to 95.93	251,347	239,122
<u>ALL</u>	17,633	94.43	94.26	93.64	08.27	100.66	40.93	337.53	94.25 to 94.61	256,082	239,787

28 Douglas
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 17,633
 Total Sales Price : 4,515,494,077
 Total Adj. Sales Price : 4,515,494,077
 Total Assessed Value : 4,228,162,300
 Avg. Adj. Sales Price : 256,082
 Avg. Assessed Value : 239,787

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 94
 COD : 08.27
 PRD : 100.66

COV : 11.44
 STD : 10.78
 Avg. Abs. Dev : 07.81
 MAX Sales Ratio : 337.53
 MIN Sales Ratio : 40.93

95% Median C.I. : 94.25 to 94.61
 95% Wgt. Mean C.I. : 93.45 to 93.83
 95% Mean C.I. : 94.10 to 94.42

Printed:3/25/2021 11:35:10AM

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	244	94.44	93.60	92.29	09.54	101.42	52.74	162.02	92.90 to 95.98	473,139	436,641
2	1,088	94.69	94.04	93.21	07.65	100.89	49.43	143.16	93.95 to 95.23	443,806	413,657
3	888	94.95	94.63	94.54	05.67	100.10	62.94	137.24	94.46 to 95.48	342,842	324,134
4	950	93.69	93.68	93.52	06.38	100.17	57.38	147.43	92.78 to 94.23	312,645	292,397
5	2,025	94.48	94.87	94.81	06.81	100.06	67.73	140.26	94.03 to 94.96	257,885	244,489
6	896	94.02	94.12	93.21	07.91	100.98	56.75	142.07	93.44 to 94.77	298,743	278,449
7	1,434	94.57	93.92	93.47	06.79	100.48	62.84	134.09	93.82 to 95.11	284,527	265,945
8	847	94.12	94.22	93.90	07.77	100.34	58.35	186.91	93.56 to 94.66	208,742	196,008
9	1,928	93.56	93.22	92.86	08.42	100.39	53.11	132.48	92.92 to 94.23	229,430	213,050
10	1,306	94.60	94.16	93.60	08.12	100.60	56.27	139.41	93.92 to 95.00	195,871	183,339
11	558	95.20	95.29	92.57	13.84	102.94	43.56	337.53	93.66 to 96.00	107,639	99,637
12	1,089	94.96	95.18	93.68	11.16	101.60	46.04	173.54	94.00 to 95.71	157,833	147,864
13	822	95.01	95.20	94.13	08.69	101.14	59.26	145.53	93.93 to 95.66	288,928	271,977
14	1,373	94.19	93.51	92.69	09.44	100.88	48.32	162.18	93.39 to 94.84	235,868	218,620
15	438	95.03	94.45	94.48	08.17	99.97	62.25	123.91	93.73 to 95.81	191,536	180,967
16	268	94.82	94.51	93.46	10.95	101.12	40.93	147.23	93.48 to 96.00	119,724	111,894
17	316	94.89	94.18	93.62	10.54	100.60	54.22	153.19	93.73 to 96.00	135,399	126,759
18	593	94.76	94.16	93.88	07.51	100.30	53.79	130.24	93.86 to 95.44	341,766	320,866
19	570	95.62	95.61	95.13	09.51	100.50	52.97	158.22	94.24 to 96.00	154,656	147,117
<u> ALL </u>	<u>17,633</u>	<u>94.43</u>	<u>94.26</u>	<u>93.64</u>	<u>08.27</u>	<u>100.66</u>	<u>40.93</u>	<u>337.53</u>	<u>94.25 to 94.61</u>	<u>256,082</u>	<u>239,787</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	17,633	94.43	94.26	93.64	08.27	100.66	40.93	337.53	94.25 to 94.61	256,082	239,787
06											
07											
<u> ALL </u>	<u>17,633</u>	<u>94.43</u>	<u>94.26</u>	<u>93.64</u>	<u>08.27</u>	<u>100.66</u>	<u>40.93</u>	<u>337.53</u>	<u>94.25 to 94.61</u>	<u>256,082</u>	<u>239,787</u>

28 Douglas
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 17,633
 Total Sales Price : 4,515,494,077
 Total Adj. Sales Price : 4,515,494,077
 Total Assessed Value : 4,228,162,300
 Avg. Adj. Sales Price : 256,082
 Avg. Assessed Value : 239,787

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 94
 COD : 08.27
 PRD : 100.66

COV : 11.44
 STD : 10.78
 Avg. Abs. Dev : 07.81
 MAX Sales Ratio : 337.53
 MIN Sales Ratio : 40.93

95% Median C.I. : 94.25 to 94.61
 95% Wgt. Mean C.I. : 93.45 to 93.83
 95% Mean C.I. : 94.10 to 94.42

Printed:3/25/2021 11:35:10AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	8	91.75	93.54	93.42	13.29	100.13	73.75	117.50	73.75 to 117.50	10,063	9,400	
Less Than 30,000	14	96.00	94.06	94.22	18.75	99.83	50.30	156.28	73.75 to 109.23	14,571	13,729	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	17,633	94.43	94.26	93.64	08.27	100.66	40.93	337.53	94.25 to 94.61	256,082	239,787	
Greater Than 14,999	17,625	94.43	94.26	93.64	08.26	100.66	40.93	337.53	94.25 to 94.61	256,194	239,891	
Greater Than 29,999	17,619	94.43	94.26	93.64	08.26	100.66	40.93	337.53	94.25 to 94.61	256,274	239,967	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	8	91.75	93.54	93.42	13.29	100.13	73.75	117.50	73.75 to 117.50	10,063	9,400	
15,000 TO 29,999	6	96.00	94.75	94.74	26.83	100.01	50.30	156.28	50.30 to 156.28	20,583	19,500	
30,000 TO 59,999	122	106.33	109.65	108.79	16.74	100.79	48.72	337.53	100.93 to 109.73	48,671	52,950	
60,000 TO 99,999	559	99.35	100.19	99.81	12.58	100.38	40.93	173.54	97.43 to 100.80	82,437	82,278	
100,000 TO 149,999	2,062	95.48	95.52	95.44	10.27	100.08	43.56	186.91	94.94 to 95.91	128,080	122,240	
150,000 TO 249,999	7,873	93.99	93.79	93.71	07.82	100.09	43.63	162.18	93.74 to 94.18	194,399	182,164	
250,000 TO 499,999	6,080	94.53	94.01	94.00	07.21	100.01	48.32	147.43	94.24 to 94.76	334,208	314,155	
500,000 TO 999,999	847	92.22	91.81	91.87	08.58	99.93	56.27	135.52	91.14 to 93.28	634,280	582,743	
1,000,000 +	76	89.87	87.95	86.11	12.46	102.14	49.43	117.61	85.18 to 92.43	1,308,503	1,126,774	
<u>ALL</u>	17,633	94.43	94.26	93.64	08.27	100.66	40.93	337.53	94.25 to 94.61	256,082	239,787	

28 Douglas
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 612
 Total Sales Price : 806,969,030
 Total Adj. Sales Price : 806,969,030
 Total Assessed Value : 739,092,500
 Avg. Adj. Sales Price : 1,318,577
 Avg. Assessed Value : 1,207,667

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 13.61
 PRD : 103.91

COV : 21.50
 STD : 20.46
 Avg. Abs. Dev : 12.86
 MAX Sales Ratio : 315.81
 MIN Sales Ratio : 43.29

95% Median C.I. : 93.44 to 95.44
 95% Wgt. Mean C.I. : 87.51 to 95.66
 95% Mean C.I. : 93.55 to 96.79

Printed:3/25/2021 11:35:12AM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	65	97.27	102.21	97.90	14.61	104.40	61.18	188.34	94.29 to 102.00	1,031,789	1,010,154	
01-JAN-18 To 31-MAR-18	57	97.19	104.13	97.96	19.46	106.30	64.07	315.81	92.20 to 103.39	1,051,407	1,029,933	
01-APR-18 To 30-JUN-18	58	95.18	95.31	83.34	12.04	114.36	54.06	167.37	92.53 to 98.30	1,476,879	1,230,888	
01-JUL-18 To 30-SEP-18	45	98.44	103.04	97.53	11.21	105.65	80.19	183.65	96.69 to 103.37	1,285,168	1,253,438	
01-OCT-18 To 31-DEC-18	59	94.86	94.51	92.99	08.91	101.63	70.32	135.67	90.27 to 97.47	1,777,282	1,652,768	
01-JAN-19 To 31-MAR-19	39	93.08	94.37	95.87	09.95	98.44	69.05	143.20	88.95 to 97.50	1,585,495	1,519,969	
01-APR-19 To 30-JUN-19	63	93.62	92.82	93.82	11.17	98.93	66.98	132.51	88.48 to 96.25	1,887,378	1,770,660	
01-JUL-19 To 30-SEP-19	41	92.95	89.53	85.90	14.21	104.23	60.10	148.62	83.70 to 97.59	1,084,785	931,880	
01-OCT-19 To 31-DEC-19	52	91.61	90.82	89.28	13.45	101.72	48.24	138.80	85.80 to 96.65	1,018,792	909,581	
01-JAN-20 To 31-MAR-20	45	94.92	95.80	90.87	13.26	105.43	53.95	169.12	89.79 to 98.09	1,238,647	1,125,609	
01-APR-20 To 30-JUN-20	36	89.32	89.06	79.57	17.90	111.93	43.29	148.94	82.65 to 93.70	795,486	632,964	
01-JUL-20 To 30-SEP-20	52	91.64	86.21	86.37	14.88	99.81	49.50	127.64	80.28 to 94.48	1,327,927	1,146,962	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	225	97.27	101.09	93.22	14.52	108.44	54.06	315.81	95.44 to 98.50	1,202,169	1,120,722	
01-OCT-18 To 30-SEP-19	202	94.01	92.95	92.87	10.89	100.09	60.10	148.62	91.85 to 95.69	1,634,034	1,517,578	
01-OCT-19 To 30-SEP-20	185	91.98	90.39	87.39	14.70	103.43	43.29	169.12	88.03 to 93.70	1,115,708	975,023	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	219	96.81	98.98	92.13	13.05	107.44	54.06	315.81	94.80 to 98.00	1,407,678	1,296,875	
01-JAN-19 To 31-DEC-19	195	92.95	91.91	92.14	12.17	99.75	48.24	148.62	90.65 to 94.94	1,426,628	1,314,542	
<u>ALL</u>	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	
<u>ALL</u>	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
02												
03	501	94.86	96.15	91.61	13.65	104.96	48.85	315.81	93.96 to 96.21	1,370,514	1,255,589	
04	111	92.10	90.71	91.44	13.24	99.20	43.29	138.80	88.03 to 94.50	1,084,159	991,372	
<u>ALL</u>	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	

28 Douglas
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 612
 Total Sales Price : 806,969,030
 Total Adj. Sales Price : 806,969,030
 Total Assessed Value : 739,092,500
 Avg. Adj. Sales Price : 1,318,577
 Avg. Assessed Value : 1,207,667

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 13.61
 PRD : 103.91

COV : 21.50
 STD : 20.46
 Avg. Abs. Dev : 12.86
 MAX Sales Ratio : 315.81
 MIN Sales Ratio : 43.29

95% Median C.I. : 93.44 to 95.44
 95% Wgt. Mean C.I. : 87.51 to 95.66
 95% Mean C.I. : 93.55 to 96.79

Printed:3/25/2021 11:35:12AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	4	119.40	117.06	118.05	11.44	99.16	98.00	131.43	N/A	20,500	24,200	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	
Greater Than 14,999	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	
Greater Than 29,999	608	94.40	95.02	91.59	13.55	103.74	43.29	315.81	93.30 to 95.35	1,327,117	1,215,453	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	4	119.40	117.06	118.05	11.44	99.16	98.00	131.43	N/A	20,500	24,200	
30,000 TO 59,999	12	97.47	111.07	107.63	18.41	103.20	80.21	205.83	94.52 to 103.27	44,565	47,967	
60,000 TO 99,999	25	100.00	100.91	100.29	14.92	100.62	61.65	139.00	92.43 to 111.09	79,596	79,824	
100,000 TO 149,999	29	101.08	100.06	99.83	10.64	100.23	72.08	144.43	92.95 to 103.93	122,624	122,414	
150,000 TO 249,999	86	96.58	100.73	100.39	14.58	100.34	59.56	315.81	94.06 to 97.73	199,731	200,519	
250,000 TO 499,999	149	93.48	93.82	93.82	14.53	100.00	43.29	167.37	91.43 to 95.98	357,655	335,554	
500,000 TO 999,999	118	94.17	94.49	94.52	14.47	99.97	49.50	188.34	90.65 to 97.54	706,604	667,911	
1,000,000 +	189	93.22	91.14	90.70	10.91	100.49	48.85	136.52	90.81 to 94.49	3,423,066	3,104,861	
<u>ALL</u>	612	94.46	95.17	91.59	13.61	103.91	43.29	315.81	93.44 to 95.44	1,318,577	1,207,667	

28 Douglas
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 612
Total Sales Price : 806,969,030
Total Adj. Sales Price : 806,969,030
Total Assessed Value : 739,092,500
Avg. Adj. Sales Price : 1,318,577
Avg. Assessed Value : 1,207,667

MEDIAN : 94
WGT. MEAN : 92
MEAN : 95
COD : 13.61
PRD : 103.91

COV : 21.50
STD : 20.46
Avg. Abs. Dev : 12.86
MAX Sales Ratio : 315.81
MIN Sales Ratio : 43.29

