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## 2010 Commission Summary

### 10 Buffalo

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#### Residential Real Property - Current

Number of Sales	1,369	Median	96
Total Sales Price	\$189,076,784	Mean	97
Total Adj. Sales Price	\$189,076,784	Wgt. Mean	96
Total Assessed Value	\$181,184,160	Average Assessed Value of the Base	\$97,047
Avg. Adj. Sales Price	\$138,113	Avg. Assessed Value	\$132,348

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#### Confidence Interval - Current

95% Median C.I	95.79 to 96.23
95% Mean C.I	96.13 to 96.99
95% Wgt. Mean C.I	95.45 to 96.20

% of Value of the Class of all Real Property Value in the County	55.64
% of Records Sold in the Study Period	8.54
% of Value Sold in the Study Period	11.65

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#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	1,834	97	97
2008	2,084	97	97
2007	2,232	98	98
2006	2,227	97	97

## 2010 Commission Summary

### 10 Buffalo

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#### Commercial Real Property - Current

Number of Sales	155	Median	97
Total Sales Price	\$89,978,586	Mean	97
Total Adj. Sales Price	\$90,095,386	Wgt. Mean	96
Total Assessed Value	\$86,524,675	Average Assessed Value of the Base	\$324,177
Avg. Adj. Sales Price	\$581,261	Avg. Assessed Value	\$558,224

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#### Confidence Interval - Current

95% Median C.I	95.85 to 97.24
95% Mean C.I	96.06 to 97.27
95% Wgt. Mean C.I	95.02 to 97.05

% of Value of the Class of all Real Property Value in the County	22.45
% of Records Sold in the Study Period	8.01
% of Value Sold in the Study Period	13.79

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#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	239	96	96
2008	246	97	97
2007	240	97	97
2006	236	97	97



## 2010 Opinions of the Property Tax Administrator for Buffalo County

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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. S. Supp., 2005). 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 this 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.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Buffalo County is 96% of market value. The quality of assessment for the class of residential real property in Buffalo County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Buffalo County is 97% of market value. The quality of assessment for the class of commercial real property in Buffalo County indicates the assessment practices meet generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Buffalo County is 72% of market value. The quality of assessment for the class of agricultural land in Buffalo County indicates the assessment practices meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in Buffalo County is 72%. The quality of assessment for the class of agricultural land receiving special valuation in Buffalo County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



## **2010 Assessment Actions for Buffalo County**

### **taken to address the following property classes/subclasses:**

#### **Residential**

Annually, all residential sales are reviewed, calibrated to the market, depreciation reviewed, economic/locational factors reviewed and values are adjusted if necessary. All parcels in each neighborhood are reviewed and adjusted according to the market.

Five neighborhoods were mailed letters with spreadsheets and comparable sales explaining the valuation process.

In the City of Kearney, 22 neighborhoods, involving 1,362 parcels were reviewed through the cyclical inspection cycle, 420 additional parcels were reviewed through pick up work. This review included:

- Remeasuring the house and all sheds and /or outbuildings
- Evaluating Quality/Condition and noting in the condition whether remodeling has taken place
- Calculating the effective age
- Evaluating the siding including calculation of percentage of brick veneer
- Obtaining the number of plumbing fixtures
- Obtaining the amount of basement finish
- Establishing an attached or unattached garage and it's size, condition and interior finish
- Remeasuring and recording all miscellaneous improvements – porches, decks, covered or uncovered entries, garage finish, walkout basement, garden level basement, egress windows and measuring concrete/asphalt driveways
- Taking pictures front/back of main building and outbuildings
- Adjusting the parcel record
- New sketches
- Entering pictures into the CAMA system

Two towns, Riverdale and Miller, involving 230 parcels were also reviewed. 441 rural parcels were reviewed through pickup work, including small towns, rural subdivisions and rural residences.

## 2010 Assessment Survey for Buffalo County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal staff
2.	<b>List the valuation groupings used by the County:</b>
	<ul style="list-style-type: none"> <li>1 – KRY – Kearney Res/Com</li> <li>2 – GIB – Gibbon Res</li> <li>3 – SHT – Shelton Res</li> <li>4 – EC – Elm Creek Res</li> <li>5 – RAV – Ravenna Res</li> <li>6 – VIL – Villages Res</li> <li>7 – ACR – Rural Acreages not SD</li> <li>8 – ACD – Rural Res Subdiv</li> <li>9 – RDL – Riverdale City</li> <li>10 – MH – Mobile Home IOLL</li> <li>12 – EREC – Rec in E Half County</li> <li>13 – WREC – Rec in W Half County</li> </ul>
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	<ul style="list-style-type: none"> <li>1- Large City, strong economic and market activity, on interstate, university, regional hospital</li> <li>2- Very close proximity to Kearney, good market activity, on busy highway</li> <li>3- Farther away from Kearney but still good market activity, on busy highway</li> <li>4- Located west of Kearney on highway, currently experiencing economic boom as many first time home owners are buying homes and working in Lexington</li> <li>5- North and east of Kearney, similar to Gibbon but recently experiencing strong market activity due to a new ethanol plant</li> <li>6- All the rest of the smaller villages located in Buffalo County</li> <li>7- Rural Acreages no subdivided</li> <li>8- Rural residences that are subdivided</li> <li>9- Small town north of Kearney, very close proximity to Kearney, bedroom community</li> <li>10- Mobile Homes IOLL</li> <li>12-Recreational property along the Platte River in the east half of the county</li> <li>13-Recreational property along the Platte River in the west half of the county</li> </ul>
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Sales comparison and cost
4	<b>When was the last lot value study completed?</b>
	Every year lot surveys are completed

a.	<b>What methodology was used to determine the residential lot values?</b>
	Under 1 acre – square foot over 1 acre they use a size break scattergram in their residential modeling
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Buffalo County develops their own depreciation studies
a.	<b>How often does the County update depreciation tables?</b>
	Annually
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County’s progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Buffalo County has 16,846 residential parcels, they are trying to get to a 6 year inspection cycle but currently they are on a 7 to 8 year cycle.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes, a spreadsheet tracks which neighborhoods are inspected
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Every neighborhood is reviewed every year by spreadsheet analysis.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1369	<b>MEDIAN:</b>	<b>96</b>	COV:	8.39	95% Median C.I.:	95.79 to 96.23
TOTAL Sales Price:	189,076,784	WGT. MEAN:	96	STD:	8.11	95% Wgt. Mean C.I.:	95.45 to 96.20
TOTAL Adj.Sales Price:	189,076,784	MEAN:	97	AVG.ABS.DEV:	4.56	95% Mean C.I.:	96.13 to 96.99
TOTAL Assessed Value:	181,184,160						
AVG. Adj. Sales Price:	138,113	COD:	4.75	MAX Sales Ratio:	162.94		
AVG. Assessed Value:	132,347	PRD:	100.77	MIN Sales Ratio:	64.11		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	192	96.41	96.84	96.42	3.74	100.43	81.69	162.94	95.90 to 96.80	148,194	142,892
10/01/07 TO 12/31/07	154	97.00	99.14	98.17	5.19	101.00	87.05	160.85	96.08 to 97.70	133,928	131,471
01/01/08 TO 03/31/08	180	96.57	96.93	96.32	4.12	100.64	66.86	135.67	95.81 to 97.08	134,011	129,073
04/01/08 TO 06/30/08	229	95.84	96.81	96.16	3.88	100.68	71.37	149.47	95.45 to 96.44	139,793	134,423
07/01/08 TO 09/30/08	184	95.11	95.36	94.90	5.68	100.48	66.30	149.13	94.34 to 95.55	131,916	125,192
10/01/08 TO 12/31/08	120	95.77	95.78	95.23	4.83	100.58	74.37	120.20	94.43 to 96.72	127,080	121,019
01/01/09 TO 03/31/09	110	96.30	97.33	96.18	5.74	101.19	64.11	145.08	95.74 to 97.40	130,118	125,150
04/01/09 TO 06/30/09	200	95.10	94.84	93.78	5.18	101.13	64.17	120.97	94.40 to 96.09	150,140	140,809
<u>Study Years</u>											
07/01/07 TO 06/30/08	755	96.34	97.32	96.66	4.19	100.69	66.86	162.94	96.02 to 96.72	139,355	134,699
07/01/08 TO 06/30/09	614	95.47	95.63	94.78	5.40	100.89	64.11	149.13	95.08 to 95.87	136,585	129,456
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	713	95.78	96.29	95.73	4.60	100.59	66.30	149.47	95.50 to 96.03	134,161	128,434
<u>ALL</u>											
	1369	96.00	96.56	95.83	4.75	100.77	64.11	162.94	95.79 to 96.23	138,113	132,347

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	984	96.01	96.83	96.13	4.69	100.72	66.30	162.94	95.78 to 96.29	148,218	142,484
02	41	95.50	97.54	97.25	6.70	100.30	81.46	125.10	93.82 to 100.30	93,884	91,307
03	24	95.57	94.87	92.84	5.56	102.19	74.37	123.58	92.70 to 97.72	52,344	48,595
04	35	96.08	97.45	94.44	5.95	103.18	80.05	136.54	93.44 to 97.82	68,453	64,649
05	48	96.16	95.57	93.36	4.26	102.37	80.04	108.63	94.26 to 98.30	80,507	75,162
06	30	95.88	96.30	94.02	4.72	102.43	86.98	121.76	93.43 to 98.21	43,089	40,510
07	72	95.85	93.62	92.07	5.59	101.69	64.11	104.46	94.29 to 97.24	127,729	117,601
08	123	96.32	96.74	96.32	3.76	100.43	84.42	123.55	95.36 to 97.20	159,205	153,354
09	8	95.25	90.85	89.04	5.74	102.04	76.84	97.65	76.84 to 97.65	87,943	78,305
12	4	96.94	96.35	94.32	2.56	102.14	91.98	99.52	N/A	272,355	256,891
<u>ALL</u>											
	1369	96.00	96.56	95.83	4.75	100.77	64.11	162.94	95.79 to 96.23	138,113	132,347

STATUS: IMPROVED, UNIMPROVED & IOLL RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1296	96.00	96.61	95.86	4.75	100.79	64.17	162.94	95.79 to 96.25	144,056	138,090
2	73	95.86	95.65	93.24	4.75	102.58	64.11	136.54	94.82 to 97.03	32,589	30,387
<u>ALL</u>											
	1369	96.00	96.56	95.83	4.75	100.77	64.11	162.94	95.79 to 96.23	138,113	132,347

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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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
01	1360	96.00	96.57	95.84	4.76	100.76	64.11	162.94	95.82 to 96.24	138,094	132,346
06	5	95.75	96.22	94.35	2.07	101.98	91.98	99.52	N/A	222,859	210,276
07	4	94.68	94.49	92.61	2.92	102.03	89.10	99.50	N/A	38,375	35,537
<u>ALL</u>	<u>1369</u>	<u>96.00</u>	<u>96.56</u>	<u>95.83</u>	<u>4.75</u>	<u>100.77</u>	<u>64.11</u>	<u>162.94</u>	<u>95.79 to 96.23</u>	<u>138,113</u>	<u>132,347</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	10	96.65	97.13	95.75	3.37	101.44	90.13	109.00	93.23 to 99.50	2,460	2,355
5000 TO 9999	11	98.73	103.95	104.01	6.69	99.95	96.07	136.54	96.08 to 121.76	7,159	7,445
<u>Total \$</u>											
1 TO 9999	21	98.13	100.70	102.04	5.34	98.69	90.13	136.54	96.07 to 99.89	4,921	5,021
10000 TO 29999	62	97.53	99.30	99.63	4.75	99.66	87.99	123.58	96.20 to 99.11	18,965	18,895
30000 TO 59999	95	98.17	100.37	99.79	8.48	100.58	71.18	162.94	96.32 to 99.34	46,370	46,271
60000 TO 99999	224	96.78	98.72	98.42	6.80	100.30	64.11	160.85	95.85 to 97.67	80,106	78,842
100000 TO 149999	467	94.96	94.62	94.60	4.06	100.02	64.17	142.41	94.52 to 95.36	125,190	118,423
150000 TO 249999	396	96.65	96.51	96.51	3.36	100.00	74.39	123.84	96.20 to 96.98	184,635	178,184
250000 TO 499999	98	95.65	95.15	94.90	3.40	100.27	66.86	105.40	95.12 to 96.72	307,034	291,362
500000 +	6	90.37	91.15	90.80	5.29	100.38	83.87	98.08	83.87 to 98.08	629,986	572,059
<u>ALL</u>	<u>1369</u>	<u>96.00</u>	<u>96.56</u>	<u>95.83</u>	<u>4.75</u>	<u>100.77</u>	<u>64.11</u>	<u>162.94</u>	<u>95.79 to 96.23</u>	<u>138,113</u>	<u>132,347</u>



**2010 Correlation Section**  
**for Buffalo County**

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**Residential Real Property**

**I. Correlation**

The level of value for the residential real property in Buffalo County, as determined by the PTA is 96%. The mathematically calculated median is 96%.

RESIDENTIAL:In correlating the assessment practices and the calculated statistics for the residential class of property in Buffalo County, it is the opinion of the Division that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population. All of the valuation groupings are within the acceptable range of 92% to 100%.

Because of the residential modeling used in the county, all residential neighborhoods are reviewed every year. All sales data in each neighborhood is calibrated by adjusting the economic depreciation/location factor according to the market. In addition, there are in-depth reviews, detailed in the assessment actions completed as part of the cyclical review. The Buffalo County Assessor mails letters, spreadsheets and sales information to several neighborhoods each year. These mailings serve many purposes including public education about the process of setting values and ensuring accuracy of the data by requesting additional information. Because of the in-depth review as well as the residential modeling, the qualitative measures are well within the acceptable range.

Discussions throughout the past year between the Buffalo County Assessor and his field liaison have revealed that the Assessor and his staff are all knowledgeable with all types of property in their county and the valuation trends, problem areas, statistical reviews and economic outlook in their county. The county is still somewhat behind technologically, however, the County did begin the process of submitting their sales information to the Department electronically. This will be beneficial in ensuring the accuracy of the data and they should be commended on this progress. The Assessor and his staff as well as the public would benefit from an online parcel search and comprehensive GIS programming.

There are no areas to suggest a non-binding recommendation should be made by the state as to the residential valuations for Buffalo County.

**2010 Correlation Section  
for Buffalo County**

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**II. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:Buffalo County has a comprehensive sales review procedure. From December 31st to March 19th of each year the entire office is involved in looking at neighborhood sales among agricultural, rural neighborhoods (and subdivisions), acreages, small town neighborhoods, and neighborhoods within the City of Kearney. All sales are given an individual review. In addition, Buffalo County has established procedures for sales verification including contacting the responsible parties involved in the sales for any sales with a ratio below 80% or above 100%. This verification can include a drive-by or physical inspection of the property, details gathered from listing information, and discussions with realtors, attorneys, buyers, sellers, or other parties involved in the sale. A review of the 396 non-qualified sales was conducted. 154 sales were disqualified as substantially changed since the date of the sale. Additionally, there were 62 sales that were disqualified as family transactions and 87 that were identified as non-qualified due to foreclosure or repossession of the property. The remainder of the disqualified sales were a mixture of partial interest sales, adjoining land purchases, and estate settlements or other legal actions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the residential class of property.

