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DEPARTMENT OF REVENUE

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

WASHINGTON 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 Washington 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 Washington 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: Steven Mencke, Washington County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

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.

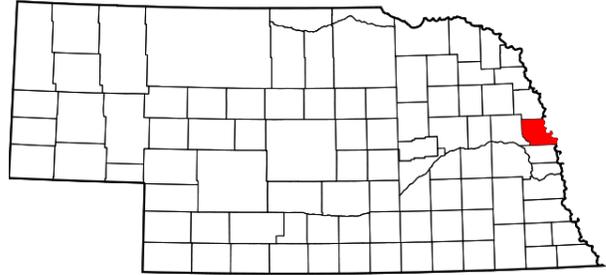
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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.

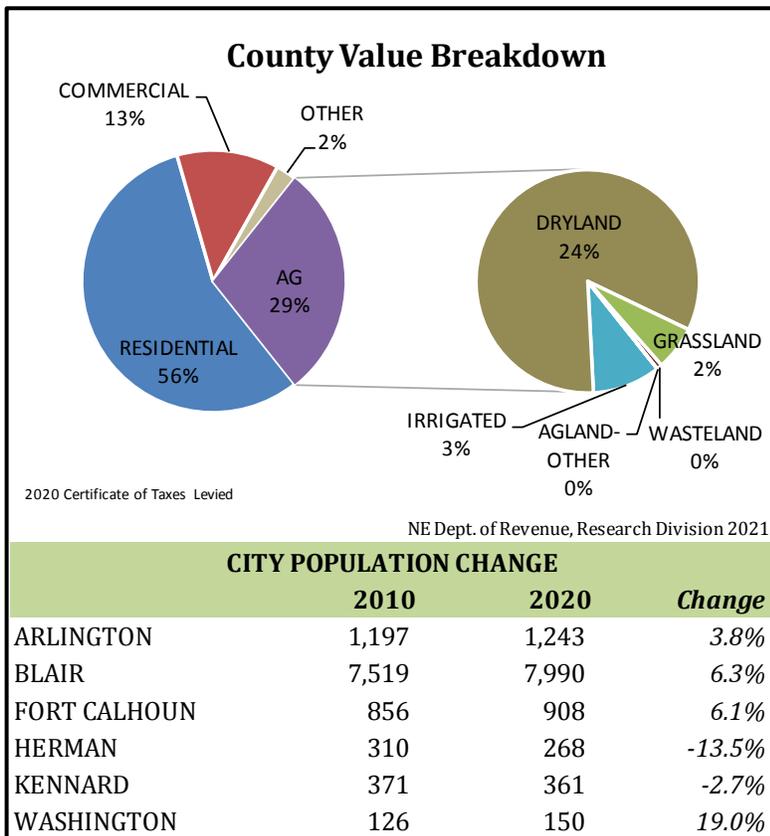
**Further information may be found in Exhibit 94*

County Overview

With a total area of 390 square miles, Washington County has 20,729 residents, per the Census Bureau Quick Facts for 2019, a 3% population increase over the 2010 U.S. Census. Reports indicate that 79% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$221,514 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Washington County are located in and around Blair, the county seat. According to the latest information available from the U.S. Census Bureau, there are 596 employer establishments with total employment of 6,219, for a 7% decrease in employment.



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

An ethanol plant located in Blair also contributes to the local agricultural economy.

2021 Residential Correlation for Washington County

Assessment Actions

For the residential class, Arlington and Ft. Calhoun were reviewed and reappraised. A sales analysis was completed and as a result, the county assessor increased the costing factor and applied it to the residential properties across the county not reviewed to adjust for the increasing market. An economic depreciation adjustment was applied to residential parcels located in Herman and Kennard to increase values.

Assessment Practice Review

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement purposes. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The county assessor continues to maintain acceptable sales verification and qualification practices.

The county assessor recognizes five valuation groups for the residential class of property. Valuation Group 1 consists of the largest town in the county serving as the major trade hub with Valuation Groups 10 and 15 consisting of small towns. Rural parcels make up Valuation Group 40 and rural subdivisions throughout the county and the remaining incorporated villages make up Valuation Group 50. Valuation groups are reviewed to ensure that any economic forces that affect market value are identified.

The required six-year inspection and review cycle is current for the residential class. Lot values are reviewed when reappraisal is done during the review cycle. The assessor utilizes depreciation and costing tables from their Computer-Assisted Mass Appraisal (CAMA) system dated 2019.

The county assessor does not have a written valuation methodology on file explaining the assessor's assessment practices.

2021 Residential Correlation for Washington County

Description of Analysis

Residential parcels are analyzed utilizing five valuation groups in the county.

Valuation Group	Description
1	Blair
10	Arlington
15	Ft Calhoun
40	Rural Residential
50	Rural Subs, Herman, Kennard, Washington

For the residential property class, there were 612 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. The COD and PRD are within acceptable ranges. Analysis of the separate valuation groups show that each of the five valuation groups have an adequate sample size and all have medians within the acceptable range.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	303	92.35	95.77	95.40	13.47	100.39
10	33	95.84	98.52	94.44	17.42	104.32
15	25	92.36	91.46	91.20	12.23	100.29
40	100	93.48	100.92	92.52	23.25	109.08
50	151	93.62	96.62	93.73	14.89	103.08
<u> </u> ALL <u> </u>	612	93.54	96.79	94.04	15.53	102.92

2021 Residential Correlation for Washington County

Level of Value

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

2021 Commercial Correlation for Washington County

Assessment Actions

For the commercial class, the Blair Industrial tract was reviewed and reappraised. Commercial improvements across the county were increased 20% to reflect market activity. Pickup work was completed in a timely manner.

Assessment Practice Review

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

The county assessor's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement purposes. The sales usability is lower than what is typical statewide. A trimmed sale analysis was conducted with the results indicating that excessive trimming did not affect the level of value. Non-qualified sales were reviewed, which showed adequate comments notating reasons for non-use of sales, reinforcing the county assessor's understanding of the sales transactions. After all analysis was reviewed, it is believed that there is no apparent sales bias to the commercial class.

The county has three valuation groups assigned for the commercial class. Review of the valuation groups is conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The required six-year inspection and review cycle is current for the commercial class. Lot values are reviewed when reappraisal is done during the review cycle, last conducted in 2018-2019 for all valuation groups. The assessor utilizes the depreciation and costing tables from their Computer-Assisted Mass Appraisal (CAMA) system and are dated 2019.

The county assessor does not have a written valuation methodology on file explaining the county assessor's assessment practices.

Description of Analysis

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

Valuation Group	Description
1	Blair
2	Arlington
3	Ft Calhoun, Herman, Kennard and Rural

2021 Commercial Correlation for Washington County

For the commercial property class, there were 23 qualified sales representing all valuation groups with all three measures of central tendency being within the acceptable range, the PRD is within the IAAO acceptable range and the COD is slightly high.

Further analysis of the individual valuation groups show Valuation Group 1 has nine qualified sales with two of the three measures of central tendency being within the acceptable range, along with the PRD. The COD is outside the recommended range and the sample size is too small, with ratios of 54%-131% indicating the statistics are not reliable for measurement. Valuation Groups 2 and 3 do not have any measures of central tendency within the range. Based on the small sample sizes, there is no correlation between the statistics and they should not be used for measurement purposes.

Comparison of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) support that values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	91.11	94.13	94.13	22.53	100.00
2	7	71.51	73.23	66.64	31.90	109.89
3	7	113.42	110.50	112.38	11.43	98.33
ALL	23	93.67	92.75	94.17	25.00	98.49

Level of Value

Based on the review of all available information, the level of value for the commercial property in Washington County is determined to be at the statutory level of 100% of market value.

2021 Agricultural Correlation for Washington County

Assessment Actions

For the agricultural class, the county assessor increased the costing factor and applied it to the rural residential and agricultural homes to adjust for the increasing sales market. There were no agricultural land value changes made for 2021.

Assessment Practice Review

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

The county assessor's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement purposes. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The county assessor continues to maintain acceptable sale verification and qualification practices.

One market area is currently identified for the county. The required six-year inspection and review cycle is current for the agricultural class. Aerial imagery and physical inspections are used to keep parcel land use up to date and pick up new improvements. The aerial imagery the county assessor uses was last updated in 2019.

Agricultural homes and rural residential homes are valued using the same practices. Reappraisal of these parcels was last completed in 2017-2018. Depreciation and costing tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are dated 2019.

The county assessor does not have a written valuation methodology on file explaining the county assessor's assessment practices. Intensive use in the county has not been identified. There are 4,580 special value applications on file. The county assessor currently has a written special valuation methodology on file and has special value assigned to parcels in the county.

Description of Analysis

All of Washington County is influenced by anticipation of future development. For this reason, the agricultural analysis was completed using agricultural sales from Burt County only, the adjoining county to the North. Since the agricultural market in Washington County is considered fully influenced, sales from within the county were not included in the analysis.

There were 61 qualified sales in all three land classes and all three study periods. The overall median is within the acceptable range with all three measures of central tendency being within the acceptable range and the COD is slightly outside the IAAO recommended range, however, more dispersion in assessment ratios and less precision in the calculated statistics must be tolerated for

2021 Agricultural Correlation for Washington County

the fully-influenced counties, as all sales utilized for measurement come from outside of the county.

Another analysis studied the sales that have land category groups at 80% Majority Land Use (MLU) for dryland. There were 46 dryland sales with all three measures of central tendency within the acceptable range

There are not a sufficient number of grassland sales for measurement however the county's values are generally comparable to the adjoining counties and are believed to be within the acceptable range.

The irrigated land sales are outside the recommended range. However, the irrigated land statistics largely include outdated sales that are over two years old, with only two sales since October 2019, indicating little market activity and some uncertainty in the market. The irrigated market has been fairly inactive with values in the Northeast region remaining flat. Review of the county assessor's values show that the irrigated land values are valued in the middle of the array of Burt County's irrigated values in Market Area 1 and Market Area 2 as referenced on the average acre comparison chart.

The average acre comparison chart displays that the values assigned by the county assessor are comparable to the adjoining counties.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. Agricultural improvements are equalized and assessed at the statutory level.

2021 Agricultural Correlation for Washington County

Review of the statistical sample, comparable counties, and assessment practices indicate that the county assessor has achieved equalized values. The quality of assessment in the agricultural land class of property in Washington County complies with generally accepted mass appraisal techniques.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	13	88.28	98.36	90.10	23.65	109.17
1	13	88.28	98.36	90.10	23.65	109.17
<u> Dry </u>						
County	46	71.07	74.70	69.28	20.59	107.82
1	46	71.07	74.70	69.28	20.59	107.82
<u> Grass </u>						
County	2	94.93	94.93	82.35	32.67	115.28
1	2	94.93	94.93	82.35	32.67	115.28
<u> ALL </u>						
10/01/2017 To 09/30/2020	61	74.68	80.40	74.28	24.10	108.24

Special Valuation Level of Value

A review of agricultural land value in Washington County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%.

2021 Opinions of the Property Tax Administrator for Washington 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	75	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 Washington County

Residential Real Property - Current

Number of Sales	612	Median	93.54
Total Sales Price	\$151,658,710	Mean	96.79
Total Adj. Sales Price	\$151,658,710	Wgt. Mean	94.04
Total Assessed Value	\$142,614,460	Average Assessed Value of the Base	\$170,630
Avg. Adj. Sales Price	\$247,808	Avg. Assessed Value	\$233,030

Confidence Interval - Current

95% Median C.I	91.91 to 94.82
95% Wgt. Mean C.I	92.44 to 95.64
95% Mean C.I	94.19 to 99.39
% of Value of the Class of all Real Property Value in the County	42.78
% of Records Sold in the Study Period	7.57
% of Value Sold in the Study Period	10.34

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	560	94	94.16
2019	535	96	95.79
2018	571	96	96.36
2017	546	93	92.90

2021 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	23	Median	93.67
Total Sales Price	\$4,976,900	Mean	92.75
Total Adj. Sales Price	\$4,976,900	Wgt. Mean	94.17
Total Assessed Value	\$4,686,585	Average Assessed Value of the Base	\$551,136
Avg. Adj. Sales Price	\$216,387	Avg. Assessed Value	\$203,765

Confidence Interval - Current

95% Median C.I	77.96 to 115.65
95% Wgt. Mean C.I	82.47 to 105.86
95% Mean C.I	80.30 to 105.20
% of Value of the Class of all Real Property Value in the County	12.78
% of Records Sold in the Study Period	3.07
% of Value Sold in the Study Period	1.14

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	19	94	93.73
2019	30	100	91.94
2018	36	96	95.84
2017	38	96	96.22

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PAD 2021 R&O Statistics (Using 2021 Values)

RESIDENTIAL

Qualified

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

Number of Sales : 612
 Total Sales Price : 151,658,710
 Total Adj. Sales Price : 151,658,710
 Total Assessed Value : 142,614,460
 Avg. Adj. Sales Price : 247,808
 Avg. Assessed Value : 233,030

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 97
 COD : 15.53
 PRD : 102.92

COV : 33.93
 STD : 32.84
 Avg. Abs. Dev : 14.53
 MAX Sales Ratio : 732.98
 MIN Sales Ratio : 29.10

95% Median C.I. : 91.91 to 94.82
 95% Wgt. Mean C.I. : 92.44 to 95.64
 95% Mean C.I. : 94.19 to 99.39