95% Median C.I. : 93.44 to 95.44
95% Wgt. Mean C.I. : 87.51 to 95.66
95% Mean C.I. : 93.55 to 96.79

Printed:3/25/2021 11:35:12AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
116	47	97.27	96.33	93.46	09.98	103.07	60.30	143.20	94.02 to 100.60	330,483	308,885
118	81	93.44	92.05	89.60	12.66	102.73	48.85	120.99	90.81 to 96.97	2,951,295	2,644,343
163	2	93.58	93.58	93.97	01.15	99.58	92.50	94.66	N/A	138,500	130,150
217	1	126.83	126.83	126.83	00.00	100.00	126.83	126.83	N/A	60,000	76,100
303	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	1,900,000	1,811,600
304	2	116.04	116.04	122.38	10.05	94.82	104.38	127.70	N/A	1,042,500	1,275,850
309	2	109.95	109.95	110.61	06.60	99.40	102.69	117.21	N/A	385,000	425,850
311	1	93.96	93.96	93.96	00.00	100.00	93.96	93.96	N/A	230,000	216,100
319	5	88.87	84.19	84.34	07.69	99.82	73.94	93.22	N/A	2,110,000	1,779,540
326	1	103.27	103.27	103.27	00.00	100.00	103.27	103.27	N/A	39,800	41,100
334	3	99.45	110.21	100.41	11.67	109.76	98.18	133.00	N/A	1,730,000	1,737,167
336	1	94.80	94.80	94.80	00.00	100.00	94.80	94.80	N/A	250,000	237,000
341	7	100.34	104.18	104.06	09.15	100.12	86.96	133.02	86.96 to 133.02	2,310,886	2,404,629
344	121	92.11	94.53	91.62	18.34	103.18	51.07	315.81	85.60 to 96.89	1,470,488	1,347,209
345	2	98.60	98.60	97.60	01.43	101.02	97.19	100.00	N/A	3,133,000	3,057,900
349	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275
350	7	92.62	109.50	109.28	27.69	100.20	71.63	188.34	71.63 to 188.34	440,143	481,000
351	2	109.19	109.19	109.38	27.22	99.83	79.47	138.90	N/A	226,500	247,750
352	33	95.46	99.23	98.65	13.36	100.59	54.06	167.37	91.21 to 103.93	227,845	224,758
353	46	97.39	98.46	97.83	08.30	100.64	77.70	139.00	95.67 to 101.00	368,149	360,161
384	1	92.76	92.76	92.76	00.00	100.00	92.76	92.76	N/A	58,000	53,800
386	8	93.00	94.08	92.40	06.83	101.82	83.34	107.54	83.34 to 107.54	5,807,753	5,366,463
387	1	121.28	121.28	121.28	00.00	100.00	121.28	121.28	N/A	2,000,000	2,425,500
406	76	91.90	90.68	88.15	16.63	102.87	43.29	205.83	84.25 to 94.52	662,680	584,129
407	7	94.01	92.28	93.69	05.73	98.50	80.28	104.20	80.28 to 104.20	2,134,714	2,000,029
408	1	94.48	94.48	94.48	00.00	100.00	94.48	94.48	N/A	400,000	377,900
410	2	94.79	94.79	93.98	01.15	100.86	93.70	95.88	N/A	667,500	627,300
412	33	94.04	92.68	92.32	11.61	100.39	61.18	136.52	88.09 to 97.39	2,658,799	2,454,615
416	1	85.80	85.80	85.80	00.00	100.00	85.80	85.80	N/A	2,325,600	1,995,400
418	1	93.08	93.08	93.08	00.00	100.00	93.08	93.08	N/A	1,375,000	1,279,800
419	3	91.63	86.40	80.74	10.88	107.01	68.83	98.73	N/A	353,333	285,267
424	2	98.99	98.99	98.80	04.98	100.19	94.06	103.91	N/A	225,750	223,050
426	11	98.26	98.52	96.95	04.79	101.62	90.03	119.25	92.66 to 100.77	681,278	660,527
434	5	100.93	96.45	95.87	07.74	100.60	84.76	107.97	N/A	194,900	186,860
442	8	93.67	101.26	99.33	16.57	101.94	81.39	148.62	81.39 to 148.62	247,875	246,213

28 Douglas
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 612
 Total Sales Price : 806,969,030
 Total Adj. Sales Price : 806,969,030
 Total Assessed Value : 739,092,500
 Avg. Adj. Sales Price : 1,318,577
 Avg. Assessed Value : 1,207,667

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 13.61
 PRD : 103.91

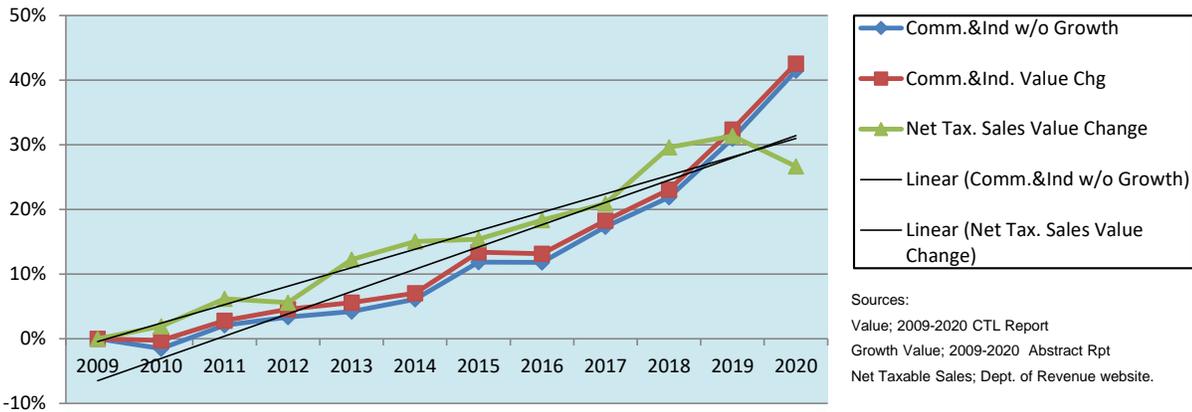
COV : 21.50
 STD : 20.46
 Avg. Abs. Dev : 12.86
 MAX Sales Ratio : 315.81
 MIN Sales Ratio : 43.29

95% Median C.I. : 93.44 to 95.44
 95% Wgt. Mean C.I. : 87.51 to 95.66
 95% Mean C.I. : 93.55 to 96.79

Printed:3/25/2021 11:35:12AM

444	4	95.12	93.58	93.41	04.07	100.18	86.39	97.68	N/A	244,750	228,625
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	28	93.49	92.63	93.53	09.12	99.04	69.17	117.40	87.95 to 98.07	1,014,153	948,536
455	1	108.33	108.33	108.33	00.00	100.00	108.33	108.33	N/A	2,400,000	2,600,000
494	5	88.22	89.75	88.32	05.49	101.62	82.71	98.83	N/A	1,288,740	1,138,200
496	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,300,000	1,300,000
528	26	92.17	98.94	84.76	19.06	116.73	63.22	169.12	86.31 to 106.20	376,950	319,519
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	2	80.88	80.88	81.65	03.05	99.06	78.41	83.35	N/A	9,150,000	7,470,750
595	2	84.91	84.91	85.56	05.75	99.24	80.03	89.79	N/A	2,562,500	2,192,350
718	3	90.09	92.29	91.67	02.51	100.68	90.00	96.78	N/A	1,063,333	974,800
<u>ALL</u>	<u>612</u>	<u>94.46</u>	<u>95.17</u>	<u>91.59</u>	<u>13.61</u>	<u>103.91</u>	<u>43.29</u>	<u>315.81</u>	<u>93.44 to 95.44</u>	<u>1,318,577</u>	<u>1,207,667</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
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%
2020	\$ 14,535,497,200	\$ 112,174,170	0.77%	\$ 14,423,323,030	6.90%	\$ 9,795,423,603	-3.59%
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%
2020	41.48%	42.58%	26.65%

County Number	28
County Name	Douglas

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	22.09	95% Median C.I. :	90.06 to 112.59
Total Sales Price :	4,583,696	Wgt. Mean :	102	STD :	23.10	95% Wgt. Mean C.I. :	88.60 to 114.70
Total Adj. Sales Price :	4,583,696	Mean :	105	Avg. Abs. Dev :	16.39	95% Mean C.I. :	89.90 to 119.26
Total Assessed Value :	4,659,300						
Avg. Adj. Sales Price :	381,975	COD :	16.24	MAX Sales Ratio :	148.92		
Avg. Assessed Value :	388,275	PRD :	102.88	MIN Sales Ratio :	69.05		

What IF

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>											
10/01/2017 To 12/31/2017	1	148.92	148.92	148.92		100.00	148.92	148.92	N/A	415,000	618,000
01/01/2018 To 03/31/2018	1	104.05	104.05	104.05		100.00	104.05	104.05	N/A	375,000	390,200
04/01/2018 To 06/30/2018											
07/01/2018 To 09/30/2018	3	112.59	116.50	107.84	15.38	108.03	92.47	144.43	N/A	166,667	179,733
10/01/2018 To 12/31/2018	4	93.77	91.90	93.23	06.14	98.57	82.22	97.84	N/A	474,375	442,250
01/01/2019 To 03/31/2019	1	69.05	69.05	69.05		100.00	69.05	69.05	N/A	367,000	253,400
04/01/2019 To 06/30/2019	1	105.16	105.16	105.16		100.00	105.16	105.16	N/A	899,196	945,600
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	1	110.69	110.69	110.69		100.00	110.69	110.69	N/A	130,000	143,900
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	5	112.59	120.49	119.95	17.20	100.45	92.47	148.92	N/A	258,000	309,480
10/01/2018 To 09/30/2019	6	93.77	90.30	93.81	10.52	96.26	69.05	105.16	69.05 to 105.16	527,283	494,667
10/01/2019 To 09/30/2020	1	110.69	110.69	110.69		100.00	110.69	110.69	N/A	130,000	143,900
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	8	97.66	102.64	97.33	12.38	105.46	82.22	144.43	82.22 to 144.43	346,563	337,300
01/01/2019 To 12/31/2019	2	87.11	87.11	94.69	20.73	91.99	69.05	105.16	N/A	633,098	599,500

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	22.09	95% Median C.I. :	90.06 to 112.59
Total Sales Price :	4,583,696	Wgt. Mean :	102	STD :	23.10	95% Wgt. Mean C.I. :	88.60 to 114.70
Total Adj. Sales Price :	4,583,696	Mean :	105	Avg. Abs. Dev :	16.39	95% Mean C.I. :	89.90 to 119.26
Total Assessed Value :	4,659,300						
Avg. Adj. Sales Price :	381,975	COD :	16.24	MAX Sales Ratio :	148.92		
Avg. Assessed Value :	388,275	PRD :	102.88	MIN Sales Ratio :	69.05		

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
1	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275

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	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	22.09	95% Median C.I. :	90.06 to 112.59
Total Sales Price :	4,583,696	Wgt. Mean :	102	STD :	23.10	95% Wgt. Mean C.I. :	88.60 to 114.70
Total Adj. Sales Price :	4,583,696	Mean :	105	Avg. Abs. Dev :	16.39	95% Mean C.I. :	89.90 to 119.26
Total Assessed Value :	4,659,300						
Avg. Adj. Sales Price :	381,975	COD :	16.24	MAX Sales Ratio :	148.92		
Avg. Assessed Value :	388,275	PRD :	102.88	MIN Sales Ratio :	69.05		

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											
__Ranges Excl. Low \$__											
Greater Than 4,999	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275
Greater Than 15,000	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275
Greater Than 30,000	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	112.59	112.59	112.59		100.00	112.59	112.59	N/A	85,000	95,700
100,000 TO 149,999	2	127.56	127.56	126.53	13.23	100.81	110.69	144.43	N/A	122,500	155,000
150,000 TO 249,999	2	89.85	89.85	90.56	08.49	99.22	82.22	97.47	N/A	173,750	157,350
250,000 TO 499,999	4	98.26	103.62	105.63	23.26	98.10	69.05	148.92	N/A	364,250	384,750
500,000 TO 999,999	3	97.84	97.69	97.99	05.14	99.69	90.06	105.16	N/A	816,399	799,967
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
349	12	100.95	104.58	101.65	16.24	102.88	69.05	148.92	90.06 to 112.59	381,975	388,275

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	349	Total	Increase	0%

What IF

Type : Qualified

Number of Sales :	139	Median :	71	COV :	19.77	95% Median C.I. :	67.67 to 73.14
Total Sales Price :	98,318,904	Wgt. Mean :	69	STD :	13.98	95% Wgt. Mean C.I. :	66.79 to 71.03
Total Adj. Sales Price :	98,318,904	Mean :	71	Avg. Abs. Dev :	11.02	95% Mean C.I. :	68.38 to 73.02
Total Assessed Value :	67,752,216						
Avg. Adj. Sales Price :	707,330	COD :	15.51	MAX Sales Ratio :	103.54		
Avg. Assessed Value :	487,426	PRD :	102.60	MIN Sales Ratio :	27.62		

