

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**CASS COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Cass 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 Cass 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: Teresa Salinger, Cass County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

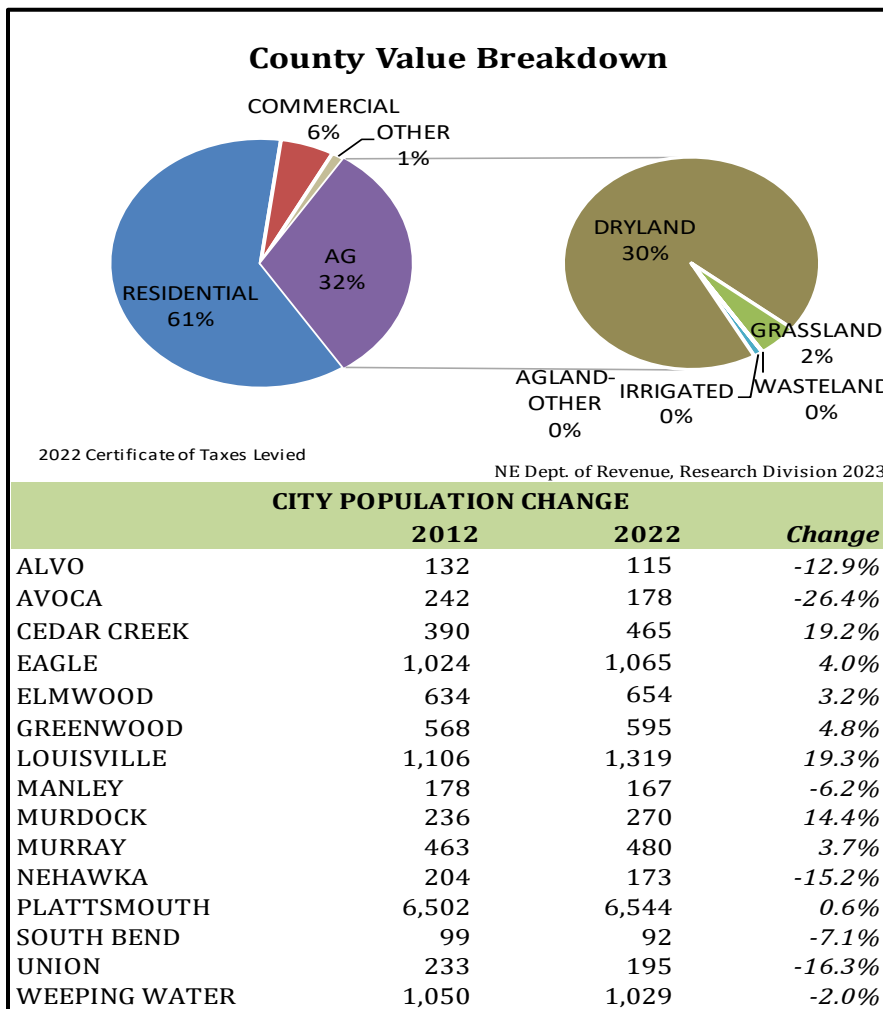
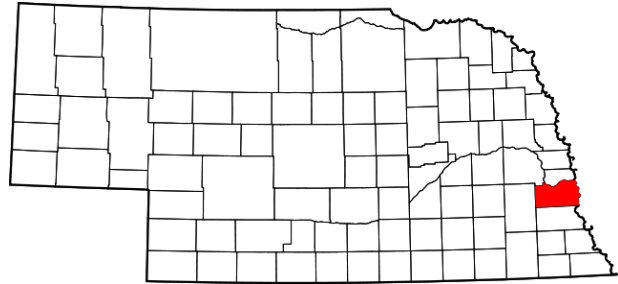
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

*\*Further information may be found in Exhibit 94*



## County Overview

With a total area of 557 square miles, Cass County has 27,017 residents, per the Census Bureau Quick Facts for 2021, a 2% population increase over the 2020 U.S. Census. Reports indicate that 83% 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 \$216,189 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of commercial properties in Cass County are located in and around Plattsmouth, the county seat, as well as some rural areas. According to the latest information available from the U.S. Census Bureau, there are 575 employer establishments with total employment of 4,437, for a slight increase in employment.

Cass County is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD).

# 2023 Residential Correlation for Cass County

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## *Assessment Actions*

All residential properties were analyzed. A physical inspection and reappraisal was completed for the properties found in Valuation Group 5. Desk reviews of Valuation Groups 2 and 4 were done. Economic depreciation was applied in Valuation Groups 1 through 6 based on the sales analysis. All pick-up work was completed and placed on the assessment roll.

## *Assessment Practice Review*

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

The county assessor utilizes a sales questionnaire to aid in the verification of all residential sales. The disqualified sales had comments that typically provide a reasonable explanation of why the sales were disqualified. The county assessor has made all arm's-length sales available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county assessor continues to meet the six-year inspection and review cycle.

The valuation groups also represent the appraisal cycle review utilized by the county assessor. The review and analysis of indicated that the county has adequately defined economic areas for its residential property class based on the geographic reappraisal cycles

## *Description of Analysis*

Residential parcels are analyzed using six valuation groups that are based on the county assessor locations in conjunction with the county assessor's reappraisal plan.

<b>Valuation Group</b>	<b>Description</b>
1	Plattsmouth
2	Beaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255,3257, 3259, 2971, 2973

## 2023 Residential Correlation for Cass County

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For the residential property class, there were 476 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. The COD and PRD are within the IAAO recommended range. When analyzing the six valuation groups, all are represented by a sample that have medians within the acceptable range.

Reviewing the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows that values were uniformly applied to the residential class of properties.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	124	94.98	95.58	94.12	13.66	101.55
2	100	92.34	92.78	91.19	10.75	101.74
3	28	91.52	94.71	88.23	19.06	107.34
4	73	91.61	87.85	85.74	14.86	102.46
5	63	92.34	92.18	91.55	15.87	100.69
6	88	91.69	89.05	87.10	13.11	102.24
____ ALL ____	476	92.21	92.10	89.76	13.88	102.61

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Cass County is 92%.

## 2023 Commercial Correlation for Cass County

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### *Assessment Actions*

For 2023 the county assessor completed physical inspection and reappraisals of commercial properties found in Valuation Groups 4 and 5.

The county assessor also updated the costing table and conducted a sales review for all commercial parcels. After updating the costing tables the county assessor applied an economic depreciation to appropriate areas based on the sales study.

All pickup work in the form of reported and discovered changes was completed timely.

### *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, cost and income approaches are all used for estimating market value of commercial properties in Cass County. The preferred method is the income approach if market rents can be established. The county assessor also uses a market approach based on similar sales from across the state if comparable properties have not sold within the county. Depreciation schedules are based on local market information where available, if necessary, Computer Assisted Mass Appraisal (CAMA) depreciation tables may be used.

The usability rate for the commercial class is lower than the statewide average. A review of the statistics revealed that no apparent bias existed in the qualification determination. Qualifying a lower number of total sales than average did not affect the level of value.

The county assessor conducts a physical inspection and review in each geographical location within a cycle that meets or exceeds the six-year inspection and review requirement. The latest commercial lot studies were completed in 2022 in Valuation Group 4 and 5 by the commercial appraiser, in the other valuation groups the date of the lot studies corresponds with the last inspection date. The county assessor develops lot values by using vacant lot sales and then allocating the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market. This is in conjunction with reviewing each parcel once every six years. The date of the costing and depreciation tables is 2022.

## 2023 Commercial Correlation for Cass County

### *Description of Analysis*

The county has six valuation groups for the commercial class of properties based on the county assessor's geographical appraisal cycle.

Valuation Group	Description
1	Plattsmouth
2	Beaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255, 3257, 3259, 2971, 2973

Review of the overall sample shows 45 qualified sales representing all valuation groups. All three of the measures of central tendency are within the acceptable range as well as the COD and PRD. Analysis of the individual valuation groups shows that each group falls within the acceptable range however, none of the groups have a sufficient number of sales to provide a reliable sample for measurement.

Reviewing the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports those values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	91.79	96.90	108.15	10.00	89.60
3	6	94.73	100.50	107.30	12.22	93.66
4	5	98.00	100.77	88.82	19.71	113.45
5	3	97.80	100.98	98.26	04.55	102.77
6	1	122.37	122.37	122.37	00.00	100.00
____ALL____	22	96.21	100.48	105.40	13.22	95.33

## 2023 Commercial Correlation for Cass County

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### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Cass County is 96%.

## 2023 Agricultural Correlation for Cass County

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### *Assessment Actions*

For the agricultural class of property, a market analysis was completed county wide. No changes were deemed necessary, except for CRP land. The county assessor intended to increase CRP land by 21% but neglected to roll the new values to the administrative system prior to filing the 2023 Abstract of Assessment (Form 45). It is the county assessor's intention to take this valuation change through the County Board of Equalization (CBOE)

All agricultural improvements were physically reviewed in 2022. As a result, home sites were increased by 31% for the first acre, and farm site values were increased by 20% to 45% per acre depending on location. Recreational acres stayed the same. The costing and Computer Assisted Mass Appraisal (CAMA) derived depreciation table was updated to 2022.

All permits and pick-up work were timely completed.

### *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.

There are two market areas currently identified in Cass County. Market Area 1, located in the southern and central portion of the county, contains parcels that are only agriculturally influenced. Market Area 2, located in the north and eastern portion of the county, contains parcels influenced by non-agricultural uses as it is considered to have strong residential and commercial influence. Several market areas or neighborhoods are used by the county assessor to monitor the influenced valuations. The county assessor has initiated discussions to reduce the number of neighborhoods in the future. The special valuations are derived from uninfluenced Market Area 1.

Aerial imagery, which was last updated in 2022, is used to keep parcel land use up to date and to pick up new improvements. The required six-year inspection and review cycle is current for the agricultural class, with inspection dates ranging from 2017 to 2021. Agricultural improvements are valued utilizing the same appraisal tables and processes that are used for rural residential properties. Farm home site values also match rural residential first acre values, although there are some market variations throughout the county based on market conditions.

### *Description of Analysis*

There were only 10 uninfluenced, qualified sales for the measurement of agricultural land. Although, all three measures of central tendency fall within the acceptable range, the sample was supplemented with uninfluenced sales from Otoe and Saunders County that were not influenced by non-agricultural influences. This statistic is available in the appendix of this report. Review of the comparable statistical profile provides 49 sales with measures of central tendency slightly above the range. However, the sales analysis by study period indicates an increasing market within

## **2023 Agricultural Correlation for Cass County**

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the class and supports that agricultural assessments increasing as well. Both statistical analyses support a level of value at the upper end of the acceptable range for Cass County.

Review of the Average Acre Comparison Chart shows that the irrigated land values established by the county assessor are in the middle of the array when compared to adjacent counties, dry land is closer to the upper end of the array but is very comparable to both Sarpy County and Saunders County. While the Cass County grassland sales are the lowest in the region, grassland values in Cass County account for only five percent of the overall agricultural value, there are no qualified grass sales in either statistics.

Reviewing the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows that there were no significant changes.

### ***Equalization and Quality of Assessment***

Agricultural improvements are valued using the same appraisal tables and techniques as rural residential parcels. Therefore, agricultural assessments are equalized at the statutorily required level.

There is not one reliable statistic to demonstrate a median within the acceptable range for Cass County; however, the analysis of all available information supports that a level of value at the upper end of the acceptable range has been achieved. The quality of assessment in the agricultural land class of property in Cass County complies with generally accepted mass appraisal techniques.

### ***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Cass County is determined to be at the statutory level of 75% of market value.

### ***Special Valuation***

A review of agricultural land values in Cass County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%



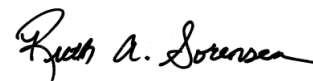
## 2023 Opinions of the Property Tax Administrator for Cass County

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
<b>Residential Real Property</b>	92	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	96	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	75	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Cass County

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### Residential Real Property - Current

Number of Sales	476	Median	92.21
Total Sales Price	\$132,908,864	Mean	92.10
Total Adj. Sales Price	\$132,908,864	Wgt. Mean	89.76
Total Assessed Value	\$119,293,770	Average Assessed Value of the Base	\$165,745
Avg. Adj. Sales Price	\$279,220	Avg. Assessed Value	\$250,617

### Confidence Interval - Current

95% Median C.I	91.17 to 93.46
95% Wgt. Mean C.I	88.17 to 91.35
95% Mean C.I	90.51 to 93.69
% of Value of the Class of all Real Property Value in the County	57.13
% of Records Sold in the Study Period	3.26
% of Value Sold in the Study Period	4.92

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	712	91	91.32
2021	713	93	92.85
2020	776	93	93.29
2019	820	95	94.67

## 2023 Commission Summary for Cass County

### Commercial Real Property - Current

Number of Sales	22	Median	96.21
Total Sales Price	\$5,748,701	Mean	100.48
Total Adj. Sales Price	\$5,748,701	Wgt. Mean	105.40
Total Assessed Value	\$6,059,068	Average Assessed Value of the Base	\$270,998
Avg. Adj. Sales Price	\$261,305	Avg. Assessed Value	\$275,412

### Confidence Interval - Current

95% Median C.I	87.12 to 118.74
95% Wgt. Mean C.I	93.47 to 117.33
95% Mean C.I	93.43 to 107.53
% of Value of the Class of all Real Property Value in the County	6.05
% of Records Sold in the Study Period	2.32
% of Value Sold in the Study Period	2.36

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	28	92	92.37
2021	45	93	92.86
2020	44	99	98.81
2019	46	99	99.47

**13 Cass**  
**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 476  
 Total Sales Price : 132,908,864  
 Total Adj. Sales Price : 132,908,864  
 Total Assessed Value : 119,293,770  
 Avg. Adj. Sales Price : 279,220  
 Avg. Assessed Value : 250,617

MEDIAN : 92  
 WGT. MEAN : 90  
 MEAN : 92  
 COD : 13.88  
 PRD : 102.61

COV : 19.20  
 STD : 17.68  
 Avg. Abs. Dev : 12.80  
 MAX Sales Ratio : 212.38  
 MIN Sales Ratio : 51.95

95% Median C.I. : 91.17 to 93.46  
 95% Wgt. Mean C.I. : 88.17 to 91.35  
 95% Mean C.I. : 90.51 to 93.69