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	86	101.45	102.51	95.89	14.77	106.90	66.10	322.05	95.61 to 103.16	260,850	250,138
01-JAN-19 To 31-MAR-19	39	101.94	118.32	108.05	31.47	109.50	29.10	732.98	95.13 to 110.76	221,164	238,974
01-APR-19 To 30-JUN-19	77	92.29	93.20	93.97	11.50	99.18	63.06	140.40	88.03 to 95.67	275,711	259,078
01-JUL-19 To 30-SEP-19	101	92.71	95.99	93.83	14.67	102.30	65.22	155.53	89.21 to 97.33	232,731	218,375
01-OCT-19 To 31-DEC-19	77	96.72	101.46	101.11	15.45	100.35	67.19	195.03	93.51 to 102.83	243,621	246,335
01-JAN-20 To 31-MAR-20	56	90.64	94.34	92.85	13.68	101.60	65.02	182.85	86.87 to 97.18	192,396	178,630
01-APR-20 To 30-JUN-20	91	89.07	92.92	91.98	13.07	101.02	38.09	142.14	86.83 to 93.60	233,977	215,211
01-JUL-20 To 30-SEP-20	85	87.71	86.87	84.76	11.75	102.49	56.58	138.89	82.50 to 91.98	294,585	249,676
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	303	96.26	100.01	96.10	16.80	104.07	29.10	732.98	93.36 to 98.73	250,146	240,385
01-OCT-19 To 30-SEP-20	309	90.94	93.64	91.98	13.89	101.80	38.09	195.03	88.90 to 93.60	245,517	225,818
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	294	94.84	99.66	97.47	16.80	102.25	29.10	732.98	92.77 to 97.26	245,305	239,091
<u>ALL</u>	612	93.54	96.79	94.04	15.53	102.92	29.10	732.98	91.91 to 94.82	247,808	233,030

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	303	92.35	95.77	95.40	13.47	100.39	29.10	182.85	90.29 to 95.90	195,101	186,124
10	33	95.84	98.52	94.44	17.42	104.32	38.09	195.03	88.31 to 100.97	164,748	155,583
15	25	92.36	91.46	91.20	12.23	100.29	64.06	132.43	83.65 to 98.78	232,015	211,604
40	100	93.48	100.92	92.52	23.25	109.08	56.58	732.98	87.87 to 98.83	340,607	315,113
50	151	93.62	96.62	93.73	14.89	103.08	62.10	322.05	90.52 to 95.93	312,883	293,266
<u>ALL</u>	612	93.54	96.79	94.04	15.53	102.92	29.10	732.98	91.91 to 94.82	247,808	233,030

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	612	93.54	96.79	94.04	15.53	102.92	29.10	732.98	91.91 to 94.82	247,808	233,030
06											
07											
<u>ALL</u>	612	93.54	96.79	94.04	15.53	102.92	29.10	732.98	91.91 to 94.82	247,808	233,030

89 Washington

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 : 612
 Total Sales Price : 151,658,710
 Total Adj. Sales Price : 151,658,710
 Total Assessed Value : 142,614,460
 Avg. Adj. Sales Price : 247,808
 Avg. Assessed Value : 233,030

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 97
 COD : 15.53
 PRD : 102.92

COV : 33.93
 STD : 32.84
 Avg. Abs. Dev : 14.53
 MAX Sales Ratio : 732.98
 MIN Sales Ratio : 29.10

95% Median C.I. : 91.91 to 94.82
 95% Wgt. Mean C.I. : 92.44 to 95.64
 95% Mean C.I. : 94.19 to 99.39

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	138.80	138.80	138.80	00.00	100.00	138.80	138.80	N/A	5,000	6,940	
Less Than 30,000	1	138.80	138.80	138.80	00.00	100.00	138.80	138.80	N/A	5,000	6,940	
___Ranges Excl. Low \$___												
Greater Than 4,999	612	93.54	96.79	94.04	15.53	102.92	29.10	732.98	91.91 to 94.82	247,808	233,030	
Greater Than 14,999	611	93.51	96.72	94.03	15.48	102.86	29.10	732.98	91.90 to 94.82	248,206	233,400	
Greater Than 29,999	611	93.51	96.72	94.03	15.48	102.86	29.10	732.98	91.90 to 94.82	248,206	233,400	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	138.80	138.80	138.80	00.00	100.00	138.80	138.80	N/A	5,000	6,940	
15,000 TO 29,999												
30,000 TO 59,999	7	127.97	156.22	156.20	36.00	100.01	94.96	322.05	94.96 to 322.05	50,743	79,260	
60,000 TO 99,999	31	116.29	137.51	136.65	39.57	100.63	29.10	732.98	103.36 to 133.03	81,323	111,124	
100,000 TO 149,999	107	90.62	95.63	95.43	15.49	100.21	62.10	153.16	87.04 to 96.06	127,175	121,357	
150,000 TO 249,999	236	93.22	93.79	93.51	11.51	100.30	64.06	174.45	90.51 to 95.90	193,724	181,142	
250,000 TO 499,999	195	92.36	93.25	93.32	12.27	99.92	59.01	142.14	90.17 to 94.70	342,068	319,208	
500,000 TO 999,999	35	91.92	91.19	90.68	14.82	100.56	56.58	143.79	84.45 to 99.93	649,939	589,357	
1,000,000 +												
___ALL___	612	93.54	96.79	94.04	15.53	102.92	29.10	732.98	91.91 to 94.82	247,808	233,030	

89 Washington

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 : 23
 Total Sales Price : 4,976,900
 Total Adj. Sales Price : 4,976,900
 Total Assessed Value : 4,686,585
 Avg. Adj. Sales Price : 216,387
 Avg. Assessed Value : 203,765

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 93
 COD : 25.00
 PRD : 98.49

COV : 31.05
 STD : 28.80
 Avg. Abs. Dev : 23.42
 MAX Sales Ratio : 131.34
 MIN Sales Ratio : 24.66

95% Median C.I. : 77.96 to 115.65
 95% Wgt. Mean C.I. : 82.47 to 105.86
 95% Mean C.I. : 80.30 to 105.20

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	2	75.69	75.69	60.68	67.42	124.74	24.66	126.72	N/A	127,500	77,370
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	3	113.42	107.46	105.14	15.59	102.21	77.96	131.01	N/A	225,800	237,400
01-JUL-18 To 30-SEP-18	1	93.67	93.67	93.67	00.00	100.00	93.67	93.67	N/A	330,000	309,110
01-OCT-18 To 31-DEC-18	1	111.33	111.33	111.33	00.00	100.00	111.33	111.33	N/A	187,500	208,745
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	67.53	67.53	67.53	00.00	100.00	67.53	67.53	N/A	170,000	114,800
01-JUL-19 To 30-SEP-19	2	108.59	108.59	117.43	20.96	92.47	85.83	131.34	N/A	180,000	211,378
01-OCT-19 To 31-DEC-19	2	109.28	109.28	105.76	10.17	103.33	98.17	120.39	N/A	58,500	61,873
01-JAN-20 To 31-MAR-20	6	71.94	70.50	76.28	19.06	92.42	51.89	91.11	51.89 to 91.11	255,000	194,513
01-APR-20 To 30-JUN-20	3	117.32	120.02	118.92	03.25	100.92	115.65	127.09	N/A	333,333	396,383
01-JUL-20 To 30-SEP-20	2	84.10	84.10	81.22	14.97	103.55	71.51	96.69	N/A	175,000	142,133
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	6	103.55	94.57	93.16	28.14	101.51	24.66	131.01	24.66 to 131.01	210,400	196,008
01-OCT-18 To 30-SEP-19	4	98.58	99.01	104.01	22.65	95.19	67.53	131.34	N/A	179,375	186,575
01-OCT-19 To 30-SEP-20	13	91.11	89.99	92.23	22.95	97.57	51.89	127.09	64.18 to 117.32	230,538	212,633
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	5	111.33	105.48	102.94	13.08	102.47	77.96	131.01	N/A	238,980	246,011
01-JAN-19 To 31-DEC-19	5	98.17	100.65	102.21	20.04	98.47	67.53	131.34	N/A	129,400	132,260
<u>ALL</u>	23	93.67	92.75	94.17	25.00	98.49	24.66	131.34	77.96 to 115.65	216,387	203,765

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	91.11	94.13	94.13	22.53	100.00	54.31	131.34	67.53 to 126.72	239,444	225,387
2	7	71.51	73.23	66.64	31.90	109.89	24.66	120.39	24.66 to 120.39	160,286	106,814
3	7	113.42	110.50	112.38	11.43	98.33	79.69	131.01	79.69 to 131.01	242,843	272,915
<u>ALL</u>	23	93.67	92.75	94.17	25.00	98.49	24.66	131.34	77.96 to 115.65	216,387	203,765

89 Washington

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 : 23
 Total Sales Price : 4,976,900
 Total Adj. Sales Price : 4,976,900
 Total Assessed Value : 4,686,585
 Avg. Adj. Sales Price : 216,387
 Avg. Assessed Value : 203,765

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 93
 COD : 25.00
 PRD : 98.49

COV : 31.05
 STD : 28.80
 Avg. Abs. Dev : 23.42
 MAX Sales Ratio : 131.34
 MIN Sales Ratio : 24.66

95% Median C.I. : 77.96 to 115.65
 95% Wgt. Mean C.I. : 82.47 to 105.86
 95% Mean C.I. : 80.30 to 105.20

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	92.39	92.39	92.01	01.39	100.41	91.11	93.67	N/A	470,000	432,438
03	21	96.69	92.79	94.67	26.25	98.01	24.66	131.34	71.51 to 117.32	192,233	181,986
04											
<u>ALL</u>	<u>23</u>	<u>93.67</u>	<u>92.75</u>	<u>94.17</u>	<u>25.00</u>	<u>98.49</u>	<u>24.66</u>	<u>131.34</u>	<u>77.96 to 115.65</u>	<u>216,387</u>	<u>203,765</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	93.67	92.75	94.17	25.00	98.49	24.66	131.34	77.96 to 115.65	216,387	203,765
Greater Than 14,999	23	93.67	92.75	94.17	25.00	98.49	24.66	131.34	77.96 to 115.65	216,387	203,765
Greater Than 29,999	23	93.67	92.75	94.17	25.00	98.49	24.66	131.34	77.96 to 115.65	216,387	203,765
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	120.39	120.39	120.39	00.00	100.00	120.39	120.39	N/A	40,000	48,155
60,000 TO 99,999	3	98.17	101.53	102.13	15.97	99.41	79.69	126.72	N/A	84,000	85,793
100,000 TO 149,999	3	85.83	82.23	82.47	12.63	99.71	64.18	96.69	N/A	123,333	101,718
150,000 TO 249,999	9	71.51	83.64	85.39	44.20	97.95	24.66	131.01	51.89 to 127.09	199,433	170,299
250,000 TO 499,999	6	104.66	102.96	104.05	17.65	98.95	77.96	131.34	77.96 to 131.34	318,333	331,239
500,000 TO 999,999	1	91.11	91.11	91.11	00.00	100.00	91.11	91.11	N/A	610,000	555,765
1,000,000 +											
<u>ALL</u>	<u>23</u>	<u>93.67</u>	<u>92.75</u>	<u>94.17</u>	<u>25.00</u>	<u>98.49</u>	<u>24.66</u>	<u>131.34</u>	<u>77.96 to 115.65</u>	<u>216,387</u>	<u>203,765</u>

89 Washington

COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

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MEDIAN : 94
 WGT. MEAN : 94
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 COD : 25.00
 PRD : 98.49

COV : 31.05
 STD : 28.80
 Avg. Abs. Dev : 23.42
 MAX Sales Ratio : 131.34
 MIN Sales Ratio : 24.66

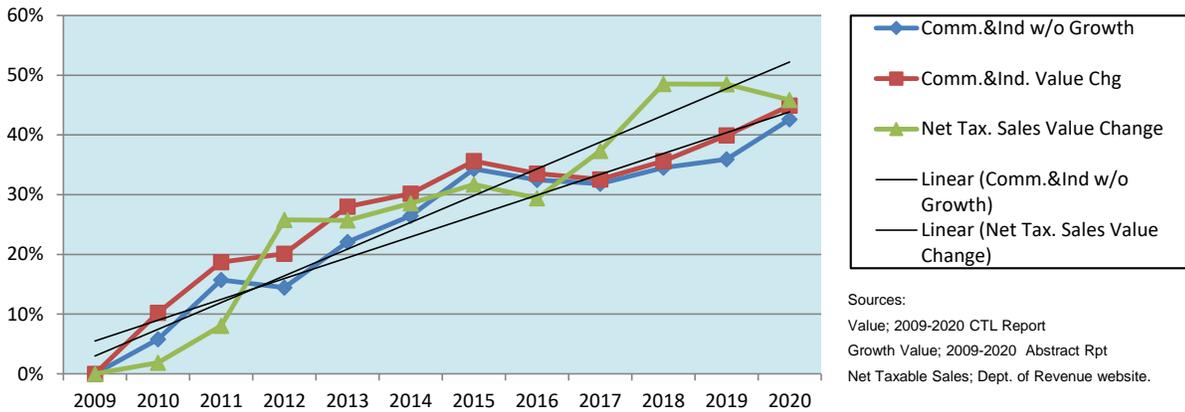
95% Median C.I. : 77.96 to 115.65
 95% Wgt. Mean C.I. : 82.47 to 105.86
 95% Mean C.I. : 80.30 to 105.20

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	3	85.83	91.25	80.43	20.53	113.45	67.53	120.39	N/A	106,667	85,788
350	2	121.17	121.17	121.10	08.12	100.06	111.33	131.01	N/A	186,250	225,553
352	3	93.67	99.40	96.40	07.94	103.11	91.11	113.42	N/A	394,133	379,935
353	3	54.31	77.64	66.38	45.92	116.96	51.89	126.72	N/A	166,667	110,628
386	2	106.17	106.17	110.14	08.93	96.40	96.69	115.65	N/A	232,500	256,078
406	1	71.51	71.51	71.51	00.00	100.00	71.51	71.51	N/A	215,000	153,740
426	1	131.34	131.34	131.34	00.00	100.00	131.34	131.34	N/A	250,000	328,345
442	1	127.09	127.09	127.09	00.00	100.00	127.09	127.09	N/A	220,000	279,595
470	1	77.96	77.96	77.96	00.00	100.00	77.96	77.96	N/A	250,000	194,910
471	1	79.69	79.69	79.69	00.00	100.00	79.69	79.69	N/A	85,000	67,740
494	1	117.32	117.32	117.32	00.00	100.00	117.32	117.32	N/A	450,000	527,925
528	3	81.84	81.40	79.95	13.84	101.81	64.18	98.17	N/A	167,333	133,775
557	1	24.66	24.66	24.66	00.00	100.00	24.66	24.66	N/A	165,000	40,690
<u>ALL</u>	23	93.67	92.75	94.17	25.00	98.49	24.66	131.34	77.96 to 115.65	216,387	203,765