**2010 Correlation Section  
for Buffalo County**

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**III. Measure of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>96</b>	<b>97</b>

**2010 Correlation Section  
for Buffalo County**

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**IV. Analysis of Quality of Assessment**

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section  
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2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Buffalo County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>4.75</b>	<b>100.77</b>

RESIDENTIAL:Both qualitative measures reflect good assessment uniformity and they meet performance standards. The COD and PRD are within the prescribed parameters for the 2010 assessment year and reflect the assessment actions taken by the Buffalo County Assessor and in-house appraisal staff to equalize the residential property within the county.



## **2010 Assessment Actions for Buffalo County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

Annually, all commercial sales are reviewed, calibrated to the market, depreciation reviewed, economic/locational factors reviewed and values are adjusted if necessary. All parcels in each neighborhood are reviewed and adjusted according to the market.

Time was spent in preparation of TERC cases

Reviewed all commercial parcels in the Town of Miller

Commercial pickup work was completed on 107 parcels in 44 neighborhoods

The review of commercial parcels includes:

- Remeasuring any improvements
- Evaluating Quality/Condition and noting in the condition whether remodeling has taken place
- Calculating the effective age
- Taking pictures front/back of main building and outbuildings
- Adjusting the parcel record
- New sketches
- Entering pictures into the CAMA system

## 2010 Assessment Survey for Buffalo County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal staff
2.	<b>List the valuation groupings used by the County:</b>
	1 – KRY – Kearney Res/Com 2 – COM – Commercial outside Kearney
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	1 – All commercial and industrial parcels located inside the city limits of Kearney 2 – All commercial and industrial parcels located outside the city limits of Kearney
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Sales comparison and cost as well as the income approach is used for all properties were rents and income/expense data can be obtained.
4	<b>When was the last lot value study completed?</b>
	All commercial land is reviewed annually
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Size and location
5.	<b>Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Buffalo County develops their own depreciation studies
a.	<b>How often does the County update the depreciation tables?</b>
	Every year depreciation tables are reviewed and updated if necessary
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Buffalo County has over 1,800 commercial parcels, they are trying to get to a 6 year inspection cycle but currently they are on a 7 to 8 year cycle.

a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes, a spreadsheet tracks which neighborhoods are inspected
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Every neighborhood is reviewed every year by spreadsheet analysis.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	155	<b>MEDIAN:</b>	<b>97</b>	COV:	3.99	95% Median C.I.:	95.85 to 97.24
TOTAL Sales Price:	89,978,586	WGT. MEAN:	96	STD:	3.85	95% Wgt. Mean C.I.:	95.02 to 97.05
TOTAL Adj.Sales Price:	90,095,386	MEAN:	97	AVG.ABS.DEV:	2.51	95% Mean C.I.:	96.06 to 97.27
TOTAL Assessed Value:	86,524,675						
AVG. Adj. Sales Price:	581,260	COD:	2.60	MAX Sales Ratio:	113.55		
AVG. Assessed Value:	558,223	PRD:	100.65	MIN Sales Ratio:	79.77		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	13	96.66	96.01	90.68	3.26	105.88	79.77	100.23	94.60 to 99.97	333,433	302,352
10/01/06 TO 12/31/06	14	97.94	98.47	99.48	2.88	98.98	93.89	106.89	95.31 to 100.86	207,346	206,258
01/01/07 TO 03/31/07	14	96.86	97.38	97.42	2.31	99.96	92.45	104.83	95.55 to 99.36	912,633	889,121
04/01/07 TO 06/30/07	20	95.37	95.99	95.62	2.13	100.39	92.21	99.40	94.12 to 98.46	1,115,558	1,066,673
07/01/07 TO 09/30/07	11	95.11	93.12	93.93	3.27	99.14	79.78	98.75	85.80 to 96.84	553,727	520,142
10/01/07 TO 12/31/07	16	95.91	96.98	94.93	2.62	102.16	92.92	113.55	94.65 to 97.97	727,716	690,844
01/01/08 TO 03/31/08	10	95.68	95.22	94.45	2.21	100.82	86.75	99.79	93.90 to 99.09	711,101	671,623
04/01/08 TO 06/30/08	14	96.77	97.31	96.66	2.22	100.68	94.13	105.42	94.52 to 99.64	477,062	461,112
07/01/08 TO 09/30/08	11	96.45	96.85	96.01	1.83	100.88	93.31	104.12	93.61 to 98.40	323,770	310,858
10/01/08 TO 12/31/08	14	97.52	97.81	97.29	1.44	100.53	94.79	102.83	96.28 to 99.74	272,523	265,138
01/01/09 TO 03/31/09	10	97.15	97.04	96.94	1.83	100.11	93.49	100.73	95.11 to 100.00	460,750	446,637
04/01/09 TO 06/30/09	8	98.13	97.13	102.80	3.52	94.48	84.98	105.41	84.98 to 105.41	532,650	547,583
<u>Study Years</u>											
07/01/06 TO 06/30/07	61	96.66	96.88	95.92	2.68	101.00	79.77	106.89	95.70 to 98.46	693,861	665,563
07/01/07 TO 06/30/08	51	95.62	95.90	95.00	2.67	100.95	79.78	113.55	95.15 to 96.40	618,124	587,193
07/01/08 TO 06/30/09	43	97.41	97.26	98.36	2.09	98.88	84.98	105.41	96.45 to 97.76	377,802	371,591
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	61	95.58	96.05	95.71	2.61	100.36	79.78	113.55	95.15 to 96.84	865,942	828,790
01/01/08 TO 12/31/08	49	96.51	96.92	95.92	2.10	101.05	86.75	105.42	95.97 to 97.55	431,973	414,350
<u>ALL</u>											
	155	96.51	96.66	96.04	2.60	100.65	79.77	113.55	95.85 to 97.24	581,260	558,223

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	115	96.51	96.63	95.98	2.56	100.68	79.77	106.89	95.92 to 97.28	741,789	711,958
02	40	96.41	96.76	97.07	2.72	99.68	84.98	113.55	95.48 to 97.55	119,739	116,235
<u>ALL</u>											
	155	96.51	96.66	96.04	2.60	100.65	79.77	113.55	95.85 to 97.24	581,260	558,223

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	133	96.51	96.67	96.00	2.77	100.69	79.77	113.55	95.85 to 97.41	655,118	628,941
2	22	96.65	96.64	96.99	1.58	99.63	93.31	99.71	95.11 to 98.36	134,756	130,705
<u>ALL</u>											
	155	96.51	96.66	96.04	2.60	100.65	79.77	113.55	95.85 to 97.24	581,260	558,223

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	90,095,386	MEAN:	97	AVG.ABS.DEV:	2.51	95% Mean C.I.:	96.06 to 97.27
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AVG. Adj. Sales Price:	581,260	COD:	2.60	MAX Sales Ratio:	113.55		
AVG. Assessed Value:	558,223	PRD:	100.65	MIN Sales Ratio:	79.77		

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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	20	97.62	97.69	97.68	2.42	100.01	94.07	105.42	95.41 to 98.75	367,340	358,808
03	134	96.48	96.52	95.89	2.63	100.66	79.77	113.55	95.92 to 97.16	617,265	591,904
04	1	95.11	95.11	95.11			95.11	95.11	N/A	35,000	33,290
<u>ALL</u>	<u>155</u>	<u>96.51</u>	<u>96.66</u>	<u>96.04</u>	<u>2.60</u>	<u>100.65</u>	<u>79.77</u>	<u>113.55</u>	<u>95.85 to 97.24</u>	<u>581,260</u>	<u>558,223</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	2	97.27	97.27	97.25	0.24	100.01	97.03	97.50	N/A	3,167	3,080
5000 TO 9999	2	98.28	98.28	97.37	4.63	100.93	93.72	102.83	N/A	7,500	7,302
<u>Total \$</u>											
1 TO 9999	4	97.27	97.77	97.33	2.46	100.45	93.72	102.83	N/A	5,333	5,191
10000 TO 29999	10	96.19	96.25	96.21	1.69	100.04	93.92	100.86	94.10 to 97.55	19,457	18,720
30000 TO 59999	14	97.38	96.42	96.23	2.19	100.19	84.98	100.29	95.11 to 98.78	43,019	41,398
60000 TO 99999	19	96.10	97.71	97.56	2.51	100.16	94.12	113.55	95.31 to 99.64	75,130	73,295
100000 TO 149999	15	96.23	96.03	96.20	2.39	99.82	85.80	100.02	94.32 to 98.63	126,093	121,305
150000 TO 249999	26	97.47	96.59	96.58	2.25	100.01	86.75	100.23	95.15 to 98.46	177,903	171,821
250000 TO 499999	29	97.00	97.78	97.83	2.49	99.95	93.31	106.89	95.62 to 98.71	355,567	347,839
500000 +	38	95.57	95.67	95.70	3.05	99.96	79.77	105.41	95.19 to 96.78	1,868,983	1,788,690
<u>ALL</u>	<u>155</u>	<u>96.51</u>	<u>96.66</u>	<u>96.04</u>	<u>2.60</u>	<u>100.65</u>	<u>79.77</u>	<u>113.55</u>	<u>95.85 to 97.24</u>	<u>581,260</u>	<u>558,223</u>

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	558,223	PRD:	100.65	MIN Sales Ratio:	79.77		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	26	96.93	96.80	97.88	1.52	98.89	93.31	100.00	95.70 to 97.58	181,697	177,842
300	1	93.72	93.72	93.72			93.72	93.72	N/A	9,000	8,435
302	1	105.41	105.41	105.41			105.41	105.41	N/A	3,000,000	3,162,305
319	3	93.90	94.42	94.21	0.55	100.22	93.90	95.45	N/A	3,739,333	3,522,788
325	9	96.40	95.86	96.05	1.45	99.81	93.33	98.40	93.49 to 97.76	207,333	199,133
326	10	96.08	96.54	97.31	1.56	99.21	93.92	99.97	94.90 to 98.95	132,200	128,649
336	2	95.72	95.72	95.61	0.82	100.12	94.94	96.51	N/A	350,500	335,127
341	3	98.93	97.28	97.13	1.98	100.15	93.52	99.40	N/A	564,133	547,963
343	7	95.50	94.03	93.20	4.10	100.89	79.77	99.97	79.77 to 99.97	1,633,596	1,522,585
344	24	97.55	98.29	98.34	2.60	99.94	93.60	106.89	95.85 to 100.08	297,230	292,310
349	4	92.33	90.95	92.41	5.37	98.42	79.78	99.36	N/A	892,393	824,661
350	6	97.29	97.00	96.04	1.14	101.00	95.19	98.63	95.19 to 98.63	345,132	331,472
351	1	98.78	98.78	98.78			98.78	98.78	N/A	55,000	54,330
352	18	96.34	97.57	97.63	2.51	99.94	94.07	105.42	95.23 to 98.71	390,378	381,120
353	5	96.70	97.76	94.47	2.93	103.48	93.41	102.83	N/A	95,200	89,932
354	4	95.09	93.76	92.59	3.29	101.27	86.75	98.12	N/A	89,250	82,636
355	4	97.35	97.64	97.50	0.69	100.15	96.66	99.21	N/A	166,250	162,087
386	5	94.80	95.83	93.42	2.16	102.58	92.92	99.79	N/A	307,240	287,014
387	2	90.32	90.32	93.18	5.00	96.92	85.80	94.83	N/A	275,000	256,257
406	4	99.16	101.96	97.68	4.47	104.38	95.97	113.55	N/A	276,250	269,851
407	2	99.14	99.14	99.26	0.86	99.88	98.29	99.99	N/A	533,965	530,032
412	3	96.78	97.19	97.78	0.77	99.40	96.28	98.52	N/A	1,892,866	1,850,816
436	1	97.99	97.99	97.99			97.99	97.99	N/A	175,000	171,480
442	5	93.89	92.96	93.91	3.33	98.99	84.98	99.15	N/A	144,050	135,280
451	1	95.55	95.55	95.55			95.55	95.55	N/A	16,370,000	15,642,150
528	1	97.41	97.41	97.41			97.41	97.41	N/A	70,986	69,150
531	2	95.12	95.12	95.05	0.49	100.06	94.65	95.58	N/A	975,000	926,770
851	1	96.13	96.13	96.13			96.13	96.13	N/A	3,550,000	3,412,525
<u>ALL</u>	<u>155</u>	<u>96.51</u>	<u>96.66</u>	<u>96.04</u>	<u>2.60</u>	<u>100.65</u>	<u>79.77</u>	<u>113.55</u>	<u>95.85 to 97.24</u>	<u>581,260</u>	<u>558,223</u>



**2010 Correlation Section  
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**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Buffalo County, as determined by the PTA is 97%. The mathematically calculated median is 97%.

COMMERCIAL:In correlating the assessment practices and the calculated statistics for the commercial class of property in Buffalo County, it is the opinion of the Division that the level of value is within the acceptable range, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population. All of the valuation groupings are within the acceptable range of 92% to 100%.

Because of the commercial modeling used in the county, all commercial neighborhoods are reviewed every year. All sales data in each neighborhood is calibrated by adjusting the economic depreciation/location factor according to the market. In addition, there are in-depth reviews, detailed in the assessment actions completed as part of the cyclical review. All commercial properties, where it is appropriate and data is available, are converted to the income approach and the income tables are reviewed annually and adjusted if necessary. The commercial modeling, cyclical review and income approaches have all been in place for the past several years contributing to the excellent qualitative statistics.

Discussions throughout the past year between the Buffalo County Assessor and his field liaison have revealed that the Assessor and his staff are all knowledgeable with all types of property in their county and the valuation trends, problem areas, statistical reviews and economic outlook in their county. The county is still somewhat behind technologically; however, the County did begin the process of submitting their sales information to the Department electronically. This will be beneficial in ensuring the efficiency and accuracy of the data and they should be commended on this progress. The Assessor and his staff as well as the public would benefit from an online parcel search and comprehensive GIS programming.

There are no areas to suggest a non-binding recommendation should be made by the state as to the commercial valuations for Buffalo County.

**2010 Correlation Section  
for Buffalo County**

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**II. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:Buffalo County has a comprehensive sales review procedure. From December 31st to March 19th of each year the entire office is involved in looking at neighborhood sales among agricultural, rural neighborhoods (and subdivisions), acreages, small town neighborhoods, and neighborhoods within the City of Kearney. All sales are given an individual review. In addition, Buffalo County has established procedures for sales verification including contacting the responsible parties involved in the sales for any sales with a ratio below 80% or above 100%. This verification can include a drive-by or physical inspection of the property, details gathered from listing information, and discussions with realtors, attorneys, buyers, sellers, or other parties involved in the sale. A review of the 101 non-qualified sales was conducted. 41 sales were disqualified as substantially changed since the date of the sale. Additionally, there were 13 sales that were disqualified as family transactions and 6 that were identified as non-qualified due to foreclosure or repossession of the property. The remainder of the disqualified sales were a mixture of partial interest sales, adjoining land purchases, and estate settlements or other legal actions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the commercial class of property.