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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-20 To 31-DEC-20	73	99.75	101.14	100.86	09.86	100.28	76.82	132.06	95.67 to 105.45	254,328	256,527	
01-JAN-21 To 31-MAR-21	57	95.91	99.60	96.79	11.62	102.90	71.57	171.79	93.59 to 101.23	233,163	225,672	
01-APR-21 To 30-JUN-21	84	92.81	93.26	90.83	12.40	102.68	55.86	172.66	88.79 to 97.42	292,178	265,398	
01-JUL-21 To 30-SEP-21	82	92.72	94.16	88.42	14.01	106.49	58.40	212.38	90.24 to 96.23	320,772	283,642	
01-OCT-21 To 31-DEC-21	65	88.73	85.95	86.26	12.92	99.64	51.95	127.97	82.99 to 91.26	278,591	240,320	
01-JAN-22 To 31-MAR-22	39	88.17	90.35	85.94	18.19	105.13	54.30	136.74	80.84 to 98.43	274,849	236,210	
01-APR-22 To 30-JUN-22	42	79.39	80.38	81.63	14.60	98.47	52.12	114.84	74.84 to 85.34	287,523	234,715	
01-JUL-22 To 30-SEP-22	34	82.73	80.49	80.20	12.23	100.36	52.82	99.70	75.23 to 87.03	273,614	219,438	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	296	95.46	96.67	93.28	12.28	103.63	55.86	212.38	93.99 to 97.16	279,400	260,614	
01-OCT-21 To 30-SEP-22	180	85.32	84.57	83.96	14.73	100.73	51.95	136.74	82.45 to 87.34	278,924	234,177	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	288	92.56	93.12	90.02	13.07	103.44	51.95	212.38	91.24 to 94.23	285,573	257,070	
<u>ALL</u>	476	92.21	92.10	89.76	13.88	102.61	51.95	212.38	91.17 to 93.46	279,220	250,617	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	124	94.98	95.58	94.12	13.66	101.55	52.12	136.50	90.71 to 98.23	160,749	151,291	
2	100	92.34	92.78	91.19	10.75	101.74	63.96	132.17	89.32 to 95.91	357,070	325,618	
3	28	91.52	94.71	88.23	19.06	107.34	56.17	212.38	81.87 to 97.42	161,643	142,623	
4	73	91.61	87.85	85.74	14.86	102.46	52.82	136.74	82.54 to 94.01	268,341	230,080	
5	63	92.34	92.18	91.55	15.87	100.69	55.86	172.66	86.58 to 97.24	315,501	288,851	
6	88	91.69	89.05	87.10	13.11	102.24	51.95	127.97	85.67 to 93.58	378,154	329,375	
<u>ALL</u>	476	92.21	92.10	89.76	13.88	102.61	51.95	212.38	91.17 to 93.46	279,220	250,617	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	476	92.21	92.10	89.76	13.88	102.61	51.95	212.38	91.17 to 93.46	279,220	250,617	
06												
07												
<u>ALL</u>	476	92.21	92.10	89.76	13.88	102.61	51.95	212.38	91.17 to 93.46	279,220	250,617	

**13 Cass**  
**RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 476  
 Total Sales Price : 132,908,864  
 Total Adj. Sales Price : 132,908,864  
 Total Assessed Value : 119,293,770  
 Avg. Adj. Sales Price : 279,220  
 Avg. Assessed Value : 250,617

MEDIAN : 92  
 WGT. MEAN : 90  
 MEAN : 92  
 COD : 13.88  
 PRD : 102.61

COV : 19.20  
 STD : 17.68  
 Avg. Abs. Dev : 12.80  
 MAX Sales Ratio : 212.38  
 MIN Sales Ratio : 51.95

95% Median C.I. : 91.17 to 93.46  
 95% Wgt. Mean C.I. : 88.17 to 91.35  
 95% Mean C.I. : 90.51 to 93.69

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	132.17	132.17	132.17	00.00	100.00	132.17	132.17	N/A	23,000	30,400
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	476	92.21	92.10	89.76	13.88	102.61	51.95	212.38	91.17 to 93.46	279,220	250,617
Greater Than 14,999	476	92.21	92.10	89.76	13.88	102.61	51.95	212.38	91.17 to 93.46	279,220	250,617
Greater Than 29,999	475	92.20	92.01	89.75	13.82	102.52	51.95	212.38	91.05 to 93.46	279,760	251,081
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	132.17	132.17	132.17	00.00	100.00	132.17	132.17	N/A	23,000	30,400
30,000 TO 59,999	6	110.85	123.58	120.17	34.68	102.84	67.39	212.38	67.39 to 212.38	51,500	61,890
60,000 TO 99,999	22	110.61	107.77	107.21	17.60	100.52	62.31	172.66	90.58 to 120.87	82,209	88,137
100,000 TO 149,999	68	94.85	94.53	93.97	12.98	100.60	52.12	136.74	92.34 to 98.23	126,941	119,287
150,000 TO 249,999	161	91.68	91.53	91.29	13.83	100.26	52.82	171.79	89.78 to 94.39	193,234	176,398
250,000 TO 499,999	168	91.54	89.97	89.98	11.38	99.99	51.95	130.71	87.37 to 93.59	343,402	308,987
500,000 TO 999,999	48	89.51	86.45	85.82	13.95	100.73	55.86	127.97	80.84 to 92.85	643,417	552,162
1,000,000 +	2	82.58	82.58	82.77	11.96	99.77	72.70	92.45	N/A	1,225,000	1,013,963
<b>ALL</b>	<b>476</b>	<b>92.21</b>	<b>92.10</b>	<b>89.76</b>	<b>13.88</b>	<b>102.61</b>	<b>51.95</b>	<b>212.38</b>	<b>91.17 to 93.46</b>	<b>279,220</b>	<b>250,617</b>

**13 Cass**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 22  
Total Sales Price : 5,748,701  
Total Adj. Sales Price : 5,748,701  
Total Assessed Value : 6,059,068  
Avg. Adj. Sales Price : 261,305  
Avg. Assessed Value : 275,412

MEDIAN : 96  
WGT. MEAN : 105  
MEAN : 100  
COD : 13.22  
PRD : 95.33

COV : 15.81  
STD : 15.89  
Avg. Abs. Dev : 12.72  
MAX Sales Ratio : 129.55  
MIN Sales Ratio : 76.67

95% Median C.I. : 87.12 to 118.74  
95% Wgt. Mean C.I. : 93.47 to 117.33  
95% Mean C.I. : 93.43 to 107.53

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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	2	102.58	102.58	98.87	06.51	103.75	95.90	109.25	N/A	90,000	88,980	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20	3	118.75	117.08	118.25	03.44	99.01	110.13	122.37	N/A	697,600	824,920	
01-JUL-20 To 30-SEP-20	5	87.12	90.74	89.57	04.44	101.31	86.76	97.80	N/A	231,000	206,904	
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21	2	120.54	120.54	122.12	01.49	98.71	118.74	122.34	N/A	462,500	564,825	
01-APR-21 To 30-JUN-21	2	107.99	107.99	102.43	12.70	105.43	94.28	121.69	N/A	60,500	61,971	
01-JUL-21 To 30-SEP-21	3	85.36	86.61	80.06	07.25	108.18	77.95	96.51	N/A	233,633	187,055	
01-OCT-21 To 31-DEC-21	2	87.34	87.34	78.74	12.22	110.92	76.67	98.00	N/A	36,000	28,348	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	80,000	73,430	
01-JUL-22 To 30-SEP-22	2	108.54	108.54	101.17	19.36	107.28	87.53	129.55	N/A	211,000	213,474	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	10	96.85	101.01	107.57	11.00	93.90	86.76	122.37	86.86 to 118.75	342,780	368,724	
01-OCT-20 To 30-SEP-21	7	96.51	102.41	103.88	15.57	98.58	77.95	122.34	77.95 to 122.34	249,557	259,251	
01-OCT-21 To 30-SEP-22	5	91.79	96.71	97.05	13.80	99.65	76.67	129.55	N/A	114,800	111,415	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	8	96.49	100.62	108.05	12.06	93.12	86.76	122.37	86.76 to 122.37	405,975	438,660	
01-JAN-21 To 31-DEC-21	9	96.51	99.06	102.89	14.57	96.28	76.67	122.34	77.95 to 121.69	202,100	207,939	
<u>ALL</u>	22	96.21	100.48	105.40	13.22	95.33	76.67	129.55	87.12 to 118.74	261,305	275,412	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	7	91.79	96.90	108.15	10.00	89.60	86.76	118.75	86.76 to 118.75	359,829	389,165	
3	6	94.73	100.50	107.30	12.22	93.66	85.36	122.34	85.36 to 122.34	274,150	294,167	
4	5	98.00	100.77	88.82	19.71	113.45	76.67	129.55	N/A	160,000	142,118	
5	3	97.80	100.98	98.26	04.55	102.77	95.90	109.25	N/A	140,000	137,559	
6	1	122.37	122.37	122.37	00.00	100.00	122.37	122.37	N/A	365,000	446,645	
<u>ALL</u>	22	96.21	100.48	105.40	13.22	95.33	76.67	129.55	87.12 to 118.74	261,305	275,412	

**13 Cass  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 22  
 Total Sales Price : 5,748,701  
 Total Adj. Sales Price : 5,748,701  
 Total Assessed Value : 6,059,068  
 Avg. Adj. Sales Price : 261,305  
 Avg. Assessed Value : 275,412

MEDIAN : 96  
 WGT. MEAN : 105  
 MEAN : 100  
 COD : 13.22  
 PRD : 95.33

COV : 15.81  
 STD : 15.89  
 Avg. Abs. Dev : 12.72  
 MAX Sales Ratio : 129.55  
 MIN Sales Ratio : 76.67

95% Median C.I. : 87.12 to 118.74  
 95% Wgt. Mean C.I. : 93.47 to 117.33  
 95% Mean C.I. : 93.43 to 107.53

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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											
03	21	95.90	99.44	102.38	12.58	97.13	76.67	129.55	87.12 to 110.13	232,319	237,844
04	1	122.34	122.34	122.34	00.00	100.00	122.34	122.34	N/A	870,000	1,064,344
<u>ALL</u>	22	96.21	100.48	105.40	13.22	95.33	76.67	129.55	87.12 to 118.74	261,305	275,412

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	7,000	6,860
Less Than 30,000	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	7,000	6,860
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	96.21	100.48	105.40	13.22	95.33	76.67	129.55	87.12 to 118.74	261,305	275,412
Greater Than 14,999	21	95.90	100.60	105.41	13.79	95.44	76.67	129.55	87.12 to 118.74	273,414	288,200
Greater Than 29,999	21	95.90	100.60	105.41	13.79	95.44	76.67	129.55	87.12 to 118.74	273,414	288,200
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	7,000	6,860
15,000 TO 29,999											
30,000 TO 59,999	6	102.88	104.70	105.01	11.53	99.70	86.86	121.69	86.86 to 121.69	42,833	44,981
60,000 TO 99,999	3	91.79	87.58	88.44	06.40	99.03	76.67	94.28	N/A	76,667	67,800
100,000 TO 149,999	3	95.90	103.60	104.82	15.36	98.84	85.36	129.55	N/A	128,967	135,182
150,000 TO 249,999	1	97.80	97.80	97.80	00.00	100.00	97.80	97.80	N/A	240,000	234,718
250,000 TO 499,999	5	87.53	98.78	98.07	13.39	100.72	86.76	122.37	N/A	349,788	343,053
500,000 TO 999,999	2	100.15	100.15	105.05	22.17	95.34	77.95	122.34	N/A	712,500	748,477
1,000,000 TO 1,999,999	1	118.75	118.75	118.75	00.00	100.00	118.75	118.75	N/A	1,453,861	1,726,435
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	22	96.21	100.48	105.40	13.22	95.33	76.67	129.55	87.12 to 118.74	261,305	275,412



**13 Cass**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 22  
 Total Sales Price : 5,748,701  
 Total Adj. Sales Price : 5,748,701  
 Total Assessed Value : 6,059,068  
 Avg. Adj. Sales Price : 261,305  
 Avg. Assessed Value : 275,412

MEDIAN : 96  
 WGT. MEAN : 105  
 MEAN : 100  
 COD : 13.22  
 PRD : 95.33

COV : 15.81  
 STD : 15.89  
 Avg. Abs. Dev : 12.72  
 MAX Sales Ratio : 129.55  
 MIN Sales Ratio : 76.67

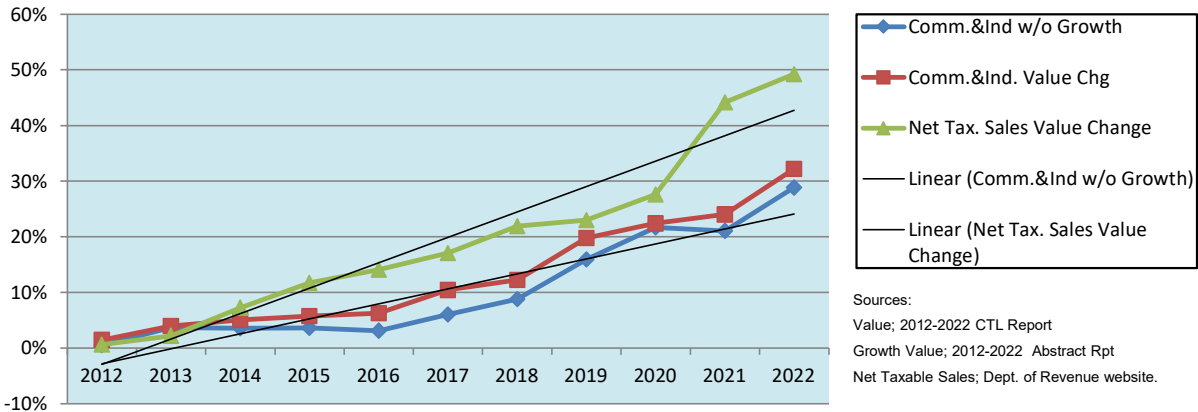
95% Median C.I. : 87.12 to 118.74  
 95% Wgt. Mean C.I. : 93.47 to 117.33  
 95% Mean C.I. : 93.43 to 107.53

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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
304	1	110.13	110.13	110.13	00.00	100.00	110.13	110.13	N/A	273,940	301,680
340	1	95.90	95.90	95.90	00.00	100.00	95.90	95.90	N/A	140,000	134,259
344	6	93.48	92.58	88.84	04.27	104.21	86.86	98.00	86.86 to 98.00	114,667	101,864
349	1	109.25	109.25	109.25	00.00	100.00	109.25	109.25	N/A	40,000	43,700
351	1	94.28	94.28	94.28	00.00	100.00	94.28	94.28	N/A	85,000	80,135
352	3	86.76	86.55	86.85	00.83	99.65	85.36	87.53	N/A	248,300	215,643
353	1	118.74	118.74	118.74	00.00	100.00	118.74	118.74	N/A	55,000	65,306
386	1	122.37	122.37	122.37	00.00	100.00	122.37	122.37	N/A	365,000	446,645
434	1	76.67	76.67	76.67	00.00	100.00	76.67	76.67	N/A	65,000	49,836
442	1	97.80	97.80	97.80	00.00	100.00	97.80	97.80	N/A	240,000	234,718
443	1	118.75	118.75	118.75	00.00	100.00	118.75	118.75	N/A	1,453,861	1,726,435
444	1	121.69	121.69	121.69	00.00	100.00	121.69	121.69	N/A	36,000	43,807
447	1	129.55	129.55	129.55	00.00	100.00	129.55	129.55	N/A	137,000	177,478
471	1	77.95	77.95	77.95	00.00	100.00	77.95	77.95	N/A	555,000	432,610
528	1	122.34	122.34	122.34	00.00	100.00	122.34	122.34	N/A	870,000	1,064,344
<u>ALL</u>	<u>22</u>	96.21	100.48	105.40	13.22	95.33	76.67	129.55	87.12 to 118.74	261,305	275,412

### 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	\$ 180,370,120	\$ 2,343,368	1.30%	\$ 178,026,752		\$ 108,071,830	
2012	\$ 182,985,174	\$ 1,702,867	0.93%	\$ 181,282,307	0.51%	\$ 108,762,938	0.64%
2013	\$ 187,462,530	\$ 510,259	0.27%	\$ 186,952,271	2.17%	\$ 110,422,566	1.53%
2014	\$ 189,508,942	\$ 2,679,176	1.41%	\$ 186,829,766	-0.34%	\$ 115,937,490	4.99%
2015	\$ 190,729,803	\$ 3,791,243	1.99%	\$ 186,938,560	-1.36%	\$ 120,732,717	4.14%
2016	\$ 191,672,464	\$ 5,686,749	2.97%	\$ 185,985,715	-2.49%	\$ 123,281,283	2.11%
2017	\$ 199,198,238	\$ 7,948,359	3.99%	\$ 191,249,879	-0.22%	\$ 126,494,224	2.61%
2018	\$ 202,459,709	\$ 6,254,137	3.09%	\$ 196,205,572	-1.50%	\$ 131,738,679	4.15%
2019	\$ 216,029,414	\$ 6,976,168	3.23%	\$ 209,053,246	3.26%	\$ 132,927,579	0.90%
2020	\$ 220,781,176	\$ 1,329,935	0.60%	\$ 219,451,241	1.58%	\$ 137,891,425	3.73%
2021	\$ 223,652,472	\$ 5,261,344	2.35%	\$ 218,391,128	-1.08%	\$ 155,796,159	12.98%
2022	\$ 238,421,375	\$ 6,023,245	2.53%	\$ 232,398,130	3.91%	\$ 161,251,635	3.50%
<b>Ann %chg</b>	<b>2.68%</b>			<b>Average</b>	<b>0.40%</b>	4.02%	<b>3.75%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.51%	1.45%	0.64%
2013	3.65%	3.93%	2.18%
2014	3.58%	5.07%	7.28%
2015	3.64%	5.74%	11.72%
2016	3.11%	6.27%	14.07%
2017	6.03%	10.44%	17.05%
2018	8.78%	12.25%	21.90%
2019	15.90%	19.77%	23.00%
2020	21.67%	22.40%	27.59%
2021	21.08%	24.00%	44.16%
2022	28.85%	32.18%	49.21%

