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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

WASHINGTON COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

Statistical Analysis:

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The 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 PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land 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. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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:

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

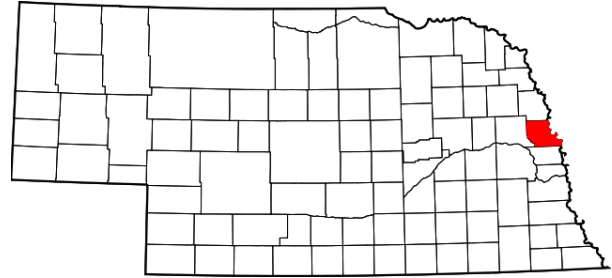
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

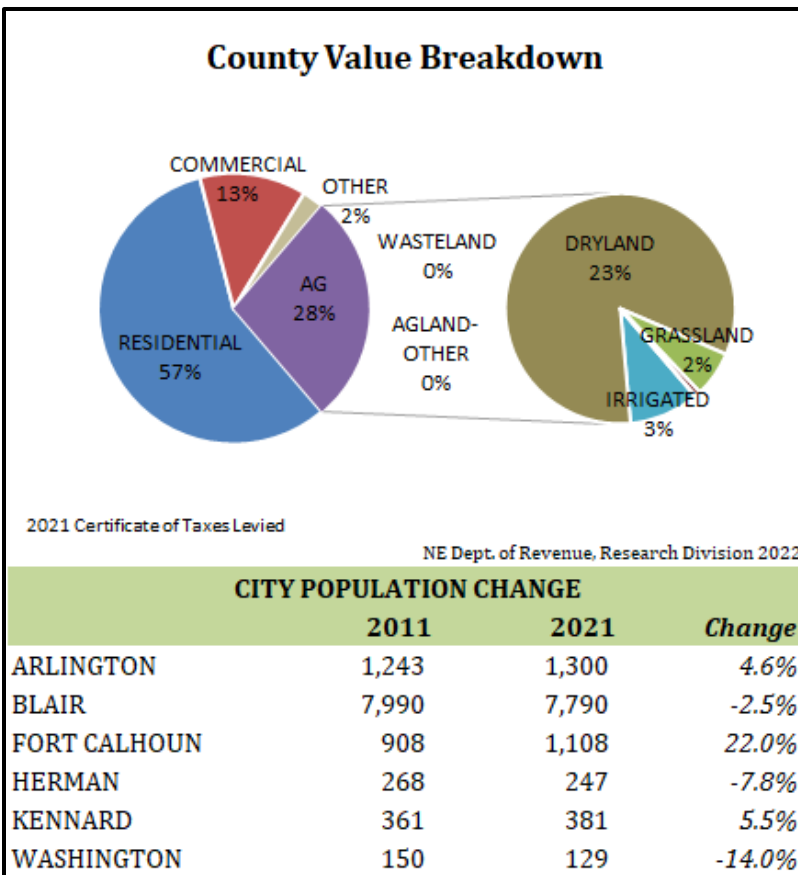
**Further information may be found in Exhibit 94*

County Overview

With a total area of 390 square miles, Washington County has 20,865 residents, per the Census Bureau Quick Facts for 2020, a 3% population increase over the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$232,276 (2021 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 598 employer establishments with total employment of 6,253, for a slight increase in employment since 2019.



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

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

2022 Residential Correlation for Washington County

Assessment Actions

For the residential class, rural subdivisions were reviewed and reappraised. A costing factor was applied increasing to other residential parcels in the county not reviewed to adjust for the increasing market; the economic depreciation adjustments were removed from parcels located in Herman and Ft. Calhoun.

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 verification and qualification processes were reviewed. The usability rate for the residential class is typical when compared to the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

There are five valuation groups in the residential class. The majority of the residential activity occurs in Valuation Group 1, Blair, the largest city in Washington County. Valuation Groups 10 and 15 consist of small towns. Rural parcels make up Valuation Group 40 while rural subdivisions throughout the county and the remaining incorporated villages make up Valuation Group 50. Review of the valuation groups was conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The six-year inspection and review cycle is current for the residential class. Aerial imagery was updated in the Fall of 2019 and is utilized to assist with the rural residential reviews. The appraisal tables were reviewed to ensure they are current. Costing and depreciation tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are both dated 2019. The county assessor does not have a written valuation methodology.

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 Subdivisions, Herman, Kennard, Washington

2022 Residential Correlation for Washington County

For the residential class, there were 642 total qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three measures of central tendency are within the range, correlating closely indicating uniformity of assessed values. The COD and PRD are just slightly above the recommended IAAO range. Analysis of the individual valuation groups show that each of the five valuation groups all have medians within the acceptable range.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 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, suggest 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	339	93.59	100.06	95.60	17.34	104.67
10	45	93.82	97.65	92.36	19.77	105.73
15	40	95.02	100.10	97.73	16.85	102.43
40	69	92.25	92.45	91.17	15.54	101.40
50	149	95.11	98.66	95.62	15.09	103.18
____ALL____	642	93.93	98.75	94.83	16.79	104.13

Level of Value

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

2022 Commercial Correlation for Washington County

Assessment Actions

For the commercial class, Arlington and the parcels on Blair main street were reviewed and reappraised. Pick-up work was completed in a timely manner.

Assessment Practice Review

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

The sales verification and qualification processes were reviewed. The usability rate for the commercial class is typical when compared to the statewide average. Review of the non-qualified sales showed adequate comments notating the reasons for the non-use of sales. Thus, it appears that all arm's-length sales have been made available for measurement purposes.

There are three valuation groups in the commercial class. Review of the valuation groups was 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. The appraisal tables were reviewed to ensure they are current. Depreciation and costing tables are both dated 2019.

The County Assessor does not have a written valuation methodology on file explaining the 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

Review of the overall sample shows 34 qualified sales representing all valuation groups. Two of the three measures of central tendency are within the range. The COD and PRD are both outside of the ranges. There is one high dollar sale with a high ratio of 124% influencing the overall statistics. If this sale is removed, all three measures of central tendency are within the range along with the PRD. The COD is still slightly outside the range.

2022 Commercial Correlation for Washington County

Further analysis of the individual valuation groups show that Valuation Group 1 has 18 qualified sales with one of the three measures of central tendency within the range, which is the median. The one high dollar sale with the high ratio of 124% is influencing this valuation group statistics and when this outlier is removed, all three measures of central tendency are within the range along with the PRD. Valuation Group 2 has two of the three measures of central tendency within the range along with the COD. Valuation Group 3 has one of the three measures of central tendency within the range. The COD and PRD are outside the recommended range and the sample size is too small, to be reliable for measurement.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied 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	18	97.55	100.64	103.61	26.30	97.13
2	9	96.19	100.51	94.92	09.83	105.89
3	7	103.88	92.42	107.51	23.16	85.96
<u> </u> ALL <u> </u>	34	97.55	98.91	102.71	21.80	96.30

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Washington County is 98%.

2022 Agricultural Correlation for Washington County

Assessment Actions

The rural residential subdivisions were reviewed and reappraised. The county assessor applied an increasing costing factor to the rural residential and agricultural homes to adjust for the increasing sales market. No changes were made to the agricultural land 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 verification and qualification processes were reviewed. The usability rate for the agricultural class is typical when compared to the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

There is one market area currently identified. The county assessor reviews the market to determine if additional market areas are needed. Aerial imagery, which was last updated in 2019, is used to keep parcel land use up to date and pick up new improvements. The required six-year inspection and review cycle is current for the agricultural class.

Agricultural homes and improvements are valued using the same practices as the rural residential homes and were last reappraised in 2021. Costing and depreciation tables utilized from their Computer-Assisted Mass Appraisal (CAMA) system are dated 2019.

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

Description of Analysis

Washington County is influenced by anticipation of future development so the agricultural market in the county is considered to be fully influenced by influences other than agricultural uses. For this reason, the sales analysis was conducted by using agricultural sales from Burt County only, the adjoining county to the North, and the agricultural sales within the county were not included.

There were 50 qualified sales in all three land classes in 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 the fully influenced counties, as all sales utilized for measurement come from outside of the county.

2022 Agricultural Correlation for Washington 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 two of the three measures of central tendency within the acceptable range.

There are not a sufficient number of irrigated or 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 average acre comparison chart displays that the values assigned by the county assessor are comparable to the adjoining counties.

Comparison of the valuation changes of the sold parcels and the population as reflected on the abstract support that values were uniformly applied and reflect the reported assessment actions.

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 improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Washington County Assessor has achieved value equalization. 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	3	81.18	78.57	78.74	07.26	99.78
1	3	81.18	78.57	78.74	07.26	99.78
<u> Dry </u>						
County	46	69.86	73.63	68.49	19.01	107.50
1	46	69.86	73.63	68.49	19.01	107.50
<u> Grass </u>						
County	1	125.94	125.94	125.94		100.00
1	1	125.94	125.94	125.94		100.00
<u> ALL </u>						
10/01/2018 To 09/30/2021	50	70.24	74.98	69.67	19.79	107.62

Special Valuation Level of Value

Based on a review of all available information, the level of value for Special Valuation of agricultural land in Washington County is 70%.

2022 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	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	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, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Washington County

Residential Real Property - Current

Number of Sales	642	Median	93.93
Total Sales Price	\$169,633,319	Mean	98.75
Total Adj. Sales Price	\$169,633,319	Wgt. Mean	94.83
Total Assessed Value	\$160,858,145	Average Assessed Value of the Base	\$181,265
Avg. Adj. Sales Price	\$264,226	Avg. Assessed Value	\$250,558

Confidence Interval - Current

95% Median C.I	92.54 to 95.15
95% Wgt. Mean C.I	93.22 to 96.44
95% Mean C.I	94.53 to 102.97
% of Value of the Class of all Real Property Value in the County	43.49
% of Records Sold in the Study Period	7.74
% of Value Sold in the Study Period	10.70

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	612	94	93.54
2020	560	94	94.16
2019	535	96	95.79
2018	571	96	96.36

2022 Commission Summary for Washington County

Commercial Real Property - Current

Number of Sales	34	Median	97.55
Total Sales Price	\$7,196,500	Mean	98.91
Total Adj. Sales Price	\$7,196,500	Wgt. Mean	102.71
Total Assessed Value	\$7,391,725	Average Assessed Value of the Base	\$623,628
Avg. Adj. Sales Price	\$211,662	Avg. Assessed Value	\$217,404

Confidence Interval - Current

95% Median C.I	89.65 to 107.11
95% Wgt. Mean C.I	87.97 to 117.45
95% Mean C.I	88.38 to 109.44
% of Value of the Class of all Real Property Value in the County	13.75
% of Records Sold in the Study Period	4.46
% of Value Sold in the Study Period	1.56

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	23	100	93.67
2020	19	94	93.73
2019	30	100	91.94
2018	36	96	95.84

89 Washington

PAD 2022 R&O Statistics (Using 2022 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 642
 Total Sales Price : 169,633,319
 Total Adj. Sales Price : 169,633,319
 Total Assessed Value : 160,858,145
 Avg. Adj. Sales Price : 264,226
 Avg. Assessed Value : 250,558

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 99
 COD : 16.79
 PRD : 104.13

COV : 55.25
 STD : 54.56
 Avg. Abs. Dev : 15.77
 MAX Sales Ratio : 1366.70
 MIN Sales Ratio : 38.09

95% Median C.I. : 92.54 to 95.15
 95% Wgt. Mean C.I. : 93.22 to 96.44
 95% Mean C.I. : 94.53 to 102.97

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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-19 To 31-DEC-19	76	103.56	108.52	108.58	14.25	99.94	79.50	208.46	100.05 to 109.87	245,774	266,857
01-JAN-20 To 31-MAR-20	56	98.93	102.54	100.23	14.36	102.30	68.85	195.21	93.00 to 104.43	192,396	192,846
01-APR-20 To 30-JUN-20	91	96.01	99.38	99.73	11.96	99.65	38.09	151.05	94.59 to 102.97	238,153	237,505
01-JUL-20 To 30-SEP-20	92	93.45	95.11	93.70	11.39	101.50	61.58	140.96	90.70 to 98.74	292,046	273,639
01-OCT-20 To 31-DEC-20	97	94.57	99.43	96.92	15.29	102.59	56.47	329.49	89.76 to 97.02	282,487	273,797
01-JAN-21 To 31-MAR-21	53	92.25	118.29	93.27	40.38	126.83	66.31	1366.70	85.70 to 97.77	282,069	263,080
01-APR-21 To 30-JUN-21	80	87.93	88.30	86.97	14.74	101.53	59.11	152.40	81.44 to 90.86	288,991	251,344
01-JUL-21 To 30-SEP-21	97	84.78	89.05	85.52	14.31	104.13	49.23	167.01	81.71 to 88.70	269,794	230,730
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	315	98.54	100.90	99.84	13.03	101.06	38.09	208.46	95.58 to 100.81	247,597	247,201
01-OCT-20 To 30-SEP-21	327	89.01	96.68	90.56	19.75	106.76	49.23	1366.70	87.85 to 91.36	280,245	253,792
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	336	95.30	98.75	97.04	13.27	101.76	38.09	329.49	93.89 to 98.23	258,082	250,433
<u>ALL</u>	642	93.93	98.75	94.83	16.79	104.13	38.09	1366.70	92.54 to 95.15	264,226	250,558