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	\$ 263,447,115	\$ 20,521,980		\$ 242,925,135	--	\$ 120,142,246	--
2009	\$ 267,807,175	\$ 2,679,370	1.00%	\$ 265,127,805	--	\$ 117,557,150	--
2010	\$ 295,139,665	\$ 11,865,775	4.02%	\$ 283,273,890	5.78%	\$ 119,740,990	1.86%
2011	\$ 317,911,790	\$ 8,005,805	2.52%	\$ 309,905,985	5.00%	\$ 127,005,231	6.07%
2012	\$ 321,680,535	\$ 15,207,630	4.73%	\$ 306,472,905	-3.60%	\$ 147,838,236	16.40%
2013	\$ 342,798,585	\$ 15,899,155	4.64%	\$ 326,899,430	1.62%	\$ 147,748,169	-0.06%
2014	\$ 348,647,960	\$ 9,937,205	2.85%	\$ 338,710,755	-1.19%	\$ 151,101,572	2.27%
2015	\$ 363,225,290	\$ 3,559,400	0.98%	\$ 359,665,890	3.16%	\$ 154,818,376	2.46%
2016	\$ 357,651,290	\$ 2,879,310	0.81%	\$ 354,771,980	-2.33%	\$ 152,123,501	-1.74%
2017	\$ 354,991,435	\$ 1,956,205	0.55%	\$ 353,035,230	-1.29%	\$ 161,430,762	6.12%
2018	\$ 363,198,145	\$ 2,926,400	0.81%	\$ 360,271,745	1.49%	\$ 174,605,107	8.16%
2019	\$ 374,764,395	\$ 10,768,515	2.87%	\$ 363,995,880	0.22%	\$ 174,586,818	-0.01%
2020	\$ 388,051,555	\$ 6,153,675	1.59%	\$ 381,897,880	1.90%	\$ 171,475,269	-1.78%
Ann %chg	3.42%			Average	0.89%	4.03%	4.15%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	5.78%	10.21%	1.86%
2011	15.72%	18.71%	8.04%
2012	14.44%	20.12%	25.76%
2013	22.07%	28.00%	25.68%
2014	26.48%	30.19%	28.53%
2015	34.30%	35.63%	31.70%
2016	32.47%	33.55%	29.40%
2017	31.82%	32.55%	37.32%
2018	34.53%	35.62%	48.53%
2019	35.92%	39.94%	48.51%
2020	42.60%	44.90%	45.87%

County Number	89
County Name	Washington

Type : Qualified

Number of Sales :	61	Median :	75	COV :	31.68	95% Median C.I. :	69.55 to 81.06
Total Sales Price :	44,042,192	Wgt. Mean :	74	STD :	25.47	95% Wgt. Mean C.I. :	69.76 to 78.80
Total Adj. Sales Price :	44,042,192	Mean :	80	Avg. Abs. Dev :	18.00	95% Mean C.I. :	74.01 to 86.79
Total Assessed Value :	32,714,091						
Avg. Adj. Sales Price :	722,003	COD :	24.10	MAX Sales Ratio :	151.90		
Avg. Assessed Value :	536,297	PRD :	108.24	MIN Sales Ratio :	38.81		

Printed : 04/01/2021

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	8	79.23	92.01	82.75	33.95	111.19	50.75	151.90	50.75 to 151.90	603,067	499,016
01/01/2018 To 03/31/2018	6	91.60	89.81	78.71	29.37	114.10	45.15	145.98	45.15 to 145.98	916,351	721,255
04/01/2018 To 06/30/2018	5	77.70	74.87	72.25	13.32	103.63	55.70	93.16	N/A	631,108	455,992
07/01/2018 To 09/30/2018	5	74.49	77.48	74.22	12.95	104.39	60.49	92.30	N/A	843,433	626,012
10/01/2018 To 12/31/2018	7	63.92	68.62	67.63	13.49	101.46	54.86	96.64	54.86 to 96.64	787,491	532,575
01/01/2019 To 03/31/2019	13	71.38	77.04	67.53	23.27	114.08	38.81	130.22	64.43 to 95.35	614,365	414,857
04/01/2019 To 06/30/2019	4	76.16	91.71	90.82	27.19	100.98	67.30	147.21	N/A	604,781	549,286
07/01/2019 To 09/30/2019	1	62.34	62.34	62.34		100.00	62.34	62.34	N/A	2,136,000	1,331,529
10/01/2019 To 12/31/2019	3	81.10	89.83	85.13	12.43	105.52	79.08	109.32	N/A	617,108	525,326
01/01/2020 To 03/31/2020	3	70.75	88.07	77.60	27.52	113.49	67.53	125.94	N/A	717,500	556,803
04/01/2020 To 06/30/2020	6	72.35	70.49	72.01	17.64	97.89	54.59	86.09	54.59 to 86.09	714,787	514,697
07/01/2020 To 09/30/2020											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	24	79.23	84.86	77.59	26.18	109.37	45.15	151.90	66.75 to 93.16	737,306	572,070
10/01/2018 To 09/30/2019	25	70.41	76.44	70.07	21.87	109.09	38.81	147.21	64.43 to 77.62	722,172	505,994
10/01/2019 To 09/30/2020	12	80.09	79.72	76.39	18.27	104.36	54.59	125.94	63.48 to 86.09	691,046	527,881
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	23	72.20	77.43	73.25	22.41	105.71	45.15	145.98	62.02 to 88.28	799,272	585,460
01/01/2019 To 12/31/2019	21	74.70	80.96	72.94	22.96	111.00	38.81	147.21	67.30 to 83.95	685,390	499,895

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	61	74.68	80.40	74.28	24.10	108.24	38.81	151.90	69.55 to 81.06	722,003	536,297

Type : Qualified

Number of Sales :	61	Median :	75	COV :	31.68	95% Median C.I. :	69.55 to 81.06
Total Sales Price :	44,042,192	Wgt. Mean :	74	STD :	25.47	95% Wgt. Mean C.I. :	69.76 to 78.80
Total Adj. Sales Price :	44,042,192	Mean :	80	Avg. Abs. Dev :	18.00	95% Mean C.I. :	74.01 to 86.79
Total Assessed Value :	32,714,091						
Avg. Adj. Sales Price :	722,003	COD :	24.10	MAX Sales Ratio :	151.90		
Avg. Assessed Value :	536,297	PRD :	108.24	MIN Sales Ratio :	38.81		

Printed : 04/01/2021

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	8	87.19	96.64	90.06	24.19	107.31	56.09	145.98	56.09 to 145.98	697,850	628,473
1	8	87.19	96.64	90.06	24.19	107.31	56.09	145.98	56.09 to 145.98	697,850	628,473
<u>Dry</u>											
County	40	71.07	72.95	69.07	18.94	105.62	38.81	147.21	64.43 to 74.70	739,405	510,674
1	40	71.07	72.95	69.07	18.94	105.62	38.81	147.21	64.43 to 74.70	739,405	510,674
<u>Grass</u>											
County	1	125.94	125.94	125.94		100.00	125.94	125.94	N/A	300,000	377,808
1	1	125.94	125.94	125.94		100.00	125.94	125.94	N/A	300,000	377,808
<u>ALL</u>											
10/01/2017 To 09/30/2020	61	74.68	80.40	74.28	24.10	108.24	38.81	151.90	69.55 to 81.06	722,003	536,297

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	13	88.28	98.36	90.10	23.65	109.17	56.09	151.90	78.92 to 144.34	764,325	688,621
1	13	88.28	98.36	90.10	23.65	109.17	56.09	151.90	78.92 to 144.34	764,325	688,621
<u>Dry</u>											
County	46	71.07	74.70	69.28	20.59	107.82	38.81	147.21	66.75 to 77.62	719,482	498,489
1	46	71.07	74.70	69.28	20.59	107.82	38.81	147.21	66.75 to 77.62	719,482	498,489
<u>Grass</u>											
County	2	94.93	94.93	82.35	32.67	115.28	63.92	125.94	N/A	504,900	415,773
1	2	94.93	94.93	82.35	32.67	115.28	63.92	125.94	N/A	504,900	415,773
<u>ALL</u>											
10/01/2017 To 09/30/2020	61	74.68	80.40	74.28	24.10	108.24	38.81	151.90	69.55 to 81.06	722,003	536,297

Washington County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	6595	6560	5915	5791	n/a	n/a	3555	2420	5242
Burt	2	6535	6475	5925	5682	n/a	5375	4350	3475	5781
Burt	1	4965	5200	4649	3633	n/a	3027	3575	2975	4221
Dodge	1	6202	6005	5803	5609	5415	5215	5455	4821	5755
Douglas	1	6275	n/a	5975	5625	5225	4725	4375	4100	5852

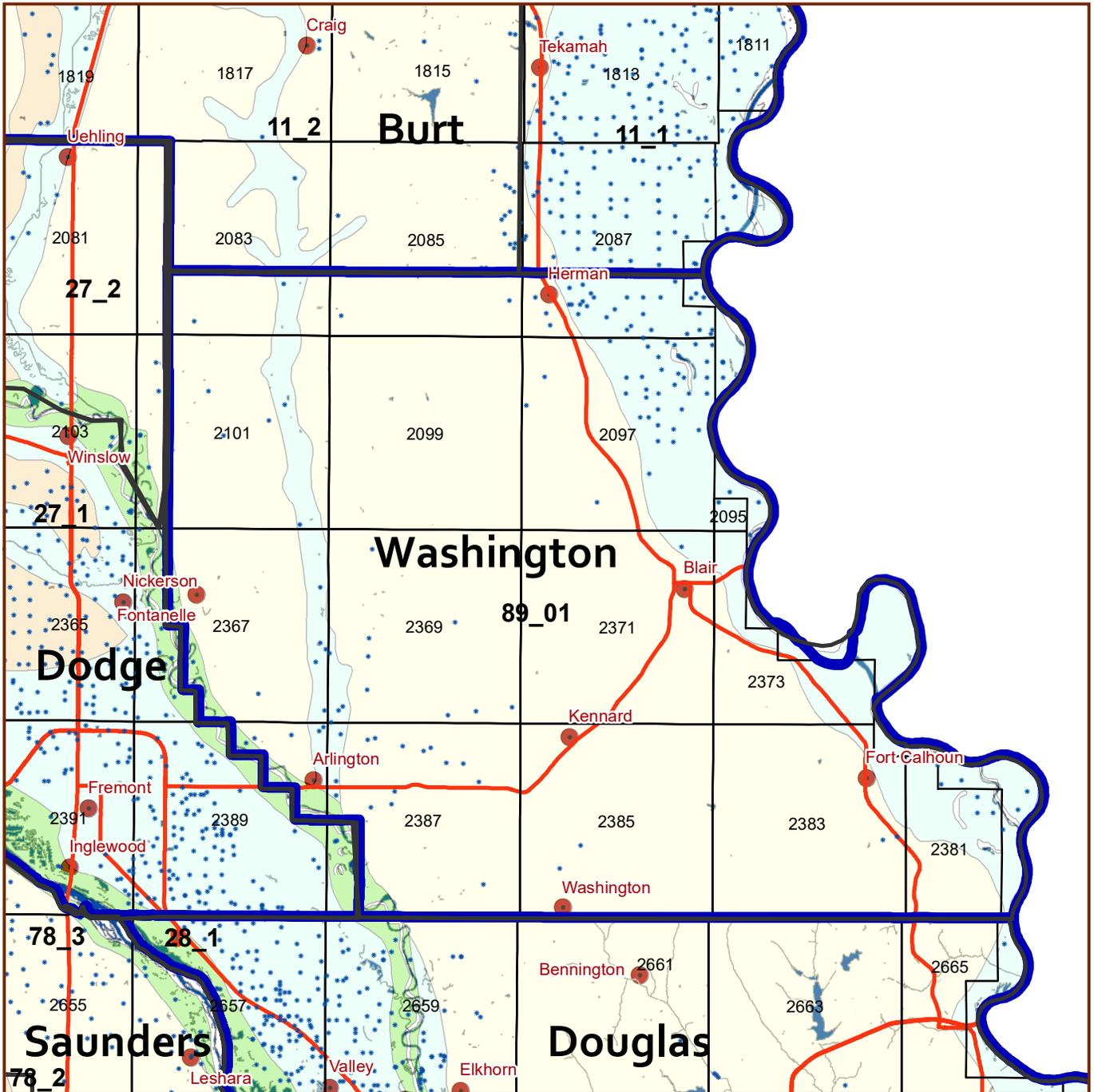
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	6583	6545	5821	5610	3710	3705	3365	2315	5027
Burt	2	6225	6150	5675	n/a	4407	5175	4175	3200	5469
Burt	1	5130	5000	4636	n/a	3440	3900	3378	2673	3947
Dodge	1	5884	5725	5519	n/a	5134	4915	5189	4977	5474
Douglas	1	6000	5485	5081	4900	4675	4175	3875	3534	4706

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2125	1964	1661	1600	n/a	1520	1475	1365	1934
Burt	2	2524	2346	2100	2080	n/a	n/a	n/a	1770	2333
Burt	1	2370	2177	1950	1925	n/a	1830	605	1655	2152
Dodge	1	2451	2459	2352	2333	n/a	n/a	n/a	n/a	2422
Douglas	1	2028	1726	1742	1775	1237	1776	901	1048	1863

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	3740	n/a	386
Burt	2	3611	n/a	150
Burt	1	3463	n/a	117
Dodge	1	3210	n/a	181
Douglas	1	n/a	n/a	150

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.