**2010 Correlation Section  
for Buffalo County**

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**III. Measure of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97</b>	<b>96</b>	<b>97</b>

**2010 Correlation Section  
for Buffalo County**

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#### **IV. Analysis of Quality of Assessment**

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section  
for Buffalo County**

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2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Buffalo County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>2.60</b>	<b>100.65</b>

COMMERCIAL:Both qualitative measures reflect good assessment uniformity and they meet performance standards. The COD and PRD are within the prescribed parameters for the 2010 assessment year and reflect the assessment actions taken by the Buffalo County Assessor and in-house appraisal staff to equalize the commercial property within the county.

**Agricultural or Special  
Valuation Reports**

## **2010 Assessment Actions for Buffalo County**

### **taken to address the following property classes/subclasses:**

#### **Agricultural**

Annually, all agricultural sales are reviewed, calibrated to the market, depreciation reviewed, economic/locational factors reviewed and values are adjusted if necessary. All parcels in each neighborhood are reviewed and adjusted according to the market.

Three townships involving 529 parcels and 245 rural residences (including rural acreages) were reviewed. Seven rural subdivisions involving 63 parcels were reviewed

This review included:

- Remeasuring the house and all sheds and /or outbuildings
- Evaluating Quality/Condition and noting in the condition whether remodeling has taken place
- Calculating the effective age
- Evaluating the siding including calculation of percentage of brick veneer
- Obtaining the number of plumbing fixtures
- Obtaining the amount of basement finish
- Establishing an attached or unattached garage and it's size, condition and interior finish
- Remeasuring and recording all miscellaneous improvements – porches, decks, covered or uncovered entries, garage finish, walkout basement, garden level basement, egress windows and measuring concrete/asphalt driveways
- Taking pictures front/back of main building and outbuildings
- Adjusting the parcel record
- New sketches
- Entering pictures into the CAMA system

Special Valuation and uninfluenced areas were reviewed and studied for market influences. As a result of the review, market areas 41, 42 and 43 were consolidated into market area 41; market areas 17 and 18 were combined into market 18; market area 5 and 16 were combined into market area 5; two rows of townships in market area 10 were moved into market area 15. Sales were plotted, verified and inspected. Land usage was reviewed.

## 2010 Assessment Survey for Buffalo County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b> Appraisal Staff
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	Yes, Buffalo County has three market areas comprised of uninfluenced agricultural land and 15 market areas receiving special valuation.
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Annually sales are plotted, NRD restrictions are reviewed, soils are considered, water availability, allocation and rights, and location. Non agricultural influences are reviewed for changes in special valuation areas.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	Market Area 41 is in a different NRD and under different water restrictions and allocations from the balance of the county Market Area 15 is located on the western edge of Buffalo County and has different topography and water availability and allocation from other areas in the county. Market Area 18 is located in the central part of the county and also subject to different water restrictions and allocations.
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b> By predominate use of the land
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b> When the land has been reviewed and inspected and a determination as to use is decided.
c.	<b>Are these definitions in writing?</b> No
d.	<b>What are the recognized differences?</b> The use of the land drives the market
e.	<b>How are rural home sites valued?</b> According to the market
f.	<b>Are rural home sites valued the same as rural residential home sites?</b> Yes
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b> Market differences are recognized
h.	<b>What are the recognized differences?</b> Buffalo County carries 4 classifications for the home sites HS2 – Home sites with either inferior well or septic systems, home sites for uninhabitable homes HS – Average home sites with average quality well/septic

	HS1 – Good home sites with newer (good) systems, meets current city, village or county code HSS – Good sites with desirable location, i.e near paved road, lakes, rivers, view, etc.
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	The soil conversion is complete
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	Yes
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	Soils, use, legal restrictions, and location
5.	<b>Is land use updated annually?</b>
	Yes
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspections, FSA maps, NRD certifications
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	Yes
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	By the market
b.	<b>Has the County received applications for special valuation?</b>
	Yes
c.	<b>Describe special value methodology</b>
	All land is valued using the market approach, 3 areas have been designated as uninfluenced and those markets are used in the various special value areas to arrive at a agricultural value.
7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Appraisal staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	No
8.	<b>What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)</b>
	Buffalo County has over 2,000 agricultural parcels, they are trying to get to a 6 year inspection cycle but currently they are on a 7 to 8 year cycle.
a.	<b>Does the County maintain a tracking process?</b>
	Yes, a spreadsheet tracks which areas are inspected
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Every area is reviewed every year by spreadsheet analysis.



## Buffalo County 10

### 2010 Analysis of Agricultural Land

#### Proportionality Among Study Years

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The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

#### Preliminary Results:

Study Year	County	Area 41	Area 15	Area 18
07/01/06 - 06/30/07	17	7	4	6
07/01/07 - 06/30/08	17	6	9	2
07/01/08 - 06/30/09	11	6	1	4
Totals	45	19	14	12

#### Added Sales:

Study Year	Total	Mkt 41	Mkt 15	Mkt 18
7/1/06 - 6/30/07	0	0	0	0
7/1/07 - 6/30/08	1	0	1	0
7/1/08 - 6/30/09	1	0	1	0
	2		2	

#### Final Results:

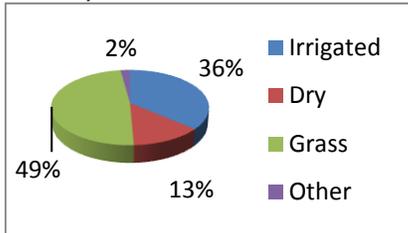
Study Year	County	Area 41	Area 15	Area 18
07/01/06 - 06/30/07	17	7	4	6
07/01/07 - 06/30/08	18	6	10	2
07/01/08 - 06/30/09	12	6	2	4
Totals	47	19	16	12

## Representativeness by Majority Land Use

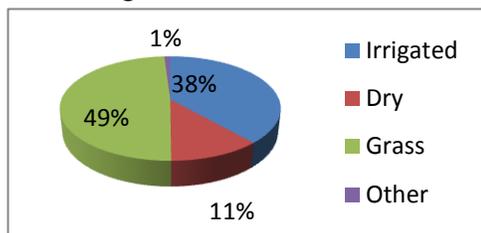
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	36%	38%	37%
Dry	13%	11%	11%
Grass	49%	49%	50%
Other	2%	1%	1%

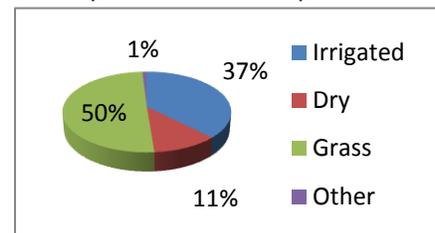
County



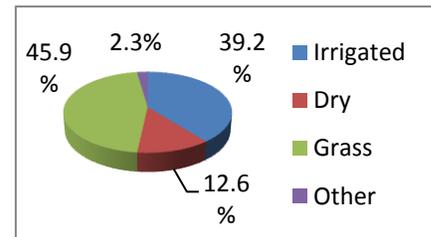
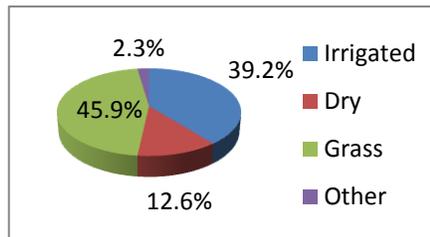
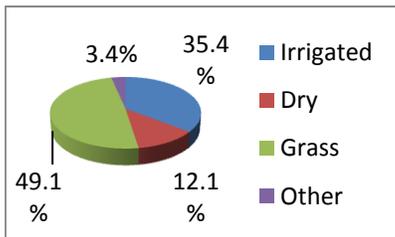
Original Sales File



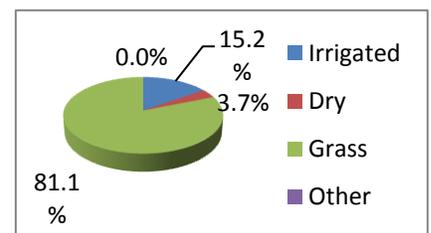
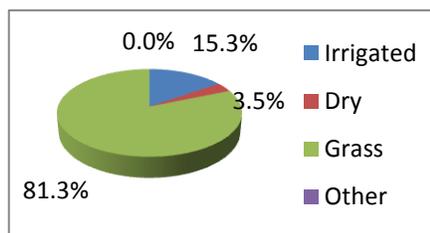
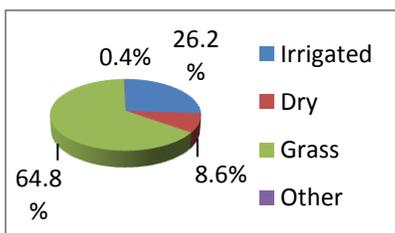
Representative Sample



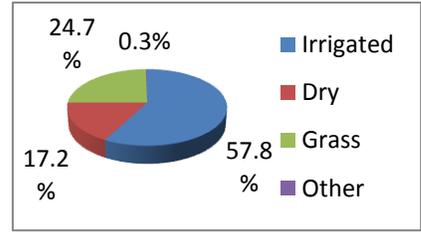
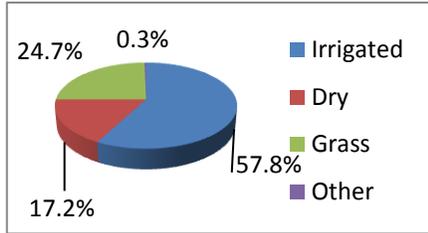
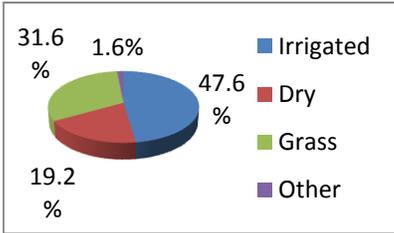
	Mkt Area 41		
	county	sales file	sample
Irrigated	35%	39%	39%
Dry	12%	13%	13%
Grass	49%	46%	46%
Other	3%	2%	2%



	Mkt Area 15		
	county	sales file	sample
Irrigated	26%	15%	15%
Dry	9%	3%	4%
Grass	65%	81%	81%
Other	0%	0%	0%



Mkt Area 18			
	county	sales file	sample
Irrigated	48%	58%	58%
Dry	19%	17%	17%
Grass	32%	25%	25%
Other	2%	0%	0%



### Adequacy of Sample

	County Total	Mrkt Area 41	Mrkt Area 15	Mrkt Area 18
Number of Sales - Original Sales File	45	19	14	12
Number of Sales - Expanded Sample	47	19	16	12
Total Number of Acres Added	393	0	393	0

## Ratio Study

### Final Statistics

### Preliminary Statistics

County		Median	72%	AAD	9.34%
# sales	47	Mean	72%	COD	12.97%
		W. Mean	70%	PRD	102.17%

Median	62%	AAD	11.60%
Mean	58%	COD	18.76%
W. Mean	53%	PRD	108.59%

Market Area 41		Median	72%	AAD	9.18%
# sales	19	Mean	73%	COD	12.74%
		W. Mean	68%	PRD	107.52%

Median	70%	AAD	11.83%
Mean	62%	COD	17.02%
W. Mean	54%	PRD	116.16%

Market Area 15		Median	73%	AAD	9.22%
# sales	16	Mean	72%	COD	12.65%
		W. Mean	70%	PRD	102.70%

Median	62%	AAD	11.18%
Mean	59%	COD	18.03%
W. Mean	58%	PRD	102.10%

Market Area 18		Median	71%	AAD	9.76%
# sales	12	Mean	70%	COD	13.80%
		W. Mean	73%	PRD	95.73%

Median	45%	AAD	11.80%
Mean	49%	COD	26.01%
W. Mean	50%	PRD	98.77%

### Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	1	87.80%	0	N/A	13	72.84%
Mkt Area 41	1	87.80%	0	N/A	3	70.44%
Mkt Area 15	0	N/A	0	N/A	9	72.84%
Mkt Area 18	0	N/A	0	N/A	1	79.74%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	13	71.04%	0	N/A	17	72.84%
Mkt Area 41	6	71.54%	0	N/A	6	71.38%
Mkt Area 15	1	51.96%	0	N/A	10	72.89%
Mkt Area 18	6	70.99%	0	N/A	1	79.74%

## Agricultural Land Valuation: 2010 Special Valuation

All agricultural land in Buffalo County is valued using the market approach. In 2002, Buffalo County adopted county zoning that became effective January 1, 2003. The Assessor's Office initiated "Special Valuation" after discussion with the Buffalo County Board of Supervisors. Letters of explanation along with Special Valuation Application Forms (Form 456) were mailed to the owners of record for all agland in the Buffalo County market areas.

A file is available for public inspection in the Buffalo County Assessor's Office with the comparable sales used in the development of "Special (or Greenbelt) Valuation." The agland tables in Terra Scan (CAMA) reflect both market (i.e., the "Highest & Best Use" value) and the uninfluenced agland value which reflects 75% of the value if the land were available only for agricultural or horticultural purposes. Agricultural market areas are calibrated to be between 69% and 75% with an ultimate target of 72%.

For 2010, there are twelve different market areas. Three market areas do not recognize a difference between agland value and value for other uses and therefore are not "Greenbelted" ("Special Valuation"). A difference between value for agricultural purposes and a higher market value based upon other influences or uses was indicated for nine areas. These are "Special Valuation" or "Greenbelted."

The complete study with spreadsheets, review reports and analysis is performed each year and archived in the Buffalo County Assessor's Office.

Agland market data has been tracked for fifteen years in Buffalo County. The Assessor's Office has completed 8 years of market studies specifically for the "highest and best use" market values. This experience and the study of comparable sales were utilized to determine the feasibility of merging market areas. For 2010, two market areas that were similar in market activity were combined. Last year, in 2009, neighborhoods (market areas) 41 & 42 were combined into neighborhood (market area) 41. This year, for 2010, neighborhood 43 was combined into market area (neighborhood) 41. Market area (neighborhood) 15 was expanded to include approximately 18 townships in the top tier of Elm Creek and Odessa Townships, not including any in the Ag Residential zoning on the East side of Odessa Township.

For the future, further study between 2010 and 2011 will be done because these new properties are not totally homogeneous. Unfortunately, time has not permitted a thorough and complete analysis to intelligently assure compatibility. This market area line may be correct as given, or not.

Three areas, (4, 5, and 16) have been combined into market area (neighborhood) 5. In 2009, 4 and 16 were combined, and for 2010 area 5 was combined with 4 and 16. The Assessor's Office is seriously looking at the need for "Special Valuation" in this area for 2011. A minor amount of land was subdivided and some small amount of building was done in this area for 2009 which has raised some questions regarding the need for future "special valuation." Questions: Was this because of a slowdown in the economy? Or, was it

because of the influence of gasoline prices and the distance to commute to Kearney? Or, the fact that less desirable agland has already been sold? Is the rest of the agland more suited to agricultural usage? What is the "Highest & Best Use?" Therefore, the Assessor's Office will review this item for one more year and consider removing "Special Valuation" for 2011.

"Special Valuation" was removed from areas 17 and 18 for 2010 and the two areas were combined into area 18 for 2010. The result is that sales ratios are higher in the old 18 than in the former market area (neighborhood) 17. We had planned to move Gardner Township from neighborhood (market area) 12 into this new neighborhood (market area) 18. Using the land tables for neighborhood (market area) 18 would have resulted in sales ratios above the 75% level.