County Number	13
County Name	Cass

**13 Cass**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 10  
Total Sales Price : 7,574,598  
Total Adj. Sales Price : 7,574,598  
Total Assessed Value : 5,763,587  
Avg. Adj. Sales Price : 757,460  
Avg. Assessed Value : 576,359

MEDIAN : 74  
WGT. MEAN : 76  
MEAN : 74  
COD : 10.07  
PRD : 97.32

COV : 14.76  
STD : 10.93  
Avg. Abs. Dev : 07.47  
MAX Sales Ratio : 98.79  
MIN Sales Ratio : 60.07

95% Median C.I. : 63.51 to 82.50  
95% Wgt. Mean C.I. : 59.88 to 92.30  
95% Mean C.I. : 66.23 to 81.87

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	70.55	70.55	71.37	04.52	98.85	67.36	73.73	N/A	453,000	323,294
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	75.84	75.84	75.84	00.00	100.00	75.84	75.84	N/A	343,063	260,180
01-OCT-20 To 31-DEC-20	1	75.83	75.83	75.83	00.00	100.00	75.83	75.83	N/A	483,885	366,932
01-JAN-21 To 31-MAR-21	3	82.50	81.60	83.51	14.25	97.71	63.51	98.79	N/A	1,137,883	950,253
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	1	74.66	74.66	74.66	00.00	100.00	74.66	74.66	N/A	500,000	373,278
01-JAN-22 To 31-MAR-22	2	64.15	64.15	65.66	06.36	97.70	60.07	68.23	N/A	964,000	632,925
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	3	73.73	72.31	72.60	03.84	99.60	67.36	75.84	N/A	416,354	302,256
01-OCT-20 To 30-SEP-21	4	79.17	80.16	82.56	13.25	97.09	63.51	98.79	N/A	974,384	804,423
01-OCT-21 To 30-SEP-22	3	68.23	67.65	67.51	07.12	100.21	60.07	74.66	N/A	809,333	546,376
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	4	74.78	73.19	73.50	03.54	99.58	67.36	75.84	N/A	433,237	318,425
01-JAN-21 To 31-DEC-21	4	78.58	79.87	82.38	13.72	96.95	63.51	98.79	N/A	978,413	806,010
<u>ALL</u>	10	74.20	74.05	76.09	10.07	97.32	60.07	98.79	63.51 to 82.50	757,460	576,359

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	74.20	74.05	76.09	10.07	97.32	60.07	98.79	63.51 to 82.50	757,460	576,359
<u>ALL</u>	10	74.20	74.05	76.09	10.07	97.32	60.07	98.79	63.51 to 82.50	757,460	576,359

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	6	70.98	69.54	68.02	07.89	102.23	60.07	75.84	60.07 to 75.84	745,408	506,992
1	6	70.98	69.54	68.02	07.89	102.23	60.07	75.84	60.07 to 75.84	745,408	506,992
<u>ALL</u>	10	74.20	74.05	76.09	10.07	97.32	60.07	98.79	63.51 to 82.50	757,460	576,359

**13 Cass**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 10  
 Total Sales Price : 7,574,598  
 Total Adj. Sales Price : 7,574,598  
 Total Assessed Value : 5,763,587  
 Avg. Adj. Sales Price : 757,460  
 Avg. Assessed Value : 576,359

MEDIAN : 74  
 WGT. MEAN : 76  
 MEAN : 74  
 COD : 10.07  
 PRD : 97.32

COV : 14.76  
 STD : 10.93  
 Avg. Abs. Dev : 07.47  
 MAX Sales Ratio : 98.79  
 MIN Sales Ratio : 60.07

95% Median C.I. : 63.51 to 82.50  
 95% Wgt. Mean C.I. : 59.88 to 92.30  
 95% Mean C.I. : 66.23 to 81.87

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___Dry___											
County	8	74.20	73.83	75.84	10.04	97.35	60.07	98.79	60.07 to 98.79	815,306	618,306
1	8	74.20	73.83	75.84	10.04	97.35	60.07	98.79	60.07 to 98.79	815,306	618,306
___ALL___	10	74.20	74.05	76.09	10.07	97.32	60.07	98.79	63.51 to 82.50	757,460	576,359

## Cass County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	2	6,275	n/a	5,545	5,510	4,880	4,850	4,250	4,215	<b>5,388</b>
Sarpy	1	6,510	n/a	5,975	5,830	n/a	4,920	4,600	4,330	<b>5,804</b>
Otoe	1	5,500	n/a	5,400	5,400	4,900	4,900	4,200	4,200	<b>5,171</b>
Lancaster	1	6,975	6,196	5,798	5,413	5,005	4,801	4,584	4,390	<b>5,321</b>
Saunders	3	6,930	n/a	6,369	5,901	n/a	5,380	4,470	4,060	<b>5,726</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	2	5,465	5,304	4,845	4,783	4,437	4,474	4,170	3,926	<b>4,794</b>
Sarpy	1	5,500	5,325	5,000	4,850	4,680	4,140	3,845	3,640	<b>4,597</b>
Otoe	1	4,700	4,700	4,367	4,250	4,116	4,100	3,500	3,200	<b>4,218</b>
Lancaster	1	5,403	4,902	4,530	4,217	4,024	3,542	3,320	3,231	<b>4,090</b>
Saunders	3	5,575	5,405	5,285	n/a	4,601	4,315	3,885	3,665	<b>4,864</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	2	1,649	1,650	1,650	n/a	1,650	n/a	1,650	1,650	<b>1,649</b>
Sarpy	1	2,355	2,330	2,250	2,165	2,070	2,040	1,840	1,775	<b>2,336</b>
Otoe	1	2,200	2,200	2,000	2,000	1,800	1,800	1,750	1,600	<b>2,180</b>
Lancaster	1	2,147	2,222	2,219	n/a	2,203	2,187	2,219	2,161	<b>2,179</b>
Saunders	3	2,250	2,250	2,247	n/a	n/a	2,000	n/a	2,000	<b>2,246</b>

County	Mkt Area	CRP	TIMBER	WASTE
Cass	2	1,650	1,650	665
Sarpy	1	3,694	1,200	150
Otoe	1	2,988	1,141	200
Lancaster	1	3,032	n/a	956
Saunders	3	2,353	600	130

Source: 2023 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.

Type : Qualified

Number of Sales :	49	Median :	76	COV :	21.54	95% Median C.I. :	73.73 to 78.60
Total Sales Price :	30,965,656	Wgt. Mean :	77	STD :	16.73	95% Wgt. Mean C.I. :	72.41 to 81.09
Total Adj. Sales Price :	31,365,656	Mean :	78	Avg. Abs. Dev :	10.26	95% Mean C.I. :	72.98 to 82.34
Total Assessed Value :	24,072,624						
Avg. Adj. Sales Price :	640,115	COD :	13.53	MAX Sales Ratio :	153.94		
Avg. Assessed Value :	491,278	PRD :	101.19	MIN Sales Ratio :	43.03		

Printed : 04/03/2023

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	3	80.01	82.79	83.97	06.32	98.59	76.59	91.78	N/A	570,220	478,787
01/01/2020 To 03/31/2020	7	74.39	81.22	81.74	14.61	99.36	67.36	117.48	67.36 to 117.48	572,300	467,820
04/01/2020 To 06/30/2020	3	73.57	75.83	75.12	11.11	100.95	64.71	89.21	N/A	438,333	329,295
07/01/2020 To 09/30/2020	2	83.58	83.58	86.67	09.26	96.43	75.84	91.32	N/A	571,532	495,366
10/01/2020 To 12/31/2020	4	82.29	83.83	82.90	05.80	101.12	75.83	94.92	N/A	428,471	355,198
01/01/2021 To 03/31/2021	5	71.08	77.39	80.06	13.14	96.67	63.51	98.79	N/A	945,430	756,886
04/01/2021 To 06/30/2021	5	81.16	82.43	80.43	04.90	102.49	76.93	89.76	N/A	720,993	579,882
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	9	74.25	73.13	73.42	04.62	99.61	63.91	82.26	67.84 to 76.20	592,648	435,119
01/01/2022 To 03/31/2022	9	68.23	74.32	69.11	28.96	107.54	43.03	153.94	44.79 to 83.80	708,195	489,433
04/01/2022 To 06/30/2022	1	67.54	67.54	67.54		100.00	67.54	67.54	N/A	966,840	653,008
07/01/2022 To 09/30/2022	1	64.69	64.69	64.69		100.00	64.69	64.69	N/A	470,400	304,308
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	15	76.59	80.77	81.83	12.18	98.70	64.71	117.48	73.57 to 90.54	544,988	445,981
10/01/2020 To 09/30/2021	14	81.73	81.03	80.68	08.56	100.43	63.51	98.79	71.08 to 89.76	717,571	578,902
10/01/2021 To 09/30/2022	20	72.39	72.96	70.59	15.91	103.36	43.03	153.94	64.69 to 74.66	657,242	463,914
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	16	76.47	81.16	81.61	12.41	99.45	64.71	117.48	73.57 to 90.54	511,128	417,134
01/01/2021 To 12/31/2021	19	74.66	76.70	77.56	08.55	98.89	63.51	98.79	71.08 to 82.26	719,260	557,890

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	49	75.83	77.66	76.75	13.53	101.19	43.03	153.94	73.73 to 78.60	640,115	491,278

Type : Qualified

Number of Sales :	49	Median :	76	COV :	21.54	95% Median C.I. :	73.73 to 78.60
Total Sales Price :	30,965,656	Wgt. Mean :	77	STD :	16.73	95% Wgt. Mean C.I. :	72.41 to 81.09
Total Adj. Sales Price :	31,365,656	Mean :	78	Avg. Abs. Dev :	10.26	95% Mean C.I. :	72.98 to 82.34
Total Assessed Value :	24,072,624						
Avg. Adj. Sales Price :	640,115	COD :	13.53	MAX Sales Ratio :	153.94		
Avg. Assessed Value :	491,278	PRD :	101.19	MIN Sales Ratio :	43.03		

Printed : 04/03/2023

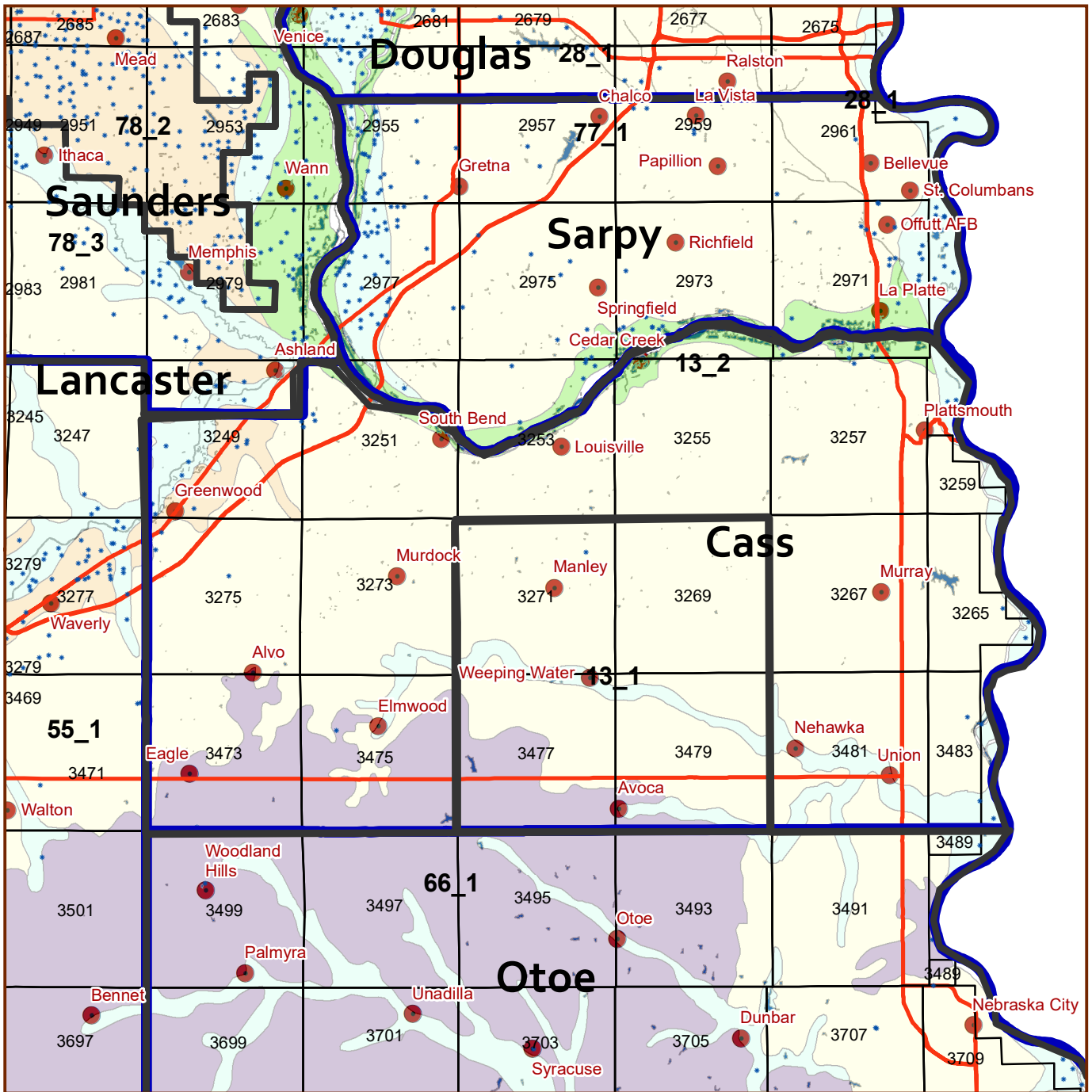
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>    Dry    </u>											
County	20	74.88	73.46	71.49	10.51	102.76	43.03	89.76	68.23 to 81.16	669,275	478,469
1	20	74.88	73.46	71.49	10.51	102.76	43.03	89.76	68.23 to 81.16	669,275	478,469
<u>    ALL    </u>											
10/01/2019 To 09/30/2022	49	75.83	77.66	76.75	13.53	101.19	43.03	153.94	73.73 to 78.60	640,115	491,278

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>    Dry    </u>											
County	31	75.84	79.81	78.32	15.33	101.90	43.03	153.94	73.57 to 82.29	652,185	510,780
1	31	75.84	79.81	78.32	15.33	101.90	43.03	153.94	73.57 to 82.29	652,185	510,780
<u>    ALL    </u>											
10/01/2019 To 09/30/2022	49	75.83	77.66	76.75	13.53	101.19	43.03	153.94	73.73 to 78.60	640,115	491,278