WASHINGTON COUNTY



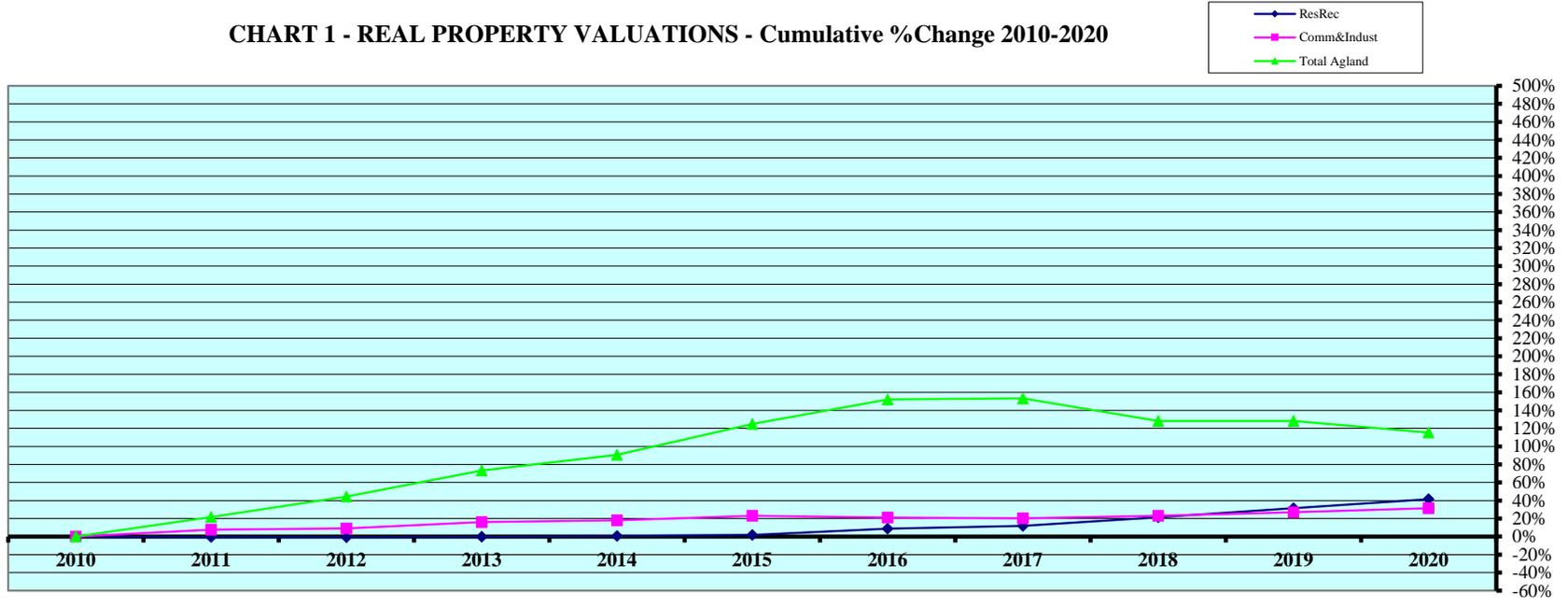
Legend

- 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	904,894,250	--	--	--	295,139,665	--	--	--	410,188,920	--	--	--
2011	900,627,350	-4,266,900	-0.47%	-0.47%	317,911,790	22,772,125	7.72%	7.72%	498,667,065	88,478,145	21.57%	21.57%
2012	897,670,450	-2,956,900	-0.33%	-0.80%	321,680,535	3,768,745	1.19%	8.99%	592,533,520	93,866,455	18.82%	44.45%
2013	902,909,865	5,239,415	0.58%	-0.22%	342,798,585	21,118,050	6.56%	16.15%	710,537,205	118,003,685	19.92%	73.22%
2014	911,254,315	8,344,450	0.92%	0.70%	348,647,960	5,849,375	1.71%	18.13%	782,480,890	71,943,685	10.13%	90.76%
2015	920,078,520	8,824,205	0.97%	1.68%	363,225,290	14,577,330	4.18%	23.07%	922,466,665	139,985,775	17.89%	124.89%
2016	983,191,105	63,112,585	6.86%	8.65%	357,651,290	-5,574,000	-1.53%	21.18%	1,033,561,635	111,094,970	12.04%	151.97%
2017	1,013,206,740	30,015,635	3.05%	11.97%	354,991,435	-2,659,855	-0.74%	20.28%	1,039,139,720	5,578,085	0.54%	153.33%
2018	1,097,806,380	84,599,640	8.35%	21.32%	363,198,145	8,206,710	2.31%	23.06%	936,660,795	-102,478,925	-9.86%	128.35%
2019	1,189,464,040	91,657,660	8.35%	31.45%	374,764,395	11,566,250	3.18%	26.98%	935,894,395	-766,400	-0.08%	128.16%
2020	1,280,247,090	90,783,050	7.63%	41.48%	388,051,555	13,287,160	3.55%	31.48%	882,959,240	-52,935,155	-5.66%	115.26%

Rate Annual %chg: Residential & Recreational **3.53%**

Commercial & Industrial **2.77%**

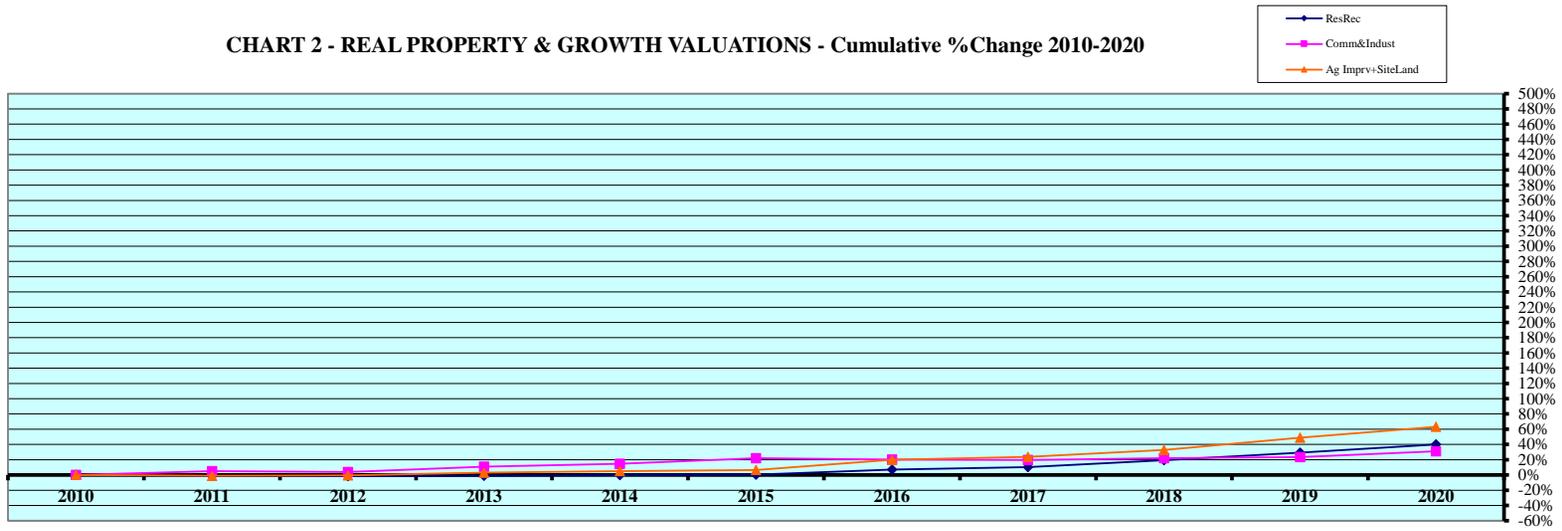
Agricultural Land **7.97%**

Cnty# **89**
County **WASHINGTON**

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	904,894,250	10,646,920	1.18%	894,247,330	--	--	295,139,665	11,865,775	4.02%	283,273,890	--	--
2011	900,627,350	7,577,406	0.84%	893,049,944	-1.31%	-1.31%	317,911,790	8,005,805	2.52%	309,905,985	5.00%	5.00%
2012	897,670,450	7,413,301	0.83%	890,257,149	-1.15%	-1.62%	321,680,535	15,207,630	4.73%	306,472,905	-3.60%	3.84%
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	-1.06%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	10.76%
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	-0.29%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	14.76%
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	0.40%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	21.86%
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	6.94%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	20.20%
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	10.31%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	19.62%
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	19.31%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	22.07%
2019	1,189,464,040	20,228,591	1.70%	1,169,235,449	6.51%	29.21%	374,764,395	10,768,515	2.87%	363,995,880	0.22%	23.33%
2020	1,280,247,090	13,640,239	1.07%	1,266,606,851	6.49%	39.97%	388,051,555	1,288,475	0.33%	386,763,080	3.20%	31.04%
Rate Ann%chg	3.53%			Resid & Recreat w/o growth 2.32%			2.77%			C & I w/o growth 0.63%		

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	264,906,385	53,760,950	318,667,335	5,520,260	1.73%	313,147,075	--	--
2011	268,355,470	51,339,880	319,695,350	4,376,340	1.37%	315,319,010	-1.05%	-1.05%
2012	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-0.97%	-0.65%
2013	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	3.08%
2014	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	4.93%
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	6.49%
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	19.97%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	23.65%
2018	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	32.76%
2019	405,020,400	80,453,810	485,474,210	11,370,940	2.34%	474,103,270	10.03%	48.78%
2020	452,703,510	77,662,210	530,365,720	10,493,003	1.98%	519,872,717	7.09%	63.14%
Rate Ann%chg	5.50%	3.75%	5.23%	Ag Imprv+Site w/o growth			3.63%	

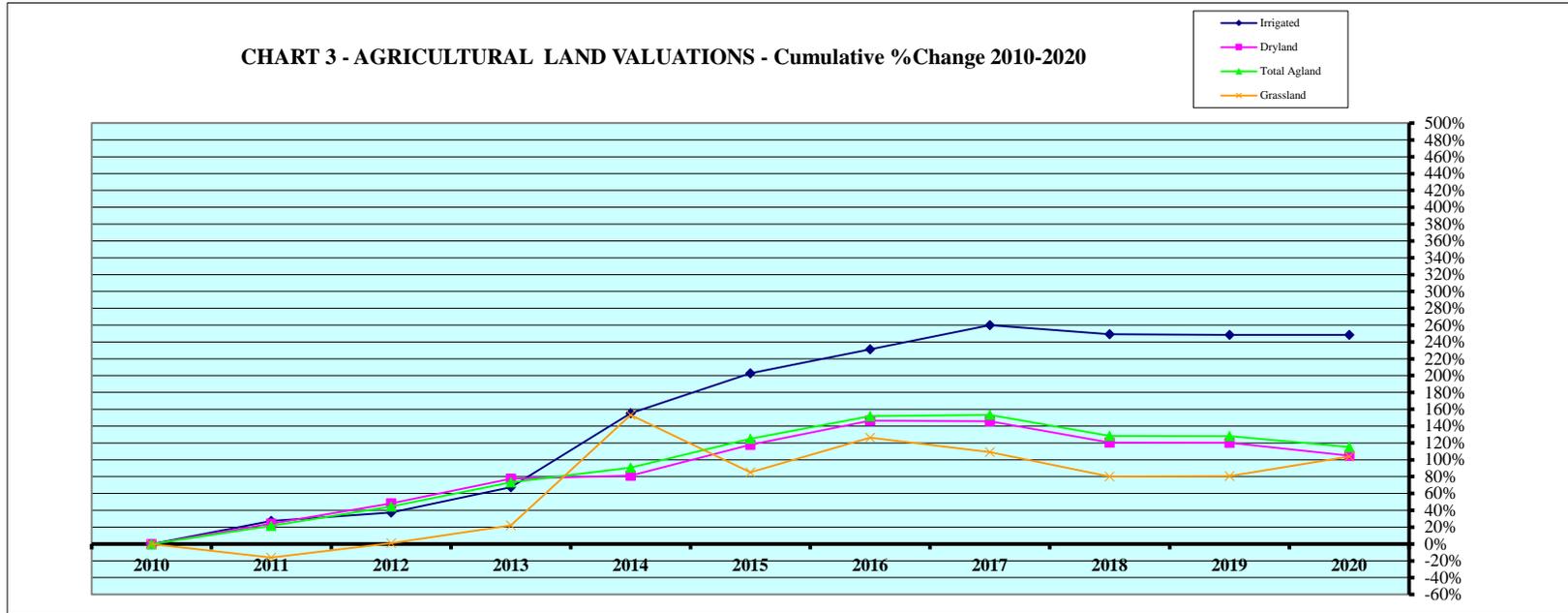
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 89
County WASHINGTON

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	24,986,875	--	--	--	357,252,090	--	--	--	27,803,830	--	--	--
2011	31,824,060	6,837,185	27.36%	27.36%	443,405,730	86,153,640	24.12%	24.12%	23,317,345	-4,486,485	-16.14%	-16.14%
2012	34,303,350	2,479,290	7.79%	37.29%	529,800,680	86,394,950	19.48%	48.30%	28,056,660	4,739,315	20.33%	0.91%
2013	41,842,845	7,539,495	21.98%	67.46%	634,316,105	104,515,425	19.73%	77.55%	33,929,415	5,872,755	20.93%	22.03%
2014	63,794,145	21,951,300	52.46%	155.31%	647,551,865	13,235,760	2.09%	81.26%	70,404,750	36,475,335	107.50%	153.22%
2015	75,643,835	11,849,690	18.57%	202.73%	778,065,965	130,514,100	20.16%	117.79%	51,437,940	-18,966,810	-26.94%	85.00%
2016	82,762,680	7,118,845	9.41%	231.22%	880,470,510	102,404,545	13.16%	146.46%	62,926,145	11,488,205	22.33%	126.32%
2017	89,943,175	7,180,495	8.68%	259.96%	878,471,210	-1,999,300	-0.23%	145.90%	58,139,895	-4,786,250	-7.61%	109.11%
2018	87,224,070	-2,719,105	-3.02%	249.08%	787,935,535	-90,535,675	-10.31%	120.55%	50,081,025	-8,058,870	-13.86%	80.12%
2019	87,081,700	-142,370	-0.16%	248.51%	787,129,535	-806,000	-0.10%	120.33%	50,258,940	177,915	0.36%	80.76%
2020	87,071,440	-10,260	-0.01%	248.47%	732,157,245	-54,972,290	-6.98%	104.94%	56,678,505	6,419,565	12.77%	103.85%