Printed : 03/25/2021

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>											
10/01/2017 To 12/31/2017	10	77.74	78.17	79.39	12.93	98.46	51.33	97.63	69.48 to 92.81	734,284	582,984
01/01/2018 To 03/31/2018	13	67.67	67.78	63.64	13.70	106.51	48.85	93.04	54.87 to 77.17	828,589	527,307
04/01/2018 To 06/30/2018	9	56.95	59.77	58.38	28.73	102.38	27.62	87.32	27.98 to 81.30	578,674	337,828
07/01/2018 To 09/30/2018	3	63.07	63.16	58.54	10.78	107.89	53.00	73.41	N/A	917,056	536,887
10/01/2018 To 12/31/2018	14	63.02	65.36	65.27	13.95	100.14	52.30	82.21	54.96 to 78.35	766,263	500,154
01/01/2019 To 03/31/2019	17	66.40	67.31	64.21	13.10	104.83	33.94	84.96	60.98 to 76.88	626,946	402,577
04/01/2019 To 06/30/2019	7	72.33	74.70	74.31	15.25	100.52	59.22	91.82	59.22 to 91.82	603,934	448,804
07/01/2019 To 09/30/2019	7	73.57	73.05	68.95	17.14	105.95	56.89	96.10	56.89 to 96.10	733,010	505,435
10/01/2019 To 12/31/2019	13	71.22	74.58	70.57	12.27	105.68	52.24	96.64	66.45 to 85.39	799,916	564,479
01/01/2020 To 03/31/2020	18	73.67	75.33	72.82	13.17	103.45	57.24	103.54	65.80 to 84.38	675,472	491,848
04/01/2020 To 06/30/2020	18	69.34	69.59	68.49	17.93	101.61	49.78	102.06	57.01 to 79.92	556,693	381,276
07/01/2020 To 09/30/2020	10	81.11	76.59	76.61	09.59	99.97	55.72	88.66	59.60 to 85.35	892,293	683,615
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	35	70.20	68.29	66.49	17.55	102.71	27.62	97.63	63.07 to 76.06	744,964	495,313
10/01/2018 To 09/30/2019	45	66.40	68.74	66.76	15.36	102.97	33.94	96.10	61.63 to 73.57	683,208	456,125
10/01/2019 To 09/30/2020	59	72.35	73.63	72.02	14.51	102.24	49.78	103.54	69.89 to 78.44	703,404	506,621
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	39	64.40	64.71	62.83	17.05	102.99	27.62	93.04	56.95 to 72.45	755,348	474,571
01/01/2019 To 12/31/2019	44	70.39	71.55	68.59	14.15	104.32	33.94	96.64	66.20 to 74.97	691,263	474,130

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	139	71.03	70.70	68.91	15.51	102.60	27.62	103.54	67.67 to 73.14	707,330	487,426

Type : Qualified

Number of Sales :	139	Median :	71	COV :	19.77	95% Median C.I. :	67.67 to 73.14
Total Sales Price :	98,318,904	Wgt. Mean :	69	STD :	13.98	95% Wgt. Mean C.I. :	66.79 to 71.03
Total Adj. Sales Price :	98,318,904	Mean :	71	Avg. Abs. Dev :	11.02	95% Mean C.I. :	68.38 to 73.02
Total Assessed Value :	67,752,216						
Avg. Adj. Sales Price :	707,330	COD :	15.51	MAX Sales Ratio :	103.54		
Avg. Assessed Value :	487,426	PRD :	102.60	MIN Sales Ratio :	27.62		

Printed : 03/25/2021

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	66.45	66.45	66.45		100.00	66.45	66.45	N/A	621,114	412,703
1	1	66.45	66.45	66.45		100.00	66.45	66.45	N/A	621,114	412,703
<u>Dry</u>											
County	61	65.80	66.20	63.60	15.06	104.09	33.94	96.10	59.60 to 71.03	747,409	475,316
1	61	65.80	66.20	63.60	15.06	104.09	33.94	96.10	59.60 to 71.03	747,409	475,316
<u>Grass</u>											
County	1	95.52	95.52	95.52		100.00	95.52	95.52	N/A	322,000	307,569
1	1	95.52	95.52	95.52		100.00	95.52	95.52	N/A	322,000	307,569
<u>ALL</u>											
10/01/2017 To 09/30/2020	139	71.03	70.70	68.91	15.51	102.60	27.62	103.54	67.67 to 73.14	707,330	487,426

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	4	61.85	62.00	60.40	10.83	102.65	53.36	70.94	N/A	872,159	526,775
1	4	61.85	62.00	60.40	10.83	102.65	53.36	70.94	N/A	872,159	526,775
<u>Dry</u>											
County	99	70.52	69.84	67.87	14.42	102.90	33.94	102.06	66.20 to 73.14	736,686	499,983
1	99	70.52	69.84	67.87	14.42	102.90	33.94	102.06	66.20 to 73.14	736,686	499,983
<u>Grass</u>											
County	1	95.52	95.52	95.52		100.00	95.52	95.52	N/A	322,000	307,569
1	1	95.52	95.52	95.52		100.00	95.52	95.52	N/A	322,000	307,569
<u>ALL</u>											
10/01/2017 To 09/30/2020	139	71.03	70.70	68.91	15.51	102.60	27.62	103.54	67.67 to 73.14	707,330	487,426

Douglas County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Douglas	1	6275	n/a	5975	5625	5225	4725	4375	4100	5852
Sarpy	1	6380	n/a	5860	5715	n/a	4825	4510	4245	5662
Saunders	1	6320	n/a	5830	5450	n/a	4870	3910	3670	4784
Saunders	3	6930	n/a	6427	5892	n/a	5373	4470	4060	5790
Dodge	1	6202	6005	5803	5609	5415	5215	5455	4821	5755
Washington	1	6595	6560	5915	5791	n/a	n/a	3555	2420	5242

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Douglas	1	6000	5485	5081	4900	4675	4175	3875	3534	4706
Sarpy	1	5390	5225	4905	4755	4590	4055	3776	3565	4501
Saunders	1	5370	5025	5016	n/a	4330	3797	3260	3030	4016
Saunders	3	5055	4885	4789	n/a	3993	3856	3515	3295	4368
Dodge	1	5884	5725	5519	n/a	5134	4915	5189	4977	5474
Washington	1	6583	6545	5821	5610	3710	3705	3365	2315	5027

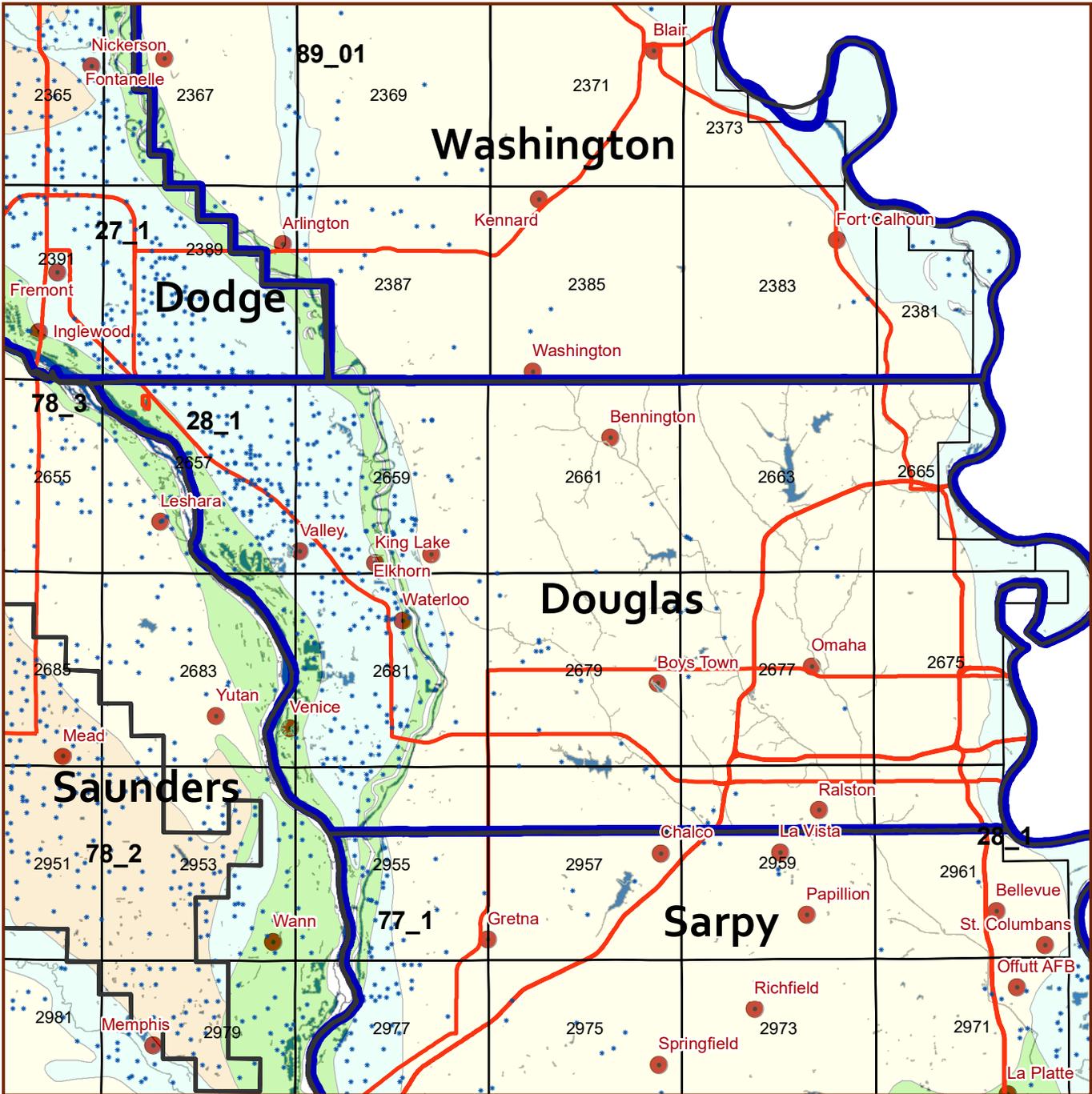
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Douglas	1	2028	1726	1742	1775	1237	1776	901	1048	1863
Sarpy	1	2355	2330	2250	2165	2070	2040	1840	1775	2338
Saunders	1	2250	2250	2250	n/a	n/a	n/a	n/a	2000	2249
Saunders	3	2250	2250	2250	n/a	n/a	2000	n/a	2000	2244
Dodge	1	2451	2459	2352	2333	n/a	n/a	n/a	n/a	2422
Washington	1	2125	1964	1661	1600	n/a	1520	1475	1365	1934

County	Mkt Area	CRP	TIMBER	WASTE
Douglas	1	n/a	n/a	150
Sarpy	1	3695	1205	153
Saunders	1	2399	600	130
Saunders	3	2398	600	130
Dodge	1	3210	n/a	181
Washington	1	3740	n/a	386

Source: 2021 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

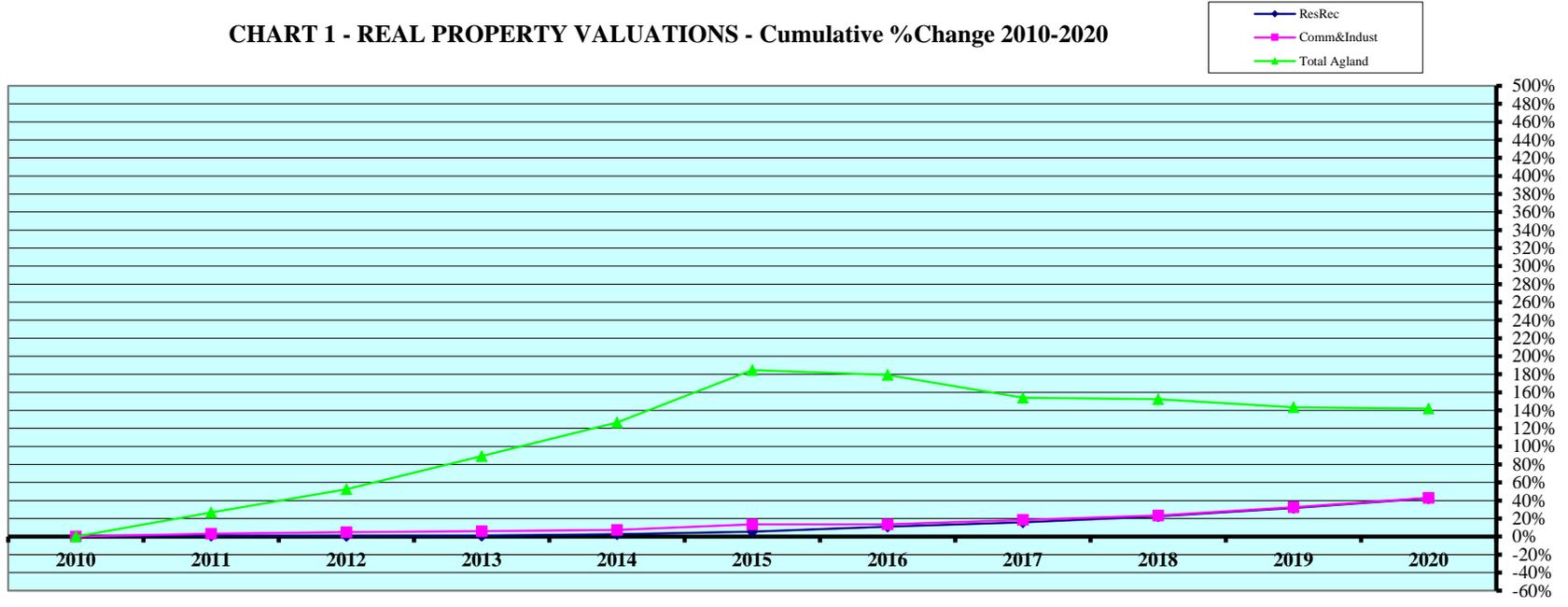
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2010-2020