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	339	93.59	100.06	95.60	17.34	104.67	62.13	1366.70	91.34 to 95.37	206,973	197,867
10	45	93.82	97.65	92.36	19.77	105.73	38.09	208.46	88.63 to 98.56	178,350	164,726
15	40	95.02	100.10	97.73	16.85	102.43	49.23	164.72	88.76 to 106.41	237,430	232,033
40	69	92.25	92.45	91.17	15.54	101.40	59.65	151.05	85.01 to 98.15	413,114	376,628
50	149	95.11	98.66	95.62	15.09	103.18	59.11	329.49	92.97 to 97.69	358,669	342,954
<u>ALL</u>	642	93.93	98.75	94.83	16.79	104.13	38.09	1366.70	92.54 to 95.15	264,226	250,558

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	642	93.93	98.75	94.83	16.79	104.13	38.09	1366.70	92.54 to 95.15	264,226	250,558
06											
07											
<u>ALL</u>	642	93.93	98.75	94.83	16.79	104.13	38.09	1366.70	92.54 to 95.15	264,226	250,558

89 Washington

RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 642
 Total Sales Price : 169,633,319
 Total Adj. Sales Price : 169,633,319
 Total Assessed Value : 160,858,145
 Avg. Adj. Sales Price : 264,226
 Avg. Assessed Value : 250,558

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 99
 COD : 16.79
 PRD : 104.13

COV : 55.25
 STD : 54.56
 Avg. Abs. Dev : 15.77
 MAX Sales Ratio : 1366.70
 MIN Sales Ratio : 38.09

95% Median C.I. : 92.54 to 95.15
 95% Wgt. Mean C.I. : 93.22 to 96.44
 95% Mean C.I. : 94.53 to 102.97

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	99.62	99.62	99.62	00.00	100.00	99.62	99.62	N/A	13,000	12,950
Less Than 30,000	3	110.06	525.46	548.61	383.75	95.78	99.62	1366.70	N/A	19,000	104,235
Ranges Excl. Low \$											
Greater Than 4,999	642	93.93	98.75	94.83	16.79	104.13	38.09	1366.70	92.54 to 95.15	264,226	250,558
Greater Than 14,999	641	93.89	98.75	94.83	16.81	104.13	38.09	1366.70	92.54 to 95.12	264,618	250,929
Greater Than 29,999	639	93.82	96.75	94.67	14.72	102.20	38.09	329.49	92.41 to 95.12	265,378	251,245
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	99.62	99.62	99.62	00.00	100.00	99.62	99.62	N/A	13,000	12,950
15,000 TO 29,999	2	738.38	738.38	681.26	85.09	108.38	110.06	1366.70	N/A	22,000	149,878
30,000 TO 59,999	5	135.27	186.23	182.09	46.29	102.27	110.75	329.49	N/A	53,800	97,966
60,000 TO 99,999	33	109.79	117.78	116.68	27.22	100.94	38.09	208.46	92.27 to 132.88	82,288	96,012
100,000 TO 149,999	93	96.13	99.21	98.71	15.01	100.51	66.31	164.72	92.95 to 98.76	125,987	124,362
150,000 TO 249,999	250	91.37	93.32	92.86	12.20	100.50	56.47	191.45	89.35 to 92.69	196,869	182,811
250,000 TO 499,999	202	95.43	95.07	95.13	12.60	99.94	49.23	151.05	93.23 to 97.74	336,187	319,802
500,000 TO 999,999	52	93.16	94.28	93.65	12.92	100.67	61.64	153.31	87.75 to 98.47	643,905	603,041
1,000,000 +	4	85.16	85.73	85.83	11.36	99.88	75.80	96.81	N/A	1,066,250	915,171
ALL	642	93.93	98.75	94.83	16.79	104.13	38.09	1366.70	92.54 to 95.15	264,226	250,558

89 Washington

PAD 2022 R&O Statistics (Using 2022 Values)

COMMERCIAL

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 34
 Total Sales Price : 7,196,500
 Total Adj. Sales Price : 7,196,500
 Total Assessed Value : 7,391,725
 Avg. Adj. Sales Price : 211,662
 Avg. Assessed Value : 217,404

MEDIAN : 98
 WGT. MEAN : 103
 MEAN : 99
 COD : 21.80
 PRD : 96.30

COV : 31.67
 STD : 31.32
 Avg. Abs. Dev : 21.27
 MAX Sales Ratio : 189.63
 MIN Sales Ratio : 19.20

95% Median C.I. : 89.65 to 107.11
 95% Wgt. Mean C.I. : 87.97 to 117.45
 95% Mean C.I. : 88.38 to 109.44

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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-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	91.02	91.02	91.02	00.00	100.00	91.02	91.02	N/A	170,000	154,730
01-JUL-19 To 30-SEP-19	3	131.34	141.26	153.08	22.03	92.28	102.80	189.63	N/A	220,000	336,767
01-OCT-19 To 31-DEC-19	4	95.43	85.34	53.92	34.71	158.27	19.20	131.31	N/A	157,250	84,789
01-JAN-20 To 31-MAR-20	6	84.67	84.09	82.55	08.13	101.87	74.81	93.08	74.81 to 93.08	255,000	210,506
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	3	96.69	103.27	115.94	12.29	89.07	88.75	124.38	N/A	450,000	521,722
01-OCT-20 To 31-DEC-20	2	93.44	93.44	85.75	19.21	108.97	75.49	111.39	N/A	105,000	90,033
01-JAN-21 To 31-MAR-21	4	105.50	116.91	135.51	16.00	86.27	96.19	160.47	N/A	117,500	159,226
01-APR-21 To 30-JUN-21	3	90.53	71.93	80.26	26.34	89.62	26.85	98.40	N/A	116,667	93,632
01-JUL-21 To 30-SEP-21	4	89.63	87.71	88.06	16.71	99.60	64.68	106.90	N/A	160,000	140,895
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	111.33	125.22	135.01	22.84	92.75	91.02	189.63	N/A	203,500	274,755
01-OCT-19 To 30-SEP-20	16	91.63	94.74	96.62	20.91	98.05	19.20	131.31	79.69 to 117.32	281,813	272,282
01-OCT-20 To 30-SEP-21	13	98.40	93.93	99.49	19.84	94.41	26.85	160.47	75.49 to 107.11	128,462	127,803
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8	104.21	107.02	103.10	31.14	103.80	19.20	189.63	19.20 to 189.63	182,375	188,023
01-JAN-20 To 31-DEC-20	14	91.63	97.23	102.63	16.37	94.74	74.81	127.09	77.11 to 117.32	292,143	299,815
<u>ALL</u>	34	97.55	98.91	102.71	21.80	96.30	19.20	189.63	89.65 to 107.11	211,662	217,404

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	18	97.55	100.64	103.61	26.30	97.13	19.20	189.63	77.11 to 115.65	271,778	281,596
2	9	96.19	100.51	94.92	09.83	105.89	88.75	131.31	89.65 to 111.39	136,333	129,402
3	7	103.88	92.42	107.51	23.16	85.96	26.85	127.09	26.85 to 127.09	153,929	165,483
<u>ALL</u>	34	97.55	98.91	102.71	21.80	96.30	19.20	189.63	89.65 to 107.11	211,662	217,404

89 Washington

COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 34
 Total Sales Price : 7,196,500
 Total Adj. Sales Price : 7,196,500
 Total Assessed Value : 7,391,725
 Avg. Adj. Sales Price : 211,662
 Avg. Assessed Value : 217,404

MEDIAN : 98
 WGT. MEAN : 103
 MEAN : 99
 COD : 21.80
 PRD : 96.30

COV : 31.67
 STD : 31.32
 Avg. Abs. Dev : 21.27
 MAX Sales Ratio : 189.63
 MIN Sales Ratio : 19.20

95% Median C.I. : 89.65 to 107.11
 95% Wgt. Mean C.I. : 87.97 to 117.45
 95% Mean C.I. : 88.38 to 109.44

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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	1	77.11	77.11	77.11	00.00	100.00	77.11	77.11	N/A	610,000	470,380
03	32	97.55	97.67	102.76	20.49	95.05	19.20	189.63	89.65 to 107.11	197,547	203,003
04	1	160.47	160.47	160.47	00.00	100.00	160.47	160.47	N/A	265,000	425,235
<u>ALL</u>	<u>34</u>	<u>97.55</u>	<u>98.91</u>	<u>102.71</u>	<u>21.80</u>	<u>96.30</u>	<u>19.20</u>	<u>189.63</u>	<u>89.65 to 107.11</u>	<u>211,662</u>	<u>217,404</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	1	103.88	103.88	103.88	00.00	100.00	103.88	103.88	N/A	25,000	25,970
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	34	97.55	98.91	102.71	21.80	96.30	19.20	189.63	89.65 to 107.11	211,662	217,404
Greater Than 14,999	34	97.55	98.91	102.71	21.80	96.30	19.20	189.63	89.65 to 107.11	211,662	217,404
Greater Than 29,999	33	96.69	98.76	102.71	22.44	96.15	19.20	189.63	89.65 to 107.11	217,318	223,205
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	103.88	103.88	103.88	00.00	100.00	103.88	103.88	N/A	25,000	25,970
30,000 TO 59,999	2	106.04	106.04	107.73	23.83	98.43	80.77	131.31	N/A	37,500	40,398
60,000 TO 99,999	5	96.19	83.95	82.47	22.96	101.79	26.85	111.39	N/A	72,400	59,711
100,000 TO 149,999	6	97.59	97.63	97.41	05.30	100.23	90.17	107.11	90.17 to 107.11	125,833	122,575
150,000 TO 249,999	11	91.02	92.44	92.66	14.77	99.76	64.68	127.09	74.81 to 111.33	193,136	178,962
250,000 TO 499,999	7	117.32	117.61	114.39	31.29	102.81	19.20	189.63	19.20 to 189.63	320,714	366,879
500,000 TO 999,999	1	77.11	77.11	77.11	00.00	100.00	77.11	77.11	N/A	610,000	470,380
1,000,000 TO 1,999,999	1	124.38	124.38	124.38	00.00	100.00	124.38	124.38	N/A	1,000,000	1,243,835
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>34</u>	<u>97.55</u>	<u>98.91</u>	<u>102.71</u>	<u>21.80</u>	<u>96.30</u>	<u>19.20</u>	<u>189.63</u>	<u>89.65 to 107.11</u>	<u>211,662</u>	<u>217,404</u>

89 Washington

COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 34
 Total Sales Price : 7,196,500
 Total Adj. Sales Price : 7,196,500
 Total Assessed Value : 7,391,725
 Avg. Adj. Sales Price : 211,662
 Avg. Assessed Value : 217,404

MEDIAN : 98
 WGT. MEAN : 103
 MEAN : 99
 COD : 21.80
 PRD : 96.30

COV : 31.67
 STD : 31.32
 Avg. Abs. Dev : 21.27
 MAX Sales Ratio : 189.63
 MIN Sales Ratio : 19.20