Rate Ann.%chg: Irrigated Dryland Grassland

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	136,090	--	--	--	10,035	--	--	--	410,188,920	--	--	--
2011	113,220	-22,870	-16.81%	-16.81%	6,710	-3,325	-33.13%	-33.13%	498,667,065	88,478,145	21.57%	21.57%
2012	371,700	258,480	228.30%	173.13%	1,130	-5,580	-83.16%	-88.74%	592,533,520	93,866,455	18.82%	44.45%
2013	447,710	76,010	20.45%	228.98%	1,130	0	0.00%	-88.74%	710,537,205	118,003,685	19.92%	73.22%
2014	724,035	276,325	61.72%	432.03%	6,095	4,965	439.38%	-39.26%	782,480,890	71,943,685	10.13%	90.76%
2015	17,317,180	16,593,145	2291.76%	12624.80%	1,745	-4,350	-71.37%	-82.61%	922,466,665	139,985,775	17.89%	124.89%
2016	7,402,300	-9,914,880	-57.25%	5339.27%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	151.97%
2017	7,836,610	434,310	5.87%	5658.40%	4,748,830	4,748,830	47222.67%	47222.67%	1,039,139,720	5,578,085	0.54%	153.33%
2018	7,154,960	-681,650	-8.70%	5157.52%	4,265,205	-483,625	-10.18%	42403.29%	936,660,795	-102,478,925	-9.86%	128.35%
2019	7,216,525	61,565	0.86%	5202.76%	4,207,695	-57,510	-1.35%	41830.19%	935,894,395	-766,400	-0.08%	128.16%
2020	6,995,945	-220,580	-3.06%	5040.68%	56,105	-4,151,590	-98.67%	459.09%	882,959,240	-52,935,155	-5.66%	115.26%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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	25,154,705	10,658	2,360			357,572,750	170,514	2,097			81,700,995	133,333	613		
2011	31,927,745	11,342	2,815	19.27%	19.27%	444,076,800	175,343	2,533	20.77%	20.77%	89,688,965	135,300	663	8.18%	9.46%
2012	37,184,035	11,209	3,317	17.85%	40.56%	530,464,615	174,597	3,038	19.96%	44.88%	89,574,800	130,628	686	3.44%	13.24%
2013	41,474,835	10,884	3,811	14.87%	61.46%	633,452,135	173,946	3,642	19.86%	73.66%	97,239,960	127,646	762	11.09%	25.80%
2014	63,357,540	14,200	4,462	17.09%	89.05%	645,681,195	152,684	4,229	16.13%	101.66%	128,539,130	127,483	1,008	32.36%	66.50%
2015	76,256,890	14,199	5,371	20.37%	127.56%	775,676,915	152,682	5,080	20.13%	142.26%	149,636,865	127,257	1,176	16.62%	94.17%
2016	83,008,920	14,377	5,774	7.50%	144.63%	877,725,940	152,445	5,758	13.33%	174.56%	164,929,515	127,713	1,291	9.83%	113.25%
2017	89,943,175	15,547	5,785	0.20%	145.11%	876,001,815	152,268	5,753	-0.08%	174.34%	174,353,050	127,360	1,369	6.01%	126.06%
2018	87,224,035	16,762	5,204	-10.05%	120.47%	786,284,795	151,674	5,184	-9.89%	147.21%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	87,201,460	16,759	5,203	0.00%	120.47%	784,969,635	151,561	5,179	-0.09%	146.98%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	87,750,555	16,778	5,230	0.51%	121.60%	726,957,710	151,216	4,807	-7.18%	129.25%	55,692,640	26,054	2,138	65.80%	248.85%

Rate Annual %chg Average Value/Acre:

8.28%

8.65%

13.31%

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	138,315	1,174	118			7,796,565	8,221	948			410,409,325	211,942	1,936		
2011	109,290	1,041	105	-10.88%	-10.88%	11,294,480	12,114	932	-1.69%	-1.69%	499,139,430	212,732	2,346	21.17%	21.17%
2012	158,400	1,174	135	28.56%	14.57%	15,142,610	12,669	1,195	28.19%	26.02%	597,338,410	212,843	2,806	19.61%	44.93%
2013	447,470	2,063	217	60.72%	84.14%	18,533,245	12,818	1,446	20.97%	52.45%	597,338,410	212,857	3,341	19.04%	72.52%
2014	722,255	2,682	269	24.18%	128.66%	23,878,630	14,418	1,656	14.54%	74.62%	782,460,980	212,902	3,675	10.01%	89.79%
2015	17,813,915	16,555	1,076	299.58%	813.70%	13,932,335	3,171	4,393	165.27%	363.22%	923,671,440	213,078	4,335	17.95%	123.86%
2016	7,390,045	16,583	446	-58.58%	278.41%	3,291,440	600	5,482	24.79%	478.07%	1,034,107,530	212,973	4,856	12.01%	150.75%
2017	7,839,185	17,519	447	0.41%	279.95%	3,280,440	594	5,520	0.68%	482.02%	1,034,886,550	212,851	4,862	0.13%	151.08%
2018	7,137,700	17,765	402	-10.21%	241.16%	7,200,810	1,621	4,442	-19.53%	368.35%	937,776,970	213,776	4,387	-9.78%	126.54%
2019	7,154,685	17,807	402	0.00%	241.17%	7,165,940	1,613	4,443	0.02%	368.43%	936,659,305	213,878	4,379	-0.17%	126.16%
2020	6,974,095	17,938	389	-3.24%	230.12%	7,170,485	1,605	4,468	0.58%	371.15%	884,545,485	213,591	4,141	-5.44%	113.86%

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WASHINGTON

Rate Annual %chg Average Value/Acre:

7.90%

(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
20,234	WASHINGTON	283,780,062	31,579,300	39,466,447	1,275,736,860	179,703,010	208,348,545	4,510,230	882,959,240	452,703,510	77,662,210	100	3,436,449,514
cnty sectorvalue % of total value:		8.26%	0.92%	1.15%	37.12%	5.23%	6.06%	0.13%	25.69%	13.17%	2.26%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,243	ARLINGTON	290,260	626,462	825,063	79,427,860	5,016,475	0	0	0	0	0	0	86,186,120
6.14%	%sector of county sector	0.10%	1.98%	2.09%	6.23%	2.79%							2.51%
	%sector of municipality	0.34%	0.73%	0.96%	92.16%	5.82%							100.00%
7,990	BLAIR	15,831,747	16,009,729	9,067,041	451,749,130	137,258,470	6,660,825	0	0	0	0	100	636,577,042
39.49%	%sector of county sector	5.58%	50.70%	22.97%	35.41%	76.38%	3.20%					100.00%	18.52%
	%sector of municipality	2.49%	2.51%	1.42%	70.97%	21.56%	1.05%					0.00%	100.00%
908	FORT CALHOUN	2,159,599	427,713	18,318	69,327,375	11,631,250	7,010,660	0	0	0	0	0	90,574,915
4.49%	%sector of county sector	0.76%	1.35%	0.05%	5.43%	6.47%	3.36%						2.64%
	%sector of municipality	2.38%	0.47%	0.02%	76.54%	12.84%	7.74%						100.00%
268	HERMAN	196,991	598,148	132,461	9,010,405	1,518,155	0	0	0	0	0	0	11,456,160
1.32%	%sector of county sector	0.07%	1.89%	0.34%	0.71%	0.84%							0.33%
	%sector of municipality	1.72%	5.22%	1.16%	78.65%	13.25%							100.00%
361	KENNARD	501,219	437,177	1,413,891	19,795,805	812,775	0	0	0	0	0	0	22,960,867
1.78%	%sector of county sector	0.18%	1.38%	3.58%	1.55%	0.45%							0.67%
	%sector of municipality	2.18%	1.90%	6.16%	86.22%	3.54%							100.00%
150	WASHINGTON	88,523	986	426	9,111,640	220,770	0	0	0	0	0	0	9,422,345
0.74%	%sector of county sector	0.03%	0.00%	0.00%	0.71%	0.12%							0.27%
	%sector of municipality	0.94%	0.01%	0.00%	96.70%	2.34%							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												
10,920	Total Municipalities	19,068,339	18,100,215	11,457,200	638,422,215	156,457,895	13,671,485	0	0	0	0	100	857,177,449
53.97%	%all municip.sectors of cnty	6.72%	57.32%	29.03%	50.04%	87.06%	6.56%					100.00%	24.94%

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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 : 13,393

Value : 3,225,711,395

Growth 37,519,376

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	487	9,406,265	275	5,816,705	1,170	26,444,680	1,932	41,667,650	
02. Res Improve Land	3,752	79,247,070	453	20,777,400	1,673	70,973,360	5,878	170,997,830	
03. Res Improvements	3,834	585,551,285	560	107,558,130	1,742	468,840,695	6,136	1,161,950,110	
04. Res Total	4,321	674,204,620	835	134,152,235	2,912	566,258,735	8,068	1,374,615,590	18,560,714
% of Res Total	53.56	49.05	10.35	9.76	36.09	41.19	60.24	42.61	49.47
05. Com UnImp Land	109	5,361,640	19	989,060	7	219,925	135	6,570,625	
06. Com Improve Land	489	21,365,240	24	1,685,265	31	1,905,000	544	24,955,505	
07. Com Improvements	489	129,779,539	27	17,541,050	40	15,127,651	556	162,448,240	
08. Com Total	598	156,506,419	46	20,215,375	47	17,252,576	691	193,974,370	0
% of Com Total	86.54	80.68	6.66	10.42	6.80	8.89	5.16	6.01	0.00
09. Ind UnImp Land	9	403,765	3	486,555	4	315,345	16	1,205,665	
10. Ind Improve Land	19	1,450,265	7	5,197,365	4	1,233,525	30	7,881,155	
11. Ind Improvements	19	8,517,635	17	169,836,335	5	30,834,755	41	209,188,725	
12. Ind Total	28	10,371,665	20	175,520,255	9	32,383,625	57	218,275,545	8,839,300
% of Ind Total	49.12	4.75	35.09	80.41	15.79	14.84	0.43	6.77	23.56
13. Rec UnImp Land	0	0	0	0	3	199,810	3	199,810	
14. Rec Improve Land	0	0	0	0	8	829,620	8	829,620	
15. Rec Improvements	0	0	0	0	16	4,241,460	16	4,241,460	
16. Rec Total	0	0	0	0	19	5,270,890	19	5,270,890	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.14	0.16	0.00
Res & Rec Total	4,321	674,204,620	835	134,152,235	2,931	571,529,625	8,087	1,379,886,480	18,560,714
% of Res & Rec Total	53.43	48.86	10.33	9.72	36.24	41.42	60.38	42.78	49.47
Com & Ind Total	626	166,878,084	66	195,735,630	56	49,636,201	748	412,249,915	8,839,300
% of Com & Ind Total	83.69	40.48	8.82	47.48	7.49	12.04	5.59	12.78	23.56
17. Taxable Total	4,947	841,082,704	901	329,887,865	2,987	621,165,826	8,835	1,792,136,395	27,400,014
% of Taxable Total	55.99	46.93	10.20	18.41	33.81	34.66	65.97	55.56	73.03

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	58	3,572,470	3,415,540	0	0	0
19. Commercial	131	16,458,735	17,177,870	0	0	0
20. Industrial	1	132,000	30,555	0	0	0
21. Other	18	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	58	3,572,470	3,415,540
19. Commercial	0	0	0	131	16,458,735	17,177,870
20. Industrial	0	0	0	1	132,000	30,555
21. Other	0	0	0	18	0	0
22. Total Sch II				208	20,163,205	20,623,965

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	1	100	0	0	0	0	1	100	0
25. Total	1	100	0	0	0	0	1	100	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	315	33	272	620

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	129,235	265	40,561,660	2,298	541,785,065	2,565	582,475,960
28. Ag-Improved Land	0	0	210	33,085,765	1,750	342,509,130	1,960	375,594,895
29. Ag Improvements	0	0	210	57,333,570	1,782	418,170,475	1,992	475,504,045

30. Ag Total				4,557	1,433,574,900
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	123,000	
32. HomeSite Improv Land	0	0.00	0	168	175.00	6,729,500	
33. HomeSite Improvements	0	0.00	0	173	0.00	51,556,065	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	5.00	28,300	
36. FarmSite Improv Land	0	0.00	0	128	173.50	937,050	
37. FarmSite Improvements	0	0.00	0	172	0.00	5,777,505	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	155	208.27	0	
40. Other- Non Ag Use	1	0.57	500	46	301.19	1,350,665	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	25	25.00	878,500	28	28.00	1,001,500	
32. HomeSite Improv Land	1,384	1,433.00	53,148,500	1,552	1,608.00	59,878,000	
33. HomeSite Improvements	1,415	0.00	355,651,375	1,588	0.00	407,207,440	9,256,987
34. HomeSite Total				1,616	1,636.00	468,086,940	
35. FarmSite UnImp Land	34	41.81	210,805	39	46.81	239,105	
36. FarmSite Improv Land	1,281	1,845.00	9,329,500	1,409	2,018.50	10,266,550	
37. FarmSite Improvements	1,579	0.00	62,519,100	1,751	0.00	68,296,605	862,375
38. FarmSite Total				1,790	2,065.31	78,802,260	
39. Road & Ditches	2,209	3,328.34	0	2,364	3,536.61	0	
40. Other- Non Ag Use	274	417.33	2,227,115	321	719.09	3,578,280	
41. Total Section VI				3,406	7,957.01	550,467,480	10,119,362