# CASS COUNTY



**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

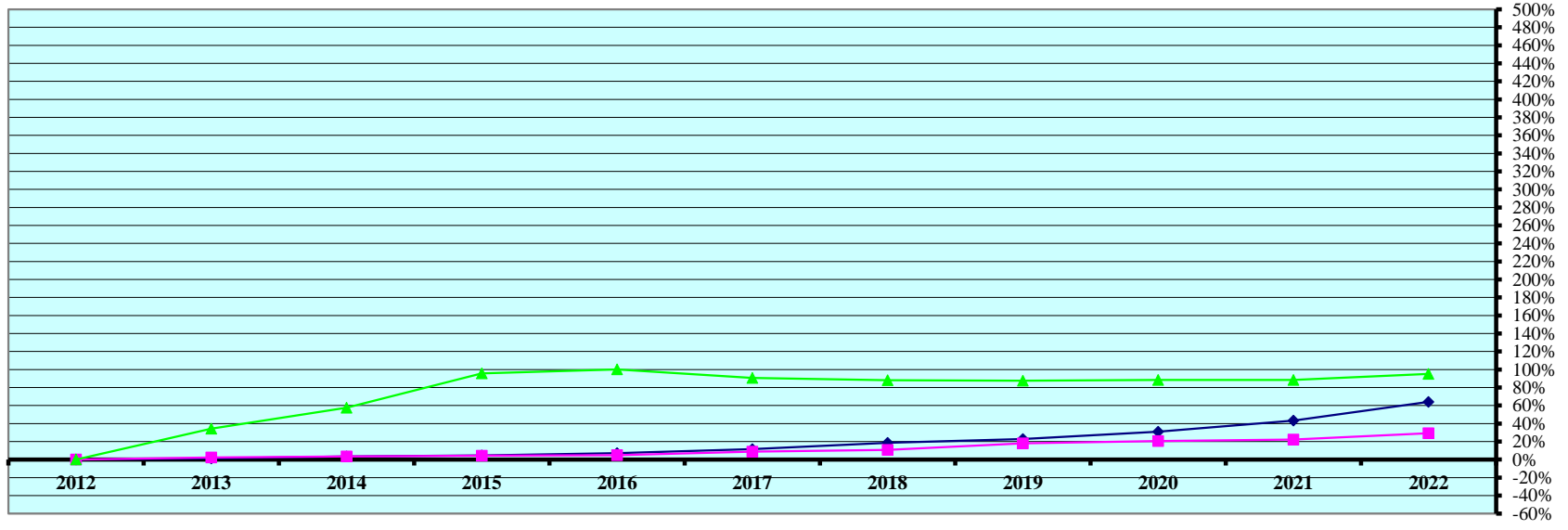
**Soils  
CLASS**

- 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 2012 - 2022**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	1,433,221,401	-	-	-	182,985,174	-	-	-	665,255,645	-	-	-
2013	1,451,839,415	18,618,014	1.30%	1.30%	187,462,530	4,477,356	2.45%	2.45%	894,122,545	228,866,900	34.40%	34.40%
2014	1,481,020,790	29,181,375	2.01%	3.34%	189,508,942	2,046,412	1.09%	3.57%	1,048,810,372	154,687,827	17.30%	57.66%
2015	1,498,249,500	17,228,710	1.16%	4.54%	190,729,803	1,220,861	0.64%	4.23%	1,302,406,494	253,596,122	24.18%	95.78%
2016	1,533,519,629	35,270,129	2.35%	7.00%	191,672,464	942,661	0.49%	4.75%	1,331,086,599	28,680,105	2.20%	100.09%
2017	1,598,662,424	65,142,795	4.25%	11.54%	199,198,238	7,525,774	3.93%	8.86%	1,267,642,145	-63,444,454	-4.77%	90.55%
2018	1,698,492,784	99,830,360	6.24%	18.51%	202,459,709	3,261,471	1.64%	10.64%	1,251,438,414	-16,203,731	-1.28%	88.11%
2019	1,759,173,892	60,681,108	3.57%	22.74%	216,029,414	13,569,705	6.70%	18.06%	1,246,988,209	-4,450,205	-0.36%	87.44%
2020	1,876,389,322	117,215,430	6.66%	30.92%	220,781,176	4,751,762	2.20%	20.66%	1,252,657,972	5,669,763	0.45%	88.30%
2021	2,054,985,654	178,596,332	9.52%	43.38%	223,652,472	2,871,296	1.30%	22.22%	1,252,973,134	315,162	0.03%	88.34%
2022	2,351,521,673	296,536,019	14.43%	64.07%	236,481,680	12,829,208	5.74%	29.24%	1,298,447,796	45,474,662	3.63%	95.18%

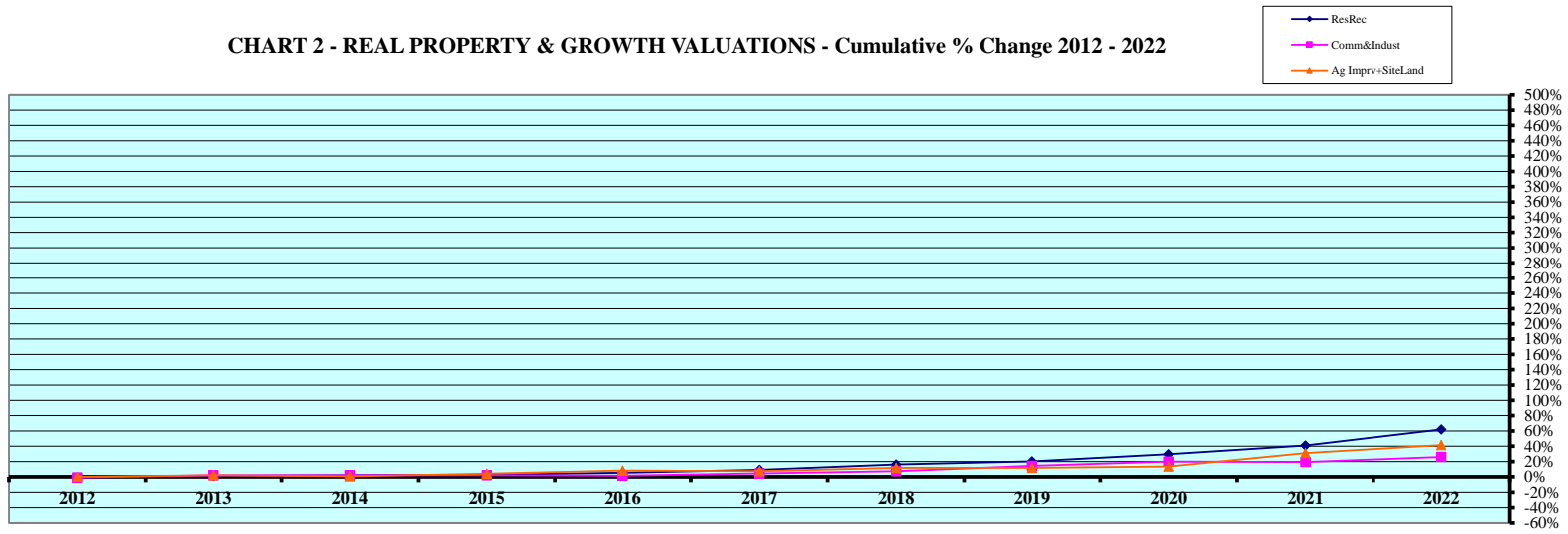
Rate Annual %chg: Residential & Recreational **5.08%** Commercial & Industrial **2.60%** Agricultural Land **6.92%**

Cnty# **13**  
County **CASS**

**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 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	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		
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-	-0.93%	182,985,174	1,702,867	0.93%	181,282,307	-	-0.93%		
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	1.10%	187,462,530	510,259	0.27%	186,952,271	2.17%	2.17%		
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	2.21%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	2.10%		
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	2.80%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	2.16%		
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	5.22%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	1.64%		
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	9.26%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	4.52%		
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	16.23%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	7.22%		
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	20.14%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	14.25%		
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	29.56%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	19.93%		
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	41.05%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	19.35%		
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	62.05%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	25.94%		
Rate Ann%chg	5.08%					Resid & Recreat w/o growth	3.61%	2.60%					C & I w/o growth	0.31%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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
2012	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	-	-
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	2.00%	2.00%
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	0.66%
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	4.15%
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	8.25%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	7.35%
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	11.63%
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	11.70%
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	13.39%
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	30.95%
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	41.46%
Rate Ann%chg	4.14%	2.39%	3.69%	Ag Imprv+Site w/o growth			2.10%	

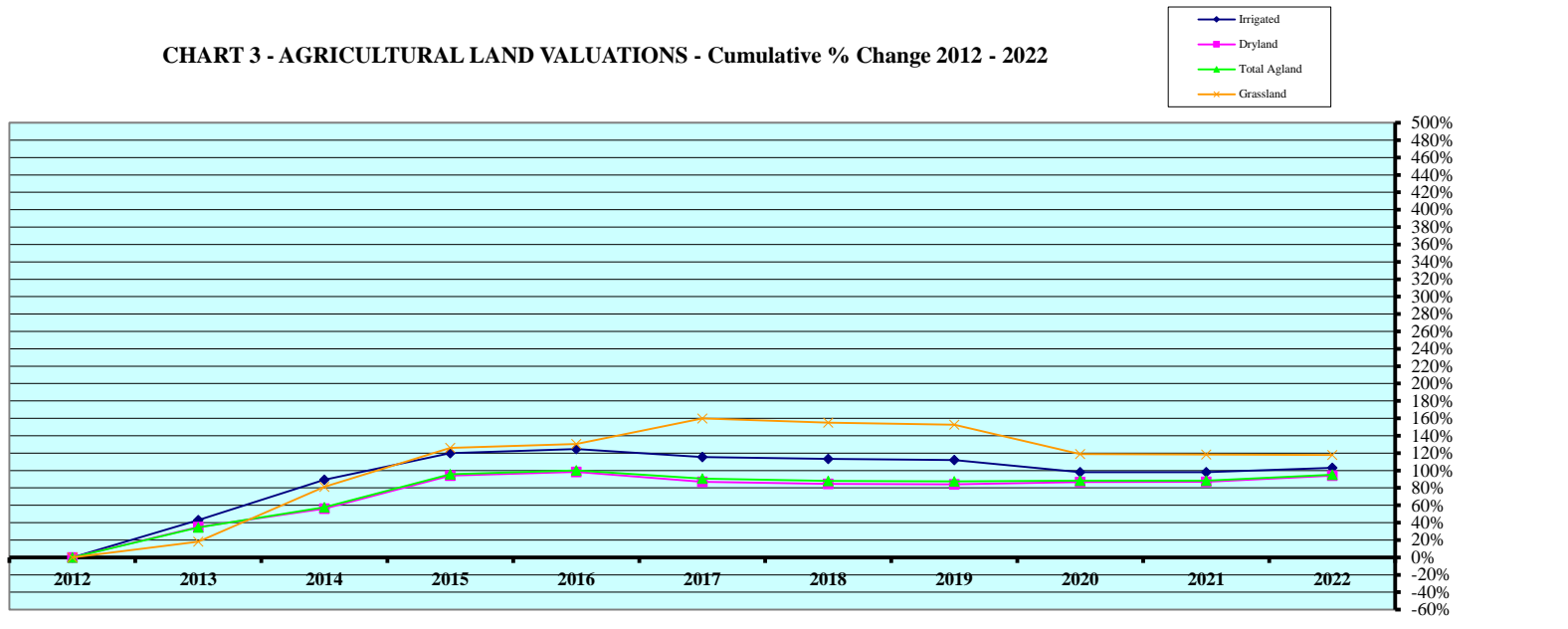
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 13  
County CASS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	7,374,409	-	-	-	626,975,030	-	-	-	30,237,469	-	-	-
2013	10,543,104	3,168,695	42.97%	42.97%	847,113,083	220,138,053	35.11%	35.11%	35,758,306	5,520,837	18.26%	18.26%
2014	13,969,325	3,426,221	32.50%	89.43%	979,301,095	132,188,012	15.60%	56.19%	54,801,972	19,043,666	53.26%	81.24%
2015	16,213,861	2,244,536	16.07%	119.87%	1,217,062,034	237,760,939	24.28%	94.12%	68,331,028	13,529,056	24.69%	125.98%
2016	16,569,510	355,649	2.19%	124.69%	1,244,029,509	26,967,475	2.22%	98.42%	69,716,325	1,385,297	2.03%	130.56%
2017	15,895,764	-673,746	-4.07%	115.55%	1,172,247,405	-71,782,104	-5.77%	86.97%	78,586,131	8,869,806	12.72%	159.90%
2018	15,728,272	-167,492	-1.05%	113.28%	1,157,680,525	-14,566,880	-1.24%	84.65%	77,105,417	-1,480,714	-1.88%	155.00%
2019	15,631,338	-96,934	-0.62%	111.97%	1,154,011,650	-3,668,875	-0.32%	84.06%	76,403,257	-702,160	-0.91%	152.68%
2020	14,608,718	-1,022,620	-6.54%	98.10%	1,170,945,516	16,933,866	1.47%	86.76%	66,161,223	-10,242,034	-13.41%	118.81%
2021	14,608,718	0	0.00%	98.10%	1,171,485,037	539,521	0.05%	86.85%	66,020,739	-140,484	-0.21%	118.34%
2022	14,966,372	357,654	2.45%	102.95%	1,216,766,735	45,281,698	3.87%	94.07%	65,869,784	-150,955	-0.23%	117.84%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	498,559	-	-	-	170,178	-	-	-	665,255,645	-	-	-
2013	536,232	37,673	7.56%	7.56%	171,820	1,642	0.96%	0.96%	894,122,545	228,866,900	34.40%	34.40%
2014	557,656	21,424	4.00%	11.85%	180,324	8,504	4.95%	5.96%	1,048,810,372	154,687,827	17.30%	57.66%
2015	597,289	39,633	7.11%	19.80%	202,282	21,958	12.18%	18.86%	1,302,406,494	253,596,122	24.18%	95.78%
2016	582,084	-15,205	-2.55%	16.75%	189,171	-13,111	-6.48%	11.16%	1,331,086,599	28,689,105	2.20%	100.09%
2017	664,639	82,555	14.18%	33.31%	248,206	59,035	31.21%	45.85%	1,267,642,145	-63,444,454	-4.77%	90.55%
2018	670,134	5,495	0.83%	34.41%	254,066	5,860	2.36%	49.29%	1,251,438,414	-16,203,731	-1.28%	88.11%
2019	697,468	27,334	4.08%	39.90%	244,496	-9,570	-3.77%	43.67%	1,246,988,209	-4,450,205	-0.36%	87.44%
2020	697,547	79	0.01%	39.91%	244,968	472	0.19%	43.95%	1,252,657,972	5,669,763	0.45%	88.30%
2021	559,237	-138,310	-19.83%	12.17%	299,403	54,435	22.22%	75.94%	1,252,973,134	315,162	0.03%	88.34%
2022	565,912	6,675	1.19%	13.51%	278,993	-20,410	-6.82%	63.94%	1,298,447,796	45,474,662	3.63%	95.18%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	7,374,409	2,860	2,578			627,488,396	256,887	2,443			30,105,434	38,370	785		
2013	10,760,471	2,860	3,762	45.93%	45.93%	848,719,405	256,519	3,309	35.45%	35.45%	35,590,852	38,324	929	18.36%	18.36%
2014	13,621,559	3,004	4,535	20.53%	75.90%	980,547,694	256,070	3,829	15.74%	56.76%	54,663,553	38,273	1,428	53.79%	82.04%
2015	16,210,362	3,116	5,202	14.70%	101.75%	1,219,008,111	255,941	4,763	24.38%	94.99%	67,639,755	38,363	1,763	23.45%	124.72%
2016	16,569,510	3,117	5,316	2.19%	106.17%	1,244,901,643	255,500	4,872	2.30%	99.47%	69,747,563	38,691	1,803	2.24%	129.76%
2017	15,899,161	3,117	5,100	-4.05%	97.83%	1,176,749,622	255,221	4,611	-5.37%	88.76%	74,348,922	38,417	1,935	7.36%	146.66%
2018	15,640,074	3,115	5,021	-1.57%	94.73%	1,158,274,927	253,687	4,566	-0.97%	86.92%	77,010,444	40,043	1,923	-0.62%	145.12%
2019	15,728,272	3,115	5,049	0.56%	95.83%	1,157,219,239	253,501	4,565	-0.02%	86.88%	77,074,069	40,072	1,923	0.01%	145.14%
2020	15,715,278	3,231	4,864	-3.67%	88.64%	1,172,086,353	253,383	4,626	1.33%	89.37%	89,510,262	40,043	2,235	16.22%	184.90%
2021	14,608,718	2,822	5,176	6.43%	100.77%	1,171,556,494	253,774	4,617	-0.20%	89.00%	66,021,928	40,051	1,648	-26.26%	110.10%
2022	14,966,372	2,887	5,185	0.16%	101.09%	1,216,923,854	253,649	4,798	3.92%	96.41%	65,998,169	40,030	1,649	0.02%	110.13%