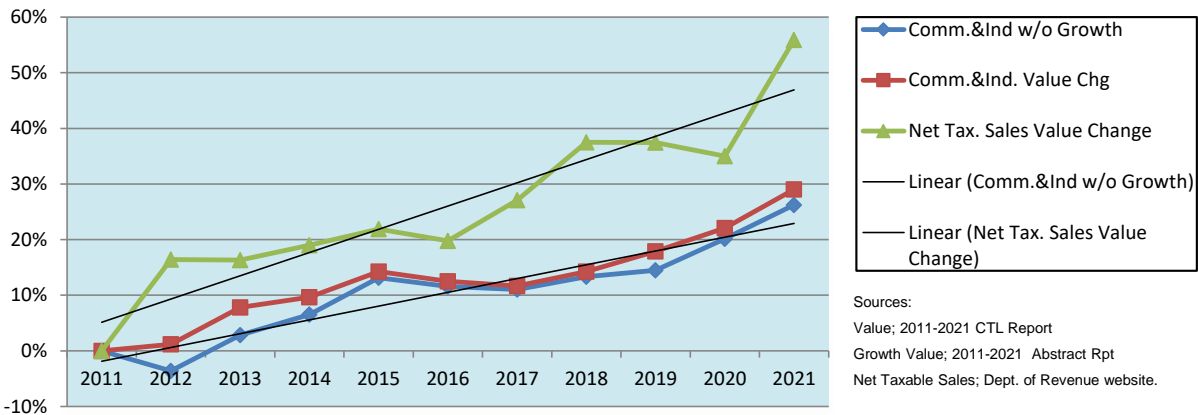
95% Median C.I. : 89.65 to 107.11
 95% Wgt. Mean C.I. : 87.97 to 117.45
 95% Mean C.I. : 88.38 to 109.44

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	26.85	26.85	26.85	00.00	100.00	26.85	26.85	N/A	75,000	20,135
340	1	189.63	189.63	189.63	00.00	100.00	189.63	189.63	N/A	300,000	568,880
344	7	106.90	105.15	106.35	27.15	98.87	19.20	160.47	19.20 to 160.47	308,571	328,160
350	1	111.33	111.33	111.33	00.00	100.00	111.33	111.33	N/A	187,500	208,745
352	1	77.11	77.11	77.11	00.00	100.00	77.11	77.11	N/A	610,000	470,380
353	4	89.17	87.33	85.38	08.19	102.28	74.81	96.19	N/A	159,250	135,975
386	3	96.69	92.34	94.88	17.57	97.32	64.68	115.65	N/A	233,333	221,382
406	2	96.32	96.32	90.32	07.86	106.64	88.75	103.88	N/A	120,000	108,388
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
471	3	79.69	78.65	77.50	02.21	101.48	75.49	80.77	N/A	90,000	69,747
494	3	111.39	111.94	114.87	03.05	97.45	107.11	117.32	N/A	208,333	239,312
528	3	90.17	95.14	92.23	05.90	103.16	89.65	105.61	N/A	167,333	154,323
600	3	98.40	95.80	96.09	02.69	99.70	90.53	98.48	N/A	140,000	134,520
<u>ALL</u>	34	97.55	98.91	102.71	21.80	96.30	19.20	189.63	89.65 to 107.11	211,662	217,404

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
2011	\$ 317,911,790	\$ 8,005,805	2.52%	\$ 309,905,985		\$ 127,005,231	
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%
2021	\$ 410,158,485	\$ 8,839,300	2.16%	\$ 401,319,185	3.42%	\$ 198,019,821	15.48%
Ann %chg	2.58%			Average	0.34%	4.54%	4.73%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-3.60%	1.19%	16.40%
2013	2.83%	7.83%	16.33%
2014	6.54%	9.67%	18.97%
2015	13.13%	14.25%	21.90%
2016	11.59%	12.50%	19.78%
2017	11.05%	11.66%	27.11%
2018	13.32%	14.24%	37.48%
2019	14.50%	17.88%	37.46%
2020	20.13%	22.06%	35.01%
2021	26.24%	29.02%	55.91%

County Number	89
County Name	Washington

Type : Qualified

Number of Sales :	50	Median :	70	COV :	27.78	95% Median C.I. :	66.41 to 75.68
Total Sales Price :	39,456,001	Wgt. Mean :	70	STD :	20.83	95% Wgt. Mean C.I. :	65.48 to 73.87
Total Adj. Sales Price :	39,456,001	Mean :	75	Avg. Abs. Dev :	13.90	95% Mean C.I. :	69.21 to 80.75
Total Assessed Value :	27,489,718						
Avg. Adj. Sales Price :	789,120	COD :	19.79	MAX Sales Ratio :	147.31		
Avg. Assessed Value :	549,794	PRD :	107.62	MIN Sales Ratio :	42.64		

Printed : 04/01/2022

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>											
10/01/2018 To 12/31/2018	6	66.39	70.12	68.88	15.54	101.80	55.18	98.37	55.18 to 98.37	800,439	551,341
01/01/2019 To 03/31/2019	12	74.08	80.98	73.91	20.45	109.57	47.64	131.44	68.32 to 96.35	557,562	412,067
04/01/2019 To 06/30/2019	3	75.68	97.77	97.10	33.91	100.69	70.33	147.31	N/A	590,375	573,228
07/01/2019 To 09/30/2019	1	63.01	63.01	63.01		100.00	63.01	63.01	N/A	2,136,000	1,345,945
10/01/2019 To 12/31/2019	3	81.18	90.39	85.85	11.79	105.29	80.65	109.35	N/A	617,108	529,794
01/01/2020 To 03/31/2020	3	72.48	89.98	79.68	25.03	112.93	71.51	125.94	N/A	717,500	571,707
04/01/2020 To 06/30/2020	5	64.11	69.03	70.84	18.67	97.44	55.00	86.09	N/A	723,597	512,582
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	5	66.98	69.27	66.87	08.00	103.59	60.58	83.52	N/A	924,322	618,081
01/01/2021 To 03/31/2021	8	63.61	63.09	61.82	13.11	102.05	46.06	82.83	46.06 to 82.83	1,118,785	691,677
04/01/2021 To 06/30/2021	4	69.19	65.68	58.70	20.19	111.89	42.64	81.69	N/A	715,452	420,005
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	22	71.79	79.49	73.49	21.42	108.16	47.64	147.31	66.06 to 83.96	700,023	514,476
10/01/2019 To 09/30/2020	11	80.65	80.57	76.98	18.96	104.66	55.00	125.94	55.59 to 109.35	692,892	533,401
10/01/2020 To 09/30/2021	17	66.41	65.52	62.70	13.28	104.50	42.64	83.52	58.39 to 77.61	966,688	606,108
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	19	75.68	84.17	77.11	21.97	109.16	47.64	147.31	69.39 to 96.35	655,221	505,253
01/01/2020 To 12/31/2020	13	69.57	73.95	70.90	17.23	104.30	55.00	125.94	60.58 to 84.34	799,392	566,802

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	50	70.24	74.98	69.67	19.79	107.62	42.64	147.31	66.41 to 75.68	789,120	549,794

Type : Qualified

Number of Sales :	50	Median :	70	COV :	27.78	95% Median C.I. :	66.41 to 75.68
Total Sales Price :	39,456,001	Wgt. Mean :	70	STD :	20.83	95% Wgt. Mean C.I. :	65.48 to 73.87
Total Adj. Sales Price :	39,456,001	Mean :	75	Avg. Abs.Dev :	13.90	95% Mean C.I. :	69.21 to 80.75
Total Assessed Value :	27,489,718						
Avg. Adj. Sales Price :	789,120	COD :	19.79	MAX Sales Ratio :	147.31		
Avg. Assessed Value :	549,794	PRD :	107.62	MIN Sales Ratio :	42.64		

Printed : 04/01/2022

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	2	83.64	83.64	84.21	02.94	99.32	81.18	86.09	N/A	941,088	792,481
1	2	83.64	83.64	84.21	02.94	99.32	81.18	86.09	N/A	941,088	792,481
<u>Dry</u>											
County	40	68.86	71.73	67.98	17.46	105.52	42.64	147.31	64.11 to 72.80	809,143	550,053
1	40	68.86	71.73	67.98	17.46	105.52	42.64	147.31	64.11 to 72.80	809,143	550,053
<u>Grass</u>											
County	1	125.94	125.94	125.94		100.00	125.94	125.94	N/A	300,000	377,830
1	1	125.94	125.94	125.94		100.00	125.94	125.94	N/A	300,000	377,830
<u>ALL</u>											
10/01/2018 To 09/30/2021	50	70.24	74.98	69.67	19.79	107.62	42.64	147.31	66.41 to 75.68	789,120	549,794

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	3	81.18	78.57	78.74	07.26	99.78	68.43	86.09	N/A	960,725	756,432
1	3	81.18	78.57	78.74	07.26	99.78	68.43	86.09	N/A	960,725	756,432
<u>Dry</u>											
County	46	69.86	73.63	68.49	19.01	107.50	42.64	147.31	65.69 to 75.44	788,561	540,056
1	46	69.86	73.63	68.49	19.01	107.50	42.64	147.31	65.69 to 75.44	788,561	540,056
<u>Grass</u>											
County	1	125.94	125.94	125.94		100.00	125.94	125.94	N/A	300,000	377,830
1	1	125.94	125.94	125.94		100.00	125.94	125.94	N/A	300,000	377,830
<u>ALL</u>											
10/01/2018 To 09/30/2021	50	70.24	74.98	69.67	19.79	107.62	42.64	147.31	66.41 to 75.68	789,120	549,794

Washington County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Washington	1	6,595	6,560	5,915	5,791	n/a	n/a	3,555	2,420	5,242
Burt	2	6,535	6,475	5,925	5,682	n/a	5,375	4,350	3,475	5,781
Burt	1	5,365	5,615	5,017	3,919	n/a	3,258	3,860	3,215	4,555
Dodge	1	6,200	6,005	5,805	5,610	n/a	5,215	5,455	4,820	5,757
Douglas	1	6,275	n/a	5,975	5,625	5,225	4,725	4,378	4,100	5,853

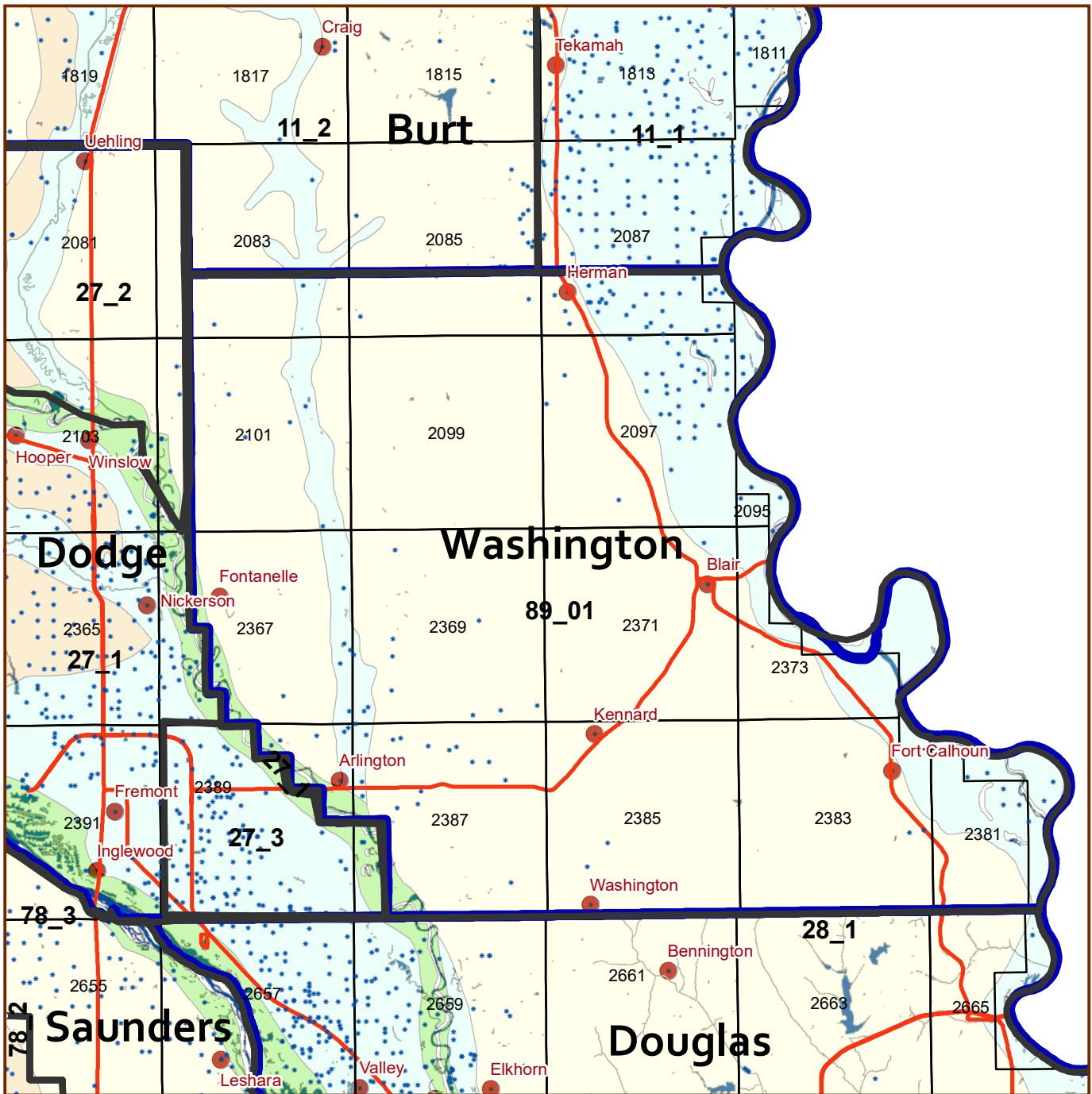
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Washington	1	6,583	6,545	5,821	5,610	3,710	3,705	3,365	2,315	5,028
Burt	2	6,225	6,150	5,675	n/a	4,407	5,175	4,175	3,200	5,469
Burt	1	5,545	5,400	5,009	n/a	3,715	4,215	3,651	2,886	4,263
Dodge	1	5,918	5,725	5,536	n/a	5,150	4,915	5,190	4,980	5,504
Douglas	1	6,000	5,625	5,225	4,900	4,675	4,175	3,875	3,650	4,819