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	1	33.02	128,735	452	15,332.69	64,019,460
44. Market Value	1	33.02	209,765	452	15,332.69	105,624,085
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,973	197,756.07	817,264,765	4,426	213,121.78	881,412,960
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	1,432.90	8.47%	9,449,950	10.83%	6,594.98
46. 1A	941.35	5.56%	6,175,250	7.08%	6,559.99
47. 2A1	4,468.65	26.41%	26,432,110	30.28%	5,915.01
48. 2A	5,420.15	32.03%	31,384,665	35.96%	5,790.37
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	37.74	0.22%	145,300	0.17%	3,850.03
51. 4A1	2,214.28	13.09%	7,871,790	9.02%	3,555.01
52. 4A	2,406.14	14.22%	5,822,840	6.67%	2,419.99
53. Total	16,921.21	100.00%	87,281,905	100.00%	5,158.14
Dry					
54. 1D1	6,601.30	4.34%	43,425,865	5.93%	6,578.38
55. 1D	51,456.62	33.86%	336,859,495	46.02%	6,546.48
56. 2D1	19,352.38	12.74%	112,647,405	15.39%	5,820.86
57. 2D	49.38	0.03%	277,025	0.04%	5,610.06
58. 3D1	6,187.04	4.07%	22,953,885	3.14%	3,709.99
59. 3D	40,655.30	26.75%	150,636,625	20.58%	3,705.21
60. 4D1	1,083.50	0.71%	3,665,620	0.50%	3,383.13
61. 4D	26,573.33	17.49%	61,543,525	8.41%	2,315.99
62. Total	151,958.85	100.00%	732,009,445	100.00%	4,817.16
Grass					
63. 1G1	15,818.63	59.62%	34,079,115	60.14%	2,154.37
64. 1G	5,386.36	20.30%	12,213,540	21.56%	2,267.49
65. 2G1	2,361.93	8.90%	4,009,380	7.08%	1,697.50
66. 2G	441.49	1.66%	710,740	1.25%	1,609.87
67. 3G1	33.17	0.13%	97,910	0.17%	2,951.76
68. 3G	528.31	1.99%	1,564,860	2.76%	2,962.01
69. 4G1	243.33	0.92%	410,005	0.72%	1,684.98
70. 4G	1,720.81	6.49%	3,576,180	6.31%	2,078.20
71. Total	26,534.03	100.00%	56,661,730	100.00%	2,135.44
Irrigated Total					
Irrigated Total	16,921.21	7.93%	87,281,905	9.88%	5,158.14
Dry Total					
Dry Total	151,958.85	71.20%	732,009,445	82.89%	4,817.16
Grass Total					
Grass Total	26,534.03	12.43%	56,661,730	6.42%	2,135.44
72. Waste	17,934.21	8.40%	7,078,450	0.80%	394.69
73. Other	78.98	0.04%	75,890	0.01%	960.88
74. Exempt	641.00	0.30%	0	0.00%	0.00
75. Market Area Total	213,427.28	100.00%	883,107,420	100.00%	4,137.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,304.47	7,389,645	15,616.74	79,892,260	16,921.21	87,281,905
77. Dry Land	27.27	121,455	10,585.15	52,355,020	141,346.43	679,532,970	151,958.85	732,009,445
78. Grass	3.00	6,220	1,816.11	3,982,805	24,714.92	52,672,705	26,534.03	56,661,730
79. Waste	2.75	1,060	1,693.38	725,110	16,238.08	6,352,280	17,934.21	7,078,450
80. Other	0.00	0	9.65	26,330	69.33	49,560	78.98	75,890
81. Exempt	0.00	0	0.00	0	641.00	0	641.00	0
82. Total	33.02	128,735	15,408.76	64,478,910	197,985.50	818,499,775	213,427.28	883,107,420

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	16,921.21	7.93%	87,281,905	9.88%	5,158.14
Dry Land	151,958.85	71.20%	732,009,445	82.89%	4,817.16
Grass	26,534.03	12.43%	56,661,730	6.42%	2,135.44
Waste	17,934.21	8.40%	7,078,450	0.80%	394.69
Other	78.98	0.04%	75,890	0.01%	960.88
Exempt	641.00	0.30%	0	0.00%	0.00
Total	213,427.28	100.00%	883,107,420	100.00%	4,137.74

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 N/a Or Error	45	869,855	17	556,545	31	3,594,900	76	5,021,300	514,120
83.2 133 Estates	0	0	14	1,024,500	14	3,870,095	14	4,894,595	0
83.3 Al-bets	0	0	2	112,080	2	138,890	2	250,970	0
83.4 Allen Hills	0	0	51	2,871,980	51	19,322,525	51	22,194,505	369,785
83.5 Allen Hills V	7	159,000	8	437,000	8	3,183,440	15	3,779,440	26,610
83.6 Arlington	4	36,615	468	7,289,735	471	74,685,210	475	82,011,560	1,687,235
83.7 Arlington V	24	700,555	9	223,530	9	2,095,275	33	3,019,360	0
83.8 Blair	25	614,975	2,513	56,641,390	2,517	392,191,975	2,542	449,448,340	5,427,375
83.9 Blair V	283	5,912,560	74	2,107,880	73	18,849,725	356	26,870,165	269,615
83.10 Brierbrooke	0	0	3	211,665	3	487,830	3	699,495	0
83.11 Bur-ridge	1	23,280	9	591,000	9	3,087,810	10	3,702,090	0
83.12 C & C	0	0	2	58,945	2	708,480	2	767,425	0
83.13 C & C V	1	46,325	0	0	0	0	1	46,325	0
83.14 Clearwater Creek	0	0	14	725,060	14	6,641,615	14	7,366,675	1,405,785
83.15 Clearwater Creek V	8	132,500	3	152,500	3	1,240,775	11	1,525,775	0
83.16 Commercial V	1	2,640	0	0	0	0	1	2,640	0
83.17 Cooper Woods	0	0	17	723,760	17	6,176,465	17	6,900,225	0
83.18 Cooper Woods V	3	43,160	1	41,120	1	318,925	4	403,205	0
83.19 Cottonwood Creek	0	0	46	4,077,500	46	23,169,705	46	27,247,205	880,845
83.20 Cottonwood Creek V	4	181,000	17	1,397,500	17	7,211,095	21	8,789,595	0
83.21 Country Air	0	0	5	222,720	5	511,805	5	734,525	0
83.22 Country Air V	1	500	0	0	0	0	1	500	0
83.23 Countryland	0	0	21	1,115,520	21	5,271,375	21	6,386,895	0
83.24 Countryland V	3	106,700	0	0	0	0	3	106,700	0
83.25 Crest Ridge	0	0	20	861,000	20	6,909,565	20	7,770,565	659,510
83.26 Crest Ridge V	9	232,000	4	150,000	4	1,424,740	13	1,806,740	42,861
83.27 Crystal Lake	0	0	14	719,980	14	5,205,645	14	5,925,625	530,685
83.28 Crystal Lake V	6	143,540	1	50,650	1	345,405	7	539,595	0
83.29 Deer Run	0	0	1	60,250	1	304,465	1	364,715	0
83.30 Deerson Acres	1	9,695	2	109,120	2	325,300	3	444,115	0
83.31 Du Du Dunes	0	0	1	90,790	1	338,530	1	429,320	0
83.32 Du Du Dunes V	1	24,095	0	0	0	0	1	24,095	0
83.33 Eagle View	0	0	39	2,596,860	39	16,119,700	39	18,716,560	459,595
83.34 Eagle View V	3	63,800	0	0	0	0	3	63,800	0
83.35 Elkhorn Oaks	0	0	3	156,970	3	1,356,375	3	1,513,345	0
83.36 Elkhorn Riverview	0	0	7	74,460	7	369,350	7	443,810	148,688
83.37 Elkhorn Riverview V	10	85,750	1	8,985	1	5,705	11	100,440	0

Schedule XI : Residential Records - Assessor Location Detail

Line# Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
83.38 Exempt	29	529,400	2	37,800	3	304,080	32	871,280	0
83.39 Fawn Ridge	0	0	7	538,240	7	1,825,230	7	2,363,470	0
83.40 Fawn Ridge V	1	55,000	0	0	0	0	1	55,000	0
83.41 Fontanelle	1	33,600	24	734,955	24	4,072,100	25	4,840,655	0
83.42 Fontanelle V	5	81,950	0	0	0	0	5	81,950	0
83.43 Four Pine	0	0	1	65,000	1	202,490	1	267,490	0
83.44 Frenchs	0	0	2	96,720	2	275,790	2	372,510	0
83.45 Ft Calhoun	2	32,135	333	9,329,260	333	59,575,550	335	68,936,945	1,450,249
83.46 Ft Calhoun Repl 2 V	1	24,390	0	0	0	0	1	24,390	0
83.47 Ft Calhoun Replat 2	0	0	1	71,145	1	313,520	1	384,665	0
83.48 Ft Calhoun V	46	971,455	14	345,385	14	3,354,710	60	4,671,550	0
83.49 Garryowen	0	0	2	99,805	2	241,285	2	341,090	0
83.50 Glen Oaks	0	0	13	859,000	13	5,345,050	13	6,204,050	1,286,545
83.51 Glen Oaks V	24	1,268,675	9	558,500	9	3,681,095	33	5,508,270	0
83.52 Golden Pond	0	0	2	173,080	2	995,355	2	1,168,435	0
83.53 Gottsch	0	0	1	47,000	1	148,495	1	195,495	0
83.54 Gottsch 2	0	0	3	177,900	3	1,194,220	3	1,372,120	0
83.55 Gylden Bakke	0	0	9	423,000	9	2,829,760	9	3,252,760	0
83.56 Hallberg	0	0	2	130,060	2	561,545	2	691,605	0
83.57 Heidi Hollo	0	0	20	651,000	20	5,758,655	20	6,409,655	0
83.58 Heidi Hollo V	4	63,250	0	0	0	0	4	63,250	0
83.59 Heidi Hollo West	0	0	34	1,831,505	34	14,518,590	34	16,350,095	0
83.60 Heidi Hollo West V	16	313,860	0	0	0	0	16	313,860	0
83.61 Herman	2	10,465	126	673,165	126	9,501,810	128	10,185,440	0
83.62 Herman V	31	119,160	1	5,690	1	303,860	32	428,710	0
83.63 High Point	0	0	3	254,400	3	808,375	3	1,062,775	0
83.64 Highland	0	0	7	316,460	7	1,520,165	7	1,836,625	0
83.65 Hillview	0	0	3	134,710	3	914,305	3	1,049,015	0
83.66 Imp On Lease Land	0	0	0	0	207	3,827,220	207	3,827,220	0
83.67 Jensen Acres	0	0	2	99,135	2	659,170	2	758,305	0
83.68 Jensen Acres V	1	34,305	0	0	0	0	1	34,305	0
83.69 Kaers	0	0	5	290,860	5	661,495	5	952,355	0
83.70 Kameo	0	0	17	882,760	17	6,133,690	17	7,016,450	0
83.71 Karas	0	0	1	49,500	1	196,710	1	246,210	0
83.72 Kennard	1	24,825	161	2,284,180	161	18,496,215	162	20,805,220	64,805
83.73 Kennard V	17	390,935	2	44,445	2	222,720	19	658,100	0
83.74 Lakeland	1	6,275	316	6,775,655	316	65,382,755	317	72,164,685	572,656

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	
83.75 Lakeland V	146	1,031,290	5	69,260	5	834,400	151	1,934,950	0
83.76 Lakeview	0	0	5	205,000	5	1,193,865	5	1,398,865	0
83.77 Lakeview 2	0	0	6	205,460	6	1,255,625	6	1,461,085	0
83.78 Lakeview 2 V	3	22,060	0	0	0	0	3	22,060	0
83.79 Locust Creek	0	0	5	247,565	5	1,146,425	5	1,393,990	0
83.80 Locust Creek V	3	30,000	0	0	0	0	3	30,000	0
83.81 Long Creek	0	0	6	509,495	6	1,697,270	6	2,206,765	0
83.82 Long Creek V	3	8,020	1	108,360	1	475,560	4	591,940	0
83.83 Longview	0	0	5	331,300	5	2,091,270	5	2,422,570	0
83.84 Longview V	2	111,220	2	135,520	2	752,975	4	999,715	0
83.85 Looking Glass Hill V	97	403,120	3	62,810	3	689,190	100	1,155,120	0
83.86 Looking Glass Hills	0	0	39	893,345	39	8,239,310	39	9,132,655	0
83.87 Lorenzen Estates	0	0	2	137,620	2	818,255	2	955,875	0
83.88 Lorenzen Estates V	2	110,120	0	0	0	0	2	110,120	0
83.89 Millstone	0	0	19	1,118,120	19	7,491,685	19	8,609,805	35,425
83.90 Millstone V	1	55,360	2	113,620	2	857,750	3	1,026,730	0
83.91 Nashville	0	0	20	860,525	20	3,009,290	20	3,869,815	0
83.92 Nashville V	2	49,750	0	0	0	0	2	49,750	0
83.93 Nieto Valley	0	0	1	52,580	1	240,890	1	293,470	0
83.94 North Creek	0	0	2	101,300	2	596,830	2	698,130	0
83.95 Northwoods	0	0	13	1,289,080	14	11,327,190	14	12,616,270	57,985
83.96 Northwoods V	19	677,020	3	273,600	3	2,310,910	22	3,261,530	0
83.97 Oak Park 1	2	18,370	33	1,003,385	33	7,424,280	35	8,446,035	118,835
83.98 Oak Park 1 V	47	496,090	3	66,150	3	565,655	50	1,127,895	0
83.99 Oak Park 2	0	0	12	509,410	12	3,047,870	12	3,557,280	0
83.100 Oak Park 2 V	3	76,275	1	38,910	1	221,490	4	336,675	0
83.101 Oak Park 3	0	0	10	366,070	10	2,551,160	10	2,917,230	0
83.102 Oak Park 3 V	6	151,390	0	0	0	0	6	151,390	0
83.103 Oak Park 4	0	0	14	600,485	14	4,776,135	14	5,376,620	0
83.104 Oak Park 4 V	4	208,700	0	0	0	0	4	208,700	0
83.105 Oak Park 5	0	0	1	39,250	1	379,380	1	418,630	0
83.106 Oak Park 5 V	5	129,055	0	0	0	0	5	129,055	0
83.107 Oak Point Farms	0	0	2	95,285	2	359,730	2	455,015	0
83.108 Oak Point Farms 1	0	0	1	80,040	1	217,250	1	297,290	0
83.109 Ok Sub	0	0	1	51,260	1	243,470	1	294,730	0
83.110 Oleson	0	0	1	62,000	1	213,435	1	275,435	0
83.111 Owakonze Acres	0	0	3	153,780	3	786,330	3	940,110	354,865