Rate Annual %chg Average Value/Acre: 7.24%

6.98%

7.71%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	495,952	941	527			161,368	1,604	101			665,625,559	300,663	2,214		
2013	518,250	965	537	1.98%	1.98%	171,068	1,701	101	-0.03%	-0.03%	895,760,046	300,368	2,982	34.71%	34.71%
2014	536,212	981	546	1.68%	3.70%	177,935	1,702	105	3.94%	3.91%	1,049,546,953	300,030	3,498	17.30%	58.01%
2015	596,071	1,075	554	1.48%	5.24%	177,913	1,702	105	0.00%	3.91%	1,303,632,212	300,198	4,343	24.14%	96.15%
2016	580,319	1,070	542	-2.21%	2.92%	186,035	1,783	104	-0.20%	3.70%	1,331,985,070	300,161	4,438	2.19%	100.44%
2017	610,779	1,089	561	3.47%	6.49%	237,643	1,825	130	24.78%	29.39%	1,267,846,127	299,670	4,231	-4.66%	91.11%
2018	670,109	1,130	593	5.72%	12.58%	252,902	1,947	130	-0.25%	29.08%	1,251,848,456	299,922	4,174	-1.34%	88.54%
2019	670,134	1,130	593	-0.01%	12.57%	245,724	1,957	126	-3.34%	24.77%	1,250,937,438	299,775	4,173	-0.02%	88.49%
2020	697,468	1,165	599	0.93%	13.61%	246,012	1,954	126	0.30%	25.14%	1,278,255,373	299,777	4,264	2.18%	92.61%
2021	559,237	819	682	14.01%	29.53%	299,403	2,227	134	6.79%	33.63%	1,253,045,780	299,694	4,181	-1.94%	88.86%
2022	565,912	817	692	1.44%	31.40%	278,993	2,231	125	-6.99%	24.29%	1,298,733,300	299,614	4,335	3.67%	95.80%

13  
**CASS**

Rate Annual %chg Average Value/Acre: 6.95%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
26,598	CASS	130,592,010	59,894,240	91,174,340	2,328,370,165	179,859,225	56,622,455	23,151,508	1,298,447,796	184,432,626	56,751,350	502,810	4,409,798,525
cnty sector/value % of total value:		2.96%	1.36%	2.07%	52.80%	4.08%	1.28%	0.53%	29.44%	4.18%	1.29%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
132	ALVO	22,513	30,205	2,471	6,623,447	1,302,555	0	0	0	0	0	0	7,981,191
0.50%	%sector of county sector	0.02%	0.05%	0.00%	0.28%	0.72%							0.18%
	%sector of municipality	0.28%	0.38%	0.03%	82.99%	16.32%							100.00%
242	AVOCA	45,765	292,813	16,910	7,521,765	865,577	0	0	0	0	0	0	8,742,830
0.91%	%sector of county sector	0.04%	0.49%	0.02%	0.32%	0.48%							0.20%
	%sector of municipality	0.52%	3.35%	0.19%	86.03%	9.90%							100.00%
390	CEDAR CREEK	294,673	331,333	628,505	90,446,125	1,666,405	0	149,902	0	0	0	0	93,516,943
1.47%	%sector of county sector	0.23%	0.55%	0.69%	3.88%	0.93%		0.65%					2.12%
	%sector of municipality	0.32%	0.35%	0.67%	96.72%	1.78%		0.16%					100.00%
1,024	EAGLE	1,585,708	716,037	43,892	73,110,075	9,386,212	0	0	0	0	0	0	84,841,924
3.85%	%sector of county sector	1.21%	1.20%	0.05%	3.14%	5.22%							1.92%
	%sector of municipality	1.87%	0.84%	0.05%	86.17%	11.06%							100.00%
634	ELMWOOD	1,373,373	545,259	36,357	39,696,218	6,219,018	0	0	0	0	0	0	47,870,225
2.38%	%sector of county sector	1.05%	0.91%	0.04%	1.70%	3.46%							1.09%
	%sector of municipality	2.87%	1.14%	0.08%	82.92%	12.99%							100.00%
568	GREENWOOD	415,130	774,124	1,009,664	20,220,996	4,136,756	0	0	0	0	0	0	26,556,670
2.14%	%sector of county sector	0.32%	1.29%	1.11%	0.87%	2.30%							0.60%
	%sector of municipality	1.56%	2.91%	3.80%	76.14%	15.58%							100.00%
1,106	LOUISVILLE	1,646,561	1,164,291	1,547,737	77,671,554	8,305,588	0	0	0	0	0	0	90,335,731
4.16%	%sector of county sector	1.26%	1.94%	1.70%	3.34%	4.62%							2.05%
	%sector of municipality	1.82%	1.29%	1.71%	85.98%	9.19%							100.00%
178	MANLEY	77,605	134,484	172,822	11,157,334	530,856	0	0	0	0	0	0	12,073,101
0.67%	%sector of county sector	0.06%	0.22%	0.19%	0.48%	0.30%							0.27%
	%sector of municipality	0.64%	1.11%	1.43%	92.41%	4.40%							100.00%
236	MURDOCK	186,730	271,409	17,853	18,932,050	1,449,169	0	0	0	0	0	0	20,857,211
0.89%	%sector of county sector	0.14%	0.45%	0.02%	0.81%	0.81%							0.47%
	%sector of municipality	0.90%	1.30%	0.09%	90.77%	6.95%							100.00%
463	MURRAY	149,001	306,268	351,541	27,166,172	2,344,054	0	0	5,191	0	0	0	30,322,227
1.74%	%sector of county sector	0.11%	0.51%	0.39%	1.17%	1.30%			0.00%				0.69%
	%sector of municipality	0.49%	1.01%	1.16%	89.59%	7.73%			0.02%				100.00%
204	NEHAWKA	340,086	254,519	467,934	8,088,261	815,798	0	0	0	0	0	0	9,966,598
0.77%	%sector of county sector	0.26%	0.42%	0.51%	0.35%	0.45%							0.23%
	%sector of municipality	3.41%	2.55%	4.70%	81.15%	8.19%							100.00%
6,505	PLATTSMOUTH	6,350,046	5,360,755	3,788,853	295,180,150	72,947,108	7,990,367	0	0	0	0	0	391,617,279
24.46%	%sector of county sector	4.86%	8.95%	4.16%	12.68%	40.56%	14.11%						8.88%
	%sector of municipality	1.62%	1.37%	0.97%	75.37%	18.63%	2.04%						100.00%
99	SOUTH BEND	22,961	414,535	1,238,908	4,258,723	1,037,690	0	0	0	0	0	0	6,972,817
0.37%	%sector of county sector	0.02%	0.69%	1.36%	0.18%	0.58%							0.16%
	%sector of municipality	0.33%	5.95%	17.77%	61.08%	14.88%							100.00%
233	UNION	325,479	550,145	564,868	9,185,518	926,515	0	0	0	0	0	0	11,552,525
0.88%	%sector of county sector	0.25%	0.92%	0.62%	0.39%	0.52%							0.26%
	%sector of municipality	2.82%	4.76%	4.89%	79.51%	8.02%							100.00%
1,050	WEEPING WATER	5,406,992	975,813	462,324	60,596,883	5,022,814	1,145,394	0	0	0	0	0	73,610,220
3.95%	%sector of county sector	4.14%	1.63%	0.51%	2.60%	2.79%	2.02%						1.67%
	%sector of municipality	7.35%	1.33%	0.63%	82.32%	6.82%	1.56%						100.00%
13,064	Total Municipalities	18,242,623	12,121,990	10,350,639	749,855,284	116,956,117	9,135,761	149,902	5,191	0	0	0	916,817,507
49.12%	%all munic. sectors of cnty	13.97%	20.24%	11.35%	32.21%	65.03%	16.13%	0.65%	0.00%				20.79%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,809</b>	<b>Value : 4,241,534,230</b>	<b>Growth 40,736,867</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	814	14,534,802	675	21,218,246	2,136	67,135,153	3,625	102,888,201	
<b>02. Res Improve Land</b>	5,092	126,523,787	1,513	64,580,834	3,728	205,011,730	10,333	396,116,351	
<b>03. Res Improvements</b>	5,388	611,613,466	1,558	404,636,721	3,792	884,306,535	10,738	1,900,556,722	
<b>04. Res Total</b>	6,202	752,672,055	2,233	490,435,801	5,928	1,156,453,418	14,363	2,399,561,274	26,485,596
<b>% of Res Total</b>	43.18	31.37	15.55	20.44	41.27	48.19	69.02	56.57	65.02
<b>05. Com UnImp Land</b>	108	2,524,669	25	1,293,764	47	3,607,225	180	7,425,658	
<b>06. Com Improve Land</b>	558	23,307,756	32	2,840,940	107	13,443,468	697	39,592,164	
<b>07. Com Improvements</b>	545	99,366,130	35	5,837,415	118	46,842,409	698	152,045,954	
<b>08. Com Total</b>	653	125,198,555	60	9,972,119	165	63,893,102	878	199,063,776	8,594,945
<b>% of Com Total</b>	74.37	62.89	6.83	5.01	18.79	32.10	4.22	4.69	21.10
<b>09. Ind UnImp Land</b>	8	432,054	13	981,816	21	2,341,485	42	3,755,355	
<b>10. Ind Improve Land</b>	7	585,281	12	4,241,314	7	1,354,604	26	6,181,199	
<b>11. Ind Improvements</b>	7	2,472,683	12	37,548,135	8	7,613,655	27	47,634,473	
<b>12. Ind Total</b>	15	3,490,018	25	42,771,265	29	11,309,744	69	57,571,027	0
<b>% of Ind Total</b>	21.74	6.06	36.23	74.29	42.03	19.64	0.33	1.36	0.00
<b>13. Rec UnImp Land</b>	9	132,592	52	4,405,050	147	7,744,674	208	12,282,316	
<b>14. Rec Improve Land</b>	2	15,320	3	191,163	38	5,194,141	43	5,400,624	
<b>15. Rec Improvements</b>	2	1,070	4	25,075	42	5,757,445	48	5,783,590	
<b>16. Rec Total</b>	11	148,982	56	4,621,288	189	18,696,260	256	23,466,530	9,040
<b>% of Rec Total</b>	4.30	0.63	21.88	19.69	73.83	79.67	1.23	0.55	0.02
<b>Res &amp; Rec Total</b>	6,213	752,821,037	2,289	495,057,089	6,117	1,175,149,678	14,619	2,423,027,804	26,494,636
<b>% of Res &amp; Rec Total</b>	42.50	31.07	15.66	20.43	41.84	48.50	70.25	57.13	65.04
<b>Com &amp; Ind Total</b>	668	128,688,573	85	52,743,384	194	75,202,846	947	256,634,803	8,594,945
<b>% of Com &amp; Ind Total</b>	70.54	50.14	8.98	20.55	20.49	29.30	4.55	6.05	21.10
<b>17. Taxable Total</b>	6,881	881,509,610	2,374	547,800,473	6,311	1,250,352,524	15,566	2,679,662,607	35,089,581
<b>% of Taxable Total</b>	44.21	32.90	15.25	20.44	40.54	46.66	74.80	63.18	86.14

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	374	20,760,516	37,502,357	1	883	273,086
19. Commercial	51	4,775,921	26,818,467	1	135,000	2,723,894
20. Industrial	0	0	0	0	0	0
21. Other	4	148,715	1,259,039	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	375	20,761,399	37,775,443
19. Commercial	0	0	0	52	4,910,921	29,542,361
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	4	148,715	1,259,039
22. Total Sch II				431	25,821,035	68,576,843

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	2	502,810	2	502,810	0
24. Non-Producing	0	0	4	0	13	0	17	0	0
25. Total	0	0	4	0	15	502,810	19	502,810	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	654	218	1,123	1,995

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	96,584	530	104,852,781	3,340	874,573,075	3,875	979,522,440
28. Ag-Improved Land	0	0	162	32,523,825	1,162	332,145,958	1,324	364,669,783
29. Ag Improvements	0	0	163	30,984,510	1,186	186,192,080	1,349	217,176,590

30. Ag Total				5,224	1,561,368,813
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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	16	15.50	397,244	
32. HomeSite Improv Land	0	0.00	0	104	118.24	2,691,672	
33. HomeSite Improvements	0	0.00	0	110	0.00	27,764,130	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	23	54.66	300,026	
36. FarmSite Improv Land	0	0.00	0	134	322.65	2,486,670	
37. FarmSite Improvements	0	0.00	0	149	0.00	3,220,380	
38. FarmSite Total							
39. Road & Ditches	1	1.12	0	399	527.20	0	
40. Other- Non Ag Use	0	0.00	0	2	18.85	49,953	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	72	75.57	1,816,831	88	91.07	2,214,075	
32. HomeSite Improv Land	746	780.77	17,197,484	850	899.01	19,889,156	
33. HomeSite Improvements	775	0.00	158,451,815	885	0.00	186,215,945	4,776,256
34. HomeSite Total				973	990.08	208,319,176	
35. FarmSite UnImp Land	181	316.31	1,873,316	204	370.97	2,173,342	
36. FarmSite Improv Land	988	2,510.04	18,528,257	1,122	2,832.69	21,014,927	
37. FarmSite Improvements	1,108	0.00	27,740,265	1,257	0.00	30,960,645	871,030
38. FarmSite Total				1,461	3,203.66	54,148,914	
39. Road & Ditches	3,304	5,147.80	0	3,704	5,676.12	0	
40. Other- Non Ag Use	8	246.43	656,391	10	265.28	706,344	
41. Total Section VI				2,434	10,135.14	263,174,434	5,647,286



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	47.81	268,508	11	47.81	596,579