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Washington	1	2,125	1,964	1,663	1,600	n/a	1,520	1,475	1,365	1,935
Burt	2	2,524	2,346	2,100	2,080	n/a	n/a	n/a	1,770	2,333
Burt	1	2,562	2,351	2,105	2,080	n/a	1,975	670	1,790	2,325
Dodge	1	2,460	2,460	2,355	2,355	n/a	n/a	n/a	2,140	2,427
Douglas	1	2,026	1,726	1,742	1,772	1,237	1,759	900	1,047	1,860

County	Mkt Area	CRP	TIMBER	WASTE
Washington	1	3,712	n/a	389
Burt	2	3,611	n/a	150
Burt	1	3,740	n/a	128
Dodge	1	3,210	n/a	179
Douglas	1	n/a	n/a	150

Source: 2022 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



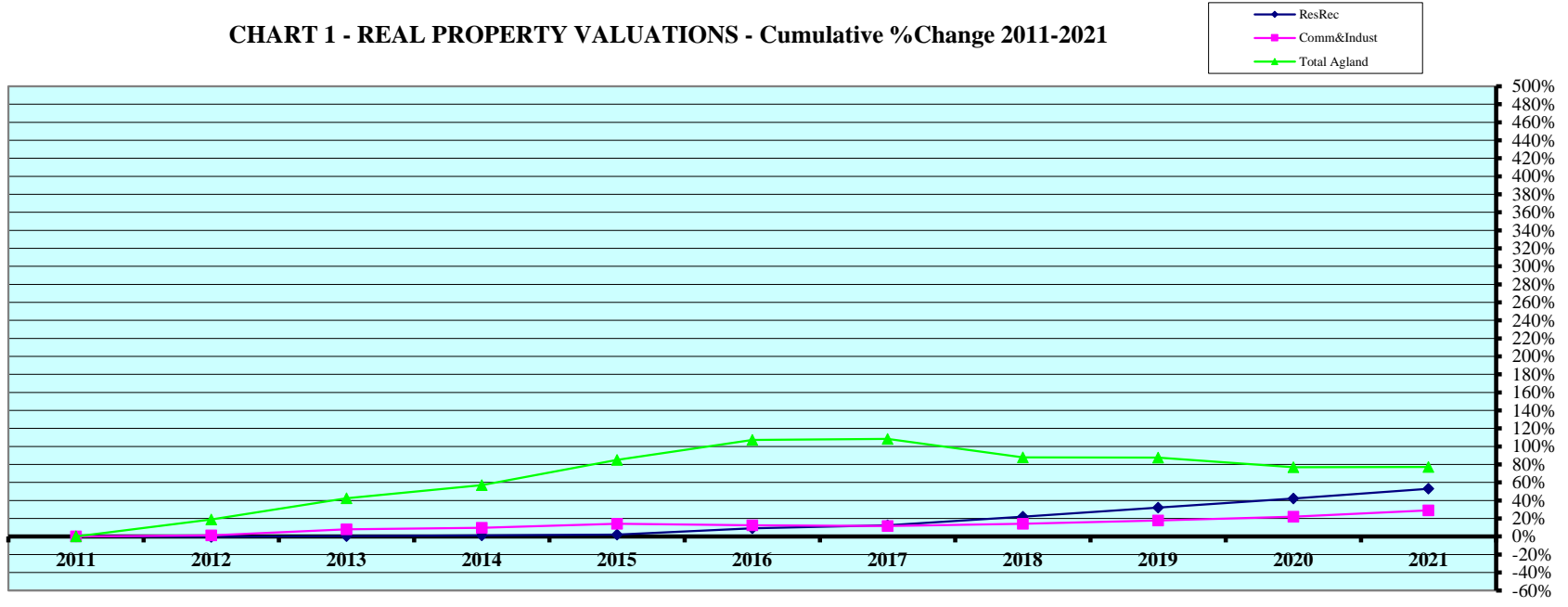
Legend

- 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 2011-2021



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
2011	900,627,350	-	-	-	317,911,790	-	-	-	498,667,065	-	-	-
2012	897,670,450	-2,956,900	-0.33%	-0.33%	321,680,535	3,768,745	1.19%	1.19%	592,533,520	93,866,455	18.82%	18.82%
2013	902,909,865	5,239,415	0.58%	0.25%	342,798,585	21,118,050	6.56%	7.83%	710,537,205	118,003,685	19.92%	42.49%
2014	911,254,315	8,344,450	0.92%	1.18%	348,647,960	5,849,375	1.71%	9.67%	782,480,890	71,943,685	10.13%	56.91%
2015	920,078,520	8,824,205	0.97%	2.16%	363,225,290	14,577,330	4.18%	14.25%	922,466,665	139,985,775	17.89%	84.99%
2016	983,191,105	63,112,585	6.86%	9.17%	357,651,290	-5,574,000	-1.53%	12.50%	1,033,561,635	111,094,970	12.04%	107.26%
2017	1,013,206,740	30,015,635	3.05%	12.50%	354,991,435	-2,659,855	-0.74%	11.66%	1,039,139,720	5,578,085	0.54%	108.38%
2018	1,097,806,380	84,599,640	8.35%	21.89%	363,198,145	8,206,710	2.31%	14.24%	936,660,795	-102,478,925	-9.86%	87.83%
2019	1,189,464,040	91,657,660	8.35%	32.07%	374,764,395	11,566,250	3.18%	17.88%	935,894,395	-766,400	-0.08%	87.68%
2020	1,280,247,090	90,783,050	7.63%	42.15%	388,051,555	13,287,160	3.55%	22.06%	882,959,240	-52,935,155	-5.66%	77.06%
2021	1,377,584,370	97,337,280	7.60%	52.96%	410,158,485	22,106,930	5.70%	29.02%	883,018,865	59,625	0.01%	77.08%

Rate Annual %chg: Residential & Recreational **4.34%**

Commercial & Industrial **2.58%**

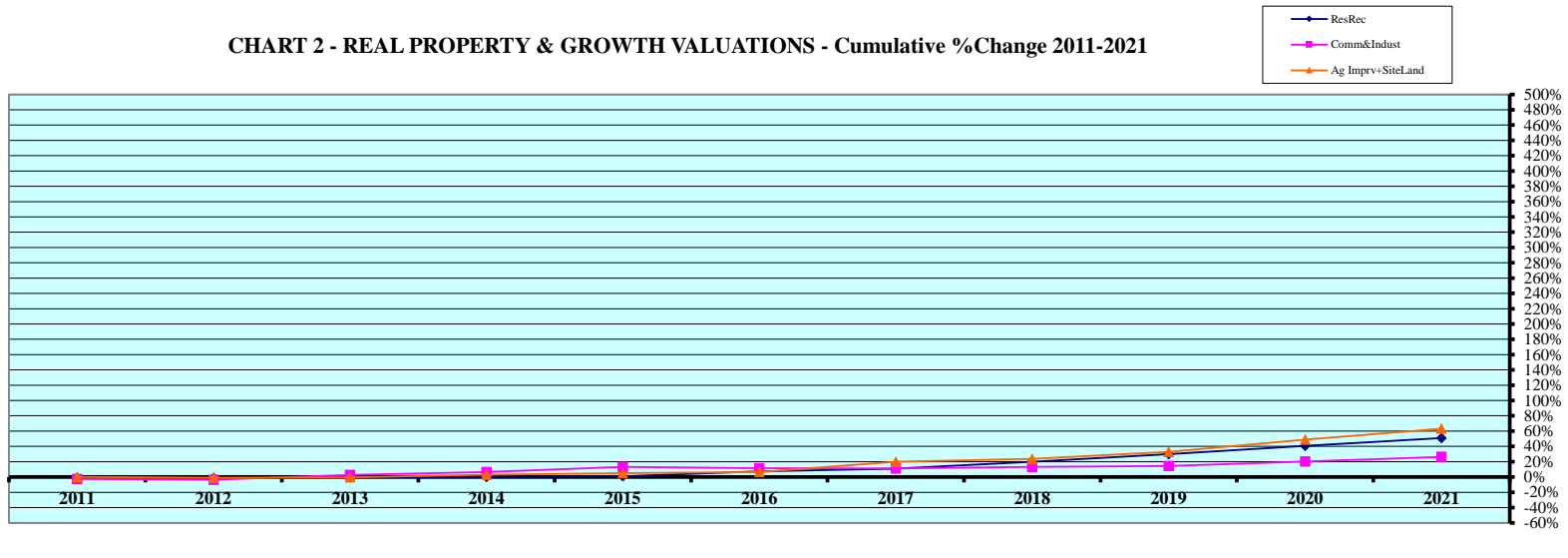
Agricultural Land **5.88%**

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 2011-2021



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	
2011	900,627,350	7,577,406	0.84%	893,049,944	-	-0.84%	317,911,790	8,005,805	2.52%	309,905,985	-	-2.52%	
2012	897,670,450	7,413,301	0.83%	890,257,149	-1.15%	-1.15%	321,680,535	15,207,630	4.73%	306,472,905	-3.60%	-3.60%	
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	-0.59%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	2.83%	
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	0.18%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	6.54%	
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	0.87%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	13.13%	
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	7.45%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	11.59%	
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	10.83%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	11.05%	
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	19.88%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	13.32%	
2019	1,189,464,040	20,228,591	1.70%	1,169,235,449	6.51%	29.82%	374,764,395	10,768,515	2.87%	363,995,880	0.22%	14.50%	
2020	1,280,247,090	13,640,239	1.07%	1,266,606,851	6.49%	40.64%	388,051,555	6,153,675	1.59%	381,897,880	1.90%	20.13%	
2021	1,377,584,370	18,560,714	1.35%	1,359,023,656	6.15%	50.90%	410,158,485	8,839,300	2.16%	401,319,185	3.42%	26.24%	
Rate Ann%chg	4.34%			Resid & Recreat w/o growth			2.58%			C & I w/o growth			0.34%

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
2011	264,906,385	53,760,950	318,667,335	5,520,260	1.73%	313,147,075	-	-
2012	268,355,470	51,339,880	319,695,350	4,376,340	1.37%	315,319,010	-1.05%	-1.05%
2013	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-0.97%	-0.65%
2014	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	3.08%
2015	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	4.93%
2016	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	6.49%
2017	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	19.97%
2018	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	23.65%
2019	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	32.76%
2020	405,020,400	80,453,810	485,474,210	11,370,940	2.34%	474,103,270	10.03%	48.78%
2021	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%	