For 2010, it is next to impossible to redo agland tables and neighborhood (market area) boundaries before the Buffalo County Treasurer prints Tax Statements which is around December 5<sup>th</sup> of each year because of software limitations preventing any value changes. All work must be completed prior to starting data entry into the Property Tax Division's AVU, or roster. The time window to revise boundaries, revise agland values, and enter review work is very short. Our plans are to move six of our thirty-eight townships from "Special Valuation" into one of four market areas (neighborhoods) without "Special Valuation" for 2011.

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Buffalo County

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#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Buffalo County, as determined by the PTA is 72%. The mathematically calculated median is 72%.

##### AGRICULTURAL LAND:

Buffalo County has three uninfluenced market areas. Market Area 41 is the northern tier of Buffalo County located in the Lower Loup Natural Resource District. Market Area 15 is located along the mid-western edge of Buffalo County and located within the Central Platte Natural Resource District. Market area 18 is a completely encapsulated market area inside of Buffalo County located in the northern central part of the county and located within the Central Platte Natural Resource District.

A review of the agricultural sales in Buffalo County from 7/1/06 to 6/30/09 revealed a total of 45 sales further broken down by 19 sales in market area 41, 14 sales in market area 15 and 12 sales in market area 18. In market area 41 there were 7 sales in the oldest year and 6 sales in the newest year, in market area 15 there were 4 sales in the oldest year and only 1 sale in the newest year, and finally in market area 18 there were 6 sales in the oldest year and 4 sales in the newest year. It is possible that, in market areas 15 and 18, how these sales are distributed across the sales file study years they might misrepresent the market in Buffalo County. Measurement of the level of value might show a time bias with a majority of the sales in the first year of the sales study.

A review of the breakdown of the sales revealed an adequate representation of the county for majority land usage in market areas 41 and 18. Market area 15 appears to be somewhat under-represented in irrigated sales and over-represented in grass sales. Finally, the sample was reviewed to determine if it was large enough to be reliable for use in a ratio study. When determining if a sample is adequate for statistical purposes, all subclasses should be considered. All market areas appear to have an adequate number of sales although market area 15 would benefit from the inclusion of sales to become more representative of the population as well as removing any perceived time bias.

Information on comparable sales from the surrounding counties was gathered in an excel spreadsheet and provided to the county assessor. After discussions with the Buffalo County Assessor and chief appraiser, the sales that were recognized to be the most comparable (soils, topography, proximity, market, usage) to market area 15 were found to be located in Dawson County. Sales were then sorted according to sale date and usage and reviewed for possible inclusion in the sales file. There were no irrigated sales available in the newest year of the sales study; therefore, one irrigated sale and one grass sale were included in the sales study for measurement purposes to remove any time bias and improve the representativeness of the sample. Market area 18, being a completely encapsulated market area, had no sales available for

## 2010 Correlation Section

### For Buffalo County

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inclusion into the sales study. However, the difference between the sales in the first and third year is minimal and it is not believed to have a measurable impact on the level of value in the market area. The Buffalo County Assessor and chief appraiser then completed their market analysis and adjusted values accordingly.

All three measures of central tendency are within the statutorily required range, and support the level of value at 72%.

There will be no non-binding recommendation for the agricultural class of property in Buffalo County.

#### SPECIAL VALUATION AGRICULTURAL LAND:

A review of the agricultural land values in Buffalo County in areas that have other non-agricultural influences indicates that the values used are similar to other areas in the County where there are no non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Buffalo County is 72%.

## 2010 Correlation Section

### For Buffalo County

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#### II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

#### AGRICULTURAL LAND:

Buffalo County has a comprehensive sales review procedure. From December 31st to March 19th of each year the entire office is involved in looking at neighborhood sales among agricultural, rural neighborhoods (and subdivisions), acreages, small town neighborhoods, and neighborhoods within the City of Kearney. All sales are given an individual review. In addition, Buffalo County has established procedures for sales verification including contacting the responsible parties involved in the sales for any sales with a ratio below 80% or above 100%. This verification can include a drive-by or physical inspection of the property, details gathered from listing information, and discussions with realtors, attorneys, buyers, sellers, or other parties involved in the sale.

A review of the 93 non-qualified sales was conducted. Nine sales were coded as substantially changed since the date of the sale. Additionally, there were 41 sales that were disqualified as family transactions. The remainder of the disqualified sales was a mixture of partial interest sales, adjoining land purchases, and estate settlements or other legal actions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the agricultural class of property.

## 2010 Correlation Section

### For Buffalo County

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#### III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	<b>Median</b>	<b>Wgt.Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72</b>	<b>70</b>	<b>72</b>

## 2010 Correlation Section

### For Buffalo County

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#### IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.  
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

## 2010 Correlation Section

### For Buffalo County

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There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Buffalo County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
<b>R&amp;O Statistics</b>	<b>12.97</b>	<b>102.17</b>

#### AGRICULTURAL LAND:

Both qualitative measures reflect good assessment uniformity and they meet performance standards as outlined in the IAAO standards. The COD and PRD are within the prescribed parameters for the 2010 assessment year and reflect the assessment actions taken by the Buffalo County Assessor and appraisal staff to assess the agricultural property uniformly within the county.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 22,303</b>	<b>Value : 2,796,140,960</b>	<b>Growth 19,159,455</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>	770	14,767,400	310	6,903,825	498	7,615,505	1,578	29,286,730	
<b>02. Res Improve Land</b>	10,471	255,237,675	1,021	31,806,350	1,484	36,794,800	12,976	323,838,825	
<b>03. Res Improvements</b>	11,491	920,658,625	1,114	114,076,555	1,654	151,445,120	14,259	1,186,180,300	
<b>04. Res Total</b>	12,261	1,190,663,700	1,424	152,786,730	2,152	195,855,425	15,837	1,539,305,855	12,266,245
<b>% of Res Total</b>	77.42	77.35	8.99	9.93	13.59	12.72	71.01	55.05	64.02
<b>05. Com UnImp Land</b>	254	16,493,700	58	4,400,730	16	917,265	328	21,811,695	
<b>06. Com Improve Land</b>	1,336	139,428,120	106	6,952,340	56	3,011,425	1,498	149,391,885	
<b>07. Com Improvements</b>	1,384	356,077,355	126	42,487,120	72	11,598,050	1,582	410,162,525	
<b>08. Com Total</b>	1,638	511,999,175	184	53,840,190	88	15,526,740	1,910	581,366,105	5,475,775
<b>% of Com Total</b>	85.76	88.07	9.63	9.26	4.61	2.67	8.56	20.79	28.58
<b>09. Ind UnImp Land</b>	0	0	4	975,820	0	0	4	975,820	
<b>10. Ind Improve Land</b>	5	706,045	14	3,418,210	0	0	19	4,124,255	
<b>11. Ind Improvements</b>	5	5,123,210	16	35,918,810	1	98,810	22	41,140,830	
<b>12. Ind Total</b>	5	5,829,255	20	40,312,840	1	98,810	26	46,240,905	19,990
<b>% of Ind Total</b>	19.23	12.61	76.92	87.18	3.85	0.21	0.12	1.65	0.10
<b>13. Rec UnImp Land</b>	0	0	5	455,680	138	8,934,390	143	9,390,070	
<b>14. Rec Improve Land</b>	1	22,950	2	170,305	47	3,784,215	50	3,977,470	
<b>15. Rec Improvements</b>	1	8,225	2	184,705	47	2,802,320	50	2,995,250	
<b>16. Rec Total</b>	1	31,175	7	810,690	185	15,520,925	193	16,362,790	82,005
<b>% of Rec Total</b>	0.52	0.19	3.63	4.95	95.85	94.86	0.87	0.59	0.43
<b>Res &amp; Rec Total</b>	12,262	1,190,694,875	1,431	153,597,420	2,337	211,376,350	16,030	1,555,668,645	12,348,250
<b>% of Res &amp; Rec Total</b>	76.49	76.54	8.93	9.87	14.58	13.59	71.87	55.64	64.45
<b>Com &amp; Ind Total</b>	1,643	517,828,430	204	94,153,030	89	15,625,550	1,936	627,607,010	5,495,765
<b>% of Com &amp; Ind Total</b>	84.87	82.51	10.54	15.00	4.60	2.49	8.68	22.45	28.68
<b>17. Taxable Total</b>	13,905	1,708,523,305	1,635	247,750,450	2,426	227,001,900	17,966	2,183,275,655	17,844,015
<b>% of Taxable Total</b>	77.40	78.26	9.10	11.35	13.50	10.40	80.55	78.08	93.13

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	68	3,192,265	1,099,675	0	0	0
19. Commercial	193	26,413,070	66,733,510	1	712,800	1,112,550
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	68	3,192,265	1,099,675
19. Commercial	0	0	0	194	27,125,870	67,846,060
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				262	30,318,135	68,945,735

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	13	2,310	1	5	205	32,675	219	34,990	0
25. Total	13	2,310	1	5	205	32,675	219	34,990	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	723	127	381	1,231

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	138,235	44	5,741,160	2,808	357,974,785	2,856	363,854,180
28. Ag-Improved Land	0	0	34	4,013,355	1,212	191,835,850	1,246	195,849,205
29. Ag Improvements	0	0	34	1,790,135	1,228	51,336,795	1,262	53,126,930
30. Ag Total							4,118	612,830,315

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	19	20.00	228,500	
33. HomeSite Improvements	0	0.00	0	20	20.00	1,412,810	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	10.03	109,915	
36. FarmSite Improv Land	0	0.00	0	32	59.99	284,200	
37. FarmSite Improvements	0	0.00	0	32	0.00	377,325	
38. FarmSite Total							
39. Road & Ditches	0	3.02	0	0	110.40	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	8	13.00	115,500	8	13.00	115,500	
32. HomeSite Improv Land	798	863.58	9,509,905	817	883.58	9,738,405	
33. HomeSite Improvements	803	838.45	39,426,340	823	858.45	40,839,150	1,315,440
34. HomeSite Total				<b>831</b>	<b>896.58</b>	<b>50,693,055</b>	
35. FarmSite UnImp Land	54	69.42	366,530	57	79.45	476,445	
36. FarmSite Improv Land	1,133	3,007.29	3,292,485	1,165	3,067.28	3,576,685	
37. FarmSite Improvements	1,165	0.00	11,910,455	1,197	0.00	12,287,780	0
38. FarmSite Total				<b>1,254</b>	<b>3,146.73</b>	<b>16,340,910</b>	
39. Road & Ditches	0	10,080.02	0	0	10,193.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,085</b>	<b>14,236.75</b>	<b>67,033,965</b>	<b>1,315,440</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	57.52	159,700	1	57.52	159,700