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
2010	23,357,958,765	--	--	--	10,167,981,076	--	--	--	122,567,670	--	--	--
2011	23,561,524,665	203,565,900	0.87%	0.87%	10,480,161,220	312,180,144	3.07%	3.07%	155,326,940	32,759,270	26.73%	26.73%
2012	23,521,427,240	-40,097,425	-0.17%	0.70%	10,659,051,460	178,890,240	1.71%	4.83%	187,042,400	31,715,460	20.42%	52.60%
2013	23,557,998,585	36,571,345	0.16%	0.86%	10,766,152,275	107,100,815	1.00%	5.88%	232,090,335	45,047,935	24.08%	89.36%
2014	23,965,713,535	407,714,950	1.73%	2.60%	10,913,051,020	146,898,745	1.36%	7.33%	277,828,465	45,738,130	19.71%	126.67%
2015	24,603,062,715	637,349,180	2.66%	5.33%	11,559,524,765	646,473,745	5.92%	13.69%	348,919,630	71,091,165	25.59%	184.68%
2016	25,934,559,760	1,331,497,045	5.41%	11.03%	11,536,581,930	-22,942,835	-0.20%	13.46%	342,296,320	-6,623,310	-1.90%	179.27%
2017	27,080,489,080	1,145,929,320	4.42%	15.94%	12,058,729,945	522,148,015	4.53%	18.60%	311,376,460	-30,919,860	-9.03%	154.04%
2018	28,620,913,935	1,540,424,855	5.69%	22.53%	12,546,703,885	487,973,940	4.05%	23.39%	309,189,210	-2,187,250	-0.70%	152.26%
2019	30,760,081,725	2,139,167,790	7.47%	31.69%	13,492,260,315	945,556,430	7.54%	32.69%	298,176,000	-11,013,210	-3.56%	143.27%
2020	33,302,138,735	2,542,057,010	8.26%	42.57%	14,535,497,200	1,043,236,885	7.73%	42.95%	296,527,625	-1,648,375	-0.55%	141.93%

Rate Annual %chg: Residential & Recreational **3.61%**

Commercial & Industrial **3.64%**

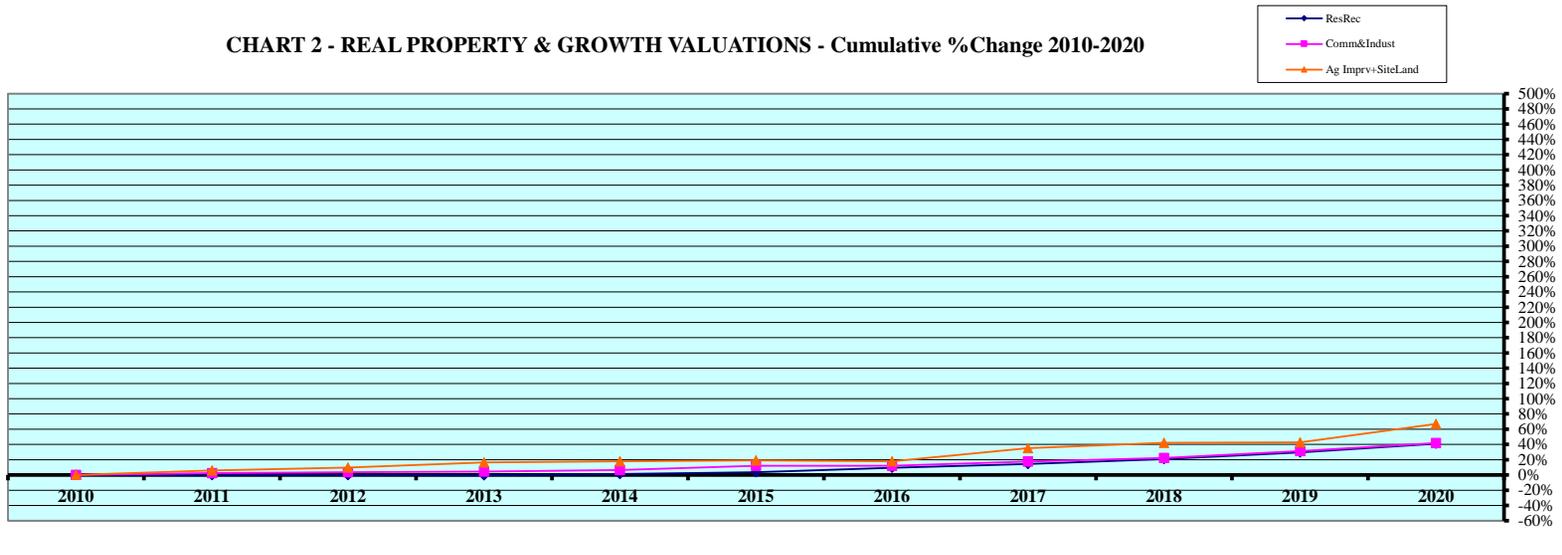
Agricultural Land **9.24%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



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				
2010	23,357,958,765	296,667,562	1.27%	23,061,291,203	--	--	10,167,981,076	128,535,711	1.26%	10,039,445,365	--	--				
2011	23,561,524,665	235,554,955	1.00%	23,325,969,710	-0.14%	-0.14%	10,480,161,220	73,430,620	0.70%	10,406,730,600	2.35%	2.35%				
2012	23,521,427,240	207,552,140	0.88%	23,313,875,100	-1.05%	-0.19%	10,659,051,460	124,091,280	1.16%	10,534,960,180	0.52%	3.61%				
2013	23,557,998,585	313,369,580	1.33%	23,244,629,005	-1.18%	-0.49%	10,766,152,275	142,130,900	1.32%	10,624,021,375	-0.33%	4.49%				
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	0.39%	1.25%	10,913,051,020	97,071,400	0.89%	10,815,979,620	0.46%	6.37%				
2015	24,603,062,715	396,625,600	1.61%	24,206,437,115	1.00%	3.63%	11,559,524,765	155,055,920	1.34%	11,404,468,845	4.50%	12.16%				
2016	25,934,559,760	407,526,690	1.57%	25,527,033,070	3.76%	9.29%	11,536,581,930	137,451,664	1.19%	11,399,130,266	-1.39%	12.11%				
2017	27,080,489,080	335,095,400	1.24%	26,745,393,680	3.13%	14.50%	12,058,729,945	96,166,700	0.80%	11,962,563,245	3.69%	17.65%				
2018	28,620,913,935	417,539,700	1.46%	28,203,374,235	4.15%	20.74%	12,546,703,885	118,773,500	0.95%	12,427,930,385	3.06%	22.23%				
2019	30,760,081,725	460,985,540	1.50%	30,299,096,185	5.86%	29.72%	13,492,260,315	143,856,900	1.07%	13,348,403,415	6.39%	31.28%				
2020	33,302,138,735	373,300,200	1.12%	32,928,838,535	7.05%	40.97%	14,535,497,200	112,174,170	0.77%	14,423,323,030	6.90%	41.85%				
Rate Ann%chg	3.61%			Resid & Recreat w/o growth			2.30%			3.64%			C & I w/o growth		2.62%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2010	132,976,204	11,066,400	144,042,604	1,324,052	0.92%	142,718,552	--	--		
2011	141,732,620	11,762,900	153,495,520	917,170	0.60%	152,578,350	5.93%	5.93%		
2012	146,804,130	11,816,410	158,620,540	636,670	0.40%	157,983,870	2.92%	9.68%		
2013	152,688,245	17,272,305	169,960,550	2,126,100	1.25%	167,834,450	5.81%	16.52%		
2014	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	-0.11%	17.86%		
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	19.12%		
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	17.75%		
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	35.07%		
2018	190,518,355	16,414,095	206,932,450	1,997,000	0.97%	204,935,450	4.39%	42.27%		
2019	191,819,510	15,338,435	207,157,945	1,747,600	0.84%	205,410,345	-0.74%	42.60%		
2020	226,725,040	15,787,905	242,512,945	2,102,000	0.87%	240,410,945	16.05%	66.90%		
Rate Ann%chg	5.48%		3.62%		5.35%		Ag Imprv+Site w/o growth		4.34%	

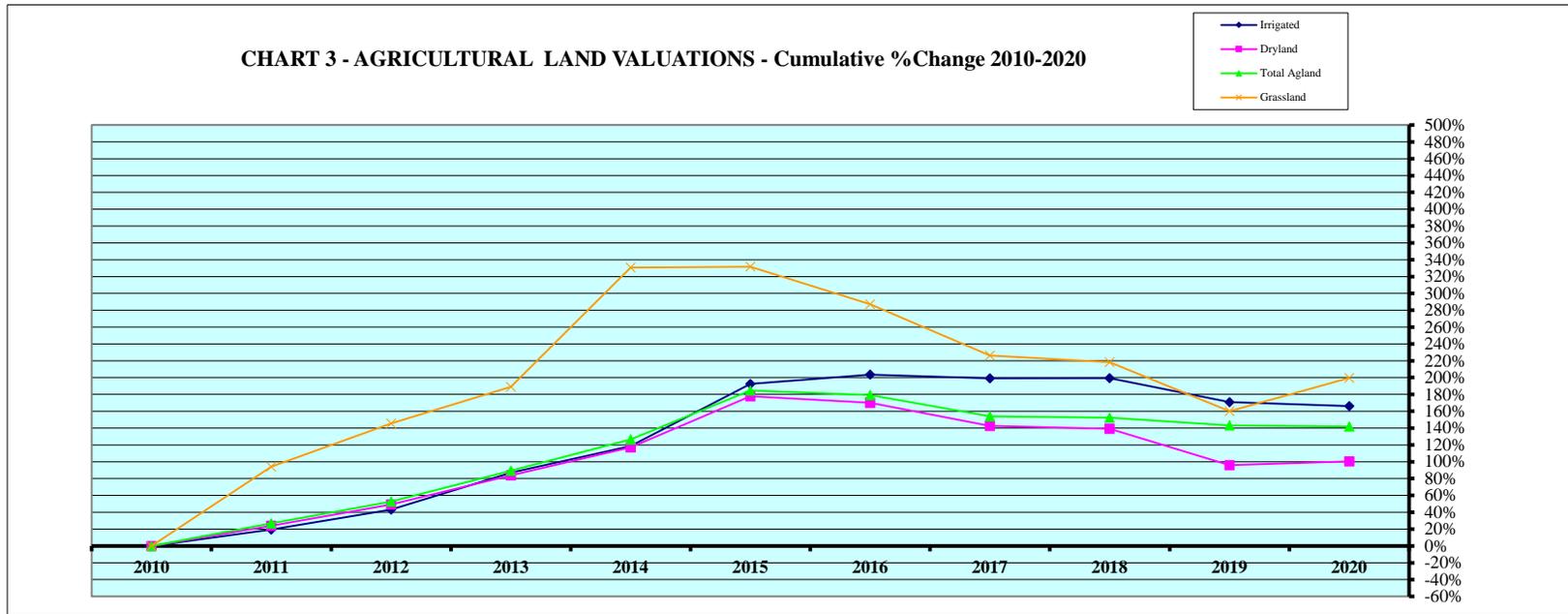
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 28
County DOUGLAS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	20,622,590	--	--	--	92,972,180	--	--	--	6,411,040	--	--	--
2011	24,651,345	4,028,755	19.54%	19.54%	115,159,965	22,187,785	23.86%	23.86%	12,450,825	6,039,785	94.21%	94.21%
2012	29,524,560	4,873,215	19.77%	43.17%	138,791,430	23,631,465	20.52%	49.28%	15,746,410	3,295,585	26.47%	145.61%
2013	38,555,170	9,030,610	30.59%	86.96%	170,985,450	32,194,020	23.20%	83.91%	18,529,905	2,783,495	17.68%	189.03%
2014	45,064,390	6,509,220	16.88%	118.52%	201,790,805	30,805,355	18.02%	117.04%	27,603,385	9,073,480	48.97%	330.56%
2015	60,310,500	15,246,110	33.83%	192.45%	258,286,990	56,496,185	28.00%	177.81%	27,673,770	70,385	0.25%	331.66%
2016	62,580,840	2,270,340	3.76%	203.46%	251,142,275	-7,144,715	-2.77%	170.13%	24,825,020	-2,848,750	-10.29%	287.22%
2017	61,689,300	-891,540	-1.42%	199.13%	225,530,255	-25,612,020	-10.20%	142.58%	20,922,890	-3,902,130	-15.72%	226.36%
2018	61,722,200	32,900	0.05%	199.29%	222,452,800	-3,077,455	-1.36%	139.27%	20,407,680	-515,210	-2.46%	218.32%
2019	55,834,770	-5,887,430	-9.54%	170.75%	182,278,950	-40,173,850	-18.06%	96.06%	16,664,745	-3,742,935	-18.34%	159.94%
2020	54,884,080	-950,690	-1.70%	166.14%	186,277,525	3,998,575	2.19%	100.36%	19,208,515	2,543,770	15.26%	199.62%