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	
83.112 Owen	0	0	2	187,480	2	580,770	2	768,250	0
83.113 Papio View	0	0	2	118,840	2	545,540	2	664,380	58,125
83.114 Pioneer Hills	0	0	7	419,000	7	1,719,745	7	2,138,745	0
83.115 Pioneer Hills V	1	51,820	0	0	0	0	1	51,820	0
83.116 Pushs	0	0	10	891,260	10	2,904,305	10	3,795,565	0
83.117 Pushs V	2	128,000	0	0	0	0	2	128,000	0
83.118 Quail Ridge	0	0	10	512,180	10	4,837,940	10	5,350,120	0
83.119 Quail Ridge V	9	218,355	5	266,030	5	1,896,020	14	2,380,405	0
83.120 Quick Hill	0	0	4	166,065	4	535,615	4	701,680	0
83.121 Recreation	2	189,460	4	490,330	4	1,859,565	6	2,539,355	0
83.122 Richland	0	0	5	359,040	5	2,098,860	5	2,457,900	26,850
83.123 Riverbend Acres	0	0	7	307,905	7	1,442,415	7	1,750,320	0
83.124 Riverbend Acres V	1	31,690	0	0	0	0	1	31,690	0
83.125 Rivershores	0	0	1	184,050	1	1,975,220	1	2,159,270	0
83.126 Riverside	0	0	4	240,000	4	1,690,640	4	1,930,640	0
83.127 Riverside V	2	50,500	0	0	0	0	2	50,500	0
83.128 Rolland	0	0	3	130,050	3	608,960	3	739,010	0
83.129 Rolling Acres	0	0	34	2,414,120	34	8,647,775	34	11,061,895	0
83.130 Rolling Acres V	1	55,000	0	0	0	0	1	55,000	0
83.131 Rolling Hills	0	0	5	205,000	5	1,031,345	5	1,236,345	0
83.132 Rosalyn Ridge	0	0	4	274,750	4	1,471,430	4	1,746,180	0
83.133 Roseann	0	0	2	121,960	2	298,250	2	420,210	0
83.134 Rosenbaum Acres	1	1,675	2	63,500	2	310,795	3	375,970	0
83.135 Rural Res	790	19,927,935	841	31,889,275	877	191,756,280	1,667	243,573,490	1,357,615
83.136 Rural Res V	108	3,291,475	2	82,000	3	424,330	111	3,797,805	0
83.137 Ruths Nashville	0	0	6	234,315	6	855,425	6	1,089,740	0
83.138 Schmidt	0	0	1	57,725	1	334,740	1	392,465	0
83.139 Schmidts Sub	0	0	2	100,400	2	380,225	2	480,625	0
83.140 Schulz Farm	0	0	2	121,060	2	757,885	2	878,945	0
83.141 Shannon Estates	0	0	12	711,840	12	3,802,390	12	4,514,230	0
83.142 Shannon Estates V	2	76,400	0	0	0	0	2	76,400	0
83.143 Sheets Hilltop Acres	1	8,645	1	33,000	1	134,870	2	176,515	0
83.144 Sherwood Acres	0	0	16	807,515	16	5,804,320	16	6,611,835	0
83.145 Sherwood Acres V	2	30,840	0	0	0	0	2	30,840	0
83.146 Siemer V	1	45,820	0	0	0	0	1	45,820	0
83.147 Sorensens	0	0	4	268,220	4	903,180	4	1,171,400	0
83.148 South Creek	0	0	1	57,175	1	124,840	1	182,015	0

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>	
83.149 Spracklin Acres	0	0	3	165,000	3	383,715	3	548,715	0
83.150 Spring Ridge	0	0	20	1,264,620	20	9,453,045	20	10,717,665	626,910
83.151 Spring Ridge V	9	263,100	8	517,080	8	4,015,085	17	4,795,265	0
83.152 Spring Valley	0	0	20	1,361,800	20	6,177,470	20	7,539,270	22,135
83.153 Spring Valley V	2	111,560	1	65,000	1	299,195	3	475,755	0
83.154 Stoops	0	0	1	41,000	1	137,890	1	178,890	0
83.155 Sunrise Estates	0	0	8	413,900	8	2,417,420	8	2,831,320	0
83.156 Sunrise Estates V	1	71,345	0	0	0	0	1	71,345	0
83.157 Surrey Hills	0	0	20	1,303,000	20	5,967,740	20	7,270,740	105,005
83.158 Surrey Hills 1	0	0	3	268,980	3	1,149,905	3	1,418,885	0
83.159 Thomson Timbers	0	0	4	226,100	4	1,043,560	4	1,269,660	0
83.160 Thomson Timbers V	2	79,100	0	0	0	0	2	79,100	0
83.161 Valley View	0	0	6	298,620	6	1,795,715	6	2,094,335	0
83.162 Valley View V	3	55,840	0	0	0	0	3	55,840	0
83.163 Washington	0	0	61	948,010	61	8,398,520	61	9,346,530	0
83.164 Washington V	17	175,060	0	0	0	0	17	175,060	0
83.165 Wildwood	0	0	1	18,360	1	115,055	1	133,415	0
83.166 Wildwood V	11	77,775	0	0	0	0	11	77,775	0
84 Residential Total	1,935	41,867,460	5,886	171,827,450	6,152	1,166,191,570	8,087	1,379,886,480	18,560,714

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	N/a Or Error	0	0	8	277,105	12	40,265,930	12	40,543,035	0
85.2	Arlington	2	56,800	40	644,890	40	4,701,275	42	5,402,965	0
85.3	Arlington V	6	126,890	1	6,160	1	9,505	7	142,555	0
85.4	Blair	5	94,320	360	19,194,295	358	115,287,009	363	134,575,624	0
85.5	Blair V	101	6,135,640	13	2,223,200	12	13,575,485	113	21,934,325	0
85.6	Cargill	0	0	2	263,175	2	595,445	2	858,620	0
85.7	Cole Nashville	0	0	1	44,540	1	500	1	45,040	0
85.8	Commercial	0	0	31	7,611,570	32	91,764,205	32	99,375,775	8,839,300
85.9	Commercial V	9	386,035	0	0	0	0	9	386,035	0
85.10	Ericksen V	2	26,570	1	21,670	1	57,460	3	105,700	0
85.11	Exempt	2	75,475	5	192,850	5	1,082,690	7	1,351,015	0
85.12	Fontanelle	0	0	3	51,640	3	273,415	3	325,055	0
85.13	Ft Calhoun	0	0	55	1,541,520	55	17,586,015	55	19,127,535	0
85.14	Ft Calhoun V	7	314,600	2	68,950	2	654,065	9	1,037,615	0
85.15	Herman	0	0	28	260,795	28	1,609,290	28	1,870,085	0
85.16	Herman V	4	15,255	0	0	0	0	4	15,255	0
85.17	Imp On Lease Land	1	5,625	0	0	21	81,302,481	22	81,308,106	0
85.18	Kennard	0	0	12	96,665	12	647,895	12	744,560	0
85.19	Kennard V	2	17,550	2	20,980	2	153,160	4	191,690	0
85.20	Oak Park 1	0	0	1	124,440	1	498,695	1	623,135	0
85.21	Oak Park 1 V	7	146,400	1	42,375	1	201,515	8	390,290	0
85.22	Rural Res	0	0	1	55,110	1	434,675	1	489,785	0
85.23	Rural Res V	2	367,150	0	0	0	0	2	367,150	0
85.24	State	1	7,980	1	1,775	1	500	2	10,255	0
85.25	Stoops	0	0	1	65,000	1	597,845	1	662,845	0
85.26	Washington	0	0	5	27,955	5	337,910	5	365,865	0
86	Commercial Total	151	7,776,290	574	32,836,660	597	371,636,965	748	412,249,915	8,839,300

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	15,742.35	64.23%	33,577,570	67.69%	2,132.95
88. 1G	5,039.98	20.56%	9,946,445	20.05%	1,973.51
89. 2G1	2,345.11	9.57%	3,911,510	7.89%	1,667.94
90. 2G	441.49	1.80%	710,740	1.43%	1,609.87
91. 3G1	11.67	0.05%	18,145	0.04%	1,554.84
92. 3G	179.64	0.73%	273,050	0.55%	1,519.98
93. 4G1	243.33	0.99%	410,005	0.83%	1,684.98
94. 4G	504.24	2.06%	756,390	1.52%	1,500.06
95. Total	24,507.81	100.00%	49,603,855	100.00%	2,024.00
CRP					
96. 1C1	76.28	3.76%	501,545	7.11%	6,575.05
97. 1C	346.38	17.09%	2,267,095	32.12%	6,545.11
98. 2C1	16.82	0.83%	97,870	1.39%	5,818.67
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	21.50	1.06%	79,765	1.13%	3,710.00
101. 3C	348.67	17.21%	1,291,810	18.30%	3,704.96
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1,216.57	60.04%	2,819,790	39.95%	2,317.82
104. Total	2,026.22	100.00%	7,057,875	100.00%	3,483.27
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	24,507.81	92.36%	49,603,855	87.54%	2,024.00
CRP Total	2,026.22	7.64%	7,057,875	12.46%	3,483.27
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	26,534.03	100.00%	56,661,730	100.00%	2,135.44

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

89 Washington

	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	1,275,736,860	1,374,615,590	98,878,730	7.75%	18,560,714	6.30%
02. Recreational	4,510,230	5,270,890	760,660	16.87%	0	16.87%
03. Ag-Homesite Land, Ag-Res Dwelling	452,703,510	468,086,940	15,383,430	3.40%	9,256,987	1.35%
04. Total Residential (sum lines 1-3)	1,732,950,600	1,847,973,420	115,022,820	6.64%	27,817,701	5.03%
05. Commercial	179,703,010	193,974,370	14,271,360	7.94%	0	7.94%
06. Industrial	208,348,545	218,275,545	9,927,000	4.76%	8,839,300	0.52%
07. Total Commercial (sum lines 5-6)	388,051,555	412,249,915	24,198,360	6.24%	8,839,300	3.96%
08. Ag-Farmsite Land, Outbuildings	74,554,445	78,802,260	4,247,815	5.70%	862,375	4.54%
09. Minerals	100	100	0	0.00	0	0.00%
10. Non Ag Use Land	3,107,765	3,578,280	470,515	15.14%		
11. Total Non-Agland (sum lines 8-10)	77,662,310	82,380,640	4,718,330	6.08%	862,375	4.97%
12. Irrigated	87,071,440	87,281,905	210,465	0.24%		
13. Dryland	732,157,245	732,009,445	-147,800	-0.02%		
14. Grassland	56,678,505	56,661,730	-16,775	-0.03%		
15. Wasteland	6,995,945	7,078,450	82,505	1.18%		
16. Other Agland	56,105	75,890	19,785	35.26%		
17. Total Agricultural Land	882,959,240	883,107,420	148,180	0.02%		
18. Total Value of all Real Property (Locally Assessed)	3,081,623,705	3,225,711,395	144,087,690	4.68%	37,519,376	3.46%

2021 Assessment Survey for Washington County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	.4 FTE
3.	Other full-time employees:
	5
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$363,487
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
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:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$49,739

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, http://washington.gworks.com/
8.	Who maintains the GIS software and maps?
	Assessor office staff and surveyor staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	Fall 2019

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?
	Arlington, Blair, Ft. Calhoun, Herman, Kennard and Washington
4.	When was zoning implemented?
	1970; an updated comprehensive plan was implemented June, 2005

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks
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
	N/A
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	None
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 Washington County

1.	Valuation data collection done by:												
	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;"><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>Blair--county seat and major trade hub of the county; estimated population is 7,781</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Arlington--village with an estimated population of 1,513</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Fort Calhoun--city with an estimated population of 882</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Rural</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Rural Subdivisions--platted subdivisions throughout the county and remaining incorporated villages which include: Herman , Kennard and Washington</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Blair--county seat and major trade hub of the county; estimated population is 7,781	10	Arlington--village with an estimated population of 1,513	15	Fort Calhoun--city with an estimated population of 882	40	Rural	50	Rural Subdivisions--platted subdivisions throughout the county and remaining incorporated villages which include: Herman , Kennard and Washington
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Blair--county seat and major trade hub of the county; estimated population is 7,781												
10	Arlington--village with an estimated population of 1,513												
15	Fort Calhoun--city with an estimated population of 882												
40	Rural												
50	Rural Subdivisions--platted subdivisions throughout the county and remaining incorporated villages which include: Herman , Kennard and Washington												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Sales comparison approach is used with costing data from the same costing year being used for all valuation groups so that equalization is achieved within valuation groupings.												
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 depreciation cost tables provided by their CAMA system.												
5.	Are individual depreciation tables developed for each valuation group?												
	Yes												
6.	Describe the methodology used to determine the residential lot values?												
	The county utilizes a sales comparison approach relying on vacant land sales.												
7.	How are rural residential site values developed?												
	Site values are derived from vacant land sales of 38 acres and below for bare land and then additional costs are added for well, septic and electrical amenities.												
8.	Are there form 191 applications on file?												
	Yes, 7												
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	The county looks at the income stream for all lots within the combined parcel and applies a discount for the whole.												

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	2019	2019	2019	2019
	10	2019	2019	2020	2020
	15	2019	2019	2020	2020
	40	2019	2019	2017/2018	2017;2018
	50	2019	2019	2016/2018	2016/2018

These valuation groups represent the county's appraisal cycle. The county has set up all residential parcels in all valuation groups to be reviewed on a five year inspection cycle to ensure that the six year inspection requirement is fulfilled. The rural parcels, rural subdivision parcels and parcels located in the incorporated villages of Herman, Kennard and Washington may be reviewed on a two year cycle. For valuation group 40, rural residential and agricultural homes south of Highway 30 were inspected in 2017, the homes north of Highway 30 were inspected in 2018.