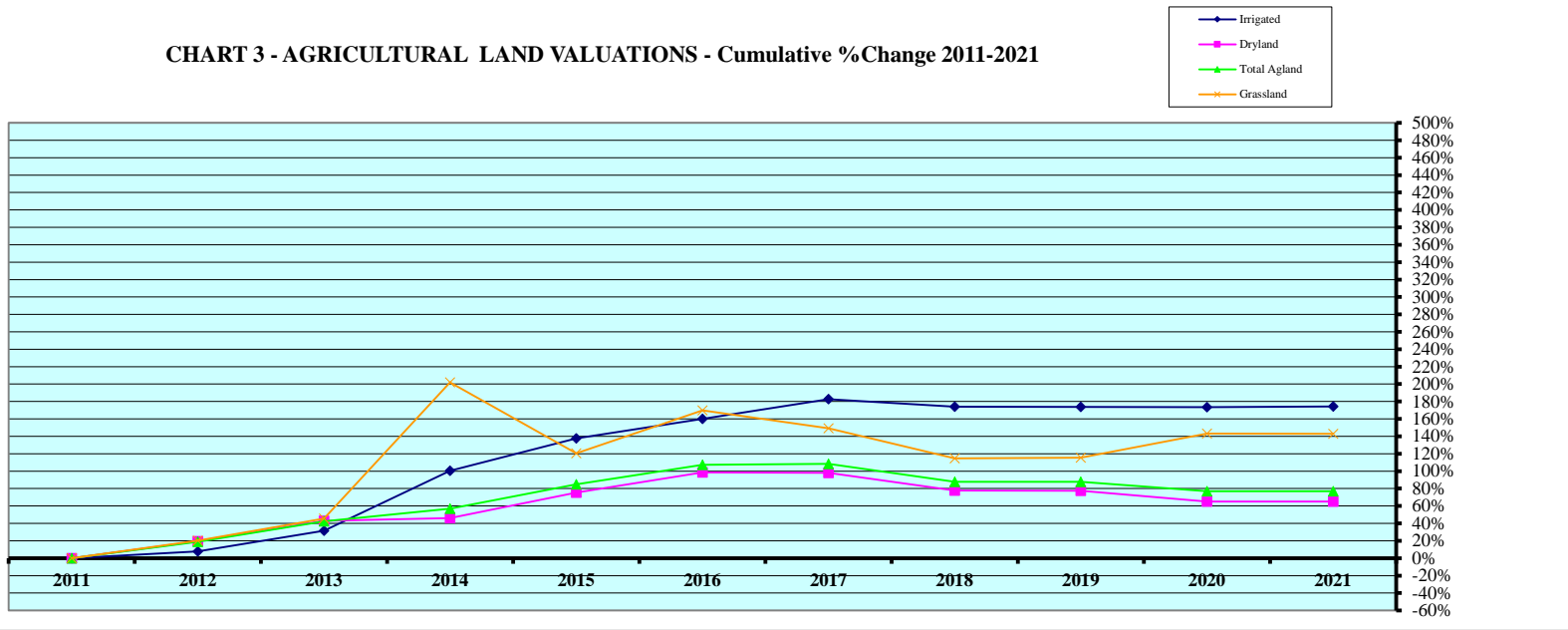
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 89
County WASHINGTON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	31,824,060	-	-	-	443,405,730	-	-	-	23,317,345	-	-	-
2012	34,303,350	2,479,290	7.79%	7.79%	529,800,680	86,394,950	19.48%	19.48%	28,056,660	4,739,315	20.33%	20.33%
2013	41,842,845	7,539,495	21.98%	31.48%	634,316,105	104,515,425	19.73%	43.06%	33,929,415	5,872,755	20.93%	45.51%
2014	63,794,145	21,951,300	52.46%	100.46%	647,551,865	13,235,760	2.09%	46.04%	70,404,750	36,475,335	107.50%	201.94%
2015	75,643,835	11,849,690	18.57%	137.69%	778,065,965	130,514,100	20.16%	75.47%	51,437,940	-18,966,810	-26.94%	120.60%
2016	82,762,680	7,118,845	9.41%	160.06%	880,470,510	102,404,545	13.16%	98.57%	62,926,145	11,488,205	22.33%	169.87%
2017	89,943,175	7,180,495	8.68%	182.63%	878,471,210	-1,999,300	-0.23%	98.12%	58,139,895	-4,786,250	-7.61%	149.34%
2018	87,224,070	-2,719,105	-3.02%	174.08%	787,935,535	-90,535,675	-10.31%	77.70%	50,081,025	-8,058,870	-13.86%	114.78%
2019	87,081,700	-142,370	-0.16%	173.63%	787,129,535	-806,000	-0.10%	77.52%	50,258,940	177,915	0.36%	115.54%
2020	87,071,440	-10,260	-0.01%	173.60%	732,157,245	-54,972,290	-6.98%	65.12%	56,678,505	6,419,565	12.77%	143.07%
2021	87,281,905	210,465	0.24%	174.26%	731,965,470	-191,775	-0.03%	65.08%	56,622,850	-55,655	-0.10%	142.84%

Rate Ann.%chg: Irrigated **10.62%** Dryland **5.14%** Grassland **9.28%**

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
2011	113,220	-	-	-	6,710	-	-	-	498,667,065	-	-	-
2012	371,700	258,480	228.30%	228.30%	1,130	-5,580	-83.16%	-83.16%	592,533,520	93,866,455	18.82%	18.82%
2013	447,710	76,010	20.45%	295.43%	1,130	0	0.00%	-83.16%	710,537,205	118,003,685	19.92%	42.49%
2014	724,035	276,325	61.72%	539.49%	6,095	4,965	439.38%	-9.17%	782,480,890	71,943,685	10.13%	56.91%
2015	17,317,180	16,593,145	2291.76%	15195.16%	1,745	-4,350	-71.37%	-73.99%	922,466,665	139,985,775	17.89%	84.99%
2016	7,402,300	-9,914,880	-57.25%	6437.98%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	107.26%
2017	7,836,610	434,310	5.87%	6821.58%	4,748,830	4,748,830	-	70672.43%	1,039,139,720	5,578,085	0.54%	108.38%
2018	7,154,960	-681,650	-8.70%	6219.52%	4,265,205	-483,625	-10.18%	63464.90%	936,660,795	-102,478,925	-9.86%	87.83%
2019	7,216,525	61,565	0.86%	6273.90%	4,207,695	-57,510	-1.35%	62607.82%	935,894,395	-766,400	-0.08%	87.68%
2020	6,995,945	-220,580	-3.06%	6079.07%	56,105	-4,151,590	-98.67%	736.14%	882,959,240	-52,935,155	-5.66%	77.06%
2021	7,071,210	75,265	1.08%	6145.55%	77,430	21,325	38.01%	1053.95%	883,018,865	59,625	0.01%	77.08%

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

Rate Ann.%chg: Total Agric Land **5.88%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
2011	25,154,705	10,658	2,360			357,572,750	170,514	2,097			81,700,995	133,333	613		
2012	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%
2013	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%
2014	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%
2015	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%
2016	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%
2017	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%
2018	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%
2019	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%
2020	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%
2021	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	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
2011	138,315	1,174	118			7,796,565	8,221	948			410,409,325	211,942	1,936		
2012	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%
2013	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%
2014	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%
2015	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%
2016	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%
2017	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%
2018	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%
2019	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%
2020	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%
2021	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%

89
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: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
20,865	WASHINGTON	243,768,840	34,529,958	43,291,389	1,372,350,905	191,882,940	218,275,545	5,233,465	883,018,865	466,040,595	82,371,505	100	3,540,764,107
cnty sectorvalue % of total value:		6.88%	0.98%	1.22%	38.76%	5.42%	6.16%	0.15%	24.94%	13.16%	2.33%	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	801,294	718,262	891,233	84,930,415	5,631,760	0	0	0	0	0	0	92,972,964
5.96%	%sector of county sector	0.33%	2.08%	2.06%	6.19%	2.93%							2.63%
	%sector of municipality	0.86%	0.77%	0.96%	91.35%	6.06%							100.00%
7,990	BLAIR	13,515,309	17,573,566	9,578,667	477,572,450	149,517,819	6,745,500	0	0	0	0	100	674,503,411
38.29%	%sector of county sector	5.54%	50.89%	22.13%	34.80%	77.92%	3.09%					100.00%	19.05%
	%sector of municipality	2.00%	2.61%	1.42%	70.80%	22.17%	1.00%					0.00%	100.00%
908	FORT CALHOUN	1,953,591	466,599	17,359	73,740,705	13,275,100	7,010,660	0	0	0	0	0	96,464,014
4.35%	%sector of county sector	0.80%	1.35%	0.04%	5.37%	6.92%	3.21%						2.72%
	%sector of municipality	2.03%	0.48%	0.02%	76.44%	13.76%	7.27%						100.00%
268	HERMAN	154,512	644,590	130,599	10,600,180	1,755,325	0	0	0	0	0	0	13,285,206
1.28%	%sector of county sector	0.06%	1.87%	0.30%	0.77%	0.91%							0.38%
	%sector of municipality	1.16%	4.85%	0.98%	79.79%	13.21%							100.00%
361	KENNARD	1,181,527	444,802	1,517,586	21,772,740	936,250	0	0	0	0	0	0	25,852,905
1.73%	%sector of county sector	0.48%	1.29%	3.51%	1.59%	0.49%							0.73%
	%sector of municipality	4.57%	1.72%	5.87%	84.22%	3.62%							100.00%
150	WASHINGTON	151,426	1,125	419	9,521,590	368,360	0	0	0	0	0	0	10,042,920
0.72%	%sector of county sector	0.06%	0.00%	0.00%	0.69%	0.19%							0.28%
	%sector of municipality	1.51%	0.01%	0.00%	94.81%	3.67%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
10,920	Total Municipalities	17,757,659	19,848,944	12,135,863	678,138,080	171,484,614	13,756,160	0	0	0	0	100	913,121,420
52.34%	%all municip.sectors of cnty	7.28%	57.48%	28.03%	49.41%	89.37%	6.30%					100.00%	25.79%

Total Real Property Sum Lines 17, 25, & 30	Records : 13,665	Value : 3,456,447,301	Growth 71,168,039	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	599	16,256,355	285	6,318,825	1,210	27,771,445	2,094	50,346,625	
02. Res Improve Land	3,630	75,041,275	451	20,603,855	1,651	69,638,590	5,732	165,283,720	
03. Res Improvements	3,851	649,703,275	591	119,372,645	1,738	512,368,560	6,180	1,281,444,480	
04. Res Total	4,450	741,000,905	876	146,295,325	2,948	609,778,595	8,274	1,497,074,825	18,760,606
% of Res Total	53.78	49.50	10.59	9.77	35.63	40.73	60.55	43.31	26.36
05. Com UnImp Land	107	5,198,465	18	726,080	8	245,535	133	6,170,080	
06. Com Improve Land	496	21,814,995	26	1,963,145	33	2,009,185	555	25,787,325	
07. Com Improvements	496	136,334,230	29	47,260,950	42	18,584,001	567	202,179,181	
08. Com Total	603	163,347,690	47	49,950,175	50	20,838,721	700	234,136,586	37,470,065
% of Com Total	86.14	69.77	6.71	21.33	7.14	8.90	5.12	6.77	52.65
09. Ind UnImp Land	9	403,765	3	486,555	9	304,000	21	1,194,320	
10. Ind Improve Land	19	1,450,265	7	5,197,365	4	1,233,525	30	7,881,155	
11. Ind Improvements	19	8,571,695	17	188,635,510	5	34,784,930	41	231,992,135	
12. Ind Total	28	10,425,725	20	194,319,430	14	36,322,455	62	241,067,610	0
% of Ind Total	45.16	4.32	32.26	80.61	22.58	15.07	0.45	6.97	0.00
13. Rec UnImp Land	0	0	0	0	2	129,075	2	129,075	
14. Rec Improve Land	0	0	0	0	9	971,090	9	971,090	
15. Rec Improvements	0	0	0	0	16	4,876,295	16	4,876,295	
16. Rec Total	0	0	0	0	18	5,976,460	18	5,976,460	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.13	0.17	0.00
Res & Rec Total	4,450	741,000,905	876	146,295,325	2,966	615,755,055	8,292	1,503,051,285	18,760,606
% of Res & Rec Total	53.67	49.30	10.56	9.73	35.77	40.97	60.68	43.49	26.36
Com & Ind Total	631	173,773,415	67	244,269,605	64	57,161,176	762	475,204,196	37,470,065
% of Com & Ind Total	82.81	36.57	8.79	51.40	8.40	12.03	5.58	13.75	52.65
17. Taxable Total	5,081	914,774,320	943	390,564,930	3,030	672,916,231	9,054	1,978,255,481	56,230,671
% of Taxable Total	56.12	46.24	10.42	19.74	33.47	34.02	66.26	57.23	79.01

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	65	3,739,355	5,566,480	0	0	0
19. Commercial	131	16,387,955	18,492,790	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	65	3,739,355	5,566,480
19. Commercial	0	0	0	131	16,387,955	18,492,790
20. Industrial	0	0	0	1	132,000	30,555
21. Other	0	0	0	18	0	0
22. Total Sch II				215	20,259,310	24,089,825