Rate Ann.%chg: Irrigated **10.28%** Dryland **7.20%** Grassland **11.60%**

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
2010	139,220	--	--	--	2,422,640	--	--	--	122,567,670	--	--	--
2011	148,690	9,470	6.80%	6.80%	2,916,115	493,475	20.37%	20.37%	155,326,940	32,759,270	26.73%	26.73%
2012	149,420	730	0.49%	7.33%	2,830,580	-85,535	-2.93%	16.84%	187,042,400	31,715,460	20.42%	52.60%
2013	149,340	-80	-0.05%	7.27%	3,870,470	1,039,890	36.74%	59.76%	232,090,335	45,047,935	24.08%	89.36%
2014	338,770	189,430	126.84%	143.33%	3,031,115	-839,355	-21.69%	25.12%	277,828,465	45,738,130	19.71%	126.67%
2015	344,540	5,770	1.70%	147.48%	2,303,830	-727,285	-23.99%	-4.90%	348,919,630	71,091,165	25.59%	184.68%
2016	376,260	31,720	9.21%	170.26%	3,371,925	1,068,095	46.36%	39.18%	342,296,320	-6,623,310	-1.90%	179.27%
2017	398,910	22,650	6.02%	186.53%	2,835,105	-536,820	-15.92%	17.03%	311,376,460	-30,919,860	-9.03%	154.04%
2018	390,870	-8,040	-2.02%	180.76%	4,215,660	1,380,555	48.70%	74.01%	309,189,210	-2,187,250	-0.70%	152.26%
2019	333,640	-57,230	-14.64%	139.65%	43,063,895	38,848,235	921.52%	1677.56%	298,176,000	-11,013,210	-3.56%	143.27%
2020	336,375	2,735	0.82%	141.61%	35,821,130	-7,242,765	-16.82%	1378.60%	296,527,625	-1,648,375	-0.55%	141.93%

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

Rate Ann.%chg: Total Agric Land **9.24%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	20,576,430	10,938	1,881			93,373,917	52,033	1,795			81,700,995	133,333	613		
2011	24,770,700	9,908	2,500	32.89%	32.89%	115,969,290	48,337	2,399	33.70%	33.70%	89,688,965	135,300	663	8.18%	9.46%
2012	29,835,036	9,946	3,000	19.99%	59.46%	139,373,087	48,083	2,899	20.82%	61.53%	89,574,800	130,628	686	3.44%	13.24%
2013	38,655,014	10,172	3,800	26.67%	102.00%	172,908,528	48,030	3,600	24.20%	100.61%	97,239,960	127,646	762	11.09%	25.80%
2014	44,612,858	10,082	4,425	16.45%	135.22%	204,618,617	47,059	4,348	20.78%	142.30%	128,539,130	127,483	1,008	32.36%	66.50%
2015	60,488,055	10,612	5,700	28.81%	203.00%	262,761,564	46,714	5,625	29.36%	213.45%	149,636,865	127,257	1,176	16.62%	94.17%
2016	62,546,660	10,677	5,858	2.77%	211.40%	254,892,390	46,052	5,535	-1.60%	208.44%	164,929,515	127,713	1,291	9.83%	113.25%
2017	61,864,105	10,801	5,727	-2.23%	204.45%	229,371,835	45,249	5,069	-8.42%	182.48%	174,353,050	127,360	1,369	6.01%	126.06%
2018	62,006,495	10,833	5,724	-0.06%	204.27%	233,861,165	46,511	5,028	-0.81%	180.20%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	60,602,465	10,759	5,633	-1.60%	199.41%	224,694,895	46,033	4,881	-2.92%	172.01%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	62,951,460	10,751	5,855	3.96%	211.26%	212,304,955	44,415	4,780	-2.07%	166.37%	21,970,965	12,338	1,781	38.12%	190.61%

Rate Annual %chg Average Value/Acre:

12.02%

10.29%

11.26%

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
2010	191,673	3,479	55			2,928,871	4,864	602			122,051,583	76,929	1,587		
2011	173,868	3,002	58	5.12%	5.12%	5,148,705	5,212	988	64.03%	64.03%	155,421,671	75,397	2,061	29.93%	29.93%
2012	151,909	3,038	50	-13.66%	-9.24%	4,566,560	5,167	884	-10.53%	46.76%	186,629,081	75,331	2,477	20.18%	56.15%
2013	149,059	2,981	50	0.00%	-9.24%	6,096,556	5,204	1,172	32.56%	94.55%	186,629,081	75,360	3,081	24.35%	94.18%
2014	442,011	2,947	150	199.99%	172.28%	8,017,520	5,502	1,457	24.38%	141.99%	279,201,990	74,553	3,745	21.56%	136.05%
2015	438,676	2,925	150	0.00%	172.29%	7,777,560	5,328	1,460	0.17%	142.39%	352,950,530	74,531	4,736	26.45%	198.49%
2016	429,955	2,866	150	0.00%	172.29%	7,646,475	5,192	1,473	0.90%	144.58%	344,435,810	73,769	4,669	-1.40%	194.30%
2017	406,420	2,709	150	0.00%	172.28%	4,418,555	4,847	912	-38.10%	51.39%	314,304,375	72,260	4,350	-6.84%	174.16%
2018	444,535	2,968	150	-0.16%	171.84%	7,587,525	2,256	3,363	268.90%	458.47%	322,598,695	71,782	4,494	3.32%	183.27%
2019	431,915	2,926	148	-1.42%	167.97%	536,850	1,144	469	-86.05%	-22.08%	306,606,065	73,866	4,151	-7.64%	161.63%
2020	418,705	2,798	150	1.37%	171.64%	707,495	1,066	664	41.44%	10.21%	298,353,580	71,368	4,180	0.71%	163.50%

28
DOUGLAS

Rate Annual %chg Average Value/Acre:

10.17%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
517,110	DOUGLAS	1,760,157,530	382,903,040	423,751,010	33,302,138,735	12,273,834,805	2,261,662,395	0	296,527,625	226,725,040	15,787,905	0	50,943,488,085
cnty sector		3.46%	0.75%	0.83%	65.37%	24.09%	4.44%		0.58%	0.45%	0.03%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,458	BENNINGTON	1,533,590	478,750	421,155	127,536,300	13,786,000	8,528,700	0	0	0	0	0	152,284,495
0.28%	%sector of county sector	0.09%	0.13%	0.10%	0.38%	0.11%	0.38%						0.30%
	%sector of municipality	1.01%	0.31%	0.28%	83.75%	9.05%	5.60%						100.00%
459,959	OMAHA	1,612,609,540	355,817,915	362,064,470	24,732,864,100	11,328,532,315	2,059,555,395	0	0	0	0	0	40,451,443,735
88.95%	%sector of county sector	91.62%	92.93%	85.44%	74.27%	92.30%	91.06%						79.40%
	%sector of municipality	3.99%	0.88%	0.90%	61.14%	28.01%	5.09%						100.00%
5,943	RALSTON	8,972,560	1,767,290	1,985,160	312,830,580	83,208,100	30,500,600	0	0	0	0	0	439,264,290
1.15%	%sector of county sector	0.51%	0.46%	0.47%	0.94%	0.68%	1.35%						0.86%
	%sector of municipality	2.04%	0.40%	0.45%	71.22%	18.94%	6.94%						100.00%
2,408	VALLEY	59,389,140	4,112,825	18,936,095	281,998,450	44,747,780	41,056,200	0	52,200	0	0	0	450,292,690
0.47%	%sector of county sector	3.37%	1.07%	4.47%	0.85%	0.36%	1.82%		0.02%				0.88%
	%sector of municipality	13.19%	0.91%	4.21%	62.63%	9.94%	9.12%		0.01%				100.00%
848	WATERLOO	10,437,550	880,195	2,843,975	43,845,200	18,793,120	22,480,300	0	0	0	0	0	99,280,340
0.16%	%sector of county sector	0.59%	0.23%	0.67%	0.13%	0.15%	0.99%						0.19%
	%sector of municipality	10.51%	0.89%	2.86%	44.16%	18.93%	22.64%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
470,616	Total Municipalities	1,692,942,380	363,056,975	386,250,855	25,499,074,630	11,489,067,315	2,162,121,195	0	52,200	0	0	0	41,592,565,550
91.01%	%all municip.sectors of cnty	96.18%	94.82%	91.15%	76.57%	93.61%	95.60%		0.02%				81.64%

28 DOUGLAS

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 201,406	Value : 51,234,570,440	Growth 582,146,395	Sum Lines 17, 25, & 41
------------------------------------------------------	--------------------------	-------------------------------	---------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	8,313	172,112,985	5,617	187,027,260	1,858	60,198,660	15,788	419,338,905	
02. Res Improve Land	143,628	4,079,372,315	25,243	1,066,173,000	2,740	204,975,970	171,611	5,350,521,285	
03. Res Improvements	143,628	22,838,385,195	25,243	6,432,914,200	2,740	660,937,240	171,611	29,932,236,635	
04. Res Total	151,941	27,089,870,495	30,860	7,686,114,460	4,598	926,111,870	187,399	35,702,096,825	449,303,795
% of Res Total	81.08	75.88	16.47	21.53	2.45	2.59	93.05	69.68	77.18
05. Com UnImp Land	1,693	323,021,800	299	213,589,300	103	82,901,300	2,095	619,512,400	
06. Com Improve Land	7,538	2,570,919,950	189	96,487,600	85	32,251,920	7,812	2,699,659,470	
07. Com Improvements	7,538	8,857,859,440	189	350,851,100	85	135,928,600	7,812	9,344,639,140	
08. Com Total	9,231	11,751,801,190	488	660,928,000	188	251,081,820	9,907	12,663,811,010	118,962,600
% of Com Total	93.18	92.80	4.93	5.22	1.90	1.98	4.92	24.72	20.44
09. Ind UnImp Land	488	46,478,400	6	1,656,200	25	7,194,400	519	55,329,000	
10. Ind Improve Land	1,800	486,367,600	8	5,061,100	57	9,181,200	1,865	500,609,900	
11. Ind Improvements	1,800	1,685,295,900	8	27,672,300	57	54,302,200	1,865	1,767,270,400	
12. Ind Total	2,288	2,218,141,900	14	34,389,600	82	70,677,800	2,384	2,323,209,300	8,393,100
% of Ind Total	95.97	95.48	0.59	1.48	3.44	3.04	1.18	4.53	1.44
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	151,941	27,089,870,495	30,860	7,686,114,460	4,598	926,111,870	187,399	35,702,096,825	449,303,795
% of Res & Rec Total	81.08	75.88	16.47	21.53	2.45	2.59	93.05	69.68	77.18
Com & Ind Total	11,519	13,969,943,090	502	695,317,600	270	321,759,620	12,291	14,987,020,310	127,355,700
% of Com & Ind Total	93.72	93.21	4.08	4.64	2.20	2.15	6.10	29.25	21.88
17. Taxable Total	163,460	41,059,813,585	31,362	8,381,432,060	4,868	1,247,871,490	199,690	50,689,117,135	576,659,495
% of Taxable Total	81.86	81.00	15.71	16.53	2.44	2.46	99.15	98.94	99.06

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,797	23,068,600	464,146,200	0	0	0
19. Commercial	760	140,690,500	1,742,728,900	0	0	0
20. Industrial	18	50,497,300	72,364,100	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1,797	23,068,600	464,146,200
19. Commercial	0	0	0	760	140,690,500	1,742,728,900
20. Industrial	0	0	0	18	50,497,300	72,364,100
21. Other	0	0	0	0	0	0
22. Total Sch II				2,575	214,256,400	2,279,239,200

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	1,376	7	41	1,424

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,012	204,879,005	1,012	204,879,005
28. Ag-Improved Land	0	0	0	0	704	115,541,600	704	115,541,600
29. Ag Improvements	0	0	0	0	704	225,032,700	704	225,032,700

30. Ag Total				1,716	545,453,305
--------------	--	--	--	-------	-------------

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	587	642.99	19,549,400	587	642.99	19,549,400	
33. HomeSite Improvements	563	0.00	220,145,940	563	0.00	220,145,940	3,996,600
34. HomeSite Total				563	642.99	239,695,340	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	651	1,149.00	11,361,570	651	1,149.00	11,361,570	
37. FarmSite Improvements	667	0.00	4,886,760	667	0.00	4,886,760	1,490,300
38. FarmSite Total				667	1,149.00	16,248,330	
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				1,230	1,791.99	255,943,670	5,486,900