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	25.13	84,772	648	30,430.32	129,006,033
44. Market Value	3	25.13	1,638	648	30,430.32	561,472
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,341	265,266.01	1,154,135,292	4,992	295,721.46	1,283,226,097
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	39.64	3.36%	248,742	4.31%	6,275.03
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	170.62	14.45%	946,089	16.39%	5,545.01
48. 2A	362.78	30.73%	1,998,922	34.62%	5,510.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	533.78	45.21%	2,268,573	39.30%	4,250.01
52. 4A	73.73	6.25%	310,773	5.38%	4,215.01
<b>53. Total</b>	<b>1,180.55</b>	<b>100.00%</b>	<b>5,773,099</b>	<b>100.00%</b>	<b>4,890.18</b>
<b>Dry</b>					
54. 1D1	3,335.44	3.75%	18,228,180	4.27%	5,465.00
55. 1D	30,379.05	34.18%	161,154,877	37.74%	5,304.80
56. 2D1	5,703.10	6.42%	29,367,949	6.88%	5,149.47
57. 2D	2,499.05	2.81%	11,957,962	2.80%	4,785.00
58. 3D1	2,939.79	3.31%	13,517,180	3.17%	4,598.01
59. 3D	33,444.05	37.63%	149,658,601	35.05%	4,474.89
60. 4D1	6,371.55	7.17%	26,568,611	6.22%	4,169.88
61. 4D	4,207.47	4.73%	16,535,410	3.87%	3,930.01
<b>62. Total</b>	<b>88,879.50</b>	<b>100.00%</b>	<b>426,988,770</b>	<b>100.00%</b>	<b>4,804.13</b>
<b>Grass</b>					
63. 1G1	6,139.63	45.33%	10,122,066	45.33%	1,648.64
64. 1G	339.40	2.51%	559,386	2.51%	1,648.16
65. 2G1	171.00	1.26%	279,781	1.25%	1,636.15
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	3,384.96	24.99%	5,585,001	25.01%	1,649.95
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,763.78	13.02%	2,910,443	13.03%	1,650.12
70. 4G	1,746.58	12.89%	2,872,867	12.87%	1,644.85
<b>71. Total</b>	<b>13,545.35</b>	<b>100.00%</b>	<b>22,329,544</b>	<b>100.00%</b>	<b>1,648.50</b>
<b>Irrigated Total</b>					
	1,180.55	1.13%	5,773,099	1.27%	4,890.18
<b>Dry Total</b>					
	88,879.50	85.05%	426,988,770	93.79%	4,804.13
<b>Grass Total</b>					
	13,545.35	12.96%	22,329,544	4.90%	1,648.50
72. Waste	48.14	0.05%	52,023	0.01%	1,080.66
73. Other	842.97	0.81%	104,495	0.02%	123.96
74. Exempt	59.70	0.06%	427,283	0.09%	7,157.17
<b>75. Market Area Total</b>	<b>104,496.51</b>	<b>100.00%</b>	<b>455,247,931</b>	<b>100.00%</b>	<b>4,356.59</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	95.55	5.60%	599,578	6.52%	6,275.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	871.05	51.05%	4,829,972	52.54%	5,545.00
48. 2A	462.76	27.12%	2,549,811	27.74%	5,510.01
49. 3A1	51.51	3.02%	251,368	2.73%	4,879.98
50. 3A	9.08	0.53%	44,039	0.48%	4,850.11
51. 4A1	207.42	12.16%	881,539	9.59%	4,250.02
52. 4A	8.77	0.51%	36,966	0.40%	4,215.05
<b>53. Total</b>	<b>1,706.14</b>	<b>100.00%</b>	<b>9,193,273</b>	<b>100.00%</b>	<b>5,388.35</b>
<b>Dry</b>					
54. 1D1	6,530.69	3.97%	35,690,177	4.52%	5,464.99
55. 1D	53,908.80	32.73%	285,958,270	36.22%	5,304.48
56. 2D1	12,823.64	7.79%	62,130,092	7.87%	4,844.97
57. 2D	10,820.85	6.57%	51,758,757	6.56%	4,783.24
58. 3D1	5,748.47	3.49%	25,503,339	3.23%	4,436.54
59. 3D	59,123.00	35.90%	264,517,007	33.50%	4,474.01
60. 4D1	8,852.13	5.37%	36,910,430	4.68%	4,169.67
61. 4D	6,886.55	4.18%	27,037,424	3.42%	3,926.12
<b>62. Total</b>	<b>164,694.13</b>	<b>100.00%</b>	<b>789,505,496</b>	<b>100.00%</b>	<b>4,793.77</b>
<b>Grass</b>					
63. 1G1	16,079.46	60.90%	26,524,499	60.89%	1,649.59
64. 1G	813.94	3.08%	1,343,058	3.08%	1,650.07
65. 2G1	356.56	1.35%	588,379	1.35%	1,650.15
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5,323.29	20.16%	8,783,751	20.16%	1,650.06
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,250.18	12.31%	5,363,398	12.31%	1,650.18
70. 4G	579.62	2.20%	956,405	2.20%	1,650.06
<b>71. Total</b>	<b>26,403.05</b>	<b>100.00%</b>	<b>43,559,490</b>	<b>100.00%</b>	<b>1,649.79</b>
<b>Irrigated Total</b>					
	1,706.14	0.88%	9,193,273	1.09%	5,388.35
<b>Dry Total</b>					
	164,694.13	84.47%	789,505,496	93.66%	4,793.77
<b>Grass Total</b>					
	26,403.05	13.54%	43,559,490	5.17%	1,649.79
72. Waste	772.32	0.40%	513,889	0.06%	665.38
73. Other	1,393.79	0.71%	174,300	0.02%	125.05
74. Exempt	332.21	0.17%	1,161,924	0.14%	3,497.56
<b>75. Market Area Total</b>	<b>194,969.43</b>	<b>100.00%</b>	<b>842,946,448</b>	<b>100.00%</b>	<b>4,323.48</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	325.36	1,727,895	2,561.33	13,238,477	2,886.69	14,966,372
<b>77. Dry Land</b>	17.09	80,232	25,232.19	121,091,620	228,324.35	1,095,322,414	253,573.63	1,216,494,266
<b>78. Grass</b>	9.81	16,188	5,215.33	8,605,946	34,723.26	57,266,900	39,948.40	65,889,034
<b>79. Waste</b>	0.00	0	29.52	492	790.94	565,420	820.46	565,912
<b>80. Other</b>	1.31	164	201.60	25,088	2,033.85	253,543	2,236.76	278,795
<b>81. Exempt</b>	0.03	133	113.31	175,718	278.57	1,413,356	391.91	1,589,207
<b>82. Total</b>	<b>28.21</b>	<b>96,584</b>	<b>31,004.00</b>	<b>131,451,041</b>	<b>268,433.73</b>	<b>1,166,646,754</b>	<b>299,465.94</b>	<b>1,298,194,379</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	2,886.69	0.96%	14,966,372	1.15%	5,184.61
<b>Dry Land</b>	253,573.63	84.68%	1,216,494,266	93.71%	4,797.40
<b>Grass</b>	39,948.40	13.34%	65,889,034	5.08%	1,649.35
<b>Waste</b>	820.46	0.27%	565,912	0.04%	689.75
<b>Other</b>	2,236.76	0.75%	278,795	0.02%	124.64
<b>Exempt</b>	391.91	0.13%	1,589,207	0.12%	4,055.03
<b>Total</b>	<b>299,465.94</b>	<b>100.00%</b>	<b>1,298,194,379</b>	<b>100.00%</b>	<b>4,335.03</b>

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	0	0	1	964	5	295,585	5	296,549	0
83.2 Ashland Exch	1	23,940	2	173,600	3	370,780	4	568,320	0
83.3 Beaver Lake	474	13,975,376	1,115	108,243,651	1,117	254,382,810	1,591	376,601,837	2,542,858
83.4 Buccaneer Bay	186	2,393,299	579	17,350,699	579	151,013,125	765	170,757,123	1,817,177
83.5 Cent Agland	24	1,496,012	15	853,924	16	3,567,665	40	5,917,601	16,970
83.6 Com-louisville	1	71,432	1	105,375	1	366,200	2	543,007	272,700
83.7 Com-murray	0	0	1	15,428	1	6,140	1	21,568	0
83.8 Com-plattsmouth	0	0	1	51,693	1	405	1	52,098	0
83.9 Com-south Bend	1	5,760	0	0	1	133,660	2	139,420	0
83.10 Com-weeping Water	0	0	2	18,207	2	69,465	2	87,672	0
83.11 Exempt	2	12,000	2	32,093	2	104,655	4	148,748	0
83.12 Iron Horse	47	1,999,755	122	8,802,479	122	50,590,655	169	61,392,889	1,080,950
83.13 Lake Waconda	3	120,750	211	24,731,101	212	34,944,525	215	59,796,376	104,150
83.14 Mhp Eagle	0	0	0	0	40	879,900	40	879,900	37,305
83.15 Mhp Greenwood	0	0	0	0	10	49,898	10	49,898	0
83.16 Mhp Louisville	0	0	0	0	9	126,205	9	126,205	0
83.17 Mhp Murray	0	0	0	0	1	4,650	1	4,650	0
83.18 Mhp Nehawka	0	0	0	0	1	9,995	1	9,995	0
83.19 Mhp Plattsmouth	0	0	0	0	269	7,630,935	269	7,630,935	4,775
83.20 Mhp Rural	0	0	0	0	4	20,125	4	20,125	0
83.21 Mhp Wpg Wtr	0	0	0	0	1	5,280	1	5,280	0
83.22 Ne Agland	38	2,673,187	15	423,457	16	4,261,235	54	7,357,879	259,375
83.23 Ne Comm	65	1,012,445	15	2,144,149	15	2,116,560	80	5,273,154	0
83.24 Nw Agland	14	439,635	12	306,000	12	3,730,550	26	4,476,185	32,053
83.25 Nw Comm	1	8,201	0	0	0	0	1	8,201	0
83.26 Nw Rec Lakes	7	12,600	231	8,834,197	231	30,311,985	238	39,158,782	714,589
83.27 Res-alvo	13	146,725	66	1,106,989	66	4,954,010	79	6,207,724	83,694
83.28 Res-avoca	18	85,712	99	691,857	99	6,499,892	117	7,277,461	97,740
83.29 Res-cedar Creek	43	1,662,869	346	29,817,396	346	60,728,285	389	92,208,550	837,258
83.30 Res-eagle	13	387,036	437	12,083,940	437	60,532,760	450	73,003,736	2,091,150
83.31 Res-elmwood	31	730,306	275	8,196,487	257	33,025,909	288	41,952,702	546,279
83.32 Res-greenwood	38	470,987	245	4,953,529	222	14,697,724	260	20,122,240	249,973
83.33 Res-louisville	119	3,476,283	474	12,064,014	479	66,148,370	598	81,688,667	2,224,631
83.34 Res-manley	5	30,999	73	700,454	73	8,082,560	78	8,814,013	11,290
83.35 Res-murdock	11	116,855	123	2,138,297	123	17,115,375	134	19,370,527	0
83.36 Res-murray	44	337,860	203	3,579,568	205	24,570,545	249	28,487,973	28,710
83.37 Res-nehawka	28	142,960	106	676,839	107	7,346,265	135	8,166,064	3,695

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	Res-plattsmouth	312	4,882,618	2,096	44,720,837	2,089	246,433,305	2,401	296,036,760	1,779,437
83.39	Res-south Bend	11	117,887	51	715,807	51	3,305,948	62	4,139,642	45,425
83.40	Res-union	15	125,896	97	1,130,085	97	8,237,080	112	9,493,061	0
83.41	Res-weeping Water	120	2,005,126	453	6,354,602	453	56,148,540	573	64,508,268	347,872
83.42	Rurres 3249	96	2,361,790	84	2,062,533	86	20,128,220	182	24,552,543	118,209
83.43	Rurres 3251	169	7,983,718	131	6,926,895	135	40,183,600	304	55,094,213	988,074
83.44	Rurres 3253	131	5,399,928	270	11,350,792	286	77,700,871	417	94,451,591	823,311
83.45	Rurres 3255/2973	118	5,692,034	180	7,455,334	204	58,216,525	322	71,363,893	1,800,648
83.46	Rurres 3257/2971	295	9,743,214	631	22,588,112	648	167,568,145	943	199,899,471	2,555,430
83.47	Rurres 3259	117	4,040,334	212	6,361,260	215	50,215,105	332	60,616,699	367,210
83.48	Rurres 3265	135	4,890,512	184	7,299,315	190	45,899,595	325	58,089,422	2,017,239
83.49	Rurres 3267	103	3,274,027	156	5,651,034	157	36,941,915	260	45,866,976	138,544
83.50	Rurres 3269	50	1,774,292	50	1,106,000	52	11,852,920	102	14,733,212	133,590
83.51	Rurres 3271	91	2,226,623	98	2,385,960	101	22,108,790	192	26,721,373	327,754
83.52	Rurres 3273	102	2,347,817	103	2,004,697	109	20,893,065	211	25,245,579	182,153
83.53	Rurres 3275	98	2,659,557	98	2,435,578	101	21,635,360	199	26,730,495	501,094
83.54	Rurres 3473	183	6,100,350	350	13,335,638	352	95,405,415	535	114,841,403	318,741
83.55	Rurres 3475	72	1,772,069	68	1,445,500	69	15,075,825	141	18,293,394	114,201
83.56	Rurres 3477	69	1,842,384	56	1,170,190	60	10,838,375	129	13,850,949	20,272
83.57	Rurres 3479	74	2,081,554	67	1,520,036	70	11,783,480	144	15,385,070	209,800
83.58	Rurres 3481	94	2,636,837	79	1,643,095	83	15,645,250	177	19,925,182	28,930
83.59	Rurres 3483	52	3,923,086	33	1,741,873	35	7,203,050	87	12,868,009	30,327
83.60	Se Agland	70	4,735,152	31	1,198,075	33	6,581,960	103	12,515,187	498,650
83.61	Se Comm	1	18,432	1	46,950	1	15,880	2	81,262	0
83.62	Sw Agland	25	692,759	24	749,390	23	7,280,100	48	8,722,249	90,403
83.63	Sw Comm	3	9,537	1	21,000	1	347,310	4	377,847	0
84	Residential Total	3,833	115,170,517	10,376	401,516,975	10,786	1,906,340,312	14,619	2,423,027,804	26,494,636

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	3	17,864	1	3,595	1	60,825	4	82,284	0
85.2	Ashland Exch	9	2,930,914	19	5,835,460	19	15,760,940	28	24,527,314	1,644,560
85.3	Cent Agland	1	3,538	1	96,250	1	372,185	2	471,973	0
85.4	Com-alvo	1	11,381	7	44,885	7	539,928	8	596,194	0
85.5	Com-avoca	0	0	1	1,571	1	49,850	1	51,421	0
85.6	Com-cedar Creek	1	11,760	8	154,708	8	1,436,768	9	1,603,236	0
85.7	Com-eagle	2	19,180	26	1,217,698	25	4,147,252	27	5,384,130	3,125
85.8	Com-elmwood	5	23,720	37	387,226	38	4,079,154	43	4,490,100	0
85.9	Com-greenwood	12	105,549	15	397,856	13	1,610,532	25	2,113,937	0
85.10	Com-louisville	17	542,711	55	1,566,101	46	6,957,689	63	9,066,501	1,503,820
85.11	Com-manley	0	0	4	24,826	4	71,440	4	96,266	0
85.12	Com-murdock	3	15,120	14	117,612	14	1,200,720	17	1,333,452	0
85.13	Com-murray	3	37,512	19	474,631	19	1,566,296	22	2,078,439	0
85.14	Com-nehawka	11	21,325	10	79,141	10	640,508	21	740,974	2,135
85.15	Com-plattsmouth	38	2,223,361	235	18,499,209	231	57,330,176	269	78,052,746	3,038,925
85.16	Com-south Bend	2	26,361	4	49,269	4	925,470	6	1,001,100	0
85.17	Com-union	5	16,717	22	52,991	22	735,692	27	805,400	24,360
85.18	Com-weeping Water	12	306,840	67	749,939	67	5,526,045	79	6,582,824	0
85.19	Exempt	2	4,421	5	29,002	5	250,624	7	284,047	0
85.20	Golf Courses	9	760,529	11	2,937,929	11	5,526,069	20	9,224,527	0
85.21	Gr Elevators	3	34,731	17	609,382	23	8,880,097	26	9,524,210	397,230
85.22	Ne Agland	4	296,010	4	885,760	4	2,962,230	8	4,144,000	111,445
85.23	Ne Comm	28	1,481,256	62	4,065,115	63	19,398,357	91	24,944,728	1,481,595
85.24	Ne Subds	3	123,195	3	203,630	4	519,059	7	845,884	0
85.25	Nw Comm	11	314,099	10	3,250,876	16	34,310,065	27	37,875,040	387,750
85.26	Post Offices	0	0	13	166,588	13	1,629,729	13	1,796,317	0
85.27	Res-avoca	1	2,958	1	8,294	1	28,876	2	40,128	0
85.28	Res-cedar Creek	0	0	1	11,748	1	211,895	1	223,643	0
85.29	Res-greenwood	1	12,402	1	16,830	0	0	1	29,232	0
85.30	Res-murdock	1	7,392	1	8,400	1	175,720	2	191,512	0
85.31	Res-nehawka	1	4,138	0	0	0	0	1	4,138	0
85.32	Res-plattsmouth	0	0	2	88,464	2	305,801	2	394,265	0
85.33	Rurres 3251	0	0	2	172,200	2	680,175	2	852,375	0
85.34	Rurres 3257/2971	4	242,706	2	165,392	2	223,230	6	631,328	0
85.35	Rurres 3265	0	0	1	37,130	1	145,055	1	182,185	0
85.36	Rurres 3267	0	0	1	35,000	1	225,130	1	260,130	0
85.37	Rurres 3473	0	0	2	131,705	2	94,595	2	226,300	0