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	68	6,647.94	8,655,420
44. Recapture Value N/A	0	0.00	0	68	6,647.94	15,160,035
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,925	392,339.22	406,146,470	2,993	398,987.16	414,801,890
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	934.10	65.45%	94,020	63.32%	100.65
46. 1A	418.20	29.30%	48,600	32.73%	116.21
47. 2A1	25.00	1.75%	2,500	1.68%	100.00
48. 2A	38.00	2.66%	2,160	1.45%	56.84
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	12.00	0.84%	1,200	0.81%	100.00
<b>53. Total</b>	<b>1,427.30</b>	<b>100.00%</b>	<b>148,480</b>	<b>100.00%</b>	<b>104.03</b>
<b>Dry</b>					
54. 1D1	313.70	61.84%	31,370	61.31%	100.00
55. 1D	182.60	35.99%	18,260	35.68%	100.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11.00	2.17%	1,540	3.01%	140.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>507.30</b>	<b>100.00%</b>	<b>51,170</b>	<b>100.00%</b>	<b>100.87</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	13.30	100.00%	1,065	100.00%	80.08
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>13.30</b>	<b>100.00%</b>	<b>1,065</b>	<b>100.00%</b>	<b>80.08</b>
<hr/>					
<b>Irrigated Total</b>	<b>1,427.30</b>	<b>73.27%</b>	<b>148,480</b>	<b>73.98%</b>	<b>104.03</b>
<b>Dry Total</b>	<b>507.30</b>	<b>26.04%</b>	<b>51,170</b>	<b>25.49%</b>	<b>100.87</b>
<b>Grass Total</b>	<b>13.30</b>	<b>0.68%</b>	<b>1,065</b>	<b>0.53%</b>	<b>80.08</b>
<b>Waste</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>3,601.41</b>	<b>184.89%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>1,947.90</b>	<b>100.00%</b>	<b>200,715</b>	<b>100.00%</b>	<b>103.04</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	3,242.58	55.64%	6,915,620	59.11%	2,132.75
46. 1A	1,556.56	26.71%	3,285,140	28.08%	2,110.51
47. 2A1	427.20	7.33%	765,655	6.54%	1,792.26
48. 2A	40.00	0.69%	71,660	0.61%	1,791.50
49. 3A1	105.00	1.80%	106,840	0.91%	1,017.52
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	381.75	6.55%	464,505	3.97%	1,216.78
52. 4A	74.80	1.28%	89,250	0.76%	1,193.18
<b>53. Total</b>	<b>5,827.89</b>	<b>100.00%</b>	<b>11,698,670</b>	<b>100.00%</b>	<b>2,007.36</b>
<b>Dry</b>					
54. 1D1	205.68	22.89%	224,235	25.30%	1,090.21
55. 1D	402.79	44.83%	425,930	48.07%	1,057.45
56. 2D1	128.74	14.33%	128,740	14.53%	1,000.00
57. 2D	2.30	0.26%	2,185	0.25%	950.00
58. 3D1	8.10	0.90%	7,090	0.80%	875.31
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	148.78	16.56%	96,710	10.91%	650.02
61. 4D	2.10	0.23%	1,260	0.14%	600.00
<b>62. Total</b>	<b>898.49</b>	<b>100.00%</b>	<b>886,150</b>	<b>100.00%</b>	<b>986.27</b>
<b>Grass</b>					
63. 1G1	158.69	0.00%	154,610	39.52%	974.29
64. 1G	111.00	17.62%	85,860	21.94%	773.51
65. 2G1	66.40	10.54%	59,360	15.17%	893.98
66. 2G	15.98	2.54%	12,045	3.08%	753.75
67. 3G1	10.30	1.64%	5,080	1.30%	493.20
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	160.18	25.43%	57,805	14.77%	360.88
70. 4G	107.40	17.05%	16,495	4.22%	153.58
<b>71. Total</b>	<b>629.95</b>	<b>100.00%</b>	<b>391,255</b>	<b>100.00%</b>	<b>621.09</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,827.89</b>	<b>78.25%</b>	<b>11,698,670</b>	<b>90.01%</b>	<b>2,007.36</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>898.49</b>	<b>12.06%</b>	<b>886,150</b>	<b>6.82%</b>	<b>986.27</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>629.95</b>	<b>8.46%</b>	<b>391,255</b>	<b>3.01%</b>	<b>621.09</b>
<b>Waste</b>					
<b>Waste</b>	<b>91.76</b>	<b>1.23%</b>	<b>20,355</b>	<b>0.16%</b>	<b>221.83</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>7,448.09</b>	<b>100.00%</b>	<b>12,996,430</b>	<b>100.00%</b>	<b>1,744.93</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,783.86	7.41%	4,936,390	8.44%	1,773.22
46. 1A	17,744.13	47.26%	31,351,400	53.63%	1,766.86
47. 2A1	2,890.81	7.70%	4,681,585	8.01%	1,619.47
48. 2A	435.03	1.16%	628,795	1.08%	1,445.41
49. 3A1	1,398.69	3.73%	2,231,230	3.82%	1,595.23
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,826.20	23.51%	10,806,575	18.48%	1,224.37
52. 4A	3,468.00	9.24%	3,827,920	6.55%	1,103.78
<b>53. Total</b>	<b>37,546.72</b>	<b>100.00%</b>	<b>58,463,895</b>	<b>100.00%</b>	<b>1,557.10</b>
<b>Dry</b>					
54. 1D1	415.67	3.85%	448,350	4.50%	1,078.62
55. 1D	3,687.02	34.17%	4,771,805	47.91%	1,294.22
56. 2D1	931.76	8.64%	837,115	8.41%	898.42
57. 2D	247.26	2.29%	215,465	2.16%	871.41
58. 3D1	380.41	3.53%	262,895	2.64%	691.08
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,003.52	37.10%	2,703,985	27.15%	675.40
61. 4D	1,124.22	10.42%	719,850	7.23%	640.31
<b>62. Total</b>	<b>10,789.86</b>	<b>100.00%</b>	<b>9,959,465</b>	<b>100.00%</b>	<b>923.04</b>
<b>Grass</b>					
63. 1G1	520.25	0.00%	513,930	6.13%	987.85
64. 1G	1,791.26	11.77%	1,622,820	19.34%	905.97
65. 2G1	865.97	5.69%	606,245	7.23%	700.08
66. 2G	161.58	1.06%	112,690	1.34%	697.43
67. 3G1	251.44	1.65%	187,375	2.23%	745.21
68. 3G	77.81	0.51%	50,195	0.60%	645.10
69. 4G1	5,710.42	37.52%	3,377,230	40.26%	591.42
70. 4G	5,839.28	38.37%	1,918,400	22.87%	328.53
<b>71. Total</b>	<b>15,218.01</b>	<b>100.00%</b>	<b>8,388,885</b>	<b>100.00%</b>	<b>551.25</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>37,546.72</b>	<b>58.48%</b>	<b>58,463,895</b>	<b>75.99%</b>	<b>1,557.10</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>10,789.86</b>	<b>16.80%</b>	<b>9,959,465</b>	<b>12.95%</b>	<b>923.04</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>15,218.01</b>	<b>23.70%</b>	<b>8,388,885</b>	<b>10.90%</b>	<b>551.25</b>
<b>Waste</b>					
<b>Waste</b>	<b>652.00</b>	<b>1.02%</b>	<b>121,565</b>	<b>0.16%</b>	<b>186.45</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>2.50</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>64,206.59</b>	<b>100.00%</b>	<b>76,933,810</b>	<b>100.00%</b>	<b>1,198.22</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,581.52	34.69%	3,281,890	44.25%	2,075.15
46. 1A	1,155.96	25.35%	2,006,135	27.05%	1,735.47
47. 2A1	343.50	7.53%	530,815	7.16%	1,545.31
48. 2A	480.75	10.54%	661,365	8.92%	1,375.69
49. 3A1	94.47	2.07%	90,755	1.22%	960.68
50. 3A	16.60	0.36%	17,015	0.23%	1,025.00
51. 4A1	495.20	10.86%	457,520	6.17%	923.91
52. 4A	391.49	8.59%	371,215	5.01%	948.21
<b>53. Total</b>	<b>4,559.49</b>	<b>100.00%</b>	<b>7,416,710</b>	<b>100.00%</b>	<b>1,626.65</b>
<b>Dry</b>					
54. 1D1	213.35	21.98%	310,990	30.50%	1,457.65
55. 1D	281.42	29.00%	325,465	31.92%	1,156.51
56. 2D1	33.45	3.45%	31,780	3.12%	950.07
57. 2D	32.24	3.32%	27,405	2.69%	850.03
58. 3D1	7.00	0.72%	5,250	0.51%	750.00
59. 3D	98.13	10.11%	68,690	6.74%	699.99
60. 4D1	189.98	19.57%	169,515	16.63%	892.28
61. 4D	115.00	11.85%	80,500	7.90%	700.00
<b>62. Total</b>	<b>970.57</b>	<b>100.00%</b>	<b>1,019,595</b>	<b>100.00%</b>	<b>1,050.51</b>
<b>Grass</b>					
63. 1G1	43.81	0.00%	47,490	0.92%	1,084.00
64. 1G	586.50	6.52%	595,135	11.57%	1,014.72
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	496.53	5.52%	356,200	6.92%	717.38
67. 3G1	760.31	8.45%	463,275	9.00%	609.32
68. 3G	1,188.73	13.21%	782,100	15.20%	657.93
69. 4G1	1,470.23	16.34%	914,655	17.77%	622.12
70. 4G	4,450.27	49.47%	1,987,140	38.62%	446.52
<b>71. Total</b>	<b>8,996.38</b>	<b>100.00%</b>	<b>5,145,995</b>	<b>100.00%</b>	<b>572.01</b>
<b>Irrigated Total</b>	<b>4,559.49</b>	<b>29.37%</b>	<b>7,416,710</b>	<b>53.98%</b>	<b>1,626.65</b>
<b>Dry Total</b>	<b>970.57</b>	<b>6.25%</b>	<b>1,019,595</b>	<b>7.42%</b>	<b>1,050.51</b>
<b>Grass Total</b>	<b>8,996.38</b>	<b>57.96%</b>	<b>5,145,995</b>	<b>37.45%</b>	<b>572.01</b>
<b>Waste</b>	<b>995.74</b>	<b>6.41%</b>	<b>157,870</b>	<b>1.15%</b>	<b>158.55</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>15,522.18</b>	<b>100.00%</b>	<b>13,740,170</b>	<b>100.00%</b>	<b>885.20</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	85.12	17.94%	247,420	15.07%	2,906.72
47. 2A1	111.70	23.54%	335,100	20.41%	3,000.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	5.70	1.20%	14,250	0.87%	2,500.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	213.74	45.05%	928,630	56.56%	4,344.67
52. 4A	58.20	12.27%	116,400	7.09%	2,000.00
<b>53. Total</b>	<b>474.46</b>	<b>100.00%</b>	<b>1,641,800</b>	<b>100.00%</b>	<b>3,460.35</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	193.83	36.11%	401,845	47.16%	2,073.18
56. 2D1	59.73	11.13%	92,495	10.86%	1,548.55
57. 2D	1.00	0.19%	1,900	0.22%	1,900.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	192.39	35.85%	254,920	29.92%	1,325.02
61. 4D	89.76	16.72%	100,930	11.84%	1,124.44
<b>62. Total</b>	<b>536.71</b>	<b>100.00%</b>	<b>852,090</b>	<b>100.00%</b>	<b>1,587.62</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	71.00	25.15%	106,500	33.07%	1,500.00
65. 2G1	23.80	8.43%	34,820	10.81%	1,463.03
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	2.35	0.83%	3,055	0.95%	1,300.00
69. 4G1	111.47	39.48%	115,175	35.77%	1,033.24
70. 4G	73.70	26.11%	62,460	19.40%	847.49
<b>71. Total</b>	<b>282.32</b>	<b>100.00%</b>	<b>322,010</b>	<b>100.00%</b>	<b>1,140.59</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>474.46</b>	<b>36.43%</b>	<b>1,641,800</b>	<b>58.21%</b>	<b>3,460.35</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>536.71</b>	<b>41.21%</b>	<b>852,090</b>	<b>30.21%</b>	<b>1,587.62</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>282.32</b>	<b>21.68%</b>	<b>322,010</b>	<b>11.42%</b>	<b>1,140.59</b>
<b>Waste</b>	<b>9.00</b>	<b>0.69%</b>	<b>4,500</b>	<b>0.16%</b>	<b>500.00</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>1,302.49</b>	<b>100.00%</b>	<b>2,820,400</b>	<b>100.00%</b>	<b>2,165.39</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,696.64	54.99%	4,959,585	59.85%	1,839.17
46. 1A	1,240.80	25.30%	2,170,805	26.20%	1,749.52
47. 2A1	228.81	4.67%	370,760	4.47%	1,620.38
48. 2A	126.20	2.57%	182,775	2.21%	1,448.30
49. 3A1	134.80	2.75%	134,880	1.63%	1,000.59
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	355.40	7.25%	347,215	4.19%	976.97
52. 4A	121.07	2.47%	121,070	1.46%	1,000.00
<b>53. Total</b>	<b>4,903.72</b>	<b>100.00%</b>	<b>8,287,090</b>	<b>100.00%</b>	<b>1,689.96</b>
<b>Dry</b>					
54. 1D1	119.65	12.00%	170,805	19.21%	1,427.54
55. 1D	178.67	17.92%	211,120	23.74%	1,181.62
56. 2D1	170.15	17.06%	190,710	21.44%	1,120.83
57. 2D	166.02	16.65%	147,280	16.56%	887.12
58. 3D1	20.00	2.01%	13,000	1.46%	650.00
59. 3D	5.00	0.50%	2,750	0.31%	550.00
60. 4D1	210.20	21.08%	100,935	11.35%	480.19
61. 4D	127.42	12.78%	52,770	5.93%	414.14
<b>62. Total</b>	<b>997.11</b>	<b>100.00%</b>	<b>889,370</b>	<b>100.00%</b>	<b>891.95</b>
<b>Grass</b>					
63. 1G1	120.73	0.00%	149,190	8.33%	1,235.73
64. 1G	268.10	6.51%	196,770	10.99%	733.94
65. 2G1	127.00	3.08%	88,975	4.97%	700.59
66. 2G	305.25	7.41%	188,565	10.53%	617.74
67. 3G1	18.98	0.46%	8,065	0.45%	424.92
68. 3G	134.88	3.27%	50,375	2.81%	373.48
69. 4G1	1,189.63	28.87%	448,400	25.04%	376.92
70. 4G	1,955.80	47.47%	660,250	36.87%	337.59
<b>71. Total</b>	<b>4,120.37</b>	<b>100.00%</b>	<b>1,790,590</b>	<b>100.00%</b>	<b>434.57</b>
<b>Irrigated Total</b>	<b>4,903.72</b>	<b>48.41%</b>	<b>8,287,090</b>	<b>75.41%</b>	<b>1,689.96</b>
<b>Dry Total</b>	<b>997.11</b>	<b>9.84%</b>	<b>889,370</b>	<b>8.09%</b>	<b>891.95</b>
<b>Grass Total</b>	<b>4,120.37</b>	<b>40.68%</b>	<b>1,790,590</b>	<b>16.29%</b>	<b>434.57</b>
<b>Waste</b>	<b>108.32</b>	<b>1.07%</b>	<b>22,035</b>	<b>0.20%</b>	<b>203.43</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>10,129.52</b>	<b>100.00%</b>	<b>10,989,085</b>	<b>100.00%</b>	<b>1,084.86</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	777.22	31.86%	1,515,575	33.71%	1,949.99
46. 1A	1,519.12	62.27%	2,810,375	62.51%	1,850.00
47. 2A1	12.60	0.52%	17,640	0.39%	1,400.00
48. 2A	76.60	3.14%	103,410	2.30%	1,350.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	49.00	2.01%	44,100	0.98%	900.00
52. 4A	5.10	0.21%	4,590	0.10%	900.00
<b>53. Total</b>	<b>2,439.64</b>	<b>100.00%</b>	<b>4,495,690</b>	<b>100.00%</b>	<b>1,842.77</b>
<b>Dry</b>					
54. 1D1	0.70	1.31%	770	1.59%	1,100.00
55. 1D	33.50	62.52%	33,500	69.12%	1,000.00
56. 2D1	0.86	1.61%	840	1.73%	976.74
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	12.72	23.74%	8,715	17.98%	685.14
61. 4D	5.80	10.82%	4,640	9.57%	800.00
<b>62. Total</b>	<b>53.58</b>	<b>100.00%</b>	<b>48,465</b>	<b>100.00%</b>	<b>904.54</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	1.00	100.00%	650	100.00%	650.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>1.00</b>	<b>100.00%</b>	<b>650</b>	<b>100.00%</b>	<b>650.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>2,439.64</b>	<b>97.31%</b>	<b>4,495,690</b>	<b>98.70%</b>	<b>1,842.77</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>53.58</b>	<b>2.14%</b>	<b>48,465</b>	<b>1.06%</b>	<b>904.54</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1.00</b>	<b>0.04%</b>	<b>650</b>	<b>0.01%</b>	<b>650.00</b>
<b>Waste</b>					
<b>Waste</b>	<b>12.80</b>	<b>0.51%</b>	<b>10,240</b>	<b>0.22%</b>	<b>800.00</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>2,507.02</b>	<b>100.00%</b>	<b>4,555,045</b>	<b>100.00%</b>	<b>1,816.92</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,448.39	38.89%	9,024,785	45.80%	1,656.41
46. 1A	4,328.91	30.90%	6,869,590	34.86%	1,586.91
47. 2A1	669.83	4.78%	901,400	4.57%	1,345.71
48. 2A	762.35	5.44%	863,295	4.38%	1,132.41
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	2,167.73	15.47%	1,595,430	8.10%	735.99
52. 4A	632.47	4.51%	449,460	2.28%	710.64
<b>53. Total</b>	<b>14,009.68</b>	<b>100.00%</b>	<b>19,703,960</b>	<b>100.00%</b>	<b>1,406.45</b>
<b>Dry</b>					
54. 1D1	366.88	15.41%	323,895	19.09%	882.84
55. 1D	862.57	36.23%	760,985	44.86%	882.23
56. 2D1	97.94	4.11%	74,530	4.39%	760.98
57. 2D	336.78	14.15%	202,070	11.91%	600.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	7.00	0.29%	3,500	0.21%	500.00
60. 4D1	490.85	20.62%	243,745	14.37%	496.58
61. 4D	218.88	9.19%	87,550	5.16%	399.99
<b>62. Total</b>	<b>2,380.90</b>	<b>100.00%</b>	<b>1,696,275</b>	<b>100.00%</b>	<b>712.45</b>
<b>Grass</b>					
63. 1G1	109.38	0.00%	91,330	2.33%	834.98
64. 1G	810.58	9.65%	623,815	15.91%	769.59
65. 2G1	97.00	1.15%	54,300	1.39%	559.79
66. 2G	272.68	3.25%	126,830	3.24%	465.12
67. 3G1	513.68	6.12%	263,510	6.72%	512.98
68. 3G	572.23	6.81%	251,340	6.41%	439.23
69. 4G1	2,365.32	28.16%	1,077,570	27.49%	455.57
70. 4G	3,659.44	43.56%	1,431,580	36.52%	391.20
<b>71. Total</b>	<b>8,400.31</b>	<b>100.00%</b>	<b>3,920,275</b>	<b>100.00%</b>	<b>466.68</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>14,009.68</b>	<b>55.12%</b>	<b>19,703,960</b>	<b>77.17%</b>	<b>1,406.45</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,380.90</b>	<b>9.37%</b>	<b>1,696,275</b>	<b>6.64%</b>	<b>712.45</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>8,400.31</b>	<b>33.05%</b>	<b>3,920,275</b>	<b>15.35%</b>	<b>466.68</b>
<b>Waste</b>	<b>627.60</b>	<b>2.47%</b>	<b>212,520</b>	<b>0.83%</b>	<b>338.62</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>25,418.49</b>	<b>100.00%</b>	<b>25,533,030</b>	<b>100.00%</b>	<b>1,004.51</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,163.51	38.92%	3,386,845	45.42%	1,565.44
47. 2A1	143.09	2.57%	227,985	3.06%	1,593.30
48. 2A	1,529.62	27.52%	2,293,000	30.75%	1,499.07
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	469.82	8.45%	393,035	5.27%	836.57
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	1,253.03	22.54%	1,156,425	15.51%	922.90
<b>53. Total</b>	<b>5,559.07</b>	<b>100.00%</b>	<b>7,457,290</b>	<b>100.00%</b>	<b>1,341.46</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43.10	8.09%	36,635	10.92%	850.00
56. 2D1	44.88	8.42%	38,945	11.60%	867.76
57. 2D	163.73	30.72%	136,235	40.59%	832.07
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	112.00	21.02%	49,840	14.85%	445.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	169.23	31.75%	73,960	22.04%	437.04
<b>62. Total</b>	<b>532.94</b>	<b>100.00%</b>	<b>335,615</b>	<b>100.00%</b>	<b>629.74</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	75.00	3.10%	57,420	5.11%	765.60
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	458.38	18.95%	208,830	18.59%	455.58
67. 3G1	1,496.46	61.86%	679,820	60.51%	454.29
68. 3G	340.60	14.08%	163,730	14.57%	480.71
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	48.80	2.02%	13,665	1.22%	280.02
<b>71. Total</b>	<b>2,419.24</b>	<b>100.00%</b>	<b>1,123,465</b>	<b>100.00%</b>	<b>464.39</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,559.07</b>	<b>56.89%</b>	<b>7,457,290</b>	<b>76.91%</b>	<b>1,341.46</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>532.94</b>	<b>5.45%</b>	<b>335,615</b>	<b>3.46%</b>	<b>629.74</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,419.24</b>	<b>24.76%</b>	<b>1,123,465</b>	<b>11.59%</b>	<b>464.39</b>
<b>Waste</b>					
<b>Waste</b>	<b>1,260.23</b>	<b>12.90%</b>	<b>780,340</b>	<b>8.05%</b>	<b>619.20</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>9,771.48</b>	<b>100.00%</b>	<b>9,696,710</b>	<b>100.00%</b>	<b>992.35</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,336.33	46.23%	21,322,165	52.01%	2,062.84
46. 1A	5,033.49	22.51%	10,086,790	24.60%	2,003.94
47. 2A1	4,244.21	18.98%	6,235,730	15.21%	1,469.23
48. 2A	1,809.19	8.09%	2,562,560	6.25%	1,416.41
49. 3A1	192.40	0.86%	198,870	0.49%	1,033.63
50. 3A	35.61	0.16%	32,045	0.08%	899.89
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	708.84	3.17%	558,485	1.36%	787.89
<b>53. Total</b>	<b>22,360.07</b>	<b>100.00%</b>	<b>40,996,645</b>	<b>100.00%</b>	<b>1,833.48</b>
<b>Dry</b>					
54. 1D1	35.70	11.61%	33,915	17.82%	950.00
55. 1D	22.92	7.45%	21,775	11.44%	950.04
56. 2D1	91.29	29.69%	65,890	34.62%	721.77
57. 2D	13.00	4.23%	8,355	4.39%	642.69
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	49.10	15.97%	24,550	12.90%	500.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	95.50	31.06%	35,815	18.82%	375.03
<b>62. Total</b>	<b>307.51</b>	<b>100.00%</b>	<b>190,300</b>	<b>100.00%</b>	<b>618.84</b>
<b>Grass</b>					
63. 1G1	15.27	0.00%	14,505	1.11%	949.90
64. 1G	481.31	23.03%	450,235	34.51%	935.44
65. 2G1	49.00	2.34%	30,625	2.35%	625.00
66. 2G	235.86	11.28%	128,130	9.82%	543.25
67. 3G1	1,133.00	54.21%	592,715	45.43%	523.14
68. 3G	155.23	7.43%	79,915	6.13%	514.82
69. 4G1	15.00	0.72%	7,125	0.55%	475.00
70. 4G	5.50	0.26%	1,375	0.11%	250.00
<b>71. Total</b>	<b>2,090.17</b>	<b>100.00%</b>	<b>1,304,625</b>	<b>100.00%</b>	<b>624.17</b>
<b>Irrigated Total</b>	<b>22,360.07</b>	<b>89.30%</b>	<b>40,996,645</b>	<b>96.35%</b>	<b>1,833.48</b>
<b>Dry Total</b>	<b>307.51</b>	<b>1.23%</b>	<b>190,300</b>	<b>0.45%</b>	<b>618.84</b>
<b>Grass Total</b>	<b>2,090.17</b>	<b>8.35%</b>	<b>1,304,625</b>	<b>3.07%</b>	<b>624.17</b>
<b>Waste</b>	<b>282.09</b>	<b>1.13%</b>	<b>58,520</b>	<b>0.14%</b>	<b>207.45</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>25,039.84</b>	<b>100.00%</b>	<b>42,550,090</b>	<b>100.00%</b>	<b>1,699.30</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 14