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	71,021.74	320,420,605	1,716	71,021.74	320,420,605
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	220.96	1.88%	1,386,520	2.02%	6,274.98
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	8,981.19	76.61%	53,662,680	78.22%	5,975.01
48. 2A	2,069.43	17.65%	11,640,640	16.97%	5,625.05
49. 3A1	4.31	0.04%	22,520	0.03%	5,225.06
50. 3A	56.85	0.48%	268,610	0.39%	4,724.89
51. 4A1	82.65	0.71%	361,600	0.53%	4,375.08
52. 4A	307.76	2.63%	1,261,850	1.84%	4,100.11
53. Total	11,723.15	100.00%	68,604,420	100.00%	5,852.05
Dry					
54. 1D1	1,406.71	3.34%	8,440,260	4.26%	6,000.00
55. 1D	8,133.83	19.31%	44,617,460	22.51%	5,485.42
56. 2D1	15,883.04	37.71%	80,696,700	40.72%	5,080.68
57. 2D	136.22	0.32%	667,480	0.34%	4,900.01
58. 3D1	1,602.91	3.81%	7,493,710	3.78%	4,675.07
59. 3D	5,333.73	12.66%	22,268,430	11.24%	4,175.02
60. 4D1	33.22	0.08%	128,730	0.06%	3,875.08
61. 4D	9,584.88	22.76%	33,868,845	17.09%	3,533.57
62. Total	42,114.54	100.00%	198,181,615	100.00%	4,705.78
Grass					
63. 1G1	9,160.13	77.92%	18,579,260	84.85%	2,028.27
64. 1G	189.72	1.61%	327,540	1.50%	1,726.44
65. 2G1	167.17	1.42%	291,210	1.33%	1,742.00
66. 2G	364.73	3.10%	647,560	2.96%	1,775.45
67. 3G1	213.06	1.81%	263,500	1.20%	1,236.74
68. 3G	111.18	0.95%	197,460	0.90%	1,776.04
69. 4G1	224.52	1.91%	202,360	0.92%	901.30
70. 4G	1,325.07	11.27%	1,388,460	6.34%	1,047.84
71. Total	11,755.58	100.00%	21,897,350	100.00%	1,862.72
Irrigated Total					
Irrigated Total	11,723.15	16.93%	68,604,420	23.70%	5,852.05
Dry Total					
Dry Total	42,114.54	60.83%	198,181,615	68.45%	4,705.78
Grass Total					
Grass Total	11,755.58	16.98%	21,897,350	7.56%	1,862.72
72. Waste	2,619.48	3.78%	392,020	0.14%	149.66
73. Other	1,017.00	1.47%	434,230	0.15%	426.97
74. Exempt	203.09	0.29%	0	0.00%	0.00
75. Market Area Total	69,229.75	100.00%	289,509,635	100.00%	4,181.87

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	11,723.15	68,604,420	11,723.15	68,604,420
77. Dry Land	0.00	0	0.00	0	42,114.54	198,181,615	42,114.54	198,181,615
78. Grass	0.00	0	0.00	0	11,755.58	21,897,350	11,755.58	21,897,350
79. Waste	0.00	0	0.00	0	2,619.48	392,020	2,619.48	392,020
80. Other	0.00	0	0.00	0	1,017.00	434,230	1,017.00	434,230
81. Exempt	0.00	0	0.00	0	203.09	0	203.09	0
82. Total	0.00	0	0.00	0	69,229.75	289,509,635	69,229.75	289,509,635

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,723.15	16.93%	68,604,420	23.70%	5,852.05
Dry Land	42,114.54	60.83%	198,181,615	68.45%	4,705.78
Grass	11,755.58	16.98%	21,897,350	7.56%	1,862.72
Waste	2,619.48	3.78%	392,020	0.14%	149.66
Other	1,017.00	1.47%	434,230	0.15%	426.97
Exempt	203.09	0.29%	0	0.00%	0.00
Total	69,229.75	100.00%	289,509,635	100.00%	4,181.87

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 FB 0C	2,408	107,922,340	12,439	582,830,000	12,439	3,369,574,700	14,847	4,060,327,040	244,211,925
83.2 FB 0E	502	18,036,520	503	41,317,800	503	170,803,400	1,005	230,157,720	2,370,500
83.3 FB 0F	115	6,725,300	655	43,195,500	655	159,038,000	770	208,958,800	256,400
83.4 FB 0J	2,176	70,398,700	8,762	338,412,000	8,762	2,211,918,800	10,938	2,620,729,500	123,891,400
83.5 FB 0U	598	15,386,000	3,131	107,597,570	3,131	599,334,500	3,729	722,318,070	24,634,700
83.6 FB 0W	489	27,555,600	1,153	134,149,400	1,153	419,142,200	1,642	580,847,200	8,032,900
83.7 FB 1	147	547,900	1,969	12,223,100	1,969	106,362,525	2,116	119,133,525	142,500
83.8 FB 10	114	1,651,000	1,695	31,144,900	1,695	169,550,500	1,809	202,346,400	0
83.9 FB 11	37	334,000	681	16,248,800	681	96,350,000	718	112,932,800	587,800
83.10 FB 15	9	144,200	429	8,536,800	429	65,164,100	438	73,845,100	154,300
83.11 FB 16	51	945,200	1,085	7,241,500	1,085	61,824,300	1,136	70,011,000	0
83.12 FB 18	54	620,800	582	5,848,300	582	46,501,500	636	52,970,600	0
83.13 FB 19	128	994,400	1,028	13,636,300	1,028	143,298,000	1,156	157,928,700	0
83.14 FB 2	301	1,569,200	1,157	5,424,300	1,157	61,339,655	1,458	68,333,155	655,800
83.15 FB 20	23	287,400	2,172	39,868,500	2,172	314,265,100	2,195	354,421,000	848,200
83.16 FB 21	24	167,200	1,273	17,445,400	1,273	161,482,300	1,297	179,094,900	258,000
83.17 FB 23	437	1,973,200	986	8,316,900	986	103,599,700	1,423	113,889,800	0
83.18 FB 24	133	803,500	966	8,022,200	966	88,251,000	1,099	97,076,700	170,200
83.19 FB 25	158	554,000	708	7,225,100	708	67,869,100	866	75,648,200	0
83.20 FB 26	64	389,200	1,000	8,056,100	1,000	81,556,115	1,064	90,001,415	242,100
83.21 FB 27	229	1,209,400	1,152	11,480,400	1,152	96,739,715	1,381	109,429,515	393,700
83.22 FB 28	35	273,400	2,812	38,095,800	2,812	358,737,100	2,847	397,106,300	76,900
83.23 FB 29	203	894,700	455	3,487,700	455	24,457,190	658	28,839,590	246,100
83.24 FB 3	316	821,200	863	6,640,100	863	42,879,000	1,179	50,340,300	1,050,770
83.25 FB 30	114	904,700	1,945	16,562,915	1,945	143,601,500	2,059	161,069,115	111,400
83.26 FB 31	109	512,335	2,557	26,130,100	2,557	181,464,520	2,666	208,106,955	0
83.27 FB 32	101	238,500	410	4,853,600	410	29,953,600	511	35,045,700	0
83.28 FB 33	95	615,700	990	11,616,900	990	90,617,100	1,085	102,849,700	0
83.29 FB 34	21	203,900	546	7,159,600	546	49,861,100	567	57,224,600	0
83.30 FB 35	97	714,700	1,674	16,632,000	1,674	168,499,600	1,771	185,846,300	174,300
83.31 FB 36	81	470,500	1,106	7,088,400	1,106	102,486,200	1,187	110,045,100	0
83.32 FB 37	157	819,000	844	6,457,200	844	71,689,600	1,001	78,965,800	118,500
83.33 FB 38	152	1,216,300	2,274	22,255,000	2,274	216,676,300	2,426	240,147,600	210,700
83.34 FB 39	31	703,650	2,207	120,382,400	2,207	540,674,910	2,238	661,760,960	0
83.35 FB 4	239	1,736,700	2,165	24,287,300	2,165	136,309,605	2,404	162,333,605	900,500
83.36 FB 40	15	201,100	2,537	68,041,800	2,537	407,515,800	2,552	475,758,700	0
83.37 FB 41	38	481,900	2,324	50,779,300	2,324	244,170,300	2,362	295,431,500	436,900

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	50	938,800	2,661	64,644,800	2,661	369,802,090	2,711	435,385,690	219,000
83.39	FB 43	111	2,933,100	4,547	101,431,400	4,547	525,785,595	4,658	630,150,095	1,734,100
83.40	FB 44	256	4,110,400	2,300	51,137,900	2,300	288,032,000	2,556	343,280,300	643,200
83.41	FB 45	63	1,272,400	2,443	125,077,000	2,443	424,140,000	2,506	550,489,400	0
83.42	FB 46	145	3,260,300	1,441	25,249,500	1,441	179,817,550	1,586	208,327,350	669,500
83.43	FB 47	119	1,329,200	1,804	22,711,700	1,804	204,372,200	1,923	228,413,100	0
83.44	FB 48	40	373,800	1,127	17,340,500	1,127	162,874,400	1,167	180,588,700	54,300
83.45	FB 49	15	1,055,100	650	61,715,900	650	167,333,635	665	230,104,635	622,700
83.46	FB 5	275	1,381,700	443	2,979,900	443	25,152,100	718	29,513,700	494,000
83.47	FB 50	2	150,400	492	30,674,800	492	102,002,800	494	132,828,000	0
83.48	FB 51	73	3,316,000	1,940	198,899,800	1,940	673,223,100	2,013	875,438,900	2,567,400
83.49	FB 52	186	1,224,200	141	1,163,700	141	7,204,300	327	9,592,200	0
83.50	FB 53	51	848,800	2,352	48,095,300	2,352	317,583,100	2,403	366,527,200	0
83.51	FB 54	204	2,050,600	1,697	30,013,100	1,697	195,477,700	1,901	227,541,400	37,000
83.52	FB 55	24	214,800	248	3,482,200	248	29,092,700	272	32,789,700	0
83.53	FB 56	7	23,700	1,835	40,237,900	1,835	266,666,600	1,842	306,928,200	459,600
83.54	FB 57	31	1,537,500	1,949	105,785,500	1,949	520,199,900	1,980	627,522,900	2,202,600
83.55	FB 58	82	6,683,300	2,938	71,316,700	2,938	477,320,300	3,020	555,320,300	49,600
83.56	FB 59	49	425,800	3,535	131,458,700	3,535	722,599,400	3,584	854,483,900	0
83.57	FB 6	286	831,200	957	6,239,900	957	62,823,260	1,243	69,894,360	284,000
83.58	FB 60	73	4,365,200	6,099	219,878,000	6,099	1,160,502,800	6,172	1,384,746,000	1,932,700
83.59	FB 61	3	74,900	2,720	56,009,200	2,720	383,378,200	2,723	439,462,300	0
83.60	FB 62	7	89,000	4,227	120,017,100	4,227	675,253,300	4,234	795,359,400	0
83.61	FB 63	48	721,800	4,719	116,781,200	4,719	677,721,150	4,767	795,224,150	115,300
83.62	FB 64	25	364,500	1,998	40,573,600	1,998	291,888,700	2,023	332,826,800	400,100
83.63	FB 65	12	178,300	3,013	79,907,800	3,013	501,138,000	3,025	581,224,100	0
83.64	FB 66	48	1,317,200	4,805	227,549,600	4,805	1,180,489,300	4,853	1,409,356,100	779,800
83.65	FB 67	83	1,131,400	4,410	112,146,300	4,410	659,076,100	4,493	772,353,800	116,300
83.66	FB 68	67	7,211,200	5,239	258,879,500	5,239	1,319,632,400	5,306	1,585,723,100	1,009,200
83.67	FB 69	19	792,400	4,741	166,049,100	4,741	916,590,100	4,760	1,083,431,600	16,800
83.68	FB 7	75	107,400	332	4,770,000	332	63,739,300	407	68,616,700	164,600
83.69	FB 70	11	241,200	5,077	199,823,100	5,077	1,040,400,000	5,088	1,240,464,300	325,900
83.70	FB 71	19	275,000	3,914	141,077,000	3,914	777,971,800	3,933	919,323,800	0
83.71	FB 72	463	0	1,252	217,800	1,252	18,111,400	1,715	18,329,200	70,700
83.72	FB 73	2	54,500	620	16,821,200	620	114,215,300	622	131,091,000	0
83.73	FB 74	59	1,647,400	863	50,606,900	863	225,860,955	922	278,115,255	1,014,800
83.74	FB 75	91	19,248,400	2,723	176,264,600	2,723	951,088,400	2,814	1,146,601,400	3,400,800

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.75 FB 76	54	1,864,100	1,591	62,011,600	1,591	386,335,200	1,645	450,210,900	2,192,300
83.76 FB 77	34	764,900	1,186	50,460,300	1,186	228,945,300	1,220	280,170,500	306,700
83.77 FB 78	74	4,673,900	1,012	71,572,900	1,012	311,617,700	1,086	387,864,500	1,750,000
83.78 FB 9	214	1,789,900	1,021	16,581,800	1,021	75,077,320	1,235	93,449,020	0
83.79 FB D2	81	1,062,900	2,013	47,675,300	2,013	289,762,100	2,094	338,500,300	0
83.80 FB IL	386	72,000	638	0	638	19,468,900	1,024	19,540,900	175,700
83.81 FB MC	479	4,418,400	1,413	40,515,300	1,413	270,202,200	1,892	315,135,900	6,033,400
83.82 FB V1	1,291	63,888,560	1,250	55,984,900	1,250	268,709,345	2,541	388,582,805	9,285,200
84 Residential Total	15,788	419,338,905	171,611	5,350,521,285	171,611	29,932,236,635	187,399	35,702,096,825	449,303,795