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.38 Rurres 3483	0	0	2	108,833	2	198,155	2	306,988	0
85.39 Se Comm	3	140,745	11	436,381	13	779,050	16	1,356,176	0
85.40 Sw Agland	1	16,120	0	0	0	0	1	16,120	0
85.41 Sw Comm	25	1,426,458	26	2,651,736	28	20,125,045	53	24,203,239	0
86 Commercial Total	222	11,181,013	723	45,773,363	725	199,680,427	947	256,634,803	8,594,945



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	2,958.62	61.65%	4,882,087	61.66%	1,650.12
88. 1G	51.68	1.08%	85,278	1.08%	1,650.12
89. 2G1	81.34	1.69%	132,882	1.68%	1,633.66
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	596.33	12.43%	984,003	12.43%	1,650.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	879.80	18.33%	1,451,728	18.34%	1,650.07
94. 4G	231.12	4.82%	381,254	4.82%	1,649.59
95. Total	4,798.89	100.00%	7,917,232	100.00%	1,649.80
<b>CRP</b>					
96. 1C1	220.33	75.30%	363,559	75.30%	1,650.07
97. 1C	2.82	0.96%	4,654	0.96%	1,650.35
98. 2C1	4.53	1.55%	7,475	1.55%	1,650.11
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	55.38	18.93%	91,381	18.93%	1,650.07
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	6.25	2.14%	10,314	2.14%	1,650.24
103. 4C	3.31	1.13%	5,462	1.13%	1,650.15
104. Total	292.62	100.00%	482,845	100.00%	1,650.08
<b>Timber</b>					
105. 1T1	2,960.68	35.02%	4,876,420	35.01%	1,647.06
106. 1T	284.90	3.37%	469,454	3.37%	1,647.79
107. 2T1	85.13	1.01%	139,424	1.00%	1,637.78
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	2,733.25	32.33%	4,509,617	32.37%	1,649.91
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	877.73	10.38%	1,448,401	10.40%	1,650.17
112. 4T	1,512.15	17.89%	2,486,151	17.85%	1,644.12
113. Total	8,453.84	100.00%	13,929,467	100.00%	1,647.71
<hr/>					
Grass Total	4,798.89	35.43%	7,917,232	35.46%	1,649.80
CRP Total	292.62	2.16%	482,845	2.16%	1,650.08
Timber Total	8,453.84	62.41%	13,929,467	62.38%	1,647.71
<hr/>					
114. Market Area Total	13,545.35	100.00%	22,329,544	100.00%	1,648.50

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,446.14	71.57%	12,279,481	71.56%	1,649.11
88. 1G	271.41	2.61%	447,846	2.61%	1,650.07
89. 2G1	180.46	1.73%	297,784	1.74%	1,650.14
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	1,009.76	9.71%	1,666,204	9.71%	1,650.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,454.40	13.98%	2,400,093	13.99%	1,650.23
94. 4G	41.26	0.40%	68,085	0.40%	1,650.15
95. Total	10,403.43	100.00%	17,159,493	100.00%	1,649.41
<b>CRP</b>					
96. 1C1	1,229.82	82.54%	2,029,280	82.54%	1,650.06
97. 1C	22.08	1.48%	36,433	1.48%	1,650.05
98. 2C1	45.98	3.09%	75,872	3.09%	1,650.11
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	81.16	5.45%	133,923	5.45%	1,650.11
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	110.75	7.43%	182,752	7.43%	1,650.13
103. 4C	0.18	0.01%	297	0.01%	1,650.00
104. Total	1,489.97	100.00%	2,458,557	100.00%	1,650.07
<b>Timber</b>					
105. 1T1	7,403.50	51.02%	12,215,738	51.02%	1,650.00
106. 1T	520.45	3.59%	858,779	3.59%	1,650.07
107. 2T1	130.12	0.90%	214,723	0.90%	1,650.19
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	4,232.37	29.17%	6,983,624	29.17%	1,650.05
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,685.03	11.61%	2,780,553	11.61%	1,650.15
112. 4T	538.18	3.71%	888,023	3.71%	1,650.05
113. Total	14,509.65	100.00%	23,941,440	100.00%	1,650.04
<hr/>					
Grass Total	10,403.43	39.40%	17,159,493	39.39%	1,649.41
CRP Total	1,489.97	5.64%	2,458,557	5.64%	1,650.07
Timber Total	14,509.65	54.95%	23,941,440	54.96%	1,650.04
<hr/>					
114. Market Area Total	26,403.05	100.00%	43,559,490	100.00%	1,649.79

**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

13 Cass

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,328,370,165	2,399,561,274	71,191,109	3.06%	26,485,596	1.92%
02. Recreational	23,151,508	23,466,530	315,022	1.36%	9,040	1.32%
03. Ag-Homesite Land, Ag-Res Dwelling	184,432,626	208,319,176	23,886,550	12.95%	4,776,256	10.36%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,535,954,299</b>	<b>2,631,346,980</b>	<b>95,392,681</b>	<b>3.76%</b>	<b>31,270,892</b>	<b>2.53%</b>
05. Commercial	179,859,225	199,063,776	19,204,551	10.68%	8,594,945	5.90%
06. Industrial	56,622,455	57,571,027	948,572	1.68%	0	1.68%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>236,481,680</b>	<b>256,634,803</b>	<b>20,153,123</b>	<b>8.52%</b>	<b>8,594,945</b>	<b>4.89%</b>
08. Ag-Farmsite Land, Outbuildings	56,073,441	54,148,914	-1,924,527	-3.43%	871,030	-4.99%
09. Minerals	502,810	502,810	0	0.00	0	0.00%
10. Non Ag Use Land	677,909	706,344	28,435	4.19%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>57,254,160</b>	<b>55,358,068</b>	<b>-1,896,092</b>	<b>-3.31%</b>	<b>871,030</b>	<b>-4.83%</b>
12. Irrigated	14,966,372	14,966,372	0	0.00%		
13. Dryland	1,216,766,735	1,216,494,266	-272,469	-0.02%		
14. Grassland	65,869,784	65,889,034	19,250	0.03%		
15. Wasteland	565,912	565,912	0	0.00%		
16. Other Agland	278,993	278,795	-198	-0.07%		
<b>17. Total Agricultural Land</b>	<b>1,298,447,796</b>	<b>1,298,194,379</b>	<b>-253,417</b>	<b>-0.02%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>4,128,137,935</b>	<b>4,241,534,230</b>	<b>113,396,295</b>	<b>2.75%</b>	<b>40,736,867</b>	<b>1.76%</b>

## 2023 Assessment Survey for Cass County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 - Appraisal Supervisor
<b>3.</b>	<b>Other full-time employees:</b>
	2 - Administrative Officer and an Administrative Assistant
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$522,799
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$249,370
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$30,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$140,718.64

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes, it's own
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://cass.maps.arcgis.com">cass.maps.arcgis.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The county has one employee dedicated to working only on GIS and will handle all GIS internally
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	oblique imagery through Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Cedar Creek, Elmwood, Greenwood, Murray, Plattsmouth, South Bend, Union, Weeping Water City Zoning in Louisville, Eagle, Ashland, Manley and Murdock, Alvo, Avoca, Nehawka & all Rural (Note: Eagle, Ashland ETJ, Louisville and Plattsmouth all have their own zoning, the rest are county zoning)
<b>4.</b>	<b>When was zoning implemented?</b>
	The county was zoned in 1969 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	Online GIS website
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	N/A
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2023 Residential Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor Office Staff																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
	<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>Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Murray, Beaver Lake, Lake Waconda, Rural (townships) Geo Codes of East Rock Bluff (3265), West Rock Bluff (3267), and Liberty (3483)</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes of Mt Pleasant (3269), Center (3271), Weeping Water (3477), Avoca/Nehawka (3479) and Nehawka/Liberty (3481).</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Alvo, Eagle, Elmwood, Murdock, and Rural Geo Codes of Elmwood (3273), Greenwood (3275), Tipton (3473), and Stove Creek (3475).</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Greenwood, Louisville, South Bend, North Lake, Middle Island, HorseShoe and Plattevale, Two Gates, (NW Lakes) and Rural Geo Codes Salt Creek (3249), South Bend (3251), Louisville (3253).</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Cedar Creek, rural residential subdivision Buccaneer Bay, Rural area outside Plattsmouth Geo Codes of (3257/2971), 3259/2969), and Eight Mile Grove (3255/2973).</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448	2	Murray, Beaver Lake, Lake Waconda, Rural (townships) Geo Codes of East Rock Bluff (3265), West Rock Bluff (3267), and Liberty (3483)	3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes of Mt Pleasant (3269), Center (3271), Weeping Water (3477), Avoca/Nehawka (3479) and Nehawka/Liberty (3481).	4	Alvo, Eagle, Elmwood, Murdock, and Rural Geo Codes of Elmwood (3273), Greenwood (3275), Tipton (3473), and Stove Creek (3475).	5	Greenwood, Louisville, South Bend, North Lake, Middle Island, HorseShoe and Plattevale, Two Gates, (NW Lakes) and Rural Geo Codes Salt Creek (3249), South Bend (3251), Louisville (3253).	6	Cedar Creek, rural residential subdivision Buccaneer Bay, Rural area outside Plattsmouth Geo Codes of (3257/2971), 3259/2969), and Eight Mile Grove (3255/2973).	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448																		
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5	Greenwood, Louisville, South Bend, North Lake, Middle Island, HorseShoe and Plattevale, Two Gates, (NW Lakes) and Rural Geo Codes Salt Creek (3249), South Bend (3251), Louisville (3253).																		
6	Cedar Creek, rural residential subdivision Buccaneer Bay, Rural area outside Plattsmouth Geo Codes of (3257/2971), 3259/2969), and Eight Mile Grove (3255/2973).																		
AG DW	Agricultural Dwellings																		
AG OB	Agricultural Outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The sales and cost approaches with market based depreciation(RCNLD) are used.																		
<b>4.</b>	<b>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?</b>																		
	Depreciation tables are developed for each neighborhood location set up in their CAMA system and they align the depreciation tables with the dates of the costing for the different areas as they are appraised. Costing and depreciation tables were updated to read 2022 and VG 5 was reviewed in 2022.																		
<b>5.</b>	<b>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.</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		

	The county uses vacant lot sales and then allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.																																																	
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																	
	The county reviews vacant lot sales in rural areas and considers the cost of adding the septic, well and electrical amenities.																																																	
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																	
	9/11 developers filed 191's which include 110 lots.																																																	
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																	
	A discounted cash flow analysis is used to arrive at market value.																																																	
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## 2023 Commercial Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Office Staff														
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	The sales, cost and income approaches are used for estimating market value of commercial properties. The preferred method is the income approach if market rents can be established .														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales file as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.														
<b>4.</b>	<b>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?</b>														
	The county develops their own depreciation schedules based on market information and also utilizes their CAMA depreciation tables.														
<b>5.</b>	<b>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.</b>														
	Yes														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	The county uses vacant lot sales if available and also abstracts lot values from improved sales.														

7.	<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>
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	5	2022	2022	2022	2022
	6	2022	2022	2017	2017

The Valuation Groups represent the appraisal cycle review utilized by the County.

## 2023 Agricultural Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Office Staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
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	In 2021, the geo codes included in Market Area 1 were redefined due to continued residential and commercial development in the county. After review of the sales, it revealed strong outside influences that were outside agricultural uses therefore the geo codes were updated to better reflect the true ag sales in the county.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales in Otoe County in Geo Codes that border the southern part of the county of Market Area 1 primarily to further determine if sale prices in the county reflect the general agricultural market.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners. The county also reviews zoning permits for changes and anticipated changes. The county also reviews the land use during sales verifications.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	They are treated the same for assessment purposes.										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										

	The county currently does not have any land identified as intensive use.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	For parcels enrolled in the program, the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	Approximately 5,229 parcels
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	The County reviews land use from sales and analyzes new residential development in the county.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Mining, recreational use and residential development are the current non-agricultural influences. Residential development is influenced by proximity to both Omaha and Lincoln and the recreational lakes and subdivisions.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	Generally the influenced area of the county is Market Area 2, as described above in the market area description with the listed Geo Codes. The Highway 75 and Interstate 80 corridors as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The county analyzes sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the sales in the sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.



CASS COUNTY ASSESSOR'S OFFICE

145 N 4<sup>th</sup> St  
Plattsmouth, NE 68048-1964  
Monday-Friday, 8-12pm & 1-4:30pm  
Phone: 402-296-9310  
FAX: 402-296-9319

Teresa Salinger, Assessor  
Dana Long, Deputy Assessor  
Sasha Frye, Administrative Officer

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*2022 3-YEAR PLAN OF ASSESSMENT  
CASS COUNTY, NEBRASKA*

**Plan of Assessment Requirements**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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, Property Assessment Division on or before October 31 each year.

**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 permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for taxation purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”, Neb. Rev. Stat. §77-112.

Assessment levels required for real property are as follows (Reg-10-003):

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.

*See Neb. Rev. Stat. §77-201(1)* “all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value.”

Statutes currently require the level of assessment for residential, commercial and industrial Real Property be 92-100% of market value, with agricultural land values at 69-75% of market value.

**Cass County Statistics for Assessment Year 2022:  
Residential—96%    Commercial & Industrial--92%    Ag/Special Value--71%**

## Cass County Real and Personal Property

Cass County has approximately 21,539 parcels of real estate of which about 19,391 are taxable real estate consisting of 19,093 Residential parcels, 1,903 Commercial parcels, 69 Industrial parcels, 265 Recreational parcels, 5,250 Agricultural parcels and 11 parcels owned by the Nebraska Game & Parks. There are 2001 Exempt parcels and approximately 239 parcels that are State Assessed. Agricultural land in the county is assessed using a sales approach to value. Some agricultural land sales are borrowed from the neighboring county, Otoe as needed. Each year the assessor's office processes approximately 1700 sales (qualified and non-qualified), 2100-2500+ permits, both internal and those through the County Zoning Dept.

In addition to real property, the office processes Personal Property schedules, Homestead Exemption applications, Permissive Exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packets for protests to the County Board of Equalization and contracted hearing referee who reviews all protests. The Assessor also supports the County Board of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

### Procedures and Policies

Market studies are ongoing, sales are verified, documented and added to the appropriate sale book area. Market, Cost and Income approaches can be considered for reappraisals, the goal is to determine the market value for that type of property. Costs are provided from the Marshall and Swift manual. All building permits, property changes reported by owners, deletions or other changes to the property record are valued using the last reappraisal date for that area.