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,999.15	30.29%	23,600,965	34.32%	1,966.89
46. 1A	16,550.07	41.78%	31,237,935	45.43%	1,887.48
47. 2A1	2,749.94	6.94%	4,682,035	6.81%	1,702.60
48. 2A	1,038.20	2.62%	1,944,610	2.83%	1,873.06
49. 3A1	19.30	0.05%	28,950	0.04%	1,500.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,709.46	14.41%	5,682,255	8.26%	995.24
52. 4A	1,542.61	3.89%	1,580,745	2.30%	1,024.72
<b>53. Total</b>	<b>39,608.73</b>	<b>100.00%</b>	<b>68,757,495</b>	<b>100.00%</b>	<b>1,735.92</b>
<b>Dry</b>					
54. 1D1	372.39	6.83%	313,150	7.94%	840.92
55. 1D	762.57	13.99%	574,590	14.58%	753.49
56. 2D1	849.05	15.57%	636,315	16.14%	749.44
57. 2D	107.10	1.96%	80,260	2.04%	749.39
58. 3D1	11.60	0.21%	8,700	0.22%	750.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,682.83	49.21%	1,863,745	47.28%	694.69
61. 4D	665.95	12.22%	465,110	11.80%	698.42
<b>62. Total</b>	<b>5,451.49</b>	<b>100.00%</b>	<b>3,941,870</b>	<b>100.00%</b>	<b>723.08</b>
<b>Grass</b>					
63. 1G1	353.22	0.00%	260,965	2.84%	738.82
64. 1G	833.15	4.37%	462,815	5.04%	555.50
65. 2G1	658.83	3.46%	314,235	3.42%	476.96
66. 2G	219.05	1.15%	114,195	1.24%	521.32
67. 3G1	80.18	0.42%	46,110	0.50%	575.08
68. 3G	355.30	1.86%	193,575	2.11%	544.82
69. 4G1	9,443.89	49.56%	5,028,155	54.73%	532.42
70. 4G	7,111.53	37.32%	2,766,390	30.11%	389.00
<b>71. Total</b>	<b>19,055.15</b>	<b>100.00%</b>	<b>9,186,440</b>	<b>100.00%</b>	<b>482.10</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>39,608.73</b>	<b>60.74%</b>	<b>68,757,495</b>	<b>83.61%</b>	<b>1,735.92</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>5,451.49</b>	<b>8.36%</b>	<b>3,941,870</b>	<b>4.79%</b>	<b>723.08</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>19,055.15</b>	<b>29.22%</b>	<b>9,186,440</b>	<b>11.17%</b>	<b>482.10</b>
<b>Waste</b>					
<b>Waste</b>	<b>1,095.79</b>	<b>1.68%</b>	<b>350,180</b>	<b>0.43%</b>	<b>319.57</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>65,211.16</b>	<b>100.00%</b>	<b>82,235,985</b>	<b>100.00%</b>	<b>1,261.07</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 15

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,828.92	15.51%	4,347,725	20.56%	1,536.89
46. 1A	4,252.23	23.31%	6,330,430	29.93%	1,488.73
47. 2A1	1,563.25	8.57%	1,707,400	8.07%	1,092.21
48. 2A	938.60	5.15%	1,005,740	4.76%	1,071.53
49. 3A1	184.10	1.01%	171,245	0.81%	930.17
50. 3A	53.00	0.29%	50,775	0.24%	958.02
51. 4A1	4,378.71	24.01%	3,954,850	18.70%	903.20
52. 4A	4,040.41	22.15%	3,580,670	16.93%	886.21
53. Total	18,239.22	100.00%	21,148,835	100.00%	1,159.53
<b>Dry</b>					
54. 1D1	203.51	3.39%	189,210	4.22%	929.73
55. 1D	1,239.79	20.64%	1,169,990	26.07%	943.70
56. 2D1	544.55	9.06%	378,985	8.44%	695.96
57. 2D	224.90	3.74%	157,030	3.50%	698.22
58. 3D1	54.00	0.90%	37,800	0.84%	700.00
59. 3D	6.00	0.10%	4,200	0.09%	700.00
60. 4D1	2,280.58	37.96%	1,598,660	35.62%	700.99
61. 4D	1,454.51	24.21%	952,190	21.22%	654.65
62. Total	6,007.84	100.00%	4,488,065	100.00%	747.03
<b>Grass</b>					
63. 1G1	745.06	0.00%	674,730	3.11%	905.60
64. 1G	2,133.02	4.72%	1,906,545	8.80%	893.82
65. 2G1	957.17	2.12%	648,880	3.00%	677.92
66. 2G	791.53	1.75%	547,570	2.53%	691.79
67. 3G1	116.69	0.26%	72,350	0.33%	620.02
68. 3G	4,927.77	10.91%	2,911,115	13.44%	590.76
69. 4G1	10,126.26	22.42%	5,242,300	24.20%	517.69
70. 4G	25,359.34	56.16%	9,659,690	44.59%	380.91
71. Total	45,156.84	100.00%	21,663,180	100.00%	479.73
<b>Irrigated Total</b>					
Irrigated Total	18,239.22	26.18%	21,148,835	44.66%	1,159.53
<b>Dry Total</b>					
Dry Total	6,007.84	8.62%	4,488,065	9.48%	747.03
<b>Grass Total</b>					
Grass Total	45,156.84	64.83%	21,663,180	45.75%	479.73
<b>Waste</b>					
Waste	252.97	0.36%	50,860	0.11%	201.05
<b>Other</b>					
Other	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
Exempt	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	69,656.87	100.00%	47,350,940	100.00%	679.77

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 17

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	119.30	1.48%	214,740	2.38%	1,800.00
46. 1A	1,131.45	14.05%	1,962,380	21.79%	1,734.39
47. 2A1	1,319.77	16.39%	1,436,575	15.95%	1,088.50
48. 2A	359.22	4.46%	367,485	4.08%	1,023.01
49. 3A1	17.20	0.21%	17,200	0.19%	1,000.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,334.64	53.83%	4,314,050	47.90%	995.25
52. 4A	770.25	9.57%	694,595	7.71%	901.78
53. Total	8,051.83	100.00%	9,007,025	100.00%	1,118.63
<b>Dry</b>					
54. 1D1	79.23	1.20%	79,415	1.39%	1,002.33
55. 1D	923.70	13.99%	884,850	15.52%	957.94
56. 2D1	901.51	13.65%	811,360	14.23%	900.00
57. 2D	355.05	5.38%	305,420	5.36%	860.22
58. 3D1	0.40	0.01%	360	0.01%	900.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,719.35	56.33%	3,133,280	54.96%	842.43
61. 4D	623.30	9.44%	486,105	8.53%	779.89
62. Total	6,602.54	100.00%	5,700,790	100.00%	863.42
<b>Grass</b>					
63. 1G1	115.20	0.00%	118,200	3.28%	1,026.04
64. 1G	452.99	6.51%	443,015	12.29%	977.98
65. 2G1	437.28	6.28%	363,880	10.10%	832.14
66. 2G	204.00	2.93%	162,340	4.50%	795.78
67. 3G1	12.10	0.17%	7,565	0.21%	625.21
68. 3G	113.50	1.63%	63,750	1.77%	561.67
69. 4G1	3,133.69	45.01%	1,725,720	47.88%	550.70
70. 4G	2,493.22	35.81%	719,755	19.97%	288.68
71. Total	6,961.98	100.00%	3,604,225	100.00%	517.70
<b>Irrigated Total</b>					
Irrigated Total	8,051.83	37.01%	9,007,025	49.15%	1,118.63
<b>Dry Total</b>					
Dry Total	6,602.54	30.35%	5,700,790	31.11%	863.42
<b>Grass Total</b>					
Grass Total	6,961.98	32.00%	3,604,225	19.67%	517.70
<b>Waste</b>					
Waste	139.50	0.64%	13,895	0.08%	99.61
<b>Other</b>					
Other	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
Exempt	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	21,755.85	100.00%	18,325,935	100.00%	842.35

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 18

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,524.06	10.27%	5,497,770	13.40%	1,560.07
46. 1A	3,121.12	9.10%	4,973,715	12.13%	1,593.57
47. 2A1	6,449.64	18.80%	8,239,100	20.09%	1,277.45
48. 2A	3,408.44	9.93%	4,351,975	10.61%	1,276.82
49. 3A1	492.66	1.44%	540,210	1.32%	1,096.52
50. 3A	221.85	0.65%	266,220	0.65%	1,200.00
51. 4A1	14,465.15	42.16%	14,300,000	34.86%	988.58
52. 4A	2,627.38	7.66%	2,848,340	6.94%	1,084.10
<b>53. Total</b>	<b>34,310.30</b>	<b>100.00%</b>	<b>41,017,330</b>	<b>100.00%</b>	<b>1,195.48</b>
<b>Dry</b>					
54. 1D1	711.75	5.15%	775,120	5.91%	1,089.03
55. 1D	682.20	4.93%	759,215	5.79%	1,112.89
56. 2D1	2,568.01	18.57%	2,759,305	21.05%	1,074.49
57. 2D	1,465.42	10.60%	1,428,215	10.90%	974.61
58. 3D1	255.11	1.84%	232,190	1.77%	910.16
59. 3D	193.20	1.40%	175,820	1.34%	910.04
60. 4D1	6,632.18	47.95%	5,871,125	44.80%	885.25
61. 4D	1,322.77	9.56%	1,104,590	8.43%	835.06
<b>62. Total</b>	<b>13,830.64</b>	<b>100.00%</b>	<b>13,105,580</b>	<b>100.00%</b>	<b>947.58</b>
<b>Grass</b>					
63. 1G1	719.18	0.00%	728,205	6.78%	1,012.55
64. 1G	827.58	3.64%	757,930	7.06%	915.84
65. 2G1	1,234.58	5.43%	686,610	6.39%	556.15
66. 2G	1,380.71	6.07%	800,990	7.46%	580.13
67. 3G1	144.36	0.63%	80,370	0.75%	556.73
68. 3G	1,025.56	4.51%	632,120	5.89%	616.37
69. 4G1	6,189.08	27.20%	3,070,485	28.59%	496.11
70. 4G	11,230.53	49.36%	3,983,625	37.09%	354.71
<b>71. Total</b>	<b>22,751.58</b>	<b>100.00%</b>	<b>10,740,335</b>	<b>100.00%</b>	<b>472.07</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>34,310.30</b>	<b>47.64%</b>	<b>41,017,330</b>	<b>63.11%</b>	<b>1,195.48</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>13,830.64</b>	<b>19.21%</b>	<b>13,105,580</b>	<b>20.17%</b>	<b>947.58</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>22,751.58</b>	<b>31.59%</b>	<b>10,740,335</b>	<b>16.53%</b>	<b>472.07</b>
<b>Waste</b>					
<b>Waste</b>	<b>1,121.92</b>	<b>1.56%</b>	<b>126,500</b>	<b>0.19%</b>	<b>112.75</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>72,014.44</b>	<b>100.00%</b>	<b>64,989,745</b>	<b>100.00%</b>	<b>902.45</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 19