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	204	83,451,000	166	65,464,400	166	319,484,700	370	468,400,100	13,616,800
85.2	FB 0E	8	6,062,500	8	3,712,100	8	5,461,300	16	15,235,900	32,800
85.3	FB 0F	1	30,100	4	935,000	4	4,133,300	5	5,098,400	0
85.4	FB 0J	82	10,307,100	73	10,469,100	73	68,948,400	155	89,724,600	12,359,600
85.5	FB 0U	70	12,720,300	99	33,516,200	99	122,212,200	169	168,448,700	1,905,000
85.6	FB 0W	80	5,934,000	75	6,318,100	75	47,920,100	155	60,172,200	1,959,500
85.7	FB 1	6	35,700	33	1,117,100	33	4,933,000	39	6,085,800	0
85.8	FB 10	28	1,787,600	237	16,532,200	237	74,749,400	265	93,069,200	0
85.9	FB 11	10	300,500	86	4,542,600	86	34,359,700	96	39,202,800	0
85.10	FB 15	21	2,507,000	201	24,233,200	201	85,905,400	222	112,645,600	0
85.11	FB 16	45	3,114,800	302	43,765,400	302	229,008,800	347	275,889,000	0
85.12	FB 18	19	726,700	66	5,813,100	66	14,656,900	85	21,196,700	0
85.13	FB 19	15	681,000	143	3,450,200	143	39,288,400	158	43,419,600	0
85.14	FB 2	55	451,900	87	1,485,100	87	17,644,000	142	19,581,000	0
85.15	FB 20	8	1,376,500	100	10,165,600	100	44,100,200	108	55,642,300	0
85.16	FB 21	10	348,700	24	1,346,600	24	4,114,400	34	5,809,700	0
85.17	FB 23	88	26,555,900	836	138,255,800	836	636,352,500	924	801,164,200	0
85.18	FB 24	33	1,645,500	114	7,750,500	114	22,747,200	147	32,143,200	0
85.19	FB 25	35	931,000	31	3,850,600	31	25,487,800	66	30,269,400	0
85.20	FB 26	14	687,000	91	11,573,300	91	43,385,200	105	55,645,500	0
85.21	FB 27	14	726,700	69	3,457,100	69	21,353,700	83	25,537,500	0
85.22	FB 28	2	39,600	92	10,749,800	92	64,885,300	94	75,674,700	0
85.23	FB 29	22	145,100	24	252,500	24	2,687,400	46	3,085,000	0
85.24	FB 3	28	402,100	57	900,000	57	11,447,600	85	12,749,700	0
85.25	FB 30	6	56,300	22	351,700	22	5,575,500	28	5,983,500	0
85.26	FB 31	4	108,000	23	305,600	23	2,498,300	27	2,911,900	0
85.27	FB 32	33	2,390,000	55	11,934,700	55	74,200,100	88	88,524,800	0
85.28	FB 33	14	217,100	37	1,968,900	37	19,073,100	51	21,259,100	60,800
85.29	FB 34	18	342,600	139	9,047,300	139	48,476,600	157	57,866,500	632,000
85.30	FB 35	64	5,392,600	171	38,208,500	171	111,091,100	235	154,692,200	120,400
85.31	FB 36	37	1,576,500	86	8,766,300	86	32,505,100	123	42,847,900	7,100
85.32	FB 37	37	588,500	105	3,761,200	105	26,006,600	142	30,356,300	0
85.33	FB 38	36	971,300	55	4,502,100	55	11,048,800	91	16,522,200	0
85.34	FB 39	3	484,000	146	9,453,500	146	69,307,100	149	79,244,600	0
85.35	FB 4	12	70,900	51	772,300	51	8,673,600	63	9,516,800	0
85.36	FB 40	6	589,700	57	5,523,400	57	19,993,600	63	26,106,700	0
85.37	FB 41	8	134,000	60	3,283,000	60	17,190,300	68	20,607,300	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	5,304,300	115	19,518,300	122	25,646,600	0
85.39	FB 43	43	7,181,700	225	32,323,600	225	111,331,200	268	150,836,500	61,300
85.40	FB 44	43	3,559,100	130	11,495,300	130	75,088,800	173	90,143,200	0
85.41	FB 45	6	1,828,300	76	51,571,700	76	51,461,500	82	104,861,500	0
85.42	FB 46	20	1,672,300	55	12,482,300	55	32,515,000	75	46,669,600	207,000
85.43	FB 47	46	6,465,200	274	84,416,400	274	241,023,900	320	331,905,500	932,900
85.44	FB 48	0	0	12	3,125,900	12	18,473,100	12	21,599,000	0
85.45	FB 49	28	12,008,300	182	154,394,400	182	346,030,700	210	512,433,400	737,700
85.46	FB 5	36	1,016,200	37	1,519,200	37	6,998,200	73	9,533,600	0
85.47	FB 50	1	167,100	9	3,212,200	9	10,368,100	10	13,747,400	0
85.48	FB 51	7	1,286,000	56	48,164,400	56	273,223,400	63	322,673,800	0
85.49	FB 52	55	4,741,500	47	14,495,900	47	91,821,500	102	111,058,900	0
85.50	FB 53	17	687,000	120	58,485,400	120	269,150,000	137	328,322,400	1,318,400
85.51	FB 54	17	699,700	42	4,059,200	42	25,398,900	59	30,157,800	0
85.52	FB 55	64	27,079,500	106	51,717,700	106	184,115,000	170	262,912,200	698,900
85.53	FB 56	12	1,934,300	153	47,123,400	153	179,141,400	165	228,199,100	0
85.54	FB 57	18	2,278,700	71	30,115,800	71	130,294,100	89	162,688,600	1,447,900
85.55	FB 58	35	9,402,400	272	94,770,800	272	393,556,300	307	497,729,500	1,557,700
85.56	FB 59	26	17,521,600	258	203,029,400	258	660,383,500	284	880,934,500	0
85.57	FB 6	51	1,268,800	103	1,754,500	103	17,139,040	154	20,162,340	0
85.58	FB 60	36	13,147,500	234	164,916,200	234	481,985,300	270	660,049,000	22,182,600
85.59	FB 61	60	13,571,600	501	307,249,500	501	825,810,500	561	1,146,631,600	0
85.60	FB 62	34	7,583,800	469	173,050,600	469	647,677,800	503	828,312,200	1,951,200
85.61	FB 63	33	4,952,800	238	86,386,800	238	311,936,300	271	403,275,900	0
85.62	FB 64	20	1,711,200	147	35,422,900	147	96,264,700	167	133,398,800	0
85.63	FB 65	26	6,924,200	122	59,762,600	122	135,561,300	148	202,248,100	0
85.64	FB 66	32	5,663,800	260	145,538,000	260	430,284,400	292	581,486,200	2,072,300
85.65	FB 67	68	13,255,900	114	50,476,050	114	245,429,100	182	309,161,050	0
85.66	FB 68	22	7,481,300	87	126,901,000	87	336,211,900	109	470,594,200	8,052,500
85.67	FB 69	34	9,795,600	97	87,057,300	97	312,241,900	131	409,094,800	641,800
85.68	FB 7	128	38,484,400	183	99,202,800	183	324,782,700	311	462,469,900	31,993,900
85.69	FB 70	5	1,274,300	32	14,647,700	32	59,299,300	37	75,221,300	0
85.70	FB 71	17	5,101,400	77	68,698,000	77	280,672,800	94	354,472,200	4,483,400
85.71	FB 72	55	115,100	70	2,139,800	70	123,082,400	125	125,337,300	0
85.72	FB 73	16	4,178,700	37	73,195,500	37	156,653,700	53	234,027,900	0
85.73	FB 74	8	597,600	16	14,472,100	16	21,928,000	24	36,997,700	0
85.74	FB 75	53	28,960,400	65	70,870,700	65	262,362,700	118	362,193,800	4,002,200

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	65	17,420,800	108	88,271,300	108	210,214,000	173	315,906,100	94,600
85.76 FB 77	38	14,704,500	107	38,619,800	107	91,865,300	145	145,189,600	2,304,300
85.77 FB 78	0	0	1	2,000	1	41,900	1	43,900	0
85.78 FB 9	29	4,733,800	43	2,005,200	43	16,332,700	72	23,071,700	0
85.79 FB D2	29	3,413,900	163	29,002,400	163	82,885,800	192	115,302,100	0
85.80 FB IL	14	0	7	0	7	909,500	21	909,500	0
85.81 FB M1	10	80,517,200	1	1,744,500	1	279,700	11	82,541,400	0
85.82 FB MC	30	108,296,000	11	26,223,000	11	57,025,300	41	191,544,300	10,082,400
85.83 FB V1	44	7,444,100	119	13,317,720	119	72,231,900	163	92,993,720	1,838,700
86 Commercial Total	2,614	674,841,400	9,677	3,200,269,370	9,677	11,111,909,540	12,291	14,987,020,310	127,355,700

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,160.13	77.92%	18,579,260	84.85%	2,028.27
88. 1G	189.72	1.61%	327,540	1.50%	1,726.44
89. 2G1	167.17	1.42%	291,210	1.33%	1,742.00
90. 2G	364.73	3.10%	647,560	2.96%	1,775.45
91. 3G1	213.06	1.81%	263,500	1.20%	1,236.74
92. 3G	111.18	0.95%	197,460	0.90%	1,776.04
93. 4G1	224.52	1.91%	202,360	0.92%	901.30
94. 4G	1,325.07	11.27%	1,388,460	6.34%	1,047.84
95. Total	11,755.58	100.00%	21,897,350	100.00%	1,862.72
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	11,755.58	100.00%	21,897,350	100.00%	1,862.72
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	11,755.58	100.00%	21,897,350	100.00%	1,862.72

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

28 Douglas

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	33,302,138,735	35,702,096,825	2,399,958,090	7.21%	449,303,795	5.86%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	226,725,040	239,695,340	12,970,300	5.72%	3,996,600	3.96%
04. Total Residential (sum lines 1-3)	33,528,863,775	35,941,792,165	2,412,928,390	7.20%	453,300,395	5.84%
05. Commercial	12,273,834,805	12,663,811,010	389,976,205	3.18%	118,962,600	2.21%
06. Industrial	2,261,662,395	2,323,209,300	61,546,905	2.72%	8,393,100	2.35%
07. Total Commercial (sum lines 5-6)	14,535,497,200	14,987,020,310	451,523,110	3.11%	127,355,700	2.23%
08. Ag-Farmsite Land, Outbuildings	15,787,905	16,248,330	460,425	2.92%	1,490,300	-6.52%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	15,787,905	16,248,330	460,425	2.92%	1,490,300	-6.52%
12. Irrigated	54,884,080	68,604,420	13,720,340	25.00%		
13. Dryland	186,277,525	198,181,615	11,904,090	6.39%		
14. Grassland	19,208,515	21,897,350	2,688,835	14.00%		
15. Wasteland	336,375	392,020	55,645	16.54%		
16. Other Agland	35,821,130	434,230	-35,386,900	-98.79%		
17. Total Agricultural Land	296,527,625	289,509,635	-7,017,990	-2.37%		
18. Total Value of all Real Property (Locally Assessed)	48,376,676,505	51,234,570,440	2,857,893,935	5.91%	582,146,395	4.70%

2021 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:
	30 appraisers and listers (includes 3 appraiser managers)
3.	Other full-time employees:
	4 additional administrative/managers (1 Compliance Officer, 1 GIS, 1 Real Estate Records, 1 Homestead/Personal Property) Other Staff: 5 GIS, 8 Homestead/Personal Property, 4 Real Estate Records, 1 IT-Assessor side only
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$5,852,284 (Assessor/Register of Deeds combined budget)
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,169,967.96 (This amount represents salaries for appraisal staff plus chief field deputy only) It went down somewhat due to the retirement of 2 employees and hiring new employees at a lower salary.
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:
	\$380,000+ 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 the office normally find funds throughout the year. 2020 put a damper on all events.
12.	Amount of last year's assessor's budget not used:

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	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