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	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	312	35	265	612

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	140,375	266	40,186,995	2,322	543,507,560	2,590	583,834,930
28. Ag-Improved Land	0	0	214	33,031,570	1,773	342,316,615	1,987	375,348,185
29. Ag Improvements	0	0	214	60,736,830	1,806	458,271,775	2,020	519,008,605

30. Ag Total				4,610	1,478,191,720
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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	171	178.00	6,852,500	
33. HomeSite Improvements	0	0.00	0	176	0.00	54,770,565	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	5.00	28,300	
36. FarmSite Improv Land	0	0.00	0	132	176.50	953,350	
37. FarmSite Improvements	0	0.00	0	176	0.00	5,966,265	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	155	206.35	0	
40. Other- Non Ag Use	1	0.57	500	45	300.19	1,344,665	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	27	27.00	952,500	30	30.00	1,075,500	
32. HomeSite Improv Land	1,403	1,453.00	53,920,500	1,574	1,631.00	60,773,000	
33. HomeSite Improvements	1,436	0.00	391,699,990	1,612	0.00	446,470,555	9,848,888
34. HomeSite Total				1,642	1,661.00	508,319,055	
35. FarmSite UnImp Land	34	41.10	206,895	40	46.10	235,195	
36. FarmSite Improv Land	1,300	1,867.83	9,450,680	1,432	2,044.33	10,404,030	
37. FarmSite Improvements	1,596	0.00	66,571,785	1,772	0.00	72,538,050	5,088,480
38. FarmSite Total				1,812	2,090.43	83,177,275	
39. Road & Ditches	2,215	3,312.60	0	2,370	3,518.95	0	
40. Other- Non Ag Use	268	411.33	2,178,300	314	712.09	3,523,465	
41. Total Section VI				3,454	7,982.47	595,019,795	14,937,368

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	35.93	139,875	454	15,217.49	63,441,640
44. Market Value	1	35.93	228,740	454	15,217.49	104,885,985
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,017	197,781.28	817,870,120	4,472	213,034.70	881,451,635
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	10.82%	6,594.98
46. 1A	981.35	5.80%	6,437,650	7.37%	6,559.99
47. 2A1	4,442.45	26.27%	26,277,135	30.08%	5,915.01
48. 2A	5,423.65	32.07%	31,404,930	35.95%	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	9.01%	3,555.01
52. 4A	2,380.84	14.08%	5,761,615	6.60%	2,419.99
53. Total	16,913.21	100.00%	87,348,370	100.00%	5,164.51
Dry					
54. 1D1	6,593.16	4.34%	43,372,345	5.92%	6,578.39
55. 1D	51,429.26	33.84%	336,660,095	45.98%	6,546.08
56. 2D1	19,438.11	12.79%	113,148,455	15.45%	5,820.96
57. 2D	49.38	0.03%	277,025	0.04%	5,610.06
58. 3D1	6,187.04	4.07%	22,953,890	3.14%	3,710.00
59. 3D	40,655.80	26.76%	150,636,995	20.58%	3,705.18
60. 4D1	1,070.13	0.70%	3,621,030	0.49%	3,383.73
61. 4D	26,532.46	17.46%	61,456,860	8.39%	2,316.29
62. Total	151,955.34	100.00%	732,126,695	100.00%	4,818.04
Grass					
63. 1G1	15,799.23	59.70%	34,063,770	60.28%	2,156.04
64. 1G	5,355.49	20.24%	12,149,140	21.50%	2,268.54
65. 2G1	2,344.38	8.86%	3,966,505	7.02%	1,691.92
66. 2G	442.81	1.67%	715,035	1.27%	1,614.77
67. 3G1	33.17	0.13%	97,910	0.17%	2,951.76
68. 3G	528.51	2.00%	1,565,190	2.77%	2,961.51
69. 4G1	241.51	0.91%	377,800	0.67%	1,564.32
70. 4G	1,719.50	6.50%	3,574,110	6.32%	2,078.58
71. Total	26,464.60	100.00%	56,509,460	100.00%	2,135.28
Irrigated Total					
Irrigated Total	16,913.21	7.93%	87,348,370	9.89%	5,164.51
Dry Total					
Dry Total	151,955.34	71.22%	732,126,695	82.90%	4,818.04
Grass Total					
Grass Total	26,464.60	12.40%	56,509,460	6.40%	2,135.28
72. Waste	17,947.86	8.41%	7,109,970	0.81%	396.15
73. Other	82.98	0.04%	77,430	0.01%	933.12
74. Exempt	641.00	0.30%	0	0.00%	0.00
75. Market Area Total	213,363.99	100.00%	883,171,925	100.00%	4,139.27

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	15,608.74	79,958,725	16,913.21	87,348,370
77. Dry Land	29.68	132,400	10,480.79	51,834,975	141,444.87	680,159,320	151,955.34	732,126,695
78. Grass	3.00	6,220	1,807.40	3,937,500	24,654.20	52,565,740	26,464.60	56,509,460
79. Waste	3.25	1,255	1,691.16	727,915	16,253.45	6,380,800	17,947.86	7,109,970
80. Other	0.00	0	10.65	26,715	72.33	50,715	82.98	77,430
81. Exempt	0.00	0	0.00	0	641.00	0	641.00	0
82. Total	35.93	139,875	15,294.47	63,916,750	198,033.59	819,115,300	213,363.99	883,171,925

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	16,913.21	7.93%	87,348,370	9.89%	5,164.51
Dry Land	151,955.34	71.22%	732,126,695	82.90%	4,818.04
Grass	26,464.60	12.40%	56,509,460	6.40%	2,135.28
Waste	17,947.86	8.41%	7,109,970	0.81%	396.15
Other	82.98	0.04%	77,430	0.01%	933.12
Exempt	641.00	0.30%	0	0.00%	0.00
Total	213,363.99	100.00%	883,171,925	100.00%	4,139.27