2021 Commercial Assessment Survey for Washington County

1.	Valuation data collection done by:																							
	County Assessor Office 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%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Blair and Blair suburban--county seat, retail hub</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Arlington--village located along Hwy 30; K-12 school; convenience store</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Fort Calhoun and Herman--both located on Hwy 75; Kennard--located on Hwy 30; and Rural</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Blair and Blair suburban--county seat, retail hub	2	Arlington--village located along Hwy 30; K-12 school; convenience store	3	Fort Calhoun and Herman--both located on Hwy 75; Kennard--located on Hwy 30; and Rural												
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1	Blair and Blair suburban--county seat, retail hub																							
2	Arlington--village located along Hwy 30; K-12 school; convenience store																							
3	Fort Calhoun and Herman--both located on Hwy 75; Kennard--located on Hwy 30; and Rural																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The County correlates a final value from the Income, Cost, and Sales Comparison approaches to value.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The County relies on the experience and expertise of the appraisal staff and will rely on sales of similar properties throughout the area and adjust those to the local 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 develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at an equalized initial value. Once an entire group has been equalized, the new values are correlated with the market values for adjustments to achieve compliance in the sales file.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes, the county develops depreciation tables for each valuation group.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently. The county will review the lot values at the same time as the properties are reviewed.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</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>	1	2019	2019	2019	2019	2	2019	2019	2018	2018	3	2019	2019	2019	2019
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1	2019	2019	2019	2019																				
2	2019	2019	2018	2018																				
3	2019	2019	2019	2019																				

<p>The County feels these valuation groupings have unique market influences due to the size and location of the communities. The County is on a five-year inspection cycle for the commercial class of property to ensure the six year inspection cycle requirement is met.</p>

2021 Agricultural Assessment Survey for Washington County

1.	Valuation data collection done by:						
	Assessor Office 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: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but there are areas where the county analyzes for other than agricultural influences.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but there are areas where the county analyzes for other than agricultural influences.	Annually
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	The entire county is considered as one market area for special value. The County abstract still accounts for 16 market areas but there are areas where the county analyzes for other than agricultural influences.	Annually					
	The county is considered to be fully influenced by other than agricultural influences.						
3.	Describe the process used to determine and monitor market areas.						
	The county continually verifies sales to establish the market areas in the county. The process involves reviewing these sales to determine the market value to establish values for agricultural land. The county also uses the information to determine the market value of land associated with rural residential parcels where the land not associated with buildings or land is determined to be of an agricultural use.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	The county relies on the present use of the parcel, presently improved parcels under 38 acres are considered as rural residential. If the county determines that the primary use is agricultural for parcels under 38 acres and an application for special value has been filed then the land will be assessed at its special value or that value that represents the agricultural market. Recreational land is land which is not used for an agricultural or residential purposes.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Rural home sites and rural residential are valued in the same manner, but rural subdivisions may be valued higher reflecting sales of comparable properties.						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	Since there were no sales to identify market value, the excess farm site value seemed the most logical as the land could be turned into crop land.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	There are only two WRP parcels in the county. The county considers similar parcels in adjoining counties.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	N/A						
	<i>If your county has special value applications, please answer the following</i>						

8a.	How many parcels have a special valuation application on file?
	4,580
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales were reviewed in the county as well as sales in neighboring Burt county. The county reviews comparable cash rents and expenses from Burt and Washington Counties. The assumption is if the operating income is comparable, then the market value for agricultural purposes should also be comparable. Any difference between the two counties' operating income would likely indicate a corresponding difference in the market value. The county then compares the market value in the various areas within the counties to those that are different to determine if these are influenced by economic forces other than those recognized in the agricultural market.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Residential, new construction and commercial development.
8d.	Where is the influenced area located within the county?
	The county assessor feels the entire county has a non-agricultural influence with a lesser degree of influence in the northern part of the county.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The assessor believes the highest and best use for neighboring counties to the North of Washington County is agricultural. Washington county uses sales in Burt county from market area two as basis for their special valuation. The county utilizes an income approach based on a comparison of cash rents and expenses in their county with those of Burt County.

2020 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2021, 2022 AND 2023
Date: JULY 8, 2020

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions, The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska State Statute 77-1311.02. The reader should note that at the time this document is being prepared, the 2020 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on Nebraska Advantage exemptions are not finalized by the Property Assessment Division.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value which is defined by law as "the market value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

Reference, Nebraska Revised Statute 77-201.

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the Register of Deeds on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

Abstract-Real Estate
Abstract –Personal Property
Certification of Values
School District Taxable Value Report
Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated and the information is forwarded to the Treasurer's Office via Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialist and the Assessor work on the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2019 (payable in 2020) we had a total of ((603)) applicants and a value exempted of ((\$77,069,010)) with a tax loss of ((\$1,542,073.14)). The average median value for 2020 is not available at this time. The 2019 average medium was ((\$204,245)).

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialist works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested that personal property returns be accompanied with a copy of the federal depreciation worksheet as part of the updating process.

The 2020 value of centrally assessed and the final determination of Nebraska Advantage personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administrates the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application and verifying the information on the form for approval.

Corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules, regulations and guidelines.

GENERATE TAX ROLL:

The Assessor's Office generates tax rolls for real estate, personal property, railroads and public services. Homestead exemption credits are included on parcels approved for exemption. The tax rolls are generated by the Assessor's office. Collection of taxes is the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. As required by statute, the plan of review includes a physical inspection of property at least once every six years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2019, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined monthly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is comprised of a property record card with a permanent picture, footprint sketch, and complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews sales that occur in Washington County. Residential lot sales are reviewed by an Assessment Specialist. Residential improved and agriculture improved and unimproved sales are being completed by another Assessment Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

Sales are audited and reviewed by the Assessor. Updates to values are performed on an annual basis. The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

The Assessor administers all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor works with the County Board of Supervisors as well as other elected officials and supervises the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy attends workshops and meetings to further his/her knowledge of the assessment field.

Position: Assessment Specialist (2)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's) and special valuations. All Assessment Specialists are able to assist in all areas, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The current position holders have taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Most position holders have a current Assessor Certificate.

Position: Appraiser (2)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems and TerraScan user education. All position holders have a current Assessor Certificate.

BUDGETING:

Budget Worksheet 2019-2020

605-00	County Assessor		
1-0100	Official's Salary	\$	57,200.00
1-0201	Deputy's Salary	\$	45,767.00
1-0305	Regular Time Salaries-Clerical	\$	146,016.00
1-0405	Part Time Salaries	\$	60,000.00
1-0505	Overtime	\$	<u>2,000.00</u>
	Personnel Services Total	\$	310,983.00
2-0100	Postal Services	\$	6,000.00
2-1701	Meals	\$	1,000.00
2-1702	Lodging	\$	2,000.00
2-1704	Mileage Allowance	\$	2,500.00
2-1801	Dues Subscriptions Registration	\$	1,000.00
2-2000	Printing & Publishing	\$	2,500.00
2-3910	Assessor School	\$	<u>3,000.00</u>
	Operating Expenses Total	\$	18,000.00
3-0100	Office Supplies	\$	12,000.00
3-0128	Supplies – Data Processing	\$	1,000.00
3-0211	Tires & Car Expenses	\$	2,000.00
	Supplies and Materials Total	\$	<u>15,000.00</u>
5-0315	Data Processing Equipment	\$	2,000.00
5-0500	Office Equipment	\$	1,000.00
5-1309	Data Processing Software	\$	1,000.00
	Capital Outlay Total	\$	<u>4,000.00</u>
	Total Expenditures	\$	347,983.00

HISTORY:

Washington County is currently using TerraScan for all computer functions. The appraisal is being calculated by using the current Marshall & Swift package and TerraScan.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural and personal property are entered into TerraScan, our current CAMA computer system. Washington County has the ability to digitize photos in this system with a digital camera.

PROCESS TO THIS POINT

Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation and performing many general tasks of the County Assessor's Office.

Washington County has completed the entering of pictures and sketches into the CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

Sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are maintained on-line and in the parcel record card.

COMPARABLE SELECTION

Washington County has a hard copy sales book that includes pictures and sales sheet for recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery and drive by reviews.

RE-LISTED TOWNS

Records are accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2019 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card. The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the Geographic Information System. In addition the parcel identifier numbers have been loaded.

PARCEL COUNT:

The following numbers are based off the 2020 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for Nebraska Advantage by the Department of Revenue.

List the number of residential parcels and value. The number of parcels is ((7096)) with a value of ((\$1,278,290.970)).

List the number of commercial parcels and value. The number of parcels is ((698)) with a value of ((\$181,680,820)).

List the number of industrial parcels and value. The number of parcels is ((56)) with a value of ((\$210,020,590)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4,638)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,415,016,985)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1,653)) with a value of ((\$389,077,345)).

The total number of parcels with greenbelt special value is ((4,581)). The greenbelt value is \$(883,471,280))

The number of recreational parcels is ((20)) with a value of \$((4,548,790)).

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 2020 along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System has also been implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the Register of Deeds Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

~~Two members of the staff studied for assessor certification, tested and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.~~

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from TerraScan. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, work flow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. The Staff Appraiser is assessor certified currently training another Assessment Specialist to assist with outside reviews and updating of hard copy cards. Both work closely with the Assessor in this process. The Staff Appraiser reviews existing farm sites, rural subdivisions and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor is working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Assist county assessor concerning commercial property.

Residential Appraisers (2)

Assist county assessor concerning residential prop.

Assessment Specialist (2)

Assist county assessor with personal property, homestead and permissive exemptions.

Assist county assessor with residential lot sales, 521's and misc.
Duties as needed.

Assist county assessor with agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Appraiser reviews residential improvements. The value for assessment purposes is determined by the Residential Appraiser with assistance from the Assessor.

Agricultural improvements, both old and new are reviewed by the residential appraiser. The assessed values are determined by the Residential Appraiser with assistance from the Assessor.

Residential urban, suburban and rural sites are reviewed and assessed values are determined by the Assessor and the Residential Appraiser.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Appraiser. All residential field work is completed and monitored by the Residential Appraiser. Due to job sharing one of the Assessment Specialists is assisting the Residential Appraiser.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.
All agricultural improvement field work is completed and monitored by the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser.

Commercial and industrial sales are reviewed by the Commercial Appraiser

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2019.

Land values are adjusted, based on sales of similar properties, to reflect market values.

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected by viewing our GIS for land and physically viewing improvements every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every six years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are completed on new construction and for property protests prior to meeting with the County Board of Equalization. Exterior inspections are completed with each sale and during any pickup work.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are required by the County Board of Equalization as part of the protest process prior to any change in valuation by the Board.

COMMERCIAL

Commercial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every six years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into TerraScan, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

Agricultural sales are entered into TerraScan.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by the Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

Sellers are contacted when questions arise about facts pertaining to the sale. The County has found that this is the most efficient way to complete the process.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the Terra Scan system. The Assessor's Office has pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. The pictures and sketches are also loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2021

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington, Ft Calhoun, Kennard and Lakeland Estates will be the most likely choice for 2021. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2022

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural Subs will be the most likely choice for 2022 Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2023

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural South US Hwy 30 will be the most likely choice for 2023. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2024

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Rural North US Hwy 30 & Herman Village will be the most likely choice for 2024.

2025

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2025 re-listing. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington, Ft Calhoun, Kennard and Lakeland Estates will be the most likely choice for 2021. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

The county has initiated a six year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the TerraScan system.

LAND

All agricultural land in Washington County is valued. A market value is established based off of best use. The assessed value is established based on 75% of the special value.

The Assessor reviews these values, as required.

IMPROVEMETS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house is re-valued as required for all of the rural areas.

ESTIMATED DATE OF COMPLETION

The houses and out buildings are scheduled for re-valuation over a six-year period.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved through the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County and State.

ANNUAL RE-VALUE

The decision of the annual re-value is the responsibility of the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of agricultural land, residential property and home sites.

July 8,,2020

Nebraska Department of Revenue
Property Assessment Division
Attn:Christy Light – Field Liasion
301 Centennial Mall South
PO Box 98919
Lincoln, Nebraska 68509-8919

Re: The Washington County 2021 Plan of Assessment

Dear Ms. Light,

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

July 8, 2020

Washington County Board of Equalization
Attn: Steve Dethlefs-Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2021 Plan of Assessment

Dear Mr. Dethlefs and the Board of Equalization,

Pursuant to Nebraska State Statute 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter, the plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of revenue on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

February 9, 2021
Christy Light
Nebraska Department of Revenue
Property Assessment Division
P.O. Box 98919
Nebraska State Office Building – 301 Centennial Mall South
Lincoln, NE 68509-8919

RE: Special Valuation Methodology

Christy Light,

Pursuant to REG – 11 – 005.04 – this document contains the methodology Washington County used to determine the special and actual valuation of land receiving special valuation.

Title 350, Chapter 11, Rev. 03/15/09 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department of Revenue Property Assessment Division on or before March 1 each year... This file shall include, but is not limited to:

005.04A A determination of the highest and best use of the properties to be valued:

Depending on location, the value of rural properties in Eastern Nebraska may or may not be influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural. For the reasons stated above, Burt County is being used as our basis for Washington County's 2021 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish the differences in market value (acreage non-special value) due to general location within the county. This concept is being used for 2021 to establish the one hundred percent of market valuation for non-special value acreages. All of Washington County has proven to be influenced by development potential. Market areas in the Southern part of the county have proven to be moderately influenced by development potential while market areas in the Northern part of the county have indicated less influence. These differences in value caused by development potential are accounted for by upfront loading additional value of the first acre and increasing other acres as required to achieve a true 100% market value.

005.04B An explanation of the valuation models used in arriving at the value estimates;

A county-level cash rent survey was conducted by USDA in 2020. NASS published this agricultural county level of cash rents data on August 28, 2020.

The 2020 USDA NASS Nebraska Field Office studies on irrigated cropland, non-irrigated cropland and pasture rent were used to compare irrigated land, dry land and pasture land (rent paid per acre) by county in Nebraska. A slight premium in dryland cash rent (1.2%) was noted in Washington County when compared to Burt County. For irrigated land - the cash rent was also slightly higher in Washington County (14.2 %) when compared to Washington County. For pasture, a slight premium was noted for Burt County (9.1%).

Washington County land sales are influenced and as a result, the assessor must base agricultural land values on non-influenced values from other counties. The capitalization rate of income from cash rents in Burt County can be applied to the cash rents in Washington County to determine the non-influenced value of land in Washington County. When considering the overall slight difference in the cash rents and assuming that other factors between the two counties are very similar – the findings indicate that the special value for agricultural land by category for Washington County is comparable with values for Burt County.

005.04C A delineation and explanation of “market areas” recognized in the analysis;

Burt County includes market area #1 and market area #2. Both market areas in Burt County are considered a basis for Washington County’s special value. Cash rents and expenses for each county are considered.

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency of typical market conditions;

Since the income and expenses are considered in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County does exist. Property Assessment Division determines their level of value for special value in Washington County from the State Sales File. The assessor’s level of value can be different from PAD since the assessor is required by Stature (77-1301) to value as of January 1 at 12:01 a.m. The level of value determined by Property Assessment Division is not known at this time.

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents.

USDA NASS Nebraska Field Office studies were used to establish cash rents per acre. Cash rent was used to establish operating income.

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

Expenses from Burt to Washington are considered equal.

005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,

The capitalization rate is the multiplier used with the established income to arrive at the value of the land.

005.04H Any other information necessary in supporting the estimate of valuations.



Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008