The Cass County Assessor follows state statutes, rules and regulations and orders set forth by law. Nebraska Constitution, Nebraska Legislative Statutes, Nebraska Assessor Manual, Nebraska Agricultural Land Manual, Department of Assessment and Taxation Directives and Rules and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor relies on the Property Assessment and Taxation Calendar issued annually by the NE Department of Revenue, Property Assessment Division, as a reliable source for filing dates and important assessment reminders. The assessor's office complies with the required six year cycle of all real property inspections and maintains an appraisal plan to insure uniform and equal treatment for all property in Cass County.

### Assessment Actions for Assessment Year 2022 (cycle yr 4)—Approx. 3,448 parcels (incl. Exempt)

- Residential:** Alvo, Eagle, Murdock, Elmwood (land and improvements)
- Rural:** 3275 Greenwood, 3473 Tipton, 3273 Elmwood, 3475 Stove Creek (farm, acreages and subdivisions)
- Commercial:** Overall review and update throughout county with emphasis on above areas
- Agricultural:** Land market value and special value analysis (countywide).

### Assessment Actions Planned for Assessment Year 2023 (cycle yr 5)—Approx. 3,159 parcels (incl. Exempt)

- Residential:** Greenwood, Louisville, South Bend towns. All NW lake areas; North Lake, Middle Island, Horse Shoe, Two Gates and Plattevale Point (land and improvements).
- Rural:** 3249 Salt Creek, 3251 South Bend and 3253 Louisville townships (farm, acreage & subdivisions)
- Commercial:** Overall review and update throughout county with emphasis on above areas
- Agricultural:** Land market value and special value analysis (countywide)

**Assessment Actions Planned for Assessment Year 2024 (cycle yr 6)—Approx. 3,510 parcels**

- Residential:** Cedar Creek Village including the lakes.  
**Rural:** 2973 & 3255 Eight Mile Grove, 2971, 3257 & 3259 Plattsmouth (not Plattsmouth town) which includes all farms, acreages & subdivisions.  
**Commercial:** Overall review and update throughout county with emphasis on the above areas.  
**Agricultural:** Land market value and special value analysis (countywide).

**Assessment Actions Planned for Assessment Year 2025 (cycle yr 1)—Approx. 3,225 parcels**

- Residential:** All residential property inside the city limits of Plattsmouth  
**Commercial:** All commercial property inside the city limits of Plattsmouth

Agricultural flooded properties along the Platte and Missouri Rivers need to be studied. Our office works with agland owners to report the severity of damaged land. The latest EagleView imagery, April 2020, is helpful in determining the amount of damage to agricultural land along the rivers. These properties may be on our permit lists for the next few years. We use both EagleView aerial imagery and Google Earth to help detect changes in buildings or land of a property.

It is necessary to run statistics on the remainder of the county each year and make any necessary adjustments to comply with state requirements for Level of Value and quality of assessment. As a result, additional locations may be added each year as statistics indicate.

**Current Resources**

**Staff**

1 Assessor, 1 Administrative Officer and 1 full time Administrative Assistant. 1 Deputy Assessor, 1 Appraisal Supervisor and 2 full time Field Data Collectors. 7 employees in total. (One Administrative Assistant position and one Data Collector position are currently open.)

**Budget**

The 2022-2023 total budget for the assessor's office is \$522,799. The Assessor's Office converted to a different software system in February 2021. The computer software for the assessor was previously funded by the county general budget however, for the past several years, funding has come from the assessor's budget.

**Cadastral Maps**

As of June 30, 2022 we no longer have a contract with gWorks and the new in-house GIS system went live July 1, 2022. The GIS map and property information is available to the public on the newly designed county website.

**Property Record Cards**

Physical and electronic Property Record Cards are maintained for all Real Property parcels and Personal Property in the county. Property records are printed from the CAMA and filed in a protective folder. This electronic system is backed up nightly as well as GIS. Oblique imagery, available through EagleView Imagery, is useful for verification of property use and characteristics. The property records comply with statutory regulations and requirements.



## **Computers/Software/Copiers/IT**

All computers and laptops will need replaced by 2025 as they are not Windows 11 compatible. ARPA funds will be used to cover this expense.

Conversion of data from an older program to a newer different program normally causes data issues. Our IT Dept. has kept our data from the old software but without a compatible server we are subject to losing our historical data which was not converted to the new system. This makes it challenging when a Tax List Correction of past years are necessary to make. We are continuously working with the vender to address issues and get a better understanding of how the system collects and processes our data. It is hoped that future use of this software will become more efficient and run smoother.

The use of tablets in the field by Data Collectors have been implemented for better efficiency and reduce desk time. These are Windows 11 compatible.

We have 2 leased printers/copiers.

### **Other functions performed by the assessor's office, but not limited to:**

- Annually prepare and file Assessor's Administrative reports to the state, PAD (Property Assessment Division) as required by laws/regulations
- Maintain all records, paper and electronic
- Electronically send all Sale Transfer Statements, Form 521, to the Department of Revenue monthly as required
- Accept and process all Homestead Exemption applications
- Accept and process all Personal Property Schedules
- Collect Air Craft Information Report and submit to PAD
- File Abstract with PAD on or before the deadline
- Complete the required Assessor Survey as part of the Abstract
- Send sales information to PAD including the annual Assessed Value Update with the Abstract
- Post annual Level of Value Certification
- Balance Railroad Mileage report from PAD
- Enter all Centrally Assessed values provided by PAD
- Prepare Over/Under Valued Property Report for Board of Equalization
- Prepare and review all protest packets for hearings to be reviewed by referee
- Data enter all protest results/BOE final value
- Approve/Deny Special Value applicants
- Notify County Treasurer of new TIF projects, Treasurer to provide the TIF Fund number
- Process filed TIF projects and send copies to the Department of Revenue
- Certify Values to Political Subdivisions
- Submit School District Taxable Value Report to PAD
- Homestead Exemption Tax Loss Report
- Report of current values for properties owned by Board of Education Lands & Funds
- Prepare annual 3 Year Plan of Assessment Report for County Board and PAD
- Data enter all entity tax levies provided by the County Clerk
- Complete Tax List of Real & Personal Property
- File Certificate of Taxes Levied Report (CTL) to PAD and Treasurer
- Ensure sale data in state sales file is accurate for study period

Personal Property: administer annual filing of approximately 1420 schedules; prepare subsequent notices for a change in value, incomplete filings, failure to file and/or penalties applied. Review and implement Beginning Farmer Exemptions Form 1027 when reported to the office.



Permissive Exemptions: administer annual filings of approximately 208 applications for new or continued exempt properties, review and make recommendations to County Board of Equalization.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead Exemptions: administer approximately 891 annual filings of applications, approval/denial process, taxpayer notifications, and provide taxpayer assistance.

Centrally Assessed Property: review valuations as certified by PAD for railroads and public service entities. Establish assessment records and tax billing for tax list.

Tax Increment Financing (TIF): management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax. We currently have 24 TIF projects for tax year 2022.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax lists to County Treasurer for Real Property, Personal Property, Centrally Assessed and Game & Parks in lieu of tax.

County Board of Equalization: prepare, assemble and provide information on protests to the board for final approval. Prepare Tax List Correction documents for County Board of Equalization approval.

TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation or make any necessary and/or appropriate changes to the record.

TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders given by TERC.

Education: Assessor attends monthly Southeast District Assessor's meetings when possible, workshops sponsored by NACO and PAD, and educational classes to obtain required hours for continued education in order to maintain Assessor Certification. All assessment staff are relatively new but will be looking to attend appraisal courses in the upcoming year as time and budget allows.

## **Conclusion**

The CAMA system needs continued emphasis on efficient use and improved capability to enhance both customer support and office performance.

On June 4, 2013, the board passed a resolution removing valuations from all mineral interest parcels. Mineral interest valuations will continue to be a concern. Future work will need to be done to educate ourselves in the mineral field and to collaborate with other counties to resolve issues pertaining to mineral interests.

I feel our office has taken on and accomplished a lot of work in the past year considering the staff shortage and dealing with the effects of the software conversion. The public is important to us and we continue to strive for efficiency and accuracy while providing public service.

Respectfully submitted,

*Teresa Salinger*  
Cass County Assessor



## CASS COUNTY ASSESSOR'S OFFICE

145 N 4<sup>th</sup> St  
Plattsmouth, NE 68048-1964

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*County website: [www.cassne.org](http://www.cassne.org)*

Teresa Salinger, Assessor  
Dana Long, Deputy Assessor  
Sasha Frye, Administrative Officer

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February 24, 2023

Property Assessment Division  
301 Centennial Mall South  
PO Box 98919  
Lincoln, NE 68509-8919

2023 Cass County Agricultural Special and Actual Valuation Report  
Submitted as per REG 11-005.04.

Cass County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county analyzed sales using statistical studies and market analysis of the sales with predominately the same general classification to determine a value for the four productivity levels in each of the three major land uses. For the 2023 assessment, a review and comparison was done using sales supplied by Property Assessment Division of the Department of Revenue was completed.

Highest and best use is determined by applying standard appraisal techniques and utilizing the county's aerial and oblique imagery, available FSA reports and field inspections when practical. Most parcels have associated FSA reports to support the agricultural use classification. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value higher than grass/tree is used.

The sales comparison approach for market value, is a spreadsheet application which guides appropriate adjustments to the assessed values. Value is determined by majority land use and land classification.

Market areas were originally defined using like sales. Market area borders were redefined to reflect market values to include 2 market areas.

**New MKT Area 1:** Includes GEO codes 3269, 3271, 3477 and 3479. Located in the south central part of the county and borders the north side of Otoe County. This area is the best representation of true agricultural land sales. There are many underground mining operations here and roughly 8 parcels have sink holes that we are aware of. The sink hole is measured using aerial imagery and valued as waste. We have not had any agricultural land sales with sink holes.

*Visit us at [www.cassne.org](http://www.cassne.org)*

**New MKT Area 2:** This area is a crescent shape around market area 1 and include GEO codes 3249, 3251, 3253, 2973/3255, 2971/3257, 3265, 3267, 3273, 3275, 3473, 3475, 3481 and 3483. It borders Lancaster County on the west and Saunders and Sarpy Counties on the north side. It has very few agricultural land sales. This area contains 7 recreational lakes along the Platte River, 3 state parks, 3 RV Parks, 2 golf courses, a youth summer camp, a conference/retreat center and nearly 275 acres owned by the Omaha Zoo Foundation. Having I-80 cut diagonally across the northwest corner of the county offers an easy commute to Lincoln and Omaha. The southwest corner of the county borders Lancaster County on the west and Otoe County on the south. The Tipton Township (3473) contain many acreages and rural subdivisions which suggests it is a highly influenced township.

The GEO codes 3253, 2973/3255, 2971/3257 and 3259 are located on the south side of the Platte River in the northeast corner of the county. In far northeast corner is where the Platte River and the Missouri River meet called "The Confluence". Highway's 50 and 75 provide easy access to the Omaha area and the western portion of this area has many rural subdivisions near Louisville which suggests influence from Sarpy County.

The GEO codes 3265, 3267, 3481 and 3483 are located in the southeast corner of the county and borders the northeast portion of Otoe County. These townships contain two lake communities and an above ground mining operation. Along the east of these townships is the Missouri River which occasionally floods.

Properties affected in the 2019 flood of the Platte and Missouri Rivers, included not only farm ground but also residential and recreational properties. It is still unknown the extent of soil damage, if any, and the effects of crop production in market area 2, due to limited agricultural sales and data.

With the help of PAD, the county has redefined the market area boundaries from 5 to 2 areas that better reflect influenced townships as described above. PAD recognizes these two market areas for agricultural statistics.

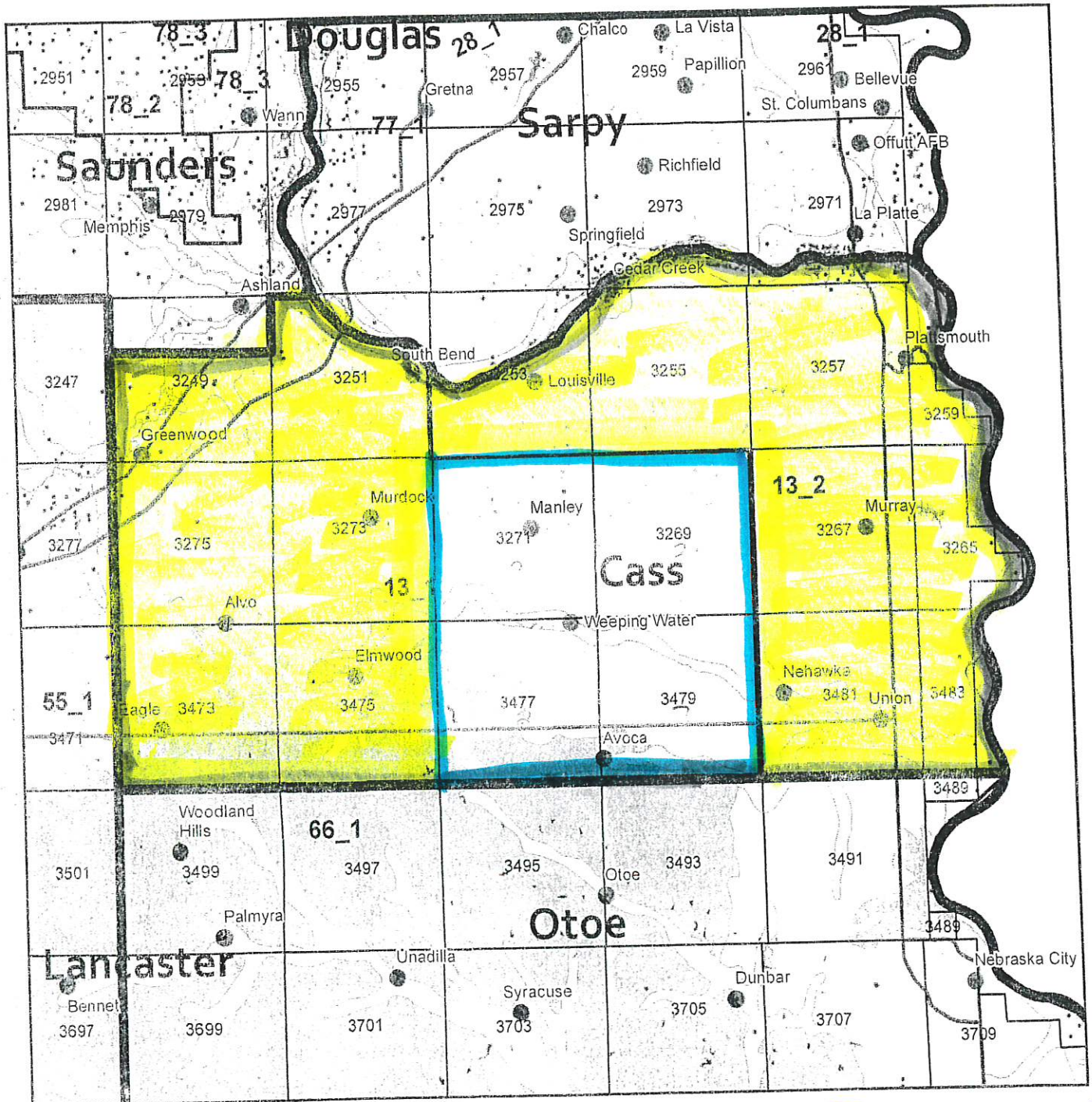
The county has wanted to decrease the number of agricultural neighborhoods in the county for several years. It would be difficult represent the diversity in market area 2 if grouped as one neighborhood. This task will take time and continual studies of each market area.

Sincerely,

Teresa Salinger  
Cass County Assessor



# CASS COUNTY



= MKT AREA 1



= MKT AREA 2