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	18	435,135	17	556,545	35	4,180,735	53	5,172,415	194,955
83.2 133 Estates	0	0	15	1,092,560	15	4,461,360	15	5,553,920	0
83.3 Al-bets	0	0	2	112,080	2	158,255	2	270,335	0
83.4 Allen Hills	0	0	51	2,871,980	51	21,422,245	51	24,294,225	565,917
83.5 Allen Hills V	7	159,000	8	437,000	8	3,413,860	15	4,009,860	0
83.6 Arlington	5	62,535	474	7,483,470	474	81,356,230	479	88,902,235	775,905
83.7 Arlington V	34	914,665	8	195,860	8	2,265,310	42	3,375,835	0
83.8 Blair	156	5,280,260	2,423	53,385,445	2,552	431,781,460	2,708	490,447,165	7,784,729
83.9 Blair V	293	8,524,550	37	948,365	72	20,193,040	365	29,665,955	1,401,725
83.10 Blues Spirit Ac V	1	500	0	0	0	0	1	500	0
83.11 Brierbrooke	0	0	3	211,665	3	542,455	3	754,120	0
83.12 Bur-ridge	1	23,280	9	591,000	9	3,425,010	10	4,039,290	0
83.13 C & C	0	0	2	58,945	2	753,530	2	812,475	0
83.14 C & C V	1	46,325	0	0	0	0	1	46,325	0
83.15 Cedar Springs V	1	500	0	0	0	0	1	500	0
83.16 Circle K V	1	500	0	0	0	0	1	500	0
83.17 Clearwater Creek	0	0	15	777,560	15	7,776,915	15	8,554,475	0
83.18 Clearwater Creek V	8	132,500	2	100,000	2	930,530	10	1,163,030	0
83.19 Commercial V	1	2,640	0	0	0	0	1	2,640	0
83.20 Cooper Woods	0	0	17	723,760	17	6,770,760	17	7,494,520	49,770
83.21 Cooper Woods V	3	43,160	1	41,120	1	338,850	4	423,130	0
83.22 Cottonwood Creek	0	0	47	4,167,500	47	25,840,580	47	30,008,080	950,230
83.23 Cottonwood Creek V	3	96,000	17	1,397,500	17	7,745,390	20	9,238,890	0
83.24 Country Air	0	0	5	222,720	5	548,605	5	771,325	0
83.25 Country Air V	1	500	0	0	0	0	1	500	0
83.26 Countryland	0	0	21	1,115,520	21	5,748,755	21	6,864,275	21,425
83.27 Countryland V	3	106,700	0	0	0	0	3	106,700	0
83.28 Crest Ridge	0	0	21	895,000	21	7,610,940	21	8,505,940	82,550
83.29 Crest Ridge V	8	200,000	4	150,000	4	1,517,775	12	1,867,775	0
83.30 Crystal Lake	0	0	15	765,675	15	5,854,095	15	6,619,770	268,250
83.31 Crystal Lake V	5	97,845	1	50,650	1	369,195	6	517,690	0
83.32 Deer Run	0	0	1	60,250	1	328,495	1	388,745	0
83.33 Deerson Acres	1	9,695	2	109,120	2	354,755	3	473,570	0
83.34 Du Du Dunes	0	0	1	90,790	1	355,185	1	445,975	0
83.35 Du Du Dunes V	1	24,095	0	0	0	0	1	24,095	0
83.36 Eagle View	0	0	39	2,596,860	39	17,901,035	39	20,497,895	315,495
83.37 Eagle View V	3	63,800	0	0	0	0	3	63,800	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	Elkhorn Oaks	0	0	3	156,970	3	1,611,750	3	1,768,720	0
83.39	Elkhorn Riverview	0	0	7	74,460	7	392,900	7	467,360	0
83.40	Elkhorn Riverview V	10	85,750	1	8,985	1	5,705	11	100,440	0
83.41	Exempt	31	16,700	2	37,800	2	288,185	33	342,685	0
83.42	Fawn Ridge	0	0	7	548,240	7	1,958,115	7	2,506,355	0
83.43	Fawn Ridge V	1	55,000	0	0	0	0	1	55,000	0
83.44	Fontanelle	1	33,600	24	734,955	24	4,421,870	25	5,190,425	0
83.45	Fontanelle V	8	152,195	0	0	0	0	8	152,195	0
83.46	Four Pine	0	0	1	65,000	1	219,845	1	284,845	0
83.47	Frenchs	0	0	2	96,720	2	294,565	2	391,285	0
83.48	Ft Calhoun	2	32,135	335	9,423,705	335	72,068,195	337	81,524,035	970,780
83.49	Ft Calhoun Repl 2 V	1	24,390	0	0	0	0	1	24,390	0
83.50	Ft Calhoun Replat 2	0	0	1	71,145	1	355,040	1	426,185	0
83.51	Ft Calhoun V	36	829,365	13	320,340	13	3,653,920	49	4,803,625	0
83.52	Garryowen	0	0	2	99,805	2	270,155	2	369,960	0
83.53	Garryowen V	1	500	0	0	0	0	1	500	0
83.54	Glen Oaks	0	0	15	982,500	15	6,737,060	15	7,719,560	939,845
83.55	Glen Oaks V	29	1,515,715	10	617,500	10	4,027,335	39	6,160,550	30,000
83.56	Golden Pond	0	0	2	173,080	2	1,106,695	2	1,279,775	0
83.57	Gottsch	0	0	1	47,000	1	156,925	1	203,925	0
83.58	Gottsch 2	0	0	3	177,900	3	1,530,035	3	1,707,935	0
83.59	Gylden Bakke	0	0	9	423,000	9	3,057,075	9	3,480,075	0
83.60	Hallberg	0	0	2	130,060	2	624,370	2	754,430	0
83.61	Heidi Hollo	0	0	20	651,000	20	6,366,390	20	7,017,390	0
83.62	Heidi Hollo V	4	63,250	0	0	0	0	4	63,250	0
83.63	Heidi Hollo West	0	0	34	1,831,510	34	15,681,270	34	17,512,780	6,225
83.64	Heidi Hollo West V	16	326,880	0	0	0	0	16	326,880	0
83.65	Herman	2	10,465	126	673,165	126	11,407,155	128	12,090,785	0
83.66	Herman V	31	125,670	1	5,690	1	366,155	32	497,515	0
83.67	High Point	0	0	3	254,400	3	880,865	3	1,135,265	0
83.68	Highland	0	0	7	316,460	7	1,656,040	7	1,972,500	32,540
83.69	Hillview	0	0	3	134,710	3	980,400	3	1,115,110	0
83.70	Hwy 133 Hilltop V	1	500	0	0	0	0	1	500	0
83.71	Imp On Lease Land	0	0	0	0	200	5,122,230	200	5,122,230	586,000
83.72	Jensen Acres	0	0	2	99,135	2	719,855	2	818,990	0
83.73	Jensen Acres V	2	73,840	0	0	0	0	2	73,840	0
83.74	Kaers	0	0	5	290,860	5	675,695	5	966,555	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>	
83.75 Kameo	0	0	17	882,760	17	6,669,935	17	7,552,695	0
83.76 Karas	0	0	1	55,660	1	225,235	1	280,895	0
83.77 Kennard	1	24,825	161	2,284,180	161	19,899,100	162	22,208,105	0
83.78 Kennard V	17	402,705	2	44,445	2	240,310	19	687,460	0
83.79 Lakeland	1	6,275	316	6,786,445	316	70,701,220	317	77,493,940	295,610
83.80 Lakeland V	145	1,025,940	5	69,260	5	892,980	150	1,988,180	0
83.81 Lakeview	0	0	5	205,000	5	1,320,375	5	1,525,375	31,875
83.82 Lakeview 2	0	0	6	205,460	6	1,376,505	6	1,581,965	0
83.83 Lakeview 2 V	3	22,060	0	0	0	0	3	22,060	0
83.84 Locust Creek	0	0	5	247,565	5	1,245,680	5	1,493,245	0
83.85 Locust Creek V	3	30,000	0	0	0	0	3	30,000	0
83.86 Long Creek	0	0	6	509,495	6	1,900,555	6	2,410,050	0
83.87 Long Creek V	3	8,020	1	108,360	1	530,165	4	646,545	0
83.88 Longview	0	0	5	331,300	5	2,310,980	5	2,642,280	0
83.89 Longview V	2	111,220	2	135,520	2	837,225	4	1,083,965	24,530
83.90 Looking Glass Hill V	96	401,740	3	62,810	3	736,895	99	1,201,445	0
83.91 Looking Glass Hills	0	0	40	905,935	40	9,094,660	40	10,000,595	42,270
83.92 Lorenzen Estates	0	0	2	137,620	2	888,465	2	1,026,085	0
83.93 Lorenzen Estates V	2	110,120	0	0	0	0	2	110,120	0
83.94 Millstone	0	0	19	1,118,120	19	8,059,765	19	9,177,885	0
83.95 Millstone V	1	55,360	2	113,620	2	918,470	3	1,087,450	0
83.96 Nashville	0	0	20	860,525	20	3,293,710	20	4,154,235	0
83.97 Nashville V	2	49,750	0	0	0	0	2	49,750	0
83.98 Nieto Valley	0	0	1	52,580	1	260,280	1	312,860	0
83.99 North Creek	0	0	2	101,300	2	654,500	2	755,800	0
83.100 Northwoods	0	0	14	1,381,760	14	11,908,770	14	13,290,530	0
83.101 Northwoods V	19	677,020	3	273,600	3	2,516,625	22	3,467,245	0
83.102 Oak Park 1	2	18,370	33	1,006,385	33	8,379,955	35	9,404,710	295,625
83.103 Oak Park 1 V	47	504,585	3	66,150	3	606,385	50	1,177,120	0
83.104 Oak Park 2	0	0	12	509,410	12	3,339,590	12	3,849,000	18,955
83.105 Oak Park 2 V	3	76,275	1	38,910	1	257,130	4	372,315	0
83.106 Oak Park 3	0	0	10	366,070	10	2,790,320	10	3,156,390	0
83.107 Oak Park 3 V	6	151,390	0	0	0	0	6	151,390	0
83.108 Oak Park 4	0	0	14	600,485	14	5,181,615	14	5,782,100	0
83.109 Oak Park 4 V	4	208,700	0	0	0	0	4	208,700	0
83.110 Oak Park 5	0	0	1	39,250	1	425,255	1	464,505	0
83.111 Oak Park 5 V	5	129,055	0	0	0	0	5	129,055	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	
83.112 Oak Point Farms	0	0	2	95,285	2	390,325	2	485,610	0
83.113 Oak Point Farms 1	0	0	1	80,040	1	234,990	1	315,030	0
83.114 Ok Sub	0	0	1	51,260	1	268,690	1	319,950	0
83.115 Oleson	0	0	1	62,000	1	235,435	1	297,435	0
83.116 Owakonze Acres	0	0	3	153,780	3	826,990	3	980,770	0
83.117 Owen	0	0	2	187,480	2	636,270	2	823,750	0
83.118 Papio View	0	0	2	118,840	2	581,745	2	700,585	0
83.119 Pioneer Hills	0	0	7	419,000	7	1,905,270	7	2,324,270	11,895
83.120 Pioneer Hills V	1	51,820	0	0	0	0	1	51,820	0
83.121 Pushs	0	0	10	891,260	10	3,179,240	10	4,070,500	0
83.122 Pushs V	2	128,000	0	0	0	0	2	128,000	0
83.123 Quail Ridge	0	0	11	558,580	11	5,408,765	11	5,967,345	209,770
83.124 Quail Ridge V	9	158,540	5	278,100	5	2,070,020	14	2,506,660	0
83.125 Quick Hill	0	0	4	166,065	4	576,575	4	742,640	0
83.126 Recreation	1	118,725	5	631,800	5	2,574,680	6	3,325,205	0
83.127 Richland	0	0	5	359,040	5	2,327,305	5	2,686,345	77,900
83.128 Riverbend Acres	0	0	8	353,120	8	1,899,445	8	2,252,565	0
83.129 Riverbend Acres V	1	31,690	0	0	0	0	1	31,690	0
83.130 Rivershores	0	0	1	184,050	1	1,601,965	1	1,786,015	0
83.131 Riverside	4	240,000	0	0	4	1,807,655	8	2,047,655	0
83.132 Riverside V	2	50,500	0	0	0	0	2	50,500	0
83.133 Rolland	0	0	3	130,050	3	653,255	3	783,305	0
83.134 Rolling Acres	0	0	34	2,414,120	34	9,465,265	34	11,879,385	48,655
83.135 Rolling Acres V	1	55,000	0	0	0	0	1	55,000	0
83.136 Rolling Hills	0	0	5	205,000	5	1,147,130	5	1,352,130	0
83.137 Rosalyn Ridge	0	0	4	274,750	4	1,617,690	4	1,892,440	0
83.138 Roseann	0	0	2	121,960	2	311,415	2	433,375	0
83.139 Rosenbaum Acres	1	1,675	2	63,500	2	299,475	3	364,650	0
83.140 Rural Res	789	19,860,695	839	31,925,275	874	206,939,810	1,663	258,725,780	1,110,420
83.141 Rural Res V	109	3,147,555	2	82,000	3	478,885	112	3,708,440	0
83.142 Ruths Nashville	0	0	6	234,315	6	943,190	6	1,177,505	0
83.143 Schmidt	0	0	1	57,725	1	507,990	1	565,715	152,410
83.144 Schmidts Sub	0	0	2	100,400	2	447,355	2	547,755	0
83.145 Schulz Farm	0	0	2	121,060	2	808,260	2	929,320	0
83.146 Shannon Estates	0	0	13	773,240	13	4,217,770	13	4,991,010	10,000
83.147 Sheets Hilltop Acres	1	8,645	1	33,000	1	159,080	2	200,725	0
83.148 Sherwood Acres	0	0	16	807,515	16	6,390,030	16	7,197,545	56,350

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	
83.149 Sherwood Acres V	2	30,840	0	0	0	0	2	30,840	0
83.150 Siemer V	1	45,820	0	0	0	0	1	45,820	0
83.151 Sorensens	0	0	4	268,220	4	980,510	4	1,248,730	0
83.152 South Creek	0	0	1	57,175	1	149,615	1	206,790	0
83.153 Spracklin Acres	0	0	3	165,000	3	448,935	3	613,935	0
83.154 Spring Ridge	21	1,344,060	0	0	21	10,868,440	42	12,212,500	676,595
83.155 Spring Ridge V	14	603,120	0	0	8	4,327,550	22	4,930,670	0
83.156 Spring Valley	1	58,620	20	1,361,800	21	7,325,185	22	8,745,605	557,695
83.157 Spring Valley V	2	111,560	1	65,000	1	320,245	3	496,805	0
83.158 Stoops	0	0	1	41,000	1	148,660	1	189,660	0
83.159 Sunrise Estates	0	0	8	413,900	8	2,630,790	8	3,044,690	0
83.160 Sunrise Estates V	1	71,345	0	0	0	0	1	71,345	0
83.161 Surrey Hills	0	0	20	1,303,000	20	6,617,445	20	7,920,445	136,860
83.162 Surrey Hills 1	3	268,980	0	0	3	1,239,180	6	1,508,160	0
83.163 Thomson Timbers	0	0	4	226,100	4	1,135,085	4	1,361,185	0
83.164 Thomson Timbers V	2	79,100	0	0	0	0	2	79,100	0
83.165 Valley View	0	0	6	298,620	6	1,970,660	6	2,269,280	26,850
83.166 Valley View V	3	55,840	0	0	0	0	3	55,840	0
83.167 Washington	0	0	61	948,010	61	9,078,090	61	10,026,100	0
83.168 Washington V	17	175,060	0	0	0	0	17	175,060	0
83.169 Welchert Acres	4	157,220	0	0	0	0	4	157,220	0
83.170 Wildwood	0	0	1	18,360	1	124,620	1	142,980	0
83.171 Wildwood V	11	37,740	0	0	0	0	11	37,740	0
84 Residential Total	2,096	50,475,700	5,741	166,254,810	6,196	1,286,320,775	8,292	1,503,051,285	18,760,606

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	N/a Or Error	0	0	8	277,105	12	45,303,645	12	45,580,750	0
85.2	Arlington	2	56,800	40	658,255	40	5,560,665	42	6,275,720	262,145
85.3	Arlington V	6	126,890	1	6,160	1	9,505	7	142,555	0
85.4	Blair	6	143,325	360	19,210,790	358	120,179,065	364	139,533,180	3,807,345
85.5	Blair V	106	5,798,280	15	2,617,495	14	41,558,925	120	49,974,700	29,266,135
85.6	Cargill	0	0	2	263,175	2	595,345	2	858,520	0
85.7	Cole Nashville	0	0	1	44,540	1	500	1	45,040	0
85.8	Commercial	0	0	34	7,684,160	34	99,862,580	34	107,546,740	235,305
85.9	Commercial V	8	374,945	0	0	0	0	8	374,945	0
85.10	Ericksen V	2	26,570	1	21,670	1	57,460	3	105,700	0
85.11	Exempt	1	8,275	6	260,050	6	1,868,060	7	2,136,385	825,205
85.12	Fontanelle	0	0	3	51,640	3	281,325	3	332,965	0
85.13	Ft Calhoun	0	0	59	1,746,385	59	18,905,650	59	20,652,035	1,220,790
85.14	Ft Calhoun V	6	269,355	2	68,950	2	654,065	8	992,370	9,705
85.15	Herman	0	0	28	260,795	28	1,611,620	28	1,872,415	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	22	92,187,951	23	92,193,576	0
85.18	Kennard	0	0	12	96,665	12	648,175	12	744,840	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	2	118,120	2	3,091,680	2	3,209,800	1,843,435
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	343,385	5	371,340	0
86	Commercial Total	154	7,364,400	585	33,668,480	608	434,171,316	762	475,204,196	37,470,065

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	15,722.95	64.32%	33,562,225	67.82%	2,134.60
88. 1G	5,010.83	20.50%	9,893,330	19.99%	1,974.39
89. 2G1	2,332.07	9.54%	3,894,860	7.87%	1,670.13
90. 2G	442.81	1.81%	715,035	1.44%	1,614.77
91. 3G1	11.67	0.05%	18,145	0.04%	1,554.84
92. 3G	179.84	0.74%	273,355	0.55%	1,519.99
93. 4G1	241.51	0.99%	377,800	0.76%	1,564.32
94. 4G	503.24	2.06%	755,025	1.53%	1,500.33
95. Total	24,444.92	100.00%	49,489,775	100.00%	2,024.54
CRP					
96. 1C1	76.28	3.78%	501,545	7.14%	6,575.05
97. 1C	344.66	17.07%	2,255,810	32.14%	6,545.03
98. 2C1	12.31	0.61%	71,645	1.02%	5,820.06
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	21.50	1.06%	79,765	1.14%	3,710.00
101. 3C	348.67	17.26%	1,291,835	18.40%	3,705.04
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1,216.26	60.22%	2,819,085	40.16%	2,317.83
104. Total	2,019.68	100.00%	7,019,685	100.00%	3,475.64
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	24,444.92	92.37%	49,489,775	87.58%	2,024.54
CRP Total	2,019.68	7.63%	7,019,685	12.42%	3,475.64
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	26,464.60	100.00%	56,509,460	100.00%	2,135.28