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,837.77	56.85%	5,556,045	62.63%	1,957.89
46. 1A	297.70	5.96%	527,720	5.95%	1,772.66
47. 2A1	416.61	8.35%	661,180	7.45%	1,587.05
48. 2A	1,121.42	22.46%	1,768,050	19.93%	1,576.62
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	126.74	2.54%	177,435	2.00%	1,399.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	191.70	3.84%	181,255	2.04%	945.51
<b>53. Total</b>	<b>4,991.94</b>	<b>100.00%</b>	<b>8,871,685</b>	<b>100.00%</b>	<b>1,777.20</b>
<b>Dry</b>					
54. 1D1	7.02	8.79%	8,425	11.91%	1,200.14
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	30.72	38.46%	30,720	43.44%	1,000.00
57. 2D	15.74	19.70%	14,955	21.15%	950.13
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	14.00	17.53%	9,800	13.86%	700.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	12.40	15.52%	6,820	9.64%	550.00
<b>62. Total</b>	<b>79.88</b>	<b>100.00%</b>	<b>70,720</b>	<b>100.00%</b>	<b>885.33</b>
<b>Grass</b>					
63. 1G1	29.97	0.00%	26,920	7.04%	898.23
64. 1G	27.70	5.33%	26,315	6.88%	950.00
65. 2G1	9.00	1.73%	7,650	2.00%	850.00
66. 2G	31.57	6.08%	23,680	6.19%	750.08
67. 3G1	339.93	65.42%	233,525	61.07%	686.98
68. 3G	81.44	15.67%	64,315	16.82%	789.72
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>519.61</b>	<b>100.00%</b>	<b>382,405</b>	<b>100.00%</b>	<b>735.95</b>
<b>Irrigated Total</b>	<b>4,991.94</b>	<b>84.01%</b>	<b>8,871,685</b>	<b>93.11%</b>	<b>1,777.20</b>
<b>Dry Total</b>	<b>79.88</b>	<b>1.34%</b>	<b>70,720</b>	<b>0.74%</b>	<b>885.33</b>
<b>Grass Total</b>	<b>519.61</b>	<b>8.74%</b>	<b>382,405</b>	<b>4.01%</b>	<b>735.95</b>
<b>Waste</b>	<b>189.11</b>	<b>3.18%</b>	<b>138,725</b>	<b>1.46%</b>	<b>733.57</b>
<b>Other</b>	<b>161.71</b>	<b>2.72%</b>	<b>64,685</b>	<b>0.68%</b>	<b>400.01</b>
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>5,942.25</b>	<b>100.00%</b>	<b>9,528,220</b>	<b>100.00%</b>	<b>1,603.47</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,441.21	9.00%	6,831,840	11.24%	1,538.28
46. 1A	6,498.07	13.17%	9,496,180	15.63%	1,461.38
47. 2A1	8,622.14	17.47%	11,357,605	18.69%	1,317.26
48. 2A	4,559.32	9.24%	5,794,590	9.54%	1,270.93
49. 3A1	3,285.13	6.66%	3,783,245	6.23%	1,151.63
50. 3A	1,657.84	3.36%	1,863,085	3.07%	1,123.80
51. 4A1	12,755.35	25.85%	13,531,920	22.27%	1,060.88
52. 4A	7,523.50	15.25%	8,108,785	13.34%	1,077.79
53. Total	49,342.56	100.00%	60,767,250	100.00%	1,231.54
<b>Dry</b>					
54. 1D1	381.88	2.27%	341,690	2.92%	894.76
55. 1D	1,049.66	6.24%	895,255	7.66%	852.90
56. 2D1	3,670.08	21.83%	2,831,340	24.21%	771.47
57. 2D	1,913.31	11.38%	1,441,770	12.33%	753.55
58. 3D1	1,144.71	6.81%	775,855	6.63%	677.77
59. 3D	631.89	3.76%	413,490	3.54%	654.37
60. 4D1	5,951.96	35.40%	3,749,810	32.06%	630.01
61. 4D	2,068.98	12.31%	1,245,590	10.65%	602.03
62. Total	16,812.47	100.00%	11,694,800	100.00%	695.60
<b>Grass</b>					
63. 1G1	1,535.70	0.00%	1,312,495	3.57%	854.66
64. 1G	3,078.88	4.50%	2,533,475	6.89%	822.86
65. 2G1	2,276.12	3.33%	1,534,200	4.17%	674.04
66. 2G	4,930.16	7.21%	3,376,320	9.18%	684.83
67. 3G1	2,468.07	3.61%	1,589,630	4.32%	644.08
68. 3G	6,728.16	9.84%	4,560,680	12.40%	677.85
69. 4G1	12,742.60	18.63%	7,125,485	19.38%	559.19
70. 4G	34,649.55	50.65%	14,740,085	40.08%	425.40
71. Total	68,409.24	100.00%	36,772,370	100.00%	537.54
<b>Irrigated Total</b>					
Irrigated Total	49,342.56	35.43%	60,767,250	55.13%	1,231.54
<b>Dry Total</b>					
Dry Total	16,812.47	12.07%	11,694,800	10.61%	695.60
<b>Grass Total</b>					
Grass Total	68,409.24	49.12%	36,772,370	33.36%	537.54
<b>Waste</b>					
Waste	4,713.68	3.38%	995,115	0.90%	211.11
<b>Other</b>					
Other	2.96	0.00%	1,185	0.00%	400.34
<b>Exempt</b>					
Exempt	1.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	139,280.91	100.00%	110,230,720	100.00%	791.43

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	218.50	44.33%	529,670	50.34%	2,424.12
46. 1A	63.20	12.82%	151,050	14.35%	2,390.03
47. 2A1	60.00	12.17%	124,500	11.83%	2,075.00
48. 2A	36.00	7.30%	71,100	6.76%	1,975.00
49. 3A1	34.00	6.90%	59,500	5.65%	1,750.00
50. 3A	13.80	2.80%	23,460	2.23%	1,700.00
51. 4A1	60.40	12.25%	83,960	7.98%	1,390.07
52. 4A	7.00	1.42%	9,030	0.86%	1,290.00
<b>53. Total</b>	<b>492.90</b>	<b>100.00%</b>	<b>1,052,270</b>	<b>100.00%</b>	<b>2,134.85</b>
<b>Dry</b>					
54. 1D1	20.38	4.45%	26,905	5.07%	1,320.17
55. 1D	135.20	29.54%	178,465	33.60%	1,320.01
56. 2D1	97.50	21.30%	121,875	22.95%	1,250.00
57. 2D	64.00	13.98%	76,800	14.46%	1,200.00
58. 3D1	11.66	2.55%	11,660	2.20%	1,000.00
59. 3D	45.20	9.87%	44,520	8.38%	984.96
60. 4D1	68.80	15.03%	58,480	11.01%	850.00
61. 4D	15.00	3.28%	12,375	2.33%	825.00
<b>62. Total</b>	<b>457.74</b>	<b>100.00%</b>	<b>531,080</b>	<b>100.00%</b>	<b>1,160.22</b>
<b>Grass</b>					
63. 1G1	197.84	0.00%	250,140	5.11%	1,264.36
64. 1G	283.22	5.03%	359,570	7.34%	1,269.58
65. 2G1	175.40	3.12%	183,690	3.75%	1,047.26
66. 2G	316.00	5.62%	320,050	6.53%	1,012.82
67. 3G1	203.59	3.62%	175,690	3.59%	862.96
68. 3G	583.50	10.37%	466,805	9.53%	800.01
69. 4G1	1,517.63	26.97%	1,224,785	25.00%	807.04
70. 4G	2,350.15	41.76%	1,917,695	39.15%	815.99
<b>71. Total</b>	<b>5,627.33</b>	<b>100.00%</b>	<b>4,898,425</b>	<b>100.00%</b>	<b>870.47</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>492.90</b>	<b>7.34%</b>	<b>1,052,270</b>	<b>16.10%</b>	<b>2,134.85</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>457.74</b>	<b>6.81%</b>	<b>531,080</b>	<b>8.13%</b>	<b>1,160.22</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>5,627.33</b>	<b>83.75%</b>	<b>4,898,425</b>	<b>74.95%</b>	<b>870.47</b>
<b>Waste</b>					
<b>Waste</b>	<b>141.47</b>	<b>2.11%</b>	<b>53,930</b>	<b>0.83%</b>	<b>381.21</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>6,719.44</b>	<b>100.00%</b>	<b>6,535,705</b>	<b>100.00%</b>	<b>972.66</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 50

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	15.00	9.55%	12,000	18.39%	800.00
67. 3G1	12.00	7.64%	4,500	6.90%	375.00
68. 3G	130.00	82.80%	48,750	74.71%	375.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	157.00	100.00%	65,250	100.00%	415.61
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	157.00	100.00%	65,250	100.00%	415.61
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>	157.00	100.00%	65,250	100.00%	415.61

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 72

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	73.20	100.00%	131,760	100.00%	1,800.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	73.20	100.00%	131,760	100.00%	1,800.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	9.50	2.40%	18,150	4.88%	1,910.53
67. 3G1	306.00	77.37%	285,400	76.81%	932.68
68. 3G	80.00	20.23%	68,000	18.30%	850.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	395.50	100.00%	371,550	100.00%	939.44
<b>Irrigated Total</b>					
	73.20	11.90%	131,760	20.04%	1,800.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	395.50	64.29%	371,550	56.50%	939.44
<b>Waste</b>					
	146.47	23.81%	154,330	23.47%	1,053.66
<b>Other</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
	61.11	9.93%	0	0.00%	0.00
<b>Market Area Total</b>					
	615.17	100.00%	657,640	100.00%	1,069.04

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 93

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	757.72	34.19%	1,334,265	38.80%	1,760.89
46. 1A	668.17	30.15%	1,136,450	33.04%	1,700.84
47. 2A1	211.20	9.53%	308,950	8.98%	1,462.83
48. 2A	189.45	8.55%	240,225	6.99%	1,268.01
49. 3A1	35.60	1.61%	45,125	1.31%	1,267.56
50. 3A	142.85	6.45%	171,420	4.98%	1,200.00
51. 4A1	98.39	4.44%	100,100	2.91%	1,017.38
52. 4A	112.83	5.09%	102,610	2.98%	909.42
<b>53. Total</b>	<b>2,216.21</b>	<b>100.00%</b>	<b>3,439,145</b>	<b>100.00%</b>	<b>1,551.81</b>
<b>Dry</b>					
54. 1D1	29.80	6.62%	47,800	12.92%	1,604.03
55. 1D	87.13	19.36%	86,130	23.29%	988.52
56. 2D1	26.00	5.78%	21,840	5.90%	840.00
57. 2D	140.50	31.22%	110,245	29.80%	784.66
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	39.89	8.86%	24,935	6.74%	625.09
60. 4D1	17.60	3.91%	20,250	5.47%	1,150.57
61. 4D	109.14	24.25%	58,690	15.87%	537.75
<b>62. Total</b>	<b>450.06</b>	<b>100.00%</b>	<b>369,890</b>	<b>100.00%</b>	<b>821.87</b>
<b>Grass</b>					
63. 1G1	52.06	0.00%	47,760	2.63%	917.40
64. 1G	259.30	8.86%	235,195	12.95%	907.04
65. 2G1	66.25	2.26%	129,275	7.12%	1,951.32
66. 2G	167.98	5.74%	131,885	7.26%	785.12
67. 3G1	547.16	18.70%	350,260	19.28%	640.14
68. 3G	526.00	17.98%	309,535	17.04%	588.47
69. 4G1	246.03	8.41%	117,255	6.45%	476.59
70. 4G	1,061.15	36.27%	495,505	27.28%	466.95
<b>71. Total</b>	<b>2,925.93</b>	<b>100.00%</b>	<b>1,816,670</b>	<b>100.00%</b>	<b>620.89</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>2,216.21</b>	<b>37.40%</b>	<b>3,439,145</b>	<b>59.95%</b>	<b>1,551.81</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>450.06</b>	<b>7.59%</b>	<b>369,890</b>	<b>6.45%</b>	<b>821.87</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,925.93</b>	<b>49.38%</b>	<b>1,816,670</b>	<b>31.67%</b>	<b>620.89</b>
<b>Waste</b>					
<b>Waste</b>	<b>333.66</b>	<b>5.63%</b>	<b>110,925</b>	<b>1.93%</b>	<b>332.45</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>5,925.86</b>	<b>100.00%</b>	<b>5,736,630</b>	<b>100.00%</b>	<b>968.07</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 139

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	85.47	100.00%	74,785	100.00%	874.99
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	85.47	100.00%	74,785	100.00%	874.99
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	24.24	55.75%	20,000	67.52%	825.08
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	19.24	44.25%	9,620	32.48%	500.00
<b>62. Total</b>	43.48	100.00%	29,620	100.00%	681.23
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	19.62	100.00%	9,810	100.00%	500.00
<b>71. Total</b>	19.62	100.00%	9,810	100.00%	500.00
<b>Irrigated Total</b>					
	85.47	53.52%	74,785	64.84%	874.99
<b>Dry Total</b>					
	43.48	27.22%	29,620	25.68%	681.23
<b>Grass Total</b>					
	19.62	12.28%	9,810	8.51%	500.00
<b>Waste</b>					
	11.14	6.98%	1,115	0.97%	100.09
<b>Other</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>	159.71	100.00%	115,330	100.00%	722.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 401

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	1.11	59.04%	890	64.96%	801.80
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.66	35.11%	415	30.29%	628.79
61. 4D	0.11	5.85%	65	4.74%	590.91
62. Total	1.88	100.00%	1,370	100.00%	728.72
<b>Grass</b>					
63. 1G1	3.28	0.00%	3,280	58.89%	1,000.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	4.16	55.91%	2,290	41.11%	550.48
71. Total	7.44	100.00%	5,570	100.00%	748.66
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	1.88	18.22%	1,370	18.99%	728.72
<b>Grass Total</b>					
Grass Total	7.44	72.09%	5,570	77.20%	748.66
<b>Waste</b>					
Waste	1.00	9.69%	275	3.81%	275.00
<b>Other</b>					
Other	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
Exempt	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	10.32	100.00%	7,215	100.00%	699.13