2021 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:														
	Residential Appraisal Staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Model 01 is generally the rural and unincorporated areas of Western Douglas County. This area is comprised of a mixture of rural residential homes and farmsteads. Model 01 has several newer lake subdivisions and large rural tracts that command premium prices. Properties in this area average 45 years old, 1985 square feet, and are built on lot sizes averaging 53,000 square feet. The midpoint of sales range from \$388,300-\$655,600, while the average of sales is \$471,700. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Model 02 is generally associated with properties located within the Elkhorn South High School District and predominantly owner-occupied. Properties in this area average 15 years old, 2,400 square feet, and are built on lot sizes averaging 19,500 square feet. The midpoint of sales range from \$405,500-\$500,000, while the average of sales is \$443,100. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Model 03 is generally associated with properties located within the Elkhorn North High School District and predominantly owner-occupied. Properties in this area average 10 years old, 1,900 square feet, and are built on lot sizes averaging 10,700 square feet. The midpoint of sales range from \$345,000-\$423,700, while the average of sales is \$343,400. Most of the homes in Model 03 are Average to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties in this area average 15 years old, 1,960 square feet, and are built on lot sizes averaging 20,200 square feet. The midpoint of sales range from \$297,000-\$355,000, while the average of sales is \$309,400. Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Model 05 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties average 20 years old, 1,675 square feet, and are built on lot sizes averaging 9,000 square feet. The midpoint of sales range from \$230,000-\$287,500, while the average of sales is \$250,100. 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, 2,100 square feet, and are built on lot sizes averaging 11,300 square feet. The midpoint of sales range from \$245,000-\$305,000, while the average of sales is \$298,800. 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, 1985 square feet, and are built on lot sizes averaging 53,000 square feet. The midpoint of sales range from \$388,300-\$655,600, while the average of sales is \$471,700. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Very Good condition.	2	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 19,500 square feet. The midpoint of sales range from \$405,500-\$500,000, while the average of sales is \$443,100. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Very Good condition.	3	Model 03 is generally associated with properties located within the Elkhorn North High School District and predominantly owner-occupied. Properties in this area average 10 years old, 1,900 square feet, and are built on lot sizes averaging 10,700 square feet. The midpoint of sales range from \$345,000-\$423,700, while the average of sales is \$343,400. Most of the homes in Model 03 are Average to Good quality maintained at Average to Very Good condition.	4	Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties in this area average 15 years old, 1,960 square feet, and are built on lot sizes averaging 20,200 square feet. The midpoint of sales range from \$297,000-\$355,000, while the average of sales is \$309,400. Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.	5	Model 05 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties average 20 years old, 1,675 square feet, and are built on lot sizes averaging 9,000 square feet. The midpoint of sales range from \$230,000-\$287,500, while the average of sales is \$250,100. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.	6	Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 35 years old, 2,100 square feet, and are built on lot sizes averaging 11,300 square feet. The midpoint of sales range from \$245,000-\$305,000, while the average of sales is \$298,800. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.
<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, 1985 square feet, and are built on lot sizes averaging 53,000 square feet. The midpoint of sales range from \$388,300-\$655,600, while the average of sales is \$471,700. The area includes some of the million-dollar-plus homes on large tracts of land and is predominantly owner-occupied homes. The lake subdivisions are very active and in demand. Most of the homes in Model 01 are Fair to Good quality maintained at Average to Very Good condition.														
2	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 19,500 square feet. The midpoint of sales range from \$405,500-\$500,000, while the average of sales is \$443,100. Most of the homes in Model 02 are Average to Very Good quality maintained at Average to Very Good condition.														
3	Model 03 is generally associated with properties located within the Elkhorn North High School District and predominantly owner-occupied. Properties in this area average 10 years old, 1,900 square feet, and are built on lot sizes averaging 10,700 square feet. The midpoint of sales range from \$345,000-\$423,700, while the average of sales is \$343,400. Most of the homes in Model 03 are Average to Good quality maintained at Average to Very Good condition.														
4	Model 04 is generally associated with properties located within the Bennington High School District and predominantly owner-occupied. Properties in this area average 15 years old, 1,960 square feet, and are built on lot sizes averaging 20,200 square feet. The midpoint of sales range from \$297,000-\$355,000, while the average of sales is \$309,400. Most of the homes in Model 04 are Average to Good quality maintained at Average to Very Good condition.														
5	Model 05 is generally associated with properties located within the Northwest High School District and predominantly owner-occupied. Properties average 20 years old, 1,675 square feet, and are built on lot sizes averaging 9,000 square feet. The midpoint of sales range from \$230,000-\$287,500, while the average of sales is \$250,100. Most of the homes in Model 05 are Average to Good quality maintained at Average to Good condition.														
6	Model 06 is generally associated with properties located within the Millard North High School District and predominantly owner-occupied. Properties in this area average 35 years old, 2,100 square feet, and are built on lot sizes averaging 11,300 square feet. The midpoint of sales range from \$245,000-\$305,000, while the average of sales is \$298,800. Most of the homes in Model 06 are Average to Good quality maintained at Average to Good condition.														

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 20 years old, 1,985 square feet, and are built on lot sizes averaging 12,000 square feet. The midpoint of sales range from \$265,000-\$338,000, while the average of sales is \$284,600. Most of the homes in Model 07 are Average to Good quality maintained at Average to Very Good condition.
8	Model 08 is generally associated with properties located within the Millard South High School District and predominantly owner-occupied. Properties in this area average 40 years old, 1500 square feet, and are built on lot sizes averaging 8,500 square feet. The midpoint of sales range from \$196,000-\$235,000, while the average of sales is \$208,800. 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 10,200 square feet. The midpoint of sales range from \$203,000-\$255,000, while the average of sales is \$229,400. Most of the homes in Model 09 are Average to Good quality maintained at Average to Good condition.
10	Model 10 is generally associated with properties located within the Northwest Magnet High School District and predominantly owner-occupied. Properties in this area average 45 years old, 1,400 square feet, and are built on lot sizes averaging 26,800 square feet. The midpoint of sales range from \$183,000-\$207,500, while the average of sales is \$195,500. 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 85 years old, 1,150 square feet, and are built on lot sizes averaging 8,200 square feet. The midpoint of sales range from \$110,000-\$130,000, while the average of sales is \$109,300. 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 85 years old, 1,200 square feet, and are built on lot sizes averaging 6,900 square feet. The midpoint of sales range from \$141,000-\$185,000, while the average of sales is \$158,700. 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 60 years old, 1,775 square feet, and are built on lot sizes averaging 14,300 square feet. The midpoint of sales range from \$214,000-\$350,000, while the average of sales is \$289,300. 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 90 years old, 1,550 square feet, and are built on lot sizes averaging 6,200 square feet. The midpoint of sales range from \$205,000-\$275,000, while the average of sales is \$235,000. 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 50 years old, 1,450 square feet, and are built on lot sizes averaging 8,900 square feet. The midpoint of sales range from \$185,000-\$216,300, while the average of sales is \$192,100. Most of the homes in Model 15 are Fair to Average quality maintained at Average condition.
16	Model 16 is generally associated with properties located within the South Magnet High School District and predominantly owner-occupied. Properties in this area average 105 years old, 1,200 square feet, and are built on lot sizes averaging 6,475 square feet. The midpoint of sales range from \$120,000-\$140,000, while the average of sales is \$119,800. 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 \$135,900-\$156,300, while the average of sales is \$136,600. Most of the homes in Model 17 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
18	Model 18 is generally associated with properties located within the original Elkhorn High School District and predominantly owner-occupied. Properties in this area average 25 years old, 1,900 square feet, and are built on lot sizes averaging 19,500 square feet. The midpoint of sales range from \$303,100-\$380,000, while the average of sales is \$342,100. Most of the homes in Model 18 are Average to Good quality maintained at Average to Good condition.
19	Model 19 is generally associated with properties located within the South High School District and predominantly owner-occupied. Properties in this area average 75 years old, 1,200 square feet, and are built on lot sizes averaging 7,700 square feet. The midpoint of sales range from \$155,000-\$175,000, while the average of sales is \$154,900. Most of the homes in Model 19 are Fair to Average quality maintained at Fair to Average condition. The area has an even mixture of owner-occupied/rental homes and is generally viewed as starter homes.
94	Agricultural outbuildings and improvements
98	Improvements on Leased land are assigned a model separate from other improved properties.
99	Mobile homes are assigned to a model separate from other residential-use properties.

3.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost and Market
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County uses 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.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2020	2020	2015-2020
2	2020	2020	2020	2015-2020	
3	2020	2020	2020	2015-2020	
4	2020	2020	2020	2015-2020	
5	2020	2020	2020	2015-2020	
6	2020	2020	2020	2015-2020	
7	2020	2020	2020	2015-2020	
8	2020	2020	2020	2015-2020	
9	2020	2020	2020	2015-2020	
10	2020	2020	2020	2015-2020	
11	2020	2020	2020	2015-2020	
12	2020	2020	2020	2015-2020	
13	2020	2020	2020	2015-2020	
14	2020	2020	2020	2015-2020	
15	2020	2020	2020	2015-2020	
16	2020	2020	2020	2015-2020	
17	2020	2020	2020	2015-2020	
18	2020	2020	2020	2015-2020	
19	2020	2020	2020	2015-2020	
94	2020	2020	N/A	2015-2020	
98	2020	2020	N/A	2015-2020	
99	2020	2020	NA	2015-2020	

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.

2021 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:													
	Commercial Appraisal Staff													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">91</td> <td>Douglas County is considered one (1) valuation group.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	91	Douglas County is considered one (1) valuation group.						
<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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">91</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">Ongoing</td> </tr> </tbody> </table>				<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	2020	Ongoing
<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	2020	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.													

2021 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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; 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						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	No						
	<i><u>If your county has special value applications, please answer the following</u></i>						
8a.	How many parcels have a special valuation application on file?						
	1,710						
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.						

	<u>If your county recognizes a special value, please answer the following</u>
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, 2021-2023

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. According to the Multiple Listing Service, the median selling price for a single-family residence in the Omaha area on Jan. 1, 2015, was approximately \$150,000. By March 2020, that median selling price was a little more than \$220,000. A copy of the chart is attached. Beginning in tax year 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. Another market area was added in tax year 2020, dividing Elkhorn into two market areas (3 and 18) due to the growth of the area in the last few years.

That trend continued unabated in 2020 and residential values were set, which left the median level of value—the measuring stick applied to counties for statewide equalization purposes—below the midpoint of the acceptable range of 92 percent-100 percent countywide and for a number of the market areas in use for 2020. The levels were as follows:

Countywide --94.64%
Market Area 1—93.50%
Market Area 2—94.99%
Market Area 3—95.40%
Market Area 4—94.33%
Market Area 5—94.37%
Market Area 6—94.03%
Market Area 7—94.32%
Market Area 8—94.72%

Market Area 9—95.10%
Market Area 10—95.09%
Market Area 11—95.67%
Market Area 12—94.29%
Market Area 13—95.06%
Market Area 14—93.39%
Market Area 15—94.26%
Market Area 16—94.47%
Market Area 17—95.29%
Market Area 18—95.74%

The qualitative statistic that measures how closely the assessment/sales ratios cluster around the median (in layman’s terms, the reliability of that median level of value) has continued to improve and for 2020 was well within the acceptable range.

Setting assessed values so that the median level of value is below the midpoint of the acceptable range limits the impact of a rising market on taxable values. But it also means that if sales prices continue to rise, those rising prices will quickly push assessed values below the statutorily-mandated level of value, making some valuation increases likely, given current market conditions. In order to be sure that the sales data used to value residential properties is accurate, the office has emphasized its process to review each sale in order to determine whether it is an “arm’s-length” transaction and useful for analyzing the market. The Assessor/Register of Deeds Office will monitor those market trends, carefully making changes to value that are mandated by the available sales data.

The increases in real estate selling prices are not limited to residential property. They also have been evident for commercial/industrial property. For 2020, the Commercial Department reappraised neighborhood strip malls, industrial flex buildings, storage warehouses, golf courses, bars/taverns and some apartment buildings in certain neighborhoods. After the reappraisal work, the level of value for commercial/industrial property was 94.49 percent.

Tax Year 2021

In tax year 2020, the office added a market area to reflect the growth in Elkhorn that resulted in the addition of a new high school. In tax year 2021, the office will add another new market area and adjust the boundaries of three existing market areas to reflect the new high schools being built by Omaha Public Schools. In our experience, high school boundaries have proved to be good boundaries for market areas, reflecting changes in market characteristics in different parts of the county. The current South market area (Market Area 16) will be split into two market areas. Additionally, the boundaries of three market areas (Northwest, Burke/Northwest, and Burke, Market Areas 10, 5, and 9, respectively) will be changed to make them more homogenous for the markets they reflect. A map of the new market areas is attached.

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 2020, which will be part of the study period for 2021, have continued to show declining assessment/sales ratios. For example, the last two quarters had ratios of 91.10 percent and 90.52 percent, respectively. As we continue further into calendar year 2020 and the latter quarters of the sales-study period used for valuation year 2021, if those ratios continue to decline, it will require additional reappraisal work to get values for 2021 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 help determine condition and comparable sales for residential property types.

The Commercial Department will be reviewing office buildings, restaurants, service garages, retail stores, and some apartment buildings in certain neighborhoods. The office reappraises apartment buildings in a different portion of the county each year.

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

There is one additional factor to be considered for this plan: The impact of the Covid-19 virus. It began causing disruption in mid-March 2020. Although the statutorily-mandated assessment date is January 1, at 12:01 a.m., well before people were urged to stay home and many businesses closed, the ongoing impact the virus will have on the economy and residential and commercial real estate markets will be something that our office will have to analyze carefully to determine values for 2021, and beyond. To date, on the residential side, sales data reflects no slowing of the market. The assessment/sales median ratio for the first quarter of 2020 (2020

assessed values divided by sales prices) was 86.80 percent. For the second quarter, that ratio was 83.87 percent. In the measurement of mass appraisal performance, a declining assessment/sales ratio is an indicator of rising sales prices in the market. So while it is too early to know the long-term impact of the virus, in the short-term it has not affected residential sales prices at all. The commercial appraisal staff will be looking at market data related to rental rates, vacancy rates, and expenses for income-producing properties to determine the impact of the virus on value. However, absent a crystal ball, as of early July it would be premature to try to predict the impact of the virus on values with the 2021 assessment date six months in the future.

Tax Year 2022

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

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

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

Tax Year 2023

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.

2021 DOUGLAS COUNTY SPECIAL-VALUATION METHODOLOGY

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

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

Douglas County relied on information supplied by PAD from the state sales file which included 147 sales from Burt, Cass, Dodge, Otoe and Saunders Counties.

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

In 2019, LB372 was passed, which amended Neb. Rev. Statute 77-1363 to require that Land Capability Groups be based on Natural Resource Conservation Service data specific to each land use, effective Sept. 1, 2019. The conversion was completed in calendar year 2019, and the 2021 values continue to reflect Land Capability Groups now specific to each land use.

The analysis revealed dry land, which makes up the majority of agricultural land in Douglas County, had a moderate decrease in value for 2021, grass land also decreased slightly, while irrigated land saw a slight increase in value for 2021. There were not many CRP sales available so grass-land values were utilized for CRP land. The primary value determinants for agricultural sales were use, size and location. Groups of sales greater than 40 acres were analyzed, from which an overall rate was selected and used for each of the land capability groups.