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

89 Washington

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,372,350,905	1,497,074,825	124,723,920	9.09%	18,760,606	7.72%
02. Recreational	5,233,465	5,976,460	742,995	14.20%	0	14.20%
03. Ag-Homesite Land, Ag-Res Dwelling	466,040,595	508,319,055	42,278,460	9.07%	9,848,888	6.96%
04. Total Residential (sum lines 1-3)	1,843,624,965	2,011,370,340	167,745,375	9.10%	28,609,494	7.55%
05. Commercial	191,882,940	234,136,586	42,253,646	22.02%	37,470,065	2.49%
06. Industrial	218,275,545	241,067,610	22,792,065	10.44%	0	10.44%
07. Total Commercial (sum lines 5-6)	410,158,485	475,204,196	65,045,711	15.86%	37,470,065	6.72%
08. Ag-Farmsite Land, Outbuildings	78,825,120	83,177,275	4,352,155	5.52%	5,088,480	-0.93%
09. Minerals	100	100	0	0.00	0	0.00%
10. Non Ag Use Land	3,546,385	3,523,465	-22,920	-0.65%		
11. Total Non-Agland (sum lines 8-10)	82,371,605	86,700,840	4,329,235	5.26%	5,088,480	-0.92%
12. Irrigated	87,281,905	87,348,370	66,465	0.08%		
13. Dryland	731,965,470	732,126,695	161,225	0.02%		
14. Grassland	56,622,850	56,509,460	-113,390	-0.20%		
15. Wasteland	7,071,210	7,109,970	38,760	0.55%		
16. Other Agland	77,430	77,430	0	0.00%		
17. Total Agricultural Land	883,018,865	883,171,925	153,060	0.02%		
18. Total Value of all Real Property (Locally Assessed)	3,219,173,920	3,456,447,301	237,273,381	7.37%	71,168,039	5.16%

2022 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:
	4
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$375,968
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:
	\$20,285

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?
	EagleView/MAPA
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; Calvin Paulsen
3.	Other services:
	website hosted by gWorks

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

2022 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> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</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	AG OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
<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																
AG OB	Agricultural Outbuildings																
AG DW	Agricultural Dwellings																
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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																
	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	2021	2021
AG OB	2019	2019	2017/2018	2017/2018
AG DW	2019	2019	2018/2018	2017/2018

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.

2022 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:			
	<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		
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 and an overall macro factor cost adjustment is applied if needed to achieve compliance in the sales file.			
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.			
	Yes, the county develops depreciation tables for each valuation group. An economic factor is applied by location if necessary to adjust values by 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.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2019	2019	2019
	2	2019	2019	2018
	3	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. Washington main street was reinspected in 2021.</p>

2022 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 influences 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.						
	The county reviews the sales of similar parcels in adjoining counties.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	N/A						
	<i><u>If your county has special value applications, please answer the following</u></i>						

8a.	How many parcels have a special valuation application on file?
	4,472
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 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).
	Sales from neighboring Burt County's ag Market Area 2 are used as basis for their special valuation as it is believed that the highest and best use for agricultural use is North of the county in neighboring counties. The county utilizes an income approach based on a comparison of cash rents and expenses in their county with those of Burt County.

2021 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2022, 2023 AND 2024
Date: JULY 8, 2021

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 marked 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 2020 (payable in 2021) we had a total of ((590)) applicants and a value exempted of ((\$80,692,815)) with a tax loss of ((\$1,547,760.24)). The average median value for 2020 is not available at this time. The 2020 average medium was ((\$221,514)).

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 2021 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 administrates 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	\$	60,632.00
1-0201	Deputy's Salary	\$	48,510.00
1-0305	Regular Time Salaries-Clerical	\$	154,775.00
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	\$	362,917.00

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 ((7809)) with a value of ((\$1,276,282,295)).

List the number of commercial parcels and value. The number of parcels is ((679)) with a value of ((\$180,398,760)).

List the number of industrial parcels and value. The number of parcels is ((55)) with a value of ((\$208,348,545)).

List the number of agricultural parcels and value. The total number of agricultural parcels is ((4645)) including agriculture land value, agricultural (home & building) sites and improvements ((\$1,413,288,348)). The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is ((1650)) with a value of ((\$389,698,365)).

The total number of parcels with greenbelt special value is ((4,501)). The greenbelt value is \$(875,201,815)

The number of recreational parcels is ((18)) with a value of \$((4,510,230)).

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

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.

2026

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 2026. Residential properties that are not re-valued will be adjusted by percentage, if required, to reflect appreciation or depreciation of value.

2027

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 2027.

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.

DSCUSSION 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 use 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 2022 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 2022 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

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 filled 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.

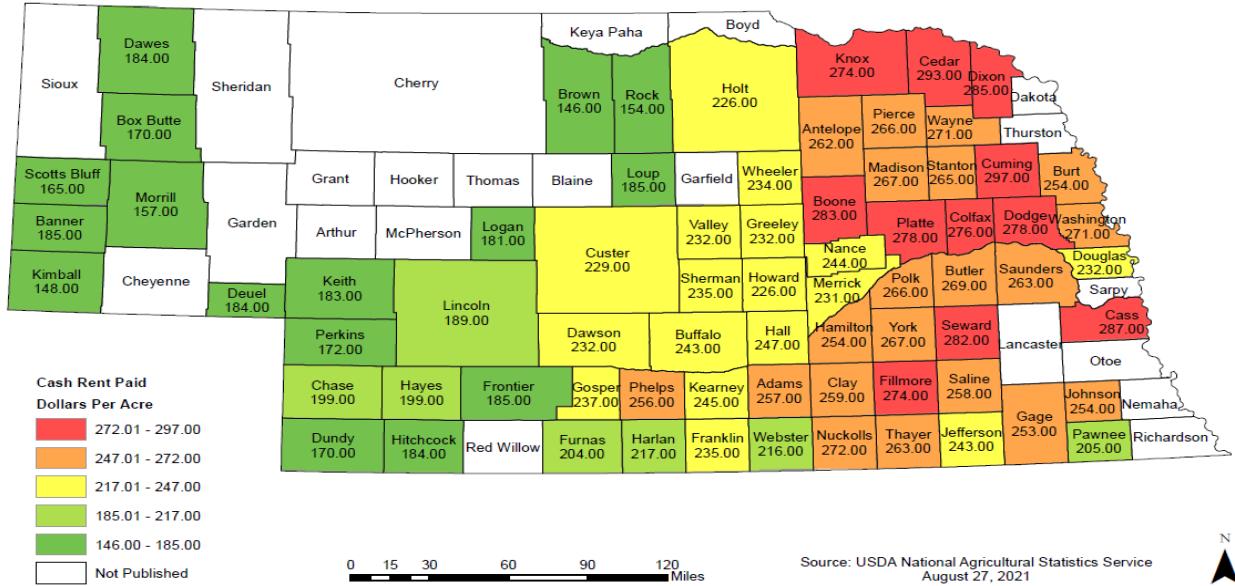
005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,

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

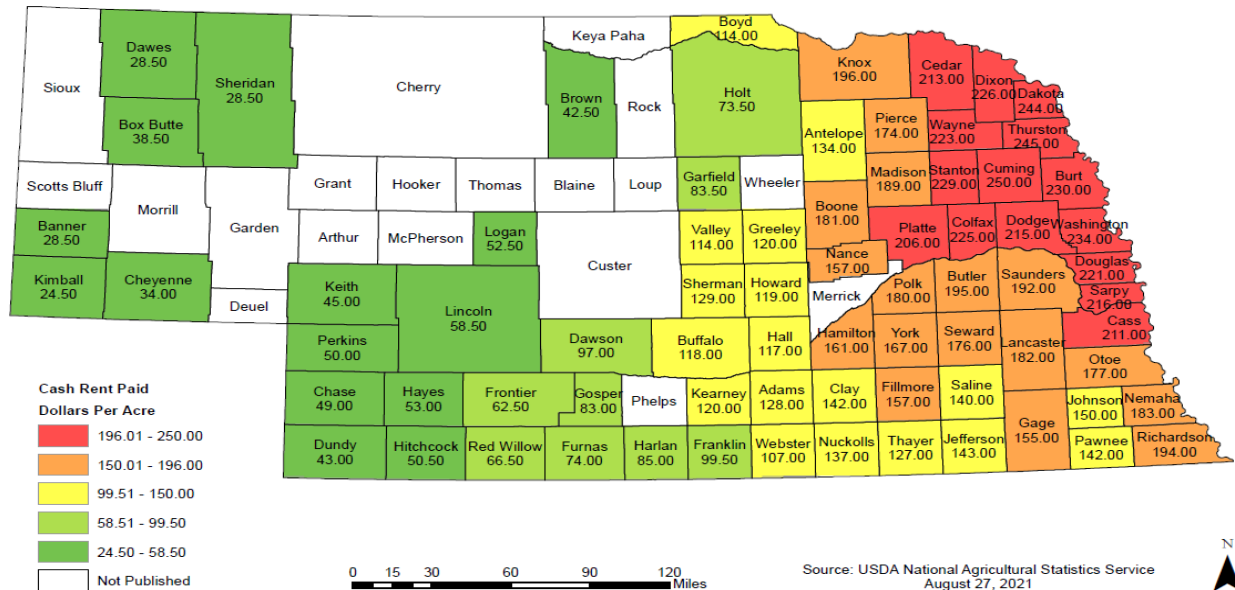
005.04H Any other information necessary in supporting the estimate of valuations.



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



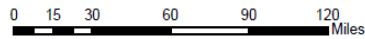
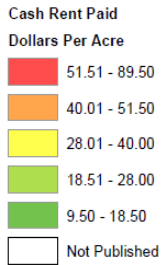
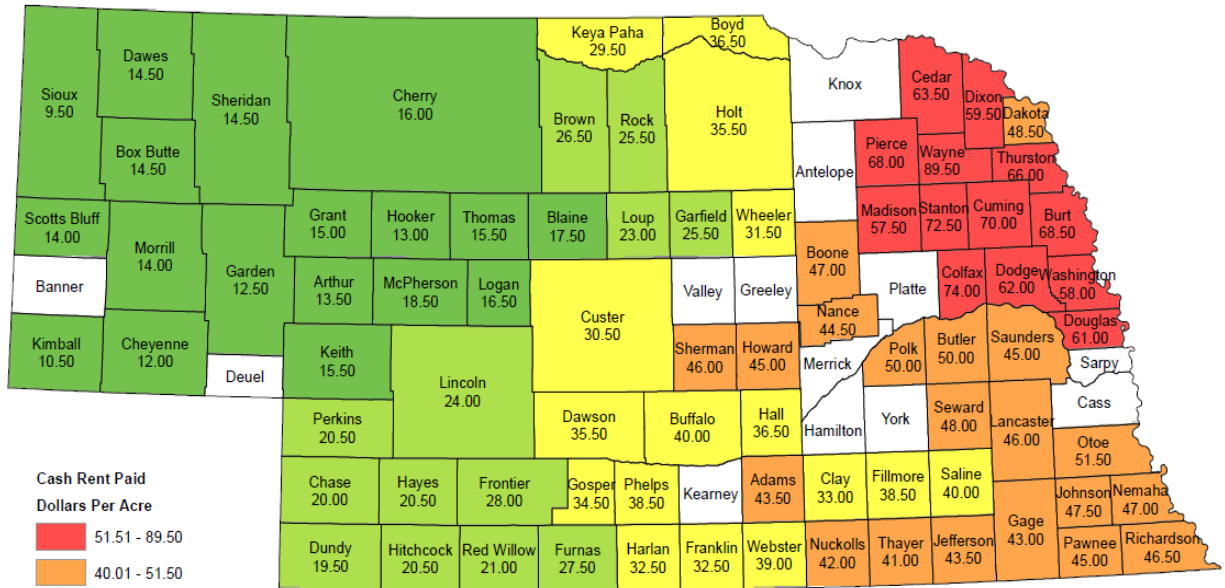
Source: USDA National Agricultural Statistics Service August 27, 2021



Source: USDA National Agricultural Statistics Service August 27, 2021



2021 Pasture Cash Rent Paid Per Acre
Nebraska



Source: USDA National Agricultural Statistics Service
August 27, 2021