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 403

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	0.00	0.00%	0	0.00%	0.00
<b>Waste</b>					
Waste	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
Other	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
Exempt	0.10	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 409

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2.00	100.00%	1,350	100.00%	675.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	2.00	100.00%	1,350	100.00%	675.00
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	2.00	100.00%	1,350	100.00%	675.00
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	2.00	100.00%	1,350	100.00%	675.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Waste</b>	200.00	100.00%	200	100.00%	1.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>	200.00	100.00%	200	100.00%	1.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	182.44	137,070	3,802.14	6,755,315	252,535.82	367,685,425	256,520.40	374,577,810
<b>77. Dry Land</b>	0.79	1,165	606.53	612,615	67,105.67	55,248,500	67,712.99	55,862,280
<b>78. Grass</b>	0.00	0	2,579.54	1,633,095	211,580.73	110,273,300	214,160.27	111,906,395
<b>79. Waste</b>	0.00	0	153.58	130,015	12,232.67	3,253,980	12,386.25	3,383,995
<b>80. Other</b>	0.00	0	2.15	860	162.52	65,010	164.67	65,870
<b>81. Exempt</b>	2.43	0	452.66	0	3,211.03	0	3,666.12	0
<b>82. Total</b>	<b>183.23</b>	<b>138,235</b>	<b>7,143.94</b>	<b>9,131,900</b>	<b>543,617.41</b>	<b>536,526,215</b>	<b>550,944.58</b>	<b>545,796,350</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	256,520.40	46.56%	374,577,810	68.63%	1,460.23
<b>Dry Land</b>	67,712.99	12.29%	55,862,280	10.24%	824.99
<b>Grass</b>	214,160.27	38.87%	111,906,395	20.50%	522.54
<b>Waste</b>	12,386.25	2.25%	3,383,995	0.62%	273.21
<b>Other</b>	164.67	0.03%	65,870	0.01%	400.01
<b>Exempt</b>	3,666.12	0.67%	0	0.00%	0.00
<b>Total</b>	<b>550,944.58</b>	<b>100.00%</b>	<b>545,796,350</b>	<b>100.00%</b>	<b>990.66</b>

## 2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

### 10 Buffalo

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,505,317,285	1,539,305,855	33,988,570	2.26%	12,266,245	1.44%
02. Recreational	15,910,290	16,362,790	452,500	2.84%	82,005	2.33%
03. Ag-Homesite Land, Ag-Res Dwelling	50,718,280	50,693,055	-25,225	-0.05%	1,315,440	-2.64%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,571,945,855</b>	<b>1,606,361,700</b>	<b>34,415,845</b>	<b>2.19%</b>	<b>13,663,690</b>	<b>1.32%</b>
05. Commercial	574,293,240	581,366,105	7,072,865	1.23%	5,475,775	0.28%
06. Industrial	64,630,495	46,240,905	-18,389,590	-28.45%	19,990	-28.48%
07. Ag-Farmsite Land, Outbuildings	15,403,540	16,340,910	937,370	6.09%	0	6.09%
08. Minerals	34,985	34,990	5	0.01	0	0.01
<b>09. Total Commercial (sum lines 5-8)</b>	<b>654,362,260</b>	<b>643,982,910</b>	<b>-10,379,350</b>	<b>-1.59%</b>	<b>5,495,765</b>	<b>-2.43%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,226,308,115</b>	<b>2,250,344,610</b>	<b>24,036,495</b>	<b>1.08%</b>	<b>19,159,455</b>	<b>0.22%</b>
11. Irrigated	351,482,070	374,577,810	23,095,740	6.57%		
12. Dryland	53,219,170	55,862,280	2,643,110	4.97%		
13. Grassland	107,079,180	111,906,395	4,827,215	4.51%		
14. Wasteland	3,796,650	3,383,995	-412,655	-10.87%		
15. Other Agland	30,695	65,870	35,175	114.60%		
<b>16. Total Agricultural Land</b>	<b>515,607,765</b>	<b>545,796,350</b>	<b>30,188,585</b>	<b>5.85%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,741,915,880</b>	<b>2,796,140,960</b>	<b>54,225,080</b>	<b>1.98%</b>	<b>19,159,455</b>	<b>1.28%</b>

Kearney Residential 3 - Year Forecast 2010 - 2012							
For Year 2010							
SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	ASSIGNED TERRITORY			
				NB	JB	GC	JLW
*Altmaier Acres	600157101 - 600157404	1195	102		102		
*Brandt Sub	601686000 - 601720000	1100	35		35		
* Fairacres 3rd Sub	602179299 - 602179330	1093	32		77		
* Fairacres 4th Sub	602179331 - 602179375	1093	45		combined		
*Camelot Add	601834101 - 601834174	1121	70		87		
*Camelot 2nd Add	601834211 - 601834240	1121	17		combined		
*Wilson's Sub	606427000 - 606497000	1048	71	71			
*Wilson's Sub	606498000 - 606533000	1047	36	36			
NW 1/4 SS (Lts 11-34)	604048000 - 604112000	1080	46	46			
- do - (Lts 49-58)	604126000 - 604140000	1081	14	14			
Ragain's Sub	605083000 - 605096000	2056	13	13			
George's Sub (Lts 5,6 & PT Lts 7,8)	602481000 (Vac Lt)	1003	1	1			
Roe's Sub	605155000 - 605156000	1021	2			2	
Whitaker's Grove	606346000 - 606396000	1010	21			21	
OT Ky (Lt 4 - 319)	600161000 - 600413000	1003	137	137			
OT KY (Lt 553 - 599)	600546100 - 600575000	1010	17			17	
OT Ky (Lt 602-1006)	600576000 - 600765100	1011	114			114	
OT Ky (Lt 1166-1171)	600849000 - 600851000	1026	3			3	
OT Ky (Lt 1190-1255)	600859000 - 600893000	1021	14			14	
OT Ky (Lt 1760-1772)	601193100 - 601206000	1016	7			7	
Cash's Sub	601804101 - 601804110	1016	9			9	
Cook's Estate Sub	601856101 - 601856104	1016	4			4	
Cook's Sub	602061000 - 602066000	1016	7			7	
Evan's Sub	602165102 - 602165222	1016	21			21	
Heinzman Add	602580401 - 602580405	1016	5			5	
Henthorne's Sub	602592000 - 602594000	1014	3			3	
Hisey Sub	602594120 - 602594170	1016	4			4	
<b>Grand Total</b>			<b>850</b>	<b>318</b>	<b>301</b>	<b>231</b>	
* Added In 2008 fm Sales							
Grandview 5th	602486702 - 602486708	1406	7				7
Grandview Est 7th	602487051 - 602487063	1406	5				5
Grandview Est Condo	602486901 - 602486948	1406	36				36
North Acre Condo	603907021 - 603907038	1094	16				16
Westown Sub (Condo 2 thru 6th)	606335102 - 606335607	130	41				41
Grandview Est 3rd Add	602486951 - 602486964	1405	14				14
Windsor Est 7th	606534732 - 606534798	1136	52				52
<b>Grand Total</b>			<b>171</b>				<b>171</b>

**Kearney Residential 3-Year Forecast 2010 - 2012**

**For Year 2011**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	ASSIGNED TERRITORY			
				NB	JB	GC	JLW
Fairacres Sub	602179201 - 602179257	1090	57		57		
Hillcrest Add	602595000 - 602619000	1098	25		25		
Imperial Village 4th Add	602918202 - 602918219	1128	17		17		
Imperial Village 5th Add	602918301 - 602918314	1130	12		12		
Irvin's Sub	602919000 - 602926010	1014	10			10	
Miller Park Add	603787602 - 603787608	1016	4			4	
Sibley's Add	605179000 - 605179102	1024	4			4	
South Ky Add	605248000 - 605315000	1023	76			76	
Larsen & Morris Sub	603741510 - 603741560	1122	6		6		
Miller's 1st Sub	603787805	1119	1		1		
Sun West Add	605830101 - 605830689	1043	159		159		
West Villa Sub	606176100 - 606176133	1122	34		34		
Morris Add	603821015	1122	1		1		
Rapp Add	605096820 - 605096924	1038	49		49		
Anderson Sub	601473000 - 601482000	1401	7		7		
Eichorns Sub	602162000 - 602165100	1020	5			5	
Grandview Estate 4th	602486602 - 602486604	1406	3		3		
Imperial Village 7th	602918500 - 602918650	1135	30		30		
NW1/4SS (Lts 11-34)	604048000 - 604112000	1080	46	46			
Slotes Sub	605245000 - 605246000	1081	3	3			
Nursery Place	604184000 - 604198000	1085	13		13		
SW1/4SS (Lts 126-552)	605406000 - 605777000	1064	270	270			
SE1/4SS (Lts 14-27)	605808000 - 605830000	1067	20	20			
<b>Grand Total</b>			<b>852</b>	<b>352</b>	<b>401</b>	<b>99</b>	
Plainview Condo...as Located on...Plainview Sub	604980005 - 604980010	1091	3				3
Plainview Sub (Condo)	604898000 - 604903000	1091	8				8
- do -	604976000 & 604979000	1091	5				5
- do -	604981000 - 604983000	1091	3				3
St. James Sub Arrowhead Village Condos	605168110 - 605168640	1076	4				4
<b>Grand Total</b>			<b>23</b>				<b>23</b>

**Kearney Residential 3-Year Forecast 2010 - 2012**

**For Year 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	ASSIGNED TERRITORY			
				NB	JB	GC	JLW
Bodinsons Sub	601749000 - 601754100	1077	4		4		
Camelot 4th - 6th Add	601834250 - 604834313	1121	28		28		
Manor Heights Sub	603767000 - 603786000	1049	20		20		
- do -	603767000 - 603786000	1049	20		20		
Murrish Sub	603823000 - 603847000	1049	25		25		
Northern Heights Sub	604143000 - 604169000	1049	26		26		
P & H 2nd Add	604864000	1126	1		1		
P & H 2nd Add	604868000 - 604892000	1049	15		15		
Park Heights Ky	604224000 - 604236000	1049	13		13		
Skyline Drive	605180000 - 605242000	1049	13		13		
Honey Hill Est Add (Lt 12)	600126200	1101	1		1		
-do- (Blks 1-4 NOT SPLIT)	600126188 - 600126240	1101	NA		1		
Skiview Add & Est	605179520 - 605179530	1128	11		11		
Lierman Add	603763302 - 603763308	1015	6			6	
SE 1/4 SS (Lt 3)	605805000 - 605806000	1003	2			2	
Staroska Third Add	605841651 - 605841665	1019	15			15	
Frederick's Second	602475401 - 602475409	1017	7			7	
Glen Add	602475551 - 602475558	1022	8			8	
Eastbrooke Add	602140605 - 602140765	1580	28	28			
Bodinsons 2nd Sub	601756000 - 601777000	1068	20	20			
Bunnells Sub	601779000 - 601787000	1075	8	8			
Fort Kearney Sub	602307000 - 602420000	1086	113	113			
Holub & Idts Sub	602621000 - 602634000	1085	14	14			
Melton Add Ky	603786310	1003	1	1			
Plainview Sub	604907000 - 604975000	1085	69	69			
Staroska Second	605841602	1061	1	1			
SW1/4SS Add (Lt 21-29)	605344000 - 605351000	1004	13	13			
Melton Addition	603786310	1003	1	1			
Moore & Shipmans Sub	603821000	1003	1	1			
Boa Sub & Boa 2nd Sub	601676110 - 601676405	1074	22	22			
Carvers Sub	601789000 - 601804000	1075	16	16			
2nd Eastlawn Add & 3rd	602129000 - 602140509	1035	17	17			
Edgefield Sub	602141000 - 602150000	1075	10	10			
Fairview Sub	602185000 - 602267000	1089	79	79			
Grand Avenue Sub	602487102 - 602487104	1061	3	3			
Hutchinson Sub	602661101 - 602661106	1061	6	6			
Melton Estates Third	603786502 - 603786506	1061	3	3			
Parkview Manor Sub	604240001 - 604240058	1088	55	55			
Sunny Acres Sub	605897000 - 605926000	1060	28	28			
Sunny Acres Sub 2nd Sub	605927000 - 606019000	1060	93	93			
Wiegand's Add	606421100 - 606421110	1061	2	2			
St Lukes Good Sam Village Add	605332512	1551	1	1			
<b>Grand Total</b>			<b>820</b>	<b>604</b>	<b>178</b>	<b>38</b>	









<b>BUFFALO COUNTY</b>				
<b>RURAL TOWNSHIPS AND VILLAGES &amp; TOWNS***</b>				
<b>3-YEAR FORECAST 2010 THRU 2012</b>				
<b>TOWNSHIP</b>	<b>CODE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Cherry Creek	02			
Garfield	06			
Beaver	08			
Loup	10			
Sartoria	14			X
Harrison	16			X
Armada	20			X
Scott	22			
Rusco	24			
Cedar	26			
Schnieder	28			
Gardner	30			
Sharon	32			
Valley	34			
Thornton	36	X		
Divide	38	X		
Grant	44	X		
Logan	46	X		
Elm Creek	50		X	
Odessa	52		X	
Riverdale	56		X	
Collins	58		X	
Center	62			
Gibbon	66			X
Shelton	70			X
Platte	72			X
<b>Rural Towns</b>				
Ravenna	04			<b>Ravenna</b>
Pleasanton	12			
Miller	18	<b>Miller</b>		
Amherst	22			
Elm Creek	48		<b>Elm Creek</b>	
Riverdale	54	<b>Riverdale</b>		
Gibbon	64			
Shelton	68			
***Includes Rural Residential, Acreages and Farms				

## 2010 Assessment Survey for Buffalo County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1, deputy is also an appraiser
2.	<b>Appraiser(s) on staff</b>
	4 full time and 1 part time (3/4)
3.	<b>Other full-time employees</b>
	4
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$489,957
7.	<b>Adopted budget, or granted budget if different from above</b>
	Same
8.	<b>Amount of the total budget set aside for appraisal work</b>
	Not detailed separately from the assessment budget
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
10.	<b>Part of the budget that is dedicated to the computer system</b>
	General Fund
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$1,920
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Was any of last year's budget not used:</b>
	\$14,000

#### B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	No
4.	<b>Who maintains the Cadastral Maps?</b>
	No one

5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Who maintains the GIS software and maps?</b>
	n/a
7.	<b>Personal Property software:</b>
	Terra Scan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes, for any parcel 20 acres or less
3.	<b>What municipalities in the county are zoned?</b>
	Elm Creek, Gibbon, Kearney, Miller, Pleasanton, Ravenna, Riverdale & Shelton
4.	<b>When was zoning implemented?</b>
	2003

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	All in-house appraisal
2.	<b>Other services</b>
	Agri-Data, 2 subscriptions



# Certification

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This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Buffalo County Assessor.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts