

# Table of Contents

## **2010 Commission Summary**

## **2010 Opinions of the Property Tax Administrator**

### **Residential Reports**

- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

### **Residential Correlation**

- Residential Real Property
  - I. Correlation
  - II. Analysis of Sales Verification
  - III. Measure of Central Tendency
  - IV. Analysis of Quality of Assessment

### **Commercial Reports**

- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

### **Commercial Correlation**

- Commercial Real Property
  - I. Correlation
  - II. Analysis of Sales Verification
  - III. Measure of Central Tendency
  - IV. Analysis of Quality of Assessment

### **Agricultural or Special Valuation Reports**

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Analysis Statistics
- Special Valuation Methodology

### **Agricultural or Special Valuation Correlation**

- Agricultural or Special Valuation Land
  - I. Correlation
  - II. Analysis of Sales Verification
  - III. Measure of Central Tendency
  - IV. Analysis of Quality of Assessment

**County Reports**

2010 County Abstract of Assessment for Real Property, Form 45  
2010 County Agricultural Land Detail  
2010 County Abstract of Assessment for Real Property Compared with the 2009  
Certificate of Taxes Levied (CTL)  
County Assessor's Three Year Plan of Assessment  
Assessment Survey – General Information

**Certification****Maps**

Market Areas  
Registered Wells > 500 GPM  
Geo Codes  
Soil Classes

**Valuation History Charts**



## 2010 Commission Summary

### 13 Cass

#### Residential Real Property - Current

Number of Sales	559	Median	97
Total Sales Price	\$81,177,322	Mean	123
Total Adj. Sales Price	\$81,443,172	Wgt. Mean	100
Total Assessed Value	\$81,148,661	Average Assessed Value of the Base	\$108,668
Avg. Adj. Sales Price	\$145,694	Avg. Assessed Value	\$145,168

#### Confidence Interval - Current

95% Median C.I	96.51 to 98.71
95% Mean C.I	106.79 to 139.31
95% Wgt. Mean C.I	96.86 to 102.41

% of Value of the Class of all Real Property Value in the County	62.61
% of Records Sold in the Study Period	4.31
% of Value Sold in the Study Period	5.76

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	702	98	98
2008	960	98	98
2007	1,184	99	99
2006	1,538	95	95

## 2010 Commission Summary

### 13 Cass

---

#### Commercial Real Property - Current

Number of Sales	44	Median	98
Total Sales Price	\$6,533,804	Mean	96
Total Adj. Sales Price	\$6,764,879	Wgt. Mean	85
Total Assessed Value	\$5,766,225	Average Assessed Value of the Base	\$192,317
Avg. Adj. Sales Price	\$153,747	Avg. Assessed Value	\$131,051

---

#### Confidence Interval - Current

95% Median C.I	95.25 to 99.06
95% Mean C.I	90.03 to 101.84
95% Wgt. Mean C.I	73.58 to 96.90

% of Value of the Class of all Real Property Value in the County	8.10
% of Records Sold in the Study Period	4.65
% of Value Sold in the Study Period	3.17

---

#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	53	99	99
2008	72	97	97
2007	87	100	100
2006	84	98	98



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

---

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. 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 Cass County is 97% of market value. The quality of assessment for the class of residential real property in Cass 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 Cass County is 98% of market value. The quality of assessment for the class of commercial real property in Cass 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 receiving special valuation in Cass County is 69%. The quality of assessment for the class of agricultural land receiving special valuation in Cass 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".

---

Ruth A. Sorensen  
Property Tax Administrator



**2010 Assessment Actions for Cass County  
taken to address the following property classes/subclasses:**

**Residential**

The assessor's office completed the re-appraisal of all residential type properties including Louisville and what the county calls the 8 mile townships on both Urban and rural properties (rural subdivisions, rural residential and improvements associated with agricultural land). The 8 mile townships is the rural area between Plattsmouth (to the east) and Louisville (on the west) this area is 8 mile deep across the north part of the county.

This appraisal also included the recreational properties on the lakes along the Platte River (including year around residential and cabin type structures).

Part of the Six Year Plan is to group properties across the county into groups containing approximately 2000 parcels.

The assessor's office is developing meaningful Assessor Locations or Valuation groups. They want to find and identify the various market driven characteristics that best align with the counties market neighborhood appraisal process.

All pickup work and permits were completed.

## 2010 Assessment Survey for Cass County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser.
2.	<b>List the valuation groupings used by the County:</b>
	01-Plattsmouth, Murray 02-Louisville, Avoca, Weeping Water various rural subs (subdivision codes) 03-Eagle, Elmwood, Greenwood, subdivision codes 04-Rural Res
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	Market areas can be defined by the separate villages or by subdivisions with in Plattsmouth, the rural and two suburban areas are defined by the zoning for Weeping Water and Elmwood. All other small towns don't extend the urban zoning to the rural. Two market areas encompass the rural subdivisions and 3 market areas separate rural farm home sites, All unique groupings share common or similar land values. The land values are the most variable and are generally dependant on location within the county or proximity to Lancaster or Sarpy Counties and the city of Plattsmouth.
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	Cost approach to value
4	<b>When was the last lot value study completed?</b>
	Vacant land studies are completed as part of the reappraisal process. Also research indicates to the appraisers that the discounted cash flow process on lots in newer developments are not selling as fast as originally planned and need to be extended.
a.	<b>What methodology was used to determine the residential lot values?</b>
	Sales comparison. With the most widely used unit of comparison is square foot with the exceptions being the larger rural subdivisions where the assessor's office is using an acre unit as a unit of comparison.
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>
	Urban, Suburban and Rural: 2009 The last replacement cost date used is 2009 but there are areas where appraisals were completed in 2003, 2004, 2005, 2006, 2007 and 2008 following the counties multiyear multi area appraisal cycle.
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>
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.

a.	<b>How often does the County update depreciation tables?</b>
	Urban, Suburban and Rural: 2009 The last depreciation schedule date used is 2009 but there are areas where appraisals were completed in 2003, 2004, 2005, 2006, 2007 and 2008 following the counties multiyear appraisal cycle.
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, which reflects the same valuation process, cost tables and depreciation schedules as used for the area that the pickup work was completed.
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	Scheduling out the next three years to keep on schedule. The assessor's office is working into a plan that groups parcels in approximately 2000 parcel per year groupings.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes, Terra Scan provides a tracking file which the county uses in the working file to track inspections and appraisals.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The county appraisal process is to maintain an equalized value by applying needed adjustments to the unappraised areas following a review or re-appraisal of the areas currently being reappraised.

**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:	559	<b>MEDIAN:</b>	<b>97</b>	COV:	159.39	95% Median C.I.:	96.51 to 98.71
TOTAL Sales Price:	81,177,322	WGT. MEAN:	100	STD:	196.13	95% Wgt. Mean C.I.:	96.86 to 102.41
TOTAL Adj.Sales Price:	81,443,172	MEAN:	123	AVG.ABS.DEV:	37.20	95% Mean C.I.:	106.79 to 139.31
TOTAL Assessed Value:	81,148,661						
AVG. Adj. Sales Price:	145,694	COD:	38.16	MAX Sales Ratio:	3431.56		
AVG. Assessed Value:	145,167	PRD:	123.50	MIN Sales Ratio:	14.11		

Printed: 04/02/2010 14:17:52

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	105	95.55	95.55	92.72	10.59	103.05	14.11	146.11	92.94 to 97.70	157,478	146,018
10/01/07 TO 12/31/07	59	98.57	171.65	102.41	85.92	167.61	42.19	3431.56	94.06 to 100.11	132,217	135,403
01/01/08 TO 03/31/08	57	98.01	117.10	103.62	30.66	113.01	49.36	899.13	94.93 to 100.00	108,138	112,050
04/01/08 TO 06/30/08	82	97.41	133.32	99.67	48.82	133.75	33.57	2308.48	94.87 to 99.79	148,702	148,217
07/01/08 TO 09/30/08	74	98.47	135.24	107.09	48.84	126.28	65.99	827.32	95.84 to 102.18	159,001	170,278
10/01/08 TO 12/31/08	63	99.17	117.93	101.85	30.67	115.79	56.88	692.40	95.77 to 101.03	126,976	129,324
01/01/09 TO 03/31/09	43	100.00	108.39	96.06	22.37	112.84	48.03	525.32	96.53 to 105.02	132,801	127,563
04/01/09 TO 06/30/09	76	95.62	117.40	98.35	36.23	119.38	60.55	1239.42	92.56 to 99.06	174,650	171,761
<u>Study Years</u>											
07/01/07 TO 06/30/08	303	97.06	124.64	98.05	39.73	127.12	14.11	3431.56	95.55 to 98.32	140,903	138,156
07/01/08 TO 06/30/09	256	98.29	121.17	101.39	36.18	119.52	48.03	1239.42	96.32 to 100.00	151,365	153,465
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	276	98.02	126.97	103.06	41.00	123.20	33.57	2308.48	96.70 to 99.74	138,127	142,350
<u>ALL</u>											
	559	97.48	123.05	99.64	38.16	123.50	14.11	3431.56	96.51 to 98.71	145,694	145,167

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	106	97.57	107.47	98.10	18.33	109.54	67.64	1239.42	95.83 to 98.86	105,187	103,194
02	266	96.94	137.54	101.06	54.12	136.09	14.11	3431.56	95.46 to 98.91	151,442	153,049
03	133	99.71	114.98	100.43	28.45	114.49	42.00	692.40	97.28 to 100.00	156,286	156,966
04	54	94.05	102.17	93.48	22.20	109.29	48.03	636.23	88.52 to 97.87	170,807	159,674
<u>ALL</u>											
	559	97.48	123.05	99.64	38.16	123.50	14.11	3431.56	96.51 to 98.71	145,694	145,167

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	480	97.46	127.13	100.77	40.27	126.15	52.12	3431.56	96.53 to 98.57	158,159	159,383
2	55	100.00	101.29	78.05	27.39	129.78	14.11	299.11	92.06 to 100.00	36,338	28,362
3	24	88.60	91.44	87.44	18.35	104.58	59.75	145.51	76.40 to 100.76	147,000	128,533
<u>ALL</u>											
	559	97.48	123.05	99.64	38.16	123.50	14.11	3431.56	96.51 to 98.71	145,694	145,167

**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:	559	<b>MEDIAN:</b>	<b>97</b>	COV:	159.39	95% Median C.I.:	96.51 to 98.71
TOTAL Sales Price:	81,177,322	WGT. MEAN:	100	STD:	196.13	95% Wgt. Mean C.I.:	96.86 to 102.41
TOTAL Adj.Sales Price:	81,443,172	MEAN:	123	AVG.ABS.DEV:	37.20	95% Mean C.I.:	106.79 to 139.31
TOTAL Assessed Value:	81,148,661						
AVG. Adj. Sales Price:	145,694	COD:	38.16	MAX Sales Ratio:	3431.56		
AVG. Assessed Value:	145,167	PRD:	123.50	MIN Sales Ratio:	14.11		

Printed: 04/02/2010 14:17:52

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	540	97.42	123.68	99.69	38.65	124.07	14.11	3431.56	96.44 to 98.56	148,824	148,361
06	1	65.87	65.87	65.87			65.87	65.87	N/A	115,000	75,749
07	18	111.79	107.37	99.48	20.36	107.93	59.75	146.11	87.61 to 126.49	53,491	53,215
<u>ALL</u>											
	559	97.48	123.05	99.64	38.16	123.50	14.11	3431.56	96.51 to 98.71	145,694	145,167

**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	11	133.83	150.35	153.21	32.06	98.14	93.27	299.11	98.45 to 248.87	2,612	4,003
5000 TO 9999	9	119.22	709.43	812.13	532.54	87.35	49.36	3431.56	59.27 to 2308.48	7,033	57,119
<u>Total \$</u>											
1 TO 9999	20	124.90	401.94	606.38	248.95	66.28	49.36	3431.56	100.00 to 153.64	4,602	27,905
10000 TO 29999	34	100.00	206.75	209.43	118.22	98.72	42.00	1239.42	99.71 to 109.34	20,755	43,468
30000 TO 59999	52	114.24	186.06	183.00	81.23	101.67	33.57	728.43	100.68 to 126.49	44,171	80,832
60000 TO 99999	97	97.28	104.27	103.21	18.41	101.03	48.03	571.41	95.52 to 100.11	83,786	86,479
100000 TO 149999	126	96.93	95.67	95.65	10.58	100.02	42.19	189.98	94.21 to 98.56	121,563	116,279
150000 TO 249999	153	96.62	96.40	96.03	11.94	100.39	14.11	409.77	95.27 to 98.85	192,334	184,696
250000 TO 499999	72	92.90	92.48	92.44	7.39	100.05	67.99	110.98	90.66 to 95.45	305,195	282,114
500000 +	5	91.88	93.33	94.17	7.87	99.11	78.15	111.68	N/A	700,600	659,768
<u>ALL</u>											
	559	97.48	123.05	99.64	38.16	123.50	14.11	3431.56	96.51 to 98.71	145,694	145,167



**2010 Correlation Section  
for Cass County**

---

**Residential Real Property**

**I. Correlation**

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

**RESIDENTIAL:**

The analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are both above the acceptable range however based on the assessment practices it is believed that the assessments are uniform in the residential class of property. Two of the measures of central tendency are within the range while the mean is outside the range.

The County has been actively reviewing the class and developing valuation groupings to aid in review work and consistent valuation. This action is noted in the six year review and inspection plan.

The County assessor is knowledgeable of the property in the county along with the market trends and statistical reviews and is progressive in his approach to value. The County maintains a website with parcel search and utilizes a comprehensive GIS system. These efforts improve the efficiency and accuracy in the office.

It is the opinion of the Division that the R&O statistics along with each of these analyses demonstrates that county has achieved an acceptable level of value for the residential class. This level of value is supported by the statistics.

There are no areas where a recommendation for a nonbinding adjustment will be made by the Division.

**2010 Correlation Section  
for Cass County**

---

**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: The County reviews all residential sales with the appraisal staff. The qualified sales make up approximately 45% of the overall sales. This percentage is lower than in the past and a review with the County on verification practices is warranted. The county is anticipating sending out a brief questionnaire for all residential sales for the upcoming year. It is the opinion of the department that the County utilizes a sufficient number of sales for the measurement of the level of value in the class.

**2010 Correlation Section  
for Cass County**

---

**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>100</b>	<b>123</b>

**2010 Correlation Section  
for Cass County**

---

**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 Cass County**

---

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 Cass 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>38.16</b>	<b>123.50</b>

RESIDENTIAL: Both qualitative statistics are above the acceptable range for Cass County. In reviewing the valuation groupings the quality statistics improved substantially for 3 of the 4 valuation groupings. The grouping 02 is where the largest COD and PRD exist, is the most diverse in the residential class. For future years there will need to be some additional analysis for the valuation group.

Knowing the assessment practices in the County and in analyzing the residential class of property the quality of assessment is acceptable for Cass County.



**2010 Assessment Actions for Cass County  
taken to address the following property classes/subclasses:**

**Commercial**

The commercial appraiser completed a review and re-appraisal for the rural areas in the west part of the county. This appraisal is using 2009 costs and included a field review, new pictures and the verification of general condition. Also a questioner was sent to all commercial owners requesting income and expense data, owner's opinion of condition of the property. The assessor felt they get a fair to good response from these mailings.

Sales analysis and review was conducted. Along with a sales review questioner was sent by the assessor to all owners of parcels that sold and the appraisers reviewed the responses.

The county assessor's office continues to have difficulty obtaining the commercial personal property information from the mining entities.

All pickup work and building permits were completed and valued using the cost and depreciation relative to the location of the property so as to be equalized with adjoining parcels. The total county was driven to verify the commercial properties for both new construction and vacancy.

The assessor's office has determined that it takes approximately 5 years to complete a full cycle through and around the county to review and re-appraise if necessary the commercial parcels.

## 2010 Assessment Survey for Cass County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Contract Appraiser
2.	<b>List the valuation groupings used by the County:</b>
	There is only one valuation grouping for 2010
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	The rural market several areas are formed around different market forces. There is an area that adjoins Lancaster County and is affected by market influences from Lincoln. Another area adjoins Sarpy County and the interstate and is influenced by the commercial climate from the interstate traffic and also major rock mining industrial complexes. A third market area is the rural area around Plattsmouth and is influenced by the city of Plattsmouth. Plattsmouth being the county seat and being the largest city in the area and is a main trade center and an active employment center. The remaining market area is situated in the southeast area of the county and is fairly remote and falls some distance from adjoining trade centers. The fifth market area is the city of Plattsmouth. For appraisal and administrative purposes the county has been divided into 4 the above described market areas that include the various villages and rural commercial parcels with the fifth area being the city of Plattsmouth. The County is implementing these along with a review of the class.
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	The county is adding an income approach to value and is gathering data to perform this approach. Then the appraisers correlate the income approach to value and the cost approach to value for the final appraised value of the parcel. The cost approach with the depreciation determined from the market and further refined with economic and condition adjustments to match neighborhood market conditions. The west portion of the county 2009 Plattsmouth and Weeping Water 2008 Urban, Suburban, Rural - 2006 The last appraisal dates (that carry the replacement cost dates) were reported for the previously mentioned areas but there are areas where appraisals were completed in 2005, 2006 and 2008 following the counties multiyear appraisal cycle.
4	<b>When was the last lot value study completed?</b>
	Lot values are reviewed and set for each area as it is re-appraised.
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Lot values are reviewed and analyzed each time an area is reviewed and re-appraised using the current sales. The county mostly uses a square foot unit of comparison for commercial lot values.
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>

	<p>The west portion of the county 2009  Plattsmouth and Weeping Water 2008  Urban, Suburban, Rural - 2007  The last appraisal dates (that carry the corresponding depreciation schedules) were reported on the previous fields but there are areas where appraisals were completed in 2005, 2006, and 2008 following the counties multiyear appraisal cycle.</p>
6.	<p><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></p>
	<p>The assessor's office uses the CAMA depreciation program but local adjustments are developed by the appraisers from local sales analysis.</p>
a.	<p><b>How often does the County update the depreciation tables?</b></p>
	<p>Depreciation tables are updated with each re-appraisal area.</p>
7.	<p><b>Pickup work:</b></p>
a.	<p><b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b></p>
	<p>Yes</p>
b.	<p><b>By Whom?</b></p>
	<p>Contract Appraiser</p>
c.	<p><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></p>
	<p>Yes</p>
8.	<p><b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b></p>
	<p>Yes, The county uses a 5 year cycle to cover the entire county.</p>
a.	<p><b>Does the County maintain a tracking process? If yes describe.</b></p>
	<p>Yes, The assessor's office uses a tracking file maintained in the Terra Scan administrative program.</p>
b.	<p><b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b></p>
	<p>The parts of the county that are not re-appraised are equalized if an analysis of the current sales indicates an adjustment is needed.</p>

**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:	44	<b>MEDIAN:</b>	<b>98</b>	COV:	20.83	95% Median C.I.:	95.25 to 99.06
TOTAL Sales Price:	6,533,804	WGT. MEAN:	85	STD:	19.98	95% Wgt. Mean C.I.:	73.58 to 96.90
TOTAL Adj.Sales Price:	6,764,879	MEAN:	96	AVG.ABS.DEV:	9.83	95% Mean C.I.:	90.03 to 101.84
TOTAL Assessed Value:	5,766,225						
AVG. Adj. Sales Price:	153,747	COD:	10.04	MAX Sales Ratio:	185.71		
AVG. Assessed Value:	131,050	PRD:	112.55	MIN Sales Ratio:	21.69		

Printed: 04/02/2010 15:39:15

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	4	97.69	98.32	98.15	2.30	100.17	95.76	102.14	N/A	107,025	105,042
10/01/06 TO 12/31/06	4	99.41	100.22	101.38	1.77	98.86	98.12	103.95	N/A	153,375	155,485
01/01/07 TO 03/31/07	6	95.66	83.50	72.17	17.65	115.69	21.69	106.93	21.69 to 106.93	208,855	150,731
04/01/07 TO 06/30/07	5	97.86	99.07	99.80	5.86	99.26	89.15	107.66	N/A	123,100	122,856
07/01/07 TO 09/30/07	3	92.82	98.20	94.39	6.74	104.04	91.50	110.27	N/A	162,000	152,908
10/01/07 TO 12/31/07	4	90.13	108.59	82.75	36.57	131.22	68.39	185.71	N/A	61,375	50,790
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	6	102.28	94.55	74.89	10.59	126.24	66.36	106.69	66.36 to 106.69	346,874	259,788
07/01/08 TO 09/30/08	5	98.55	96.07	94.08	2.78	102.12	87.10	99.06	N/A	131,240	123,469
10/01/08 TO 12/31/08	2	92.61	92.61	93.90	7.48	98.62	85.68	99.53	N/A	80,000	75,122
01/01/09 TO 03/31/09	2	99.13	99.13	99.01	0.66	100.11	98.47	99.78	N/A	85,000	84,161
04/01/09 TO 06/30/09	3	91.08	90.18	87.81	4.09	102.70	84.14	95.32	N/A	18,566	16,304
<u>Study Years</u>											
07/01/06 TO 06/30/07	19	98.05	94.23	87.99	8.14	107.09	21.69	107.66	95.25 to 102.14	153,170	134,777
07/01/07 TO 06/30/08	13	97.38	99.71	78.95	17.90	126.30	66.36	185.71	82.87 to 106.69	216,365	170,817
07/01/08 TO 06/30/09	12	97.72	94.53	94.52	4.59	100.01	84.14	99.78	87.10 to 99.06	86,825	82,068
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	18	95.70	95.85	83.86	16.58	114.29	21.69	185.71	89.15 to 105.41	144,451	121,142
01/01/08 TO 12/31/08	13	98.68	94.83	80.29	7.52	118.11	66.36	106.69	85.68 to 103.96	222,880	178,948
<u>ALL</u>											
	44	97.96	95.93	85.24	10.04	112.55	21.69	185.71	95.25 to 99.06	153,747	131,050

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	44	97.96	95.93	85.24	10.04	112.55	21.69	185.71	95.25 to 99.06	153,747	131,050
<u>ALL</u>											
	44	97.96	95.93	85.24	10.04	112.55	21.69	185.71	95.25 to 99.06	153,747	131,050

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	37	98.12	93.46	84.12	8.79	111.11	21.69	110.27	95.32 to 99.06	169,747	142,786
2	7	96.15	108.99	99.77	16.51	109.24	91.08	185.71	91.08 to 185.71	69,176	69,018
<u>ALL</u>											
	44	97.96	95.93	85.24	10.04	112.55	21.69	185.71	95.25 to 99.06	153,747	131,050

**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:	44	<b>MEDIAN:</b>	<b>98</b>	COV:	20.83	95% Median C.I.:	95.25 to 99.06
TOTAL Sales Price:	6,533,804	WGT. MEAN:	85	STD:	19.98	95% Wgt. Mean C.I.:	73.58 to 96.90
TOTAL Adj.Sales Price:	6,764,879	MEAN:	96	AVG.ABS.DEV:	9.83	95% Mean C.I.:	90.03 to 101.84
TOTAL Assessed Value:	5,766,225						
AVG. Adj. Sales Price:	153,747	COD:	10.04	MAX Sales Ratio:	185.71		
AVG. Assessed Value:	131,050	PRD:	112.55	MIN Sales Ratio:	21.69		

Printed: 04/02/2010 15:39:15

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	42	98.09	96.22	84.63	10.11	113.69	21.69	185.71	95.76 to 99.06	144,997	122,714
04	2	89.96	89.96	90.70	3.18	99.18	87.10	92.82	N/A	337,500	306,110
<u>ALL</u>	<u>44</u>	<u>97.96</u>	<u>95.93</u>	<u>85.24</u>	<u>10.04</u>	<u>112.55</u>	<u>21.69</u>	<u>185.71</u>	<u>95.25 to 99.06</u>	<u>153,747</u>	<u>131,050</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	140.93	140.93	134.23	31.77	104.99	96.15	185.71	N/A	4,116	5,525
5000 TO 9999	1	95.32	95.32	95.32			95.32	95.32	N/A	9,000	8,579
<u>Total \$</u>											
1 TO 9999	3	96.15	125.73	113.91	31.34	110.37	95.32	185.71	N/A	5,744	6,543
10000 TO 29999	4	94.68	96.48	97.46	5.48	98.99	91.08	105.47	N/A	18,000	17,543
30000 TO 59999	6	91.59	94.52	95.02	11.78	99.48	82.87	110.27	82.87 to 110.27	45,957	43,667
60000 TO 99999	11	98.55	96.54	96.91	2.78	99.62	85.68	100.00	89.15 to 99.78	80,509	78,021
100000 TO 149999	6	98.30	95.29	95.16	7.60	100.13	68.39	107.66	68.39 to 107.66	110,416	105,077
150000 TO 249999	8	99.83	100.27	100.37	3.96	99.90	95.17	106.93	95.17 to 106.93	195,537	196,253
250000 TO 499999	5	87.10	77.71	76.48	21.15	101.60	21.69	103.95	N/A	344,000	263,101
500000 +	1	66.36	66.36	66.36			66.36	66.36	N/A	1,567,500	1,040,188
<u>ALL</u>	<u>44</u>	<u>97.96</u>	<u>95.93</u>	<u>85.24</u>	<u>10.04</u>	<u>112.55</u>	<u>21.69</u>	<u>185.71</u>	<u>95.25 to 99.06</u>	<u>153,747</u>	<u>131,050</u>

**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:	44	<b>MEDIAN:</b>	<b>98</b>	COV:	20.83	95% Median C.I.:	95.25 to 99.06
TOTAL Sales Price:	6,533,804	WGT. MEAN:	85	STD:	19.98	95% Wgt. Mean C.I.:	73.58 to 96.90
TOTAL Adj.Sales Price:	6,764,879	MEAN:	96	AVG.ABS.DEV:	9.83	95% Mean C.I.:	90.03 to 101.84
TOTAL Assessed Value:	5,766,225						
AVG. Adj. Sales Price:	153,747	COD:	10.04	MAX Sales Ratio:	185.71		
AVG. Assessed Value:	131,050	PRD:	112.55	MIN Sales Ratio:	21.69		

Printed: 04/02/2010 15:39:15

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	95.96	107.34	98.71	14.53	108.74	91.08	185.71	91.08 to 185.71	82,404	81,339
297	1	102.14	102.14	102.14			102.14	102.14	N/A	125,000	127,680
340	1	100.60	100.60	100.60			100.60	100.60	N/A	205,700	206,939
344	1	99.78	99.78	99.78			99.78	99.78	N/A	70,000	69,849
346	1	110.27	110.27	110.27			110.27	110.27	N/A	45,000	49,621
349	1	66.36	66.36	66.36			66.36	66.36	N/A	1,567,500	1,040,188
350	1	89.15	89.15	89.15			89.15	89.15	N/A	70,500	62,849
352	2	96.82	96.82	96.35	1.70	100.49	95.17	98.47	N/A	140,000	134,892
353	6	99.17	98.01	97.94	4.09	100.08	85.68	106.69	85.68 to 106.69	80,678	79,015
386	1	82.98	82.98	82.98			82.98	82.98	N/A	375,000	311,158
406	5	98.05	93.90	94.48	7.64	99.39	82.87	105.47	N/A	50,540	47,751
426	2	101.04	101.04	101.66	2.89	99.39	98.12	103.96	N/A	153,750	156,295
442	2	90.29	90.29	91.32	6.75	98.87	84.19	96.38	N/A	62,537	57,107
494	2	54.40	54.40	48.07	60.13	113.16	21.69	87.10	N/A	310,000	149,011
499	1	107.66	107.66	107.66			107.66	107.66	N/A	100,000	107,655
528	4	94.07	90.86	93.42	10.91	97.26	68.39	106.93	N/A	192,850	180,163
544	1	103.95	103.95	103.95			103.95	103.95	N/A	300,000	311,863
582	4	98.62	98.31	98.37	0.57	99.94	96.96	99.06	N/A	101,550	99,898
<u>ALL</u>	<u>44</u>	<u>97.96</u>	<u>95.93</u>	<u>85.24</u>	<u>10.04</u>	<u>112.55</u>	<u>21.69</u>	<u>185.71</u>	<u>95.25 to 99.06</u>	<u>153,747</u>	<u>131,050</u>



**2010 Correlation Section  
for Cass County**

---

**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Cass County, as determined by the PTA is 98%. The mathematically calculated median is 98%.

COMMERCIAL:In correlating the assessment practices and the calculated statistics for the commercial class of property in the County it is the opinion of the Division the level of value is within the acceptable range, and is best measured by the median measure of central tendency. The County utilizes a sufficient number of arms length sales and applies assessment practices to both sold and unsold parcels in a similar manner. Of the qualitative statistics the COD is within the acceptable range for the commercial properties in Cuming County.

The assessor and staff are proactive in the approach to value on commercial properties in the County. Both the assessor and appraisers are knowledgeable of the valuation trends as well as the overall economic trend in the County.

There are no areas where a recommendation for a non-binding adjustment will be made by the division.

**2010 Correlation Section  
for Cass County**

---

**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:Cass County uses a consistent sales review process for the commercial properties. The Counties contract appraiser verifies all commercial sales. A sales questionnaire is used for the commercial properties. The questionnaire is retained in the appraisal file for all commercial sales. There is no indication of excessive trimming of sales in the file. Cass County utilizes an acceptable proportion of sales in the commercial class of property.

**2010 Correlation Section  
for Cass County**

---

**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>98</b>	<b>85</b>	<b>96</b>

**2010 Correlation Section  
for Cass County**

---

#### **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 Cass County**

---

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 Cass 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>10.04</b>	<b>112.55</b>

COMMERCIAL: The COD is within the acceptable range but the PRD is not within the acceptable range. Knowing the assessment practices in the County and in analyzing the various valuation groupings the quality of assessment is acceptable for Cass County.

**Agricultural or Special  
Valuation Reports**

**2010 Assessment Actions for Cass County  
taken to address the following property classes/subclasses:**

**Agricultural**

The land use study for agricultural use is a continuing process. Re-analysis of the methodology for valuation for the special value was also reviewed. The rural improvements as described in the residential assessment actions were included in this year's reappraisal. All rural properties have been completed over the past 3 to 4 year cycle. Again the rural residential and rural improvements on the agricultural parcels are appraised the same way and at the same time. As needed, verification is completed where the rural land owners are sent a letter requesting information to re-certify proof of agricultural / commercial production on owned parcels. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non agricultural parcel.

The assessor's office has a full time employee working in the soil conversion update process along with completing a land use study. The new land use study and the naming conventions for the soil conversion will be completed by March 19, 2010.

In the review of the preliminary special value measurement methodology indicates it necessary an increase to the majority land uses dryland. The other majority land use categories (irrigated and grass) does not fall in line with the level of value range but due to the limited amount of acres involved the assessor cannot justify making an adjustment to this land use.

The county has began a plan to update base imagery every third year for the GIS plus including updated FSA imagery to aid in maintaining land use.

## 2010 Assessment Survey for Cass County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Appraisal staff appraises the improvements in the rural areas that matches a schedule along with the rural residential parcels the assessor appraises the land component of value to the rural parcels.
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	One market area for the special value and multiple areas for the market value. The assessor's office wants to move into sales analysis using their GIS.
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.
	The assessor has determined that there is no difference across the county for maintaining different valuation groupings or market areas for the special values but the assessor has determined that there are several areas for the market value due to the way agricultural land sells. Sales are different in the northern and western area of the county as does the southern part of the county as does the central part of the county and then the eastern area along the river.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	The sales show different trends in the northern and western area of the county due to the non agricultural influences moving in from Lancaster County (to the west) and Sarpy County (to the north). These influences are less in the southeastern part of the county and are different from the central part of the county and then the eastern area along the river.
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	Present use as agricultural use supported by FSA information, lease information and income tax returns to prove predominant use for commercial agricultural production.
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	Agricultural land use as determined to be greater than 50 percent commercial agricultural production. Residential designation generally applies to areas with less than 20 acres where predominant use cannot maintain or prove commercial agricultural production. And recreational, maintaining no agricultural production and not being used for residential use. Most of the recreational land in the county is associated and connected to lakes which are completely separated from the agricultural land. But there is little if any recreational land associated with agricultural land. Which could be along both the Platte River along the northern border of the county and the Missouri River along the east border of Cass County?

c.	<b>Are these definitions in writing?</b>
	Yes, The assessor's office has a defined office policy. This policy works with present use to identify production agricultural land, non agricultural use such as residential use or recreational use.
d.	<b>What are the recognized differences?</b>
	The predominant use whether it is used for agricultural production, residential or recreational use.
e.	<b>Are rural farm home sites valued the same as rural residential home sites? If no, explain:</b>
	Yes, The parcels are reviewed and re-appraised at the same time.
f.	<b>Are all rural farm home sites valued the same or are market differences recognized?</b>
	No, There are differences in the market and are defined in a similar manner as the agricultural market value groups.
g.	<b>What are the recognized differences?</b>
	Location in the county adjacent to Plattsouth, north and west along the Sarpy and Lancaster county lines and the central to southeastern part of the county that shows less nonagricultural influences.
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	On schedule to be completed before March 19 <sup>th</sup> . Again this will also include the land use study.
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	Yes, at this time the LCGs are used as a method for grouping sales as a unit of comparison to allocate the appraised value over the general population of agricultural used land.
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	There are two values maintained one is the market value and the other being the special value. The special value carries one schedule of values for the entire county. Whereas the market values are divided into 4 separate areas as previously described.
5.	<b>Is land use updated annually?</b>
	Yes, and is presently being updated along with the implementation of the soil conversion and converting the information into the counties GIS. Also updates are completed by property owners' requesting changes to land use but this change is only granted if the land use aligns with proven FSA changes.
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Predominantly FSA land use maps through GIS imagery and physical inspections where necessary.
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>
	Market sales are used to determine the market value for agricultural land.
b.	<b>Has the County received applications for special valuation?</b>
	Yes

c.	<b>Describe special value methodology</b>
	An income approach to agricultural land use value using information from the University of Nebraska and the Nebraska Board of Lands and Funds for income and expense analysis. The income approach uses a spreadsheet application along with data from an annual study available from the University of Lincoln (see above). When using the income approach, typical expenses are not included as they are not readily available. The average gross income (rent) is used without adjustment (as found in the above referenced report). The capitalization rate is determined by dividing the average rent by the average value for each of the three types of land use: Dry, Center Pivot irrigated, Pastureland (as found in the above referenced report).
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 appraises the improvements
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>
	Land is appraised separate from the improvements so the pickup work is only done with the improvements to the parcels.
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>
	On schedule
a.	<b>Does the County maintain a tracking process?</b>
	Yes in the Terra Scan tracking programming.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Yes to maintain equalization.

## Cass County 2010 Analysis of Agricultural Land

Comp County	IRR Rate	IRR Rent EST	% IRR ACRES	DRY Rate	DRY Rent EST	% DRY ACRES	GRASS Rate	GRASS Rent EST	% GRASS ACRES
<b>Nemaha</b>	8.09%	1,021,464	2.27%	5.15%	20,386,904	75.73%	4.28%	2,000,573	20.18%
<b>Johnson</b>	8.45%	3,694,758	7.09%	6.52%	10,876,944	43.59%	3.63%	4,426,122	48.23%
<b>Richardson</b>	10.72%	351,125	0.47%	4.50%	24,547,764	70.67%	4.08%	3,234,688	23.12%

	RATE Correlated	2010 EST Rent	% ACRES		2010 ABST. Value	Indicated LOV	EST Value
Irrigated	8.25%	457,278	0.96%		6,024,386	108.69%	5,542,765
Dry	5.40%	35,087,982	85.19%		453,112,632	69.73%	649,777,435
Grass	4.20%	1,543,951	12.96%		21,742,233	59.15%	36,760,737
TOTALS		37,089,211	99.11%		480,879,348	69.48%	692,080,937



**ALLEN J. SUTCLIFFE**

CASS COUNTY ASSESSOR

145 N. 4TH STREET  
PLATTSMOUTH, NE 68048-1964

Phone: 402-296-9310

FAX: 402-296-9319

E-mail: [assessor@cassne.org](mailto:assessor@cassne.org)

**Teresa Salinger, Deputy Assessor**

---

March 1, 2010

Department of Revenue  
Property Assessment Division  
1033 O Street, Suite 600  
Lincoln, NE 68508

Subject: 2010 County Agricultural Special and Actual Valuation Report

This report submitted in accordance with DOR/PAD Regulations Chapter 11, Section 5, paragraph 005.04.

Cass County is a Special Valuation county and assesses agricultural land based on the income approach. To determine market value the sales comparison approach is used but is only assessed when there is a change in use.

Sources for income information: Nebraska Farm Real Estate Market Developments from the University of Nebraska Department of Agricultural Economics, information from the Board of Educational Lands and Funds, Farm and Ranch Managers Cash Rental Survey published annually by the Board of Educational Lands and Funds, and general information gathered during the sale review process.

The GIS land use layer has been completed and TerraScan records are updated with the new numeric values for soil types which should greatly enhance our accuracy and speed in updating agricultural land.

The current process and method for agricultural land valuation, both special value and market value is outlined below:

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, an initial value similar to agricultural grass and timber values is used as comparable sales are lacking. Most of the remaining rural parcels have associated FSA reports to support the agricultural use classification.

b. Two separate valuation methods are needed for rural parcels as either income or sales comparison approaches may be used. The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. The income approach uses a somewhat more complicated spreadsheet application along with data from the sources listed above. While the actual purchase and use of the parcel was not likely broken down based on LCG's, it is directed by regulation as the basis for assigning value.

c. Market areas were originally defined using like sales, which remains true today. A change in these market areas for 2010 values has been made and the new map is included as attachment 1.

d. Sales data for market value is shown in attachment 2.

e. Calculations relating to the income approach are compiled from all sources listed above and results are in attachment 3.

f. Attachment 4 is the 2010 agricultural land value sheet for Cass County.

Allen J. Sutcliffe  
Assessor

#### Attachments

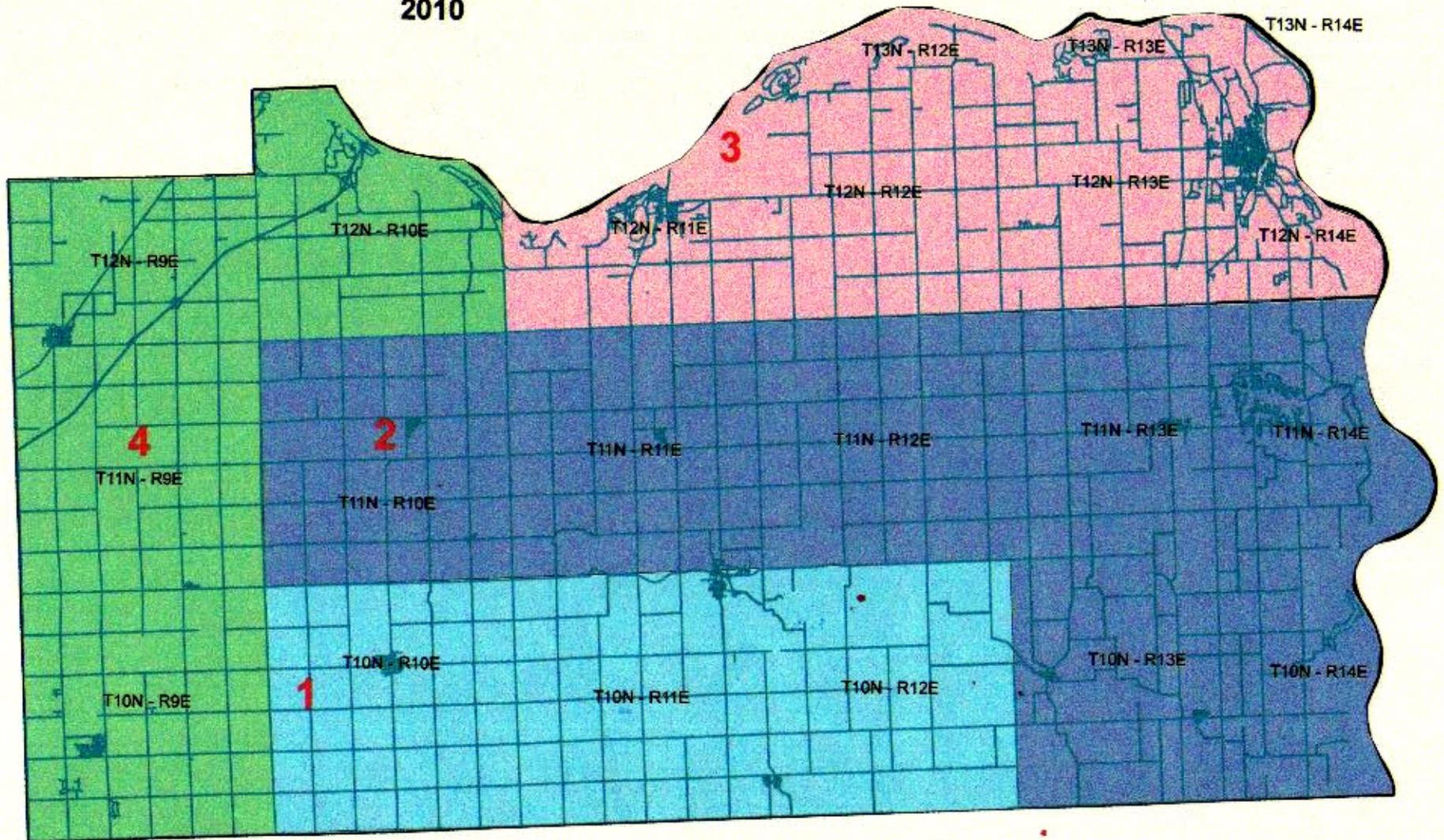
1 – Cass County Ag Market Map

2 – Market Value by Sales Chart

3 – Special Value by Income Chart

4 – 2010 Agricultural Land Value, Cass County

# Cass County - Agricultural Market Areas 2010



Co.#	Book	Page	Sale Date	M Area	Geo Code	Final Adj. Selling Price	Total IRR. Acs.	Total DRY. Acs.	Total Grass Acs.	ACs Total AG	Total Non-AG	MKT Assd. Total	TOTAL ACRES in Sale	Gross Adj. Price / Gross Acre
13	186	207	7/8/2006	4	3473	129,241	0	38.23	30.41	0.00	1.22	219,784	69.86	1850
13	186	214	8/14/2006	4	3275	215,000	0	74.14	4.86	0.00	1.00	252,800	80.00	2688
13	186	219	8/15/2006	3	3255	269,000	0	72.04	0.00	3.00	1.00	226,324	76.04	3538
13	186	220	8/15/2006	3	3255	202,000	0	56.91	12.83	0.00	0.46	216,194	70.20	2877
13	186	221	8/15/2006	3	3255	223,000	0	67.00	5.00	4.00	1.00	227,200	77.00	2896
13	186	341	9/7/2006	4	3251	240,000	0	79.00	0.00	0.00	1.00	252,800	80.00	3000
13	187	83	12/9/2006	1	3475	124,000	0	39.00	0.00	0.00	1.00	107,251	40.00	3100
13	187	84	12/9/2006	1	3475	251,200	0	74.37	2.69	0.00	2.94	211,916	80.00	3140
13	187	85	12/9/2006	1	3475	124,000	0	40.00	0.00	0.00	0.00	110,001	40.00	3100
13	187	194	1/25/2007	4	3251	315,000	0	76.00	0.00	2.72	1.00	245,920	79.72	3951
13	187	240	1/23/2007	4	3251	160,000	0	37.00	0.00	2.00	1.00	120,400	40.00	4000
13	187	398	3/30/2007	4	3275	300,000	0	78.99	0.00	0.00	1.01	252,768	80.00	3750
13	187	430	3/5/2007	1	3477	513,600	0	152.73	3.29	0.00	3.98	429,058	160.00	3210
13	187	431	3/5/2007	1	3477	426,988	0	148.85	5.01	0.00	3.70	423,131	157.56	2710
13	187	549	4/19/2007	2	3481	158,000	0	35.59	1.39	0.00	3.02	99,846	40.00	3950
13	187	729	5/21/2007	1	3479	299,980	0	92.96	55.63	0.00	1.40	408,628	149.99	3000
13	187	892	4/11/2007	2	3265	190,000	0	66.87	11.29	0.00	1.71	211,032	79.87	3500
13	188	99	6/26/2007	2	3265	144,851	0	28.26	23.89	0.00	2.00	165,555	54.15	2675
13	188	639	10/10/2007	2	3267	140,000	0	23.75	3.24	0.00	0.00	72,873	26.99	5187
13	188	876	11/29/2007	3	3257	601,000	0	106.69	0.00	1.00	0.00	331,739	107.69	5581
13	189	10	12/10/2007	4	3251	112,056	0	39.00	0.00	1.00	0.00	125,800	40.00	1900
13	189	13	12/10/2007	4	3251	223,944	0	76.53	0.50	0.00	3.00	246,496	80.03	2798
13	189	37	12/18/2007	2	3265	50,000	0	13.31	4.38	0.00	0.00	47,763	17.69	2826
13	189	49	12/18/2007	2	3267	150,000	0	40.00	0.00	0.00	0.00	108,000	40.00	3750
13	189	53	12/18/2007	2	3267	175,000	0	33.31	1.43	0.00	0.00	93,798	34.74	5037
13	189	58	12/14/2007	4	3275	259,000	0	56.80	6.59	3.60	0.00	206,448	66.99	3866
13	189	117	12/28/2007	2	3267	463,000	0	144.03	8.06	0.00	3.86	410,643	155.95	2969
13	189	139	12/18/2007	2	3481	510,000	0	111.69	42.73	0.44	2.75	425,396	157.61	3236
13	189	150	12/26/2007	2	3273	245,000	0	77.14	0.00	0.00	0.69	212,136	77.83	3148
13	189	167	11/24/2007	4	3275	236,000	0	71.98	7.39	0.00	1.03	252,704	80.40	2935
13	189	176	12/20/2007	1	3475	289,788	0	102.25	10.28	0.00	6.97	289,788	119.50	2425
13	189	190	12/11/2007	1	3475	388,109	0	119.21	31.94	0.00	1.95	388,109	153.10	2535
13	189	296	2/7/2008	3	3257	260,855	0	72.63	15.32	2.00	0.00	274,645	89.95	2900
13	189	363	2/20/2008	4	3275	290,000	0	70.76	0.00	0.00	2.72	226,432	73.48	3947
13	189	414	3/3/2008	2	3271	397,104	0	78.82	0.00	0.00	1.00	216,756	79.82	4975
13	189	524	3/27/2008	1	3479	310,000	0	76.15	49.13	0.00	1.15	344,526	126.43	2452
13	189	554	3/31/2008	4	3249	280,000	0	77.03	0.00	0.00	2.97	246,496	80.00	3500
13	189	693	4/29/2008	2	3267	152,000	0	38.00	0.00	0.00	0.00	102,600	38.00	4000
13	189	743	2/25/2008	2	3269	192,000	0	36.68	2.33	0.00	0.99	107,279	40.00	3500
13	189	765	5/5/2008	2	3267	176,000	0	37.57	1.45	0.00	0.98	105,354	40.00	4400
13	189	771	2/25/2008	2	3269	192,000	0	39.51	0.00	0.00	0.49	108,654	40.00	4800
13	189	775	5/19/2008	3	3257	610,000	0	100.32	14.76	0.00	2.59	356,748	117.67	5184
13	189	819	3/13/2008	2	3267	592,334	0	134.53	7.93	0.00	2.72	384,642	145.18	4080
13	189	848	5/20/2008	3	3253	408,000	0	79.00	0.00	0.00	0.79	244,900	79.79	5113
13	190	4	6/12/2008	3	3255	40,000	0	13.95	1.46	0.00	0.14	47,771	15.55	2572
13	190	26	6/17/2008	3	3255	475,000	0	105.85	8.64	2.00	3.51	356,919	120.00	3958
13	190	109	5/17/2008	1	3475	328,000	0	77.05	0.00	0.00	2.95	211,888	80.00	4100
13	190	201	6/20/2008	3	3255	377,000	0	60.90	10.00	1.00	1.13	220,790	73.03	5162
13	190	210	6/18/2008	1	3479	206,750	0	47.83	0.20	0.00	2.06	132,084	50.09	4128
13	190	249	7/18/2008	2	3267	389,406	0	77.11	0.00	0.00	0.00	208,197	77.11	5050
13	190	749	8/1/2008	1	3479	276,000	0	67.39	0.00	0.00	0.00	185,323	67.39	4096
13	190	787	11/19/2008	2	3267	348,400	0	67.01	0.76	0.00	0.52	182,979	68.29	5102
13	190	821	12/1/2008	3	3255	114,126	0	30.45	2.63	0.00	0.00	102,548	33.08	3450
13	190	826	4/20/2008	2	3271	638,000	0	138.97	3.73	0.00	2.76	392,428	145.46	4386
13	190	873	12/12/2008	2	3273	340,000	0	76.83	2.17	0.00	1.00	217,252	80.00	3000
13	191	28	8/6/2008	1	3475	190,500	0	60.80	2.70	0.00	0.00	174,627	63.50	3000
13	191	29	8/6/2008	1	3475	115,800	0	37.67	0.00	0.00	0.93	103,594	38.60	3000
13	191	48	12/31/2008	2	3267	697,500	0	150.64	1.56	0.00	2.80	410,940	155.00	4500
13	191	154	2/6/2009	4	3275	240,000	0	76.48	0.00	0.00	1.23	244,736	77.71	3088
13	191	214	1/26/2009	2	3481	112,000	0	27.32	10.51	0.00	2.17	102,141	40.00	2800
13	191	363	4/9/2009	4	3251	500,000	0	126.09	16.26	0.00	2.65	455,520	145.00	3448
13	191	374	4/14/2009	1	3479	300,000	0	66.93	11.11	0.00	1.96	214,613	80.00	3000
13	191	420	3/2/2009	2	3481	92,000	0	39.45	0.00	0.00	0.55	106,515	40.00	3500
13	191	434	3/27/2009	1	3477	316,000	0	77.06	0.00	0.00	2.94	211,917	80.00	3950
13	191	455	5/1/2009	3	3255	300,000	0	80.94	0.00	1.00	3.06	251,914	85.00	3529
13	191	495	5/4/2009		3483	517,500	77.6	35.38	0.00	0.00	1.39	312,296	114.37	4525

2008 IRRIGATED LAND SPECIAL VALUES

SOIL NAME	SOIL CODE	LVG GRP	RELATION %	G.O.I. \$201	INC.VALUE 0.053	TOTAL INCOME	AVG RENT PER AC	TOTAL ACRES	ASS'D VALUE	WGT.	WEIGHTED AMT. (\$)	WEIGHTED AVERAGE	73% OF VALUE	ASSESSED VALUE
Judson(90)	JU	1A1	100.00%	\$ 201.00	\$ 3,792.45	\$113,823	0.10	30.01	\$ 113,822.89	0.1000	\$ 379.25			
Kennebec	KE	1A1	91.46%	\$ 183.83	\$ 3,468.58	\$520,512	0.50	150.07	\$ 520,512.06	0.5000	\$ 1,734.29			
Sharpsburg(330)	SH	1A1	89.02%	\$ 178.93	\$ 3,376.04	\$202,650	0.20	60.03	\$ 202,650.27	0.2000	\$ 675.21			
Sharpsburg(400)	SK	1A1	89.02%	\$ 178.93	\$ 3,376.04	\$202,650	0.20	60.03	\$ 202,650.27	0.2000	\$ 675.21			
								<b>\$186</b>	<b>300.13</b>	<b>100%</b>		<b>\$ 3,463.95</b>	<b>\$ 2,526.68</b>	<b>1A1 \$ 2,530.00</b>
Judson(100)	JUC	1A	96.34%	\$ 193.64	\$ 3,653.65	\$303,993	0.25	83.20	\$ 303,992.74	0.2500	\$ 913.41			2575
Marshall(120)	MAC	1A	93.90%	\$ 188.74	\$ 3,561.11	\$0	-	-	\$ -	0.0000	\$ -		\$758,934	
Monona(190)	MNC	1A	87.80%	\$ 176.48	\$ 3,329.77	\$0	-	-	\$ -	0.0000	\$ -			
Sharpsburg(340)	SHC	1A	85.37%	\$ 171.59	\$ 3,237.62	\$538,756	0.50	166.41	\$ 538,755.85	0.5000	\$ 1,618.81			
Sharpsburg(410)	SKB	1A	87.80%	\$ 176.48	\$ 3,329.77	\$221,636	0.20	66.56	\$ 221,636.39	0.2000	\$ 665.95			
Wymore(450)	WT	1A	81.71%	\$ 164.24	\$ 3,098.81	\$51,586	0.05	16.64	\$ 51,565.80	0.0500	\$ 154.94			
								<b>\$179</b>	<b>332.81</b>	<b>100%</b>		<b>\$ 3,353.12</b>	<b>\$ 2,447.77</b>	<b>1A \$ 2,450.00</b>
Haynie	HA	2A1	60.96%	\$ 122.57	\$ 2,312.64	\$421,885	0.20	182.43	\$ 421,885.25	0.2000	\$ 462.53			2497
Marshall(150)	MAC2	2A1	93.90%	\$ 188.74	\$ 3,561.11	\$324,820	0.10	91.21	\$ 324,819.82	0.1000	\$ 356.11		\$814,844	
Nodaway(250)	ND	2A1	89.02%	\$ 178.93	\$ 3,376.04	\$615,878	0.20	182.43	\$ 615,877.75	0.2000	\$ 675.21			
Onawa	ON	2A1	47.56%	\$ 95.60	\$ 1,803.69	\$575,820	0.35	319.25	\$ 575,820.10	0.3500	\$ 631.29			
Sharpsburg(370)	SHC2	2A1	82.93%	\$ 166.69	\$ 3,145.08	\$430,308	0.15	138.82	\$ 430,308.43	0.1500	\$ 471.76			
								<b>\$151</b>	<b>912.13</b>	<b>100%</b>		<b>\$ 2,596.90</b>	<b>\$ 1,895.74</b>	<b>2A1 \$ 1,900.00</b>
Colo	CO	2A	81.71%	\$ 164.24	\$ 3,098.81	\$853,209	0.60	275.33	\$ 853,208.64	0.6000	\$ 1,859.29			1934
Colo-Nodaway	CP	2A	67.07%	\$ 134.81	\$ 2,543.60	\$116,723	0.10	45.89	\$ 116,723.17	0.1000	\$ 254.36		\$1,729,159	
Wymore(460)	WTC	2A	78.05%	\$ 156.88	\$ 2,960.01	\$0	-	-	\$ -	0.0000	\$ -			
Wymore(470)	WTC2	2A	84.15%	\$ 169.14	\$ 3,191.35	\$219,672	0.15	68.83	\$ 219,671.73	0.1500	\$ 478.70			
Zook(500)	ZO	2A	63.41%	\$ 127.45	\$ 2,404.79	\$165,530	0.15	68.83	\$ 165,530.41	0.1500	\$ 360.72			
								<b>\$161</b>	<b>458.89</b>	<b>100%</b>		<b>\$ 2,953.07</b>	<b>\$ 2,166.74</b>	<b>2A \$ 2,160.00</b>
Albion	AB	3A1	32.92%	\$ 66.17	\$ 1,248.48	\$34,358	0.090	27.52	\$ 34,358.04	0.0930	\$ 116.11			2210
Fillmore	FM	3A1	60.96%	\$ 122.57	\$ 2,312.64	\$17,275	0.025	7.47	\$ 17,275.40	0.0252	\$ 58.38		\$989,248	
Marshall(130)	MAD	3A1	87.80%	\$ 176.48	\$ 3,329.77	\$0	-	-	\$ -	0.0000	\$ -			
Onawa	ON	3A1	47.56%	\$ 95.60	\$ 1,803.69	\$470,619	0.880	260.92	\$ 470,618.94	0.8818	\$ 1,590.41			
								<b>\$115</b>	<b>295.91</b>	<b>100%</b>		<b>\$ 1,764.90</b>	<b>\$ 1,288.38</b>	<b>3A1 \$ 2,040.00</b>
Marshall(160)	MAD2	3A	87.80%	\$ 176.48	\$ 3,329.77	\$258,500	0.12	77.63	\$ 258,499.65	0.1200	\$ 399.57			2254
Monona(210)	MND2	3A	81.71%	\$ 164.24	\$ 3,098.81	\$0	-	-	\$ -	0.0000	\$ -		\$381,244	
Sharpsburg(380)	SHD2	3A	78.05%	\$ 156.88	\$ 2,960.01	\$1,685,155	0.88	569.31	\$ 1,685,154.68	0.8800	\$ 2,604.81			
								<b>\$166</b>	<b>646.94</b>	<b>100%</b>		<b>\$ 3,004.38</b>	<b>\$ 2,193.20</b>	<b>3A \$ 2,190.00</b>
Burchard-Morrill	BMD	4A1	81.71%	\$ 164.24	\$ 3,098.81	\$0	-	-	\$ -	0.0000	\$ -			2254
Geary	GED2	4A1	84.15%	\$ 169.14	\$ 3,191.35	\$19,300	0.05	6.05	\$ 19,299.68	0.0500	\$ 159.57		\$1,418,868	
Marshall(140)	MAE2	4A1	76.83%	\$ 154.43	\$ 2,913.74	\$0	-	-	\$ -	0.0000	\$ -			
Mayberry	MED2	4A1	71.95%	\$ 144.62	\$ 2,728.67	\$0	-	-	\$ -	0.0000	\$ -			
Monona(200)	MNE2	4A1	71.95%	\$ 144.62	\$ 2,728.67	\$0	0.00	-	\$ -	0.0000	\$ -			
Monona-Ida(230)	MOE2	4A1	67.07%	\$ 134.81	\$ 2,543.60	\$0	-	-	\$ -	0.0000	\$ -			
Morrill	MRD2	4A1	79.27%	\$ 159.33	\$ 3,006.28	\$0	-	-	\$ -	0.0000	\$ -			
Pawnee	PAD2	4A1	70.73%	\$ 142.17	\$ 2,682.40	\$0	-	-	\$ -	0.0000	\$ -			
Sarpy-Haynie	SBB	4A1	43.90%	\$ 88.24	\$ 1,664.89	\$90,616	0.45	54.43	\$ 90,615.63	0.4500	\$ 749.20			
Sharpsburg(360)	SMB	4A1	19.51%	\$ 39.22	\$ 739.91	\$0	-	-	\$ -	0.0000	\$ -			
Sharpsburg(390)	SHE2	4A1	70.73%	\$ 142.17	\$ 2,682.40	\$162,218	0.50	60.48	\$ 162,218.25	0.5000	\$ 1,341.20			
Udorthents	UD	4A1	78.05%	\$ 156.88	\$ 2,960.01	\$0	-	-	\$ -	0.0000	\$ -			
Wymore(480)	WTD2	4A1	79.27%	\$ 159.33	\$ 3,006.28	\$0	-	-	\$ -	0.0000	\$ -			
								<b>\$138</b>	<b>120.95</b>	<b>100%</b>		<b>\$ 2,249.97</b>	<b>\$ 1,642.48</b>	<b>4A1 \$ 1,640.00</b>
Hedville	HDF	4A	9.76%	\$ 19.62	\$ 370.14	\$0	-	-	\$ -	0.0000	\$ -			1691
Ida	IDF	4A	29.27%	\$ 58.83	\$ 1,110.05	\$0	-	-	\$ -	0.0000	\$ -		\$198,658	
Monona(180)	MNF	4A	34.15%	\$ 68.64	\$ 1,295.12	\$0	-	-	\$ -	0.0000	\$ -			
Monona-Ida(220)	MOG	4A	7.32%	\$ 14.71	\$ 277.61	\$0	-	-	\$ -	0.0000	\$ -			
Nodaway(260)	NH	4A	70.73%	\$ 142.17	\$ 2,682.40	\$16,738	0.49	6.24	\$ 16,738.19	0.4720	\$ 1,266.13			
Sarpy	SA	4A	25.61%	\$ 51.48	\$ 971.25	\$0	-	-	\$ -	0.0000	\$ -			
Sogn-Rock Otrcp.	SOF	4A	4.88%	\$ 9.61	\$ 185.07	\$1,223	0.51	6.61	\$ 1,223.32	0.5000	\$ 92.54			
Thurman	THE	4A	34.15%	\$ 68.64	\$ 1,295.12	\$0	-	-	\$ -	0.0000	\$ -			
								<b>\$54</b>	<b>13.22</b>	<b>97%</b>		<b>\$ 1,358.66</b>	<b>\$ 991.82</b>	<b>4A \$ 1,530.00</b>
<b>TOTALS:</b>						<b>\$8,635,433</b>		<b>3,080.98</b>				<b>\$ 3,303,866</b>	<b>\$13,112</b>	1691

2008 DRYLAND SPECIAL VALUES

SOIL NAME	SOIL CODE	LVG GRP	RELATION %	G.O.I \$127	INC.VALUE 0.043	TOTAL INCOME	AVG RENT PER AC	TOTAL ACRES	ASS'D VALUE	WGT.	WEIGHTED AMT. (\$)	WEIGHTED AVERAGE	73% OF VALUE	ROUNDED VALUE
Judson(90)	JU	1D1	100.00%	\$ 127.00	\$ 2,930.77	\$3,811,336	0.10	1,300.46	\$ 3,811,336.43	0.1000	\$ 293.08			
Kennebec	KE	1D1	91.46%	\$ 116.15	\$ 2,680.48	\$8,714,621	0.25	3,251.14	\$ 8,714,620.75	0.2500	\$ 670.12			
Sharpsburg(330)	SH	1D1	89.02%	\$ 113.06	\$ 2,608.97	\$16,964,258	0.50	6,502.28	\$ 16,964,258.45	0.5000	\$ 1,304.49			
Sharpsburg(400)	SK	1D1	89.02%	\$ 113.06	\$ 2,608.97	\$5,089,278	0.15	1,950.68	\$ 5,089,277.54	0.1500	\$ 391.35			
							\$117	13,005		100%		\$ 2,669.03	\$ 1,941.09 1D1	\$ 1,940.00
Judson(100)	JUC	1D	96.34%	\$ 122.35	\$ 2,823.50	\$34,276,954	0.33	12,139.87	\$ 34,276,953.92	0.3300	\$ 931.76			1912
Marshall(120)	MAC	1D	93.90%	\$ 119.25	\$ 2,751.99	\$10,123,886	0.10	3,678.75	\$ 10,123,886.65	0.1000	\$ 275.20		\$25,228,848	
Monona(190)	MNC	1D	87.80%	\$ 111.51	\$ 2,573.22	\$4,733,105	0.05	1,839.37	\$ 4,733,105.22	0.0500	\$ 128.66			
Sharpsburg(340)	SHC	1D	85.37%	\$ 108.42	\$ 2,502.00	\$30,373,921	0.33	12,139.87	\$ 30,373,921.07	0.3300	\$ 825.66			
Sharpsburg(410)	SKB	1D	87.80%	\$ 111.51	\$ 2,573.22	\$4,733,105	0.05	1,839.37	\$ 4,733,105.22	0.0500	\$ 128.66			
Wymore(450)	WT	1D	81.71%	\$ 103.77	\$ 2,394.73	\$8,809,613	0.10	3,678.75	\$ 8,809,613.38	0.1000	\$ 239.47			
							\$113	36,787		98%		\$ 2,529.41	\$ 1,846.47 1D	\$ 1,850.00
Haynie	HA	2D1	60.98%	\$ 77.44	\$ 1,787.18	\$2,204,513	0.020	1,233.51	\$ 2,204,512.95	0.0200	\$ 35.74			1901
Marshall(150)	MAC2	2D1	93.90%	\$ 119.25	\$ 2,751.99	\$49,221,952	0.290	17,885.93	\$ 49,221,951.60	0.2900	\$ 798.08		\$68,056,834	
Nodaway(250)	ND	2D1	89.02%	\$ 113.06	\$ 2,608.97	\$14,481,893	0.090	5,550.81	\$ 14,481,893.13	0.0900	\$ 234.81			
Onawa	ON	2D1	47.56%	\$ 60.40	\$ 1,393.87	\$1,719,361	0.020	1,233.51	\$ 1,719,361.04	0.0200	\$ 27.88			
Sharpsburg(370)	SHC2	2D1	82.93%	\$ 105.32	\$ 2,430.49	\$86,943,055	0.580	35,771.87	\$ 86,943,055.30	0.5800	\$ 1,409.68			
							\$95	61,876		100%		\$ 2,506.19	\$ 1,829.62 2D1	\$ 1,830.00
Colo	CO	2D	81.71%	\$ 103.77	\$ 2,394.73	\$12,282,979	0.20	5,129.17	\$ 12,282,979.42	0.2000	\$ 478.95			1801
Colo-Nodaway	CP	2D	67.07%	\$ 85.18	\$ 1,965.67	\$12,602,794	0.25	6,411.46	\$ 12,602,793.87	0.2500	\$ 491.42		\$112,866,408	
Wymore(480)	WTC	2D	78.05%	\$ 99.12	\$ 2,267.47	\$8,799,595	0.15	3,846.88	\$ 8,799,595.00	0.1500	\$ 343.12			
Wymore(470)	WTC2	2D	84.15%	\$ 106.87	\$ 2,466.24	\$22,137,098	0.35	8,976.04	\$ 22,137,097.74	0.3500	\$ 863.18			
Zook(500)	ZO	2D	63.41%	\$ 80.53	\$ 1,858.40	\$2,383,012	0.05	1,282.29	\$ 2,383,012.25	0.0500	\$ 92.92			
							\$95	25,645.84		100%		\$ 2,269.59	\$ 1,656.80 2D	\$ 1,660.00
Albaton	AB	3D1	32.92%	\$ 41.81	\$ 964.81	\$301,667	0.10	312.67	\$ 301,666.90	0.1000	\$ 96.48			1635
Fillmore	FM	3D1	60.98%	\$ 77.44	\$ 1,787.18	\$1,396,996	0.25	781.68	\$ 1,396,996.33	0.2500	\$ 446.80		\$42,572,091	
Marshall(130)	MAD	3D1	87.80%	\$ 111.51	\$ 2,573.22	\$402,284	0.05	156.34	\$ 402,283.63	0.0500	\$ 128.66			
Sharpsburg(350)	SHD	3D1	81.71%	\$ 103.77	\$ 2,394.73	\$3,369,423	0.45	1,407.02	\$ 3,369,423.20	0.4500	\$ 1,077.63			
Sharpsburg(350)	ZP	3D1	81.71%	\$ 103.77	\$ 2,394.73	\$1,123,141	0.15	469.01	\$ 1,123,141.07	0.1500	\$ 359.21			
							\$88	3,126.70		100%		\$ 2,108.78	\$ 1,539.41 3D1	\$ 1,540.00
Marshall(160)	MAD2	3D	87.80%	\$ 111.51	\$ 2,573.22	\$84,721,003	0.35	32,924.18	\$ 84,721,003.16	0.3500	\$ 900.63			1514
Monona(210)	MND2	3D	81.71%	\$ 103.77	\$ 2,394.73	\$11,263,510	0.05	4,703.45	\$ 11,263,509.87	0.0500	\$ 119.74		\$4,815,118	
Sharpsburg(380)	SHD2	3D	78.05%	\$ 99.12	\$ 2,267.47	\$129,107,861	0.60	56,441.45	\$ 129,107,861.30	0.6000	\$ 1,372.48			
							\$105	94,069.08		100%		\$ 2,392.84	\$ 1,746.77 3D	\$ 1,750.00
Burchard-Morril	BMD	4D1	81.71%	\$ 103.77	\$ 2,394.73	\$596,288	0.010	249.84	\$ 596,287.85	0.0100	\$ 23.95			1724
Geary	GED2	4D1	84.15%	\$ 106.87	\$ 2,466.24	\$3,080,769	0.050	1,249.18	\$ 3,080,768.73	0.0500	\$ 123.31		\$164,620,894	
Marshall(140)	MAE2	4D1	76.83%	\$ 97.57	\$ 2,251.71	\$4,500,448	0.080	1,998.68	\$ 4,500,448.46	0.0800	\$ 180.14			
Mayberry	MED2	4D1	71.95%	\$ 91.38	\$ 2,108.69	\$4,214,594	0.080	1,998.68	\$ 4,214,594.13	0.0800	\$ 168.70			
Monona(200)	MNE2	4D1	71.95%	\$ 91.38	\$ 2,108.69	\$6,321,891	0.120	2,998.02	\$ 6,321,891.19	0.1200	\$ 253.04			
Monona-Ida(230)	MOE2	4D1	67.07%	\$ 85.18	\$ 1,965.67	\$982,185	0.020	499.67	\$ 982,184.95	0.0200	\$ 39.31			
Morril	MRD2	4D1	79.27%	\$ 100.67	\$ 2,323.22	\$580,422	0.010	249.84	\$ 580,421.95	0.0100	\$ 23.23			
Pawnee	PAD2	4D1	70.73%	\$ 89.83	\$ 2,072.93	\$2,589,457	0.050	1,249.18	\$ 2,589,456.59	0.0500	\$ 103.65			
Sarpy-Haynie	SBB	4D1	43.90%	\$ 55.75	\$ 1,286.61	\$642,879	0.020	499.67	\$ 642,879.37	0.0200	\$ 25.73			
Sharpsburg(360)	SMB	4D1	19.51%	\$ 24.78	\$ 571.79	\$142,854	0.010	249.84	\$ 142,853.95	0.0100	\$ 5.72			
Sharpsburg(390)	SHE2	4D1	70.73%	\$ 89.83	\$ 2,072.93	\$5,178,913	0.100	2,498.35	\$ 5,178,913.18	0.1000	\$ 207.29			
Wymore(480)	WTD2	4D1	79.27%	\$ 100.67	\$ 2,323.22	\$26,118,988	0.450	11,242.58	\$ 26,118,987.92	0.4500	\$ 1,045.45			
							\$86	24,983.50		100%		\$ 2,199.52	\$ 1,605.65 4D1	\$ 1,610.00
Ida	IDF	4D	29.27%	\$ 37.17	\$ 857.84	\$172,284	0.045	200.84	\$ 172,284.30	0.0450	\$ 38.60		\$40,223,441	1591
Monona(180)	MNF	4D	34.15%	\$ 43.37	\$ 1,000.86	\$424,351	0.095	423.99	\$ 424,350.55	0.0950	\$ 95.08			
Nodaway(260)	NH	4D	70.73%	\$ 89.83	\$ 2,072.93	\$7,308,718	0.790	3,525.79	\$ 7,308,718.01	0.7900	\$ 1,637.62			
Sarpy	SA	4D	25.61%	\$ 32.52	\$ 750.57	\$234,487	0.070	312.41	\$ 234,486.62	0.0700	\$ 52.54			
							\$81	4,463.02		100%		\$ 1,823.84	\$ 1,331.40 4D	\$ 1,330.00
<b>TOTALS:</b>						\$635,183,743		263,755.82				\$ 464,319,450	\$ 5,935,817	1262

2008 PASTURE LAND SPECIAL VALUES

SOIL NAME	SOIL CODE	LVG GRP	RELATION %	G.O.I. \$36	INC.VALUE 0.032	TOTAL INCOME	AVG RENT PER AC	TOTAL ACRES	ASS'D VALUE	WGT.	WEIGHTED AMT. (\$)	WEIGHTED AVERAGE	73% OF VALUE	ROUNDED VALUE
Judson(90)	JU	1G1	100.00%	\$ 36.00	\$ 1,113.40	\$32,624	0.05	29.30	\$ 32,624.35	0.0500	\$ 55.67			
Kennebec	KE	1G1	91.46%	\$ 32.93	\$ 1,018.32	\$477,412	0.80	468.82	\$ 477,411.70	0.8000	\$ 814.65			
Sharpsburg(330)	SH	1G1	89.02%	\$ 32.05	\$ 991.15	\$40,659	0.07	41.02	\$ 40,659.08	0.0700	\$ 69.38			
Sharpsburg(400)	SK	1G1	89.02%	\$ 32.05	\$ 991.15	\$46,468	0.08	46.88	\$ 46,467.51	0.0800	\$ 79.29			
							\$33	686.03		100%		\$ 1,019.00	\$ 743.87 1G1	\$ 740.00
Judson(100)	JUC	1G	96.34%	\$ 34.68	\$ 1,072.65	\$1,696,822	0.70	1,581.90	\$ 1,696,822.12	0.7000	\$ 750.86			818
Marshall(120)	MAC	1G	93.90%	\$ 33.80	\$ 1,045.48	\$118,132	0.05	112.99	\$ 118,131.91	0.0500	\$ 52.27		\$435,929	
Monona(190)	MNC	1G	87.80%	\$ 31.61	\$ 977.57	\$220,915	0.10	225.99	\$ 220,915.48	0.1000	\$ 97.76			
Sharpsburg(340)	SHC	1G	85.37%	\$ 30.73	\$ 950.51	\$214,801	0.10	225.99	\$ 214,801.31	0.1000	\$ 95.05			
Sharpsburg(410)	SKB	1G	87.80%	\$ 31.61	\$ 977.57	\$55,229	0.03	56.50	\$ 55,228.87	0.0250	\$ 24.44			
Wymore(450)	WT	1G	81.71%	\$ 29.42	\$ 909.76	\$51,398	0.03	56.50	\$ 51,398.07	0.0250	\$ 22.74			
							\$32	2259.85		100%		\$ 1,043.12	\$ 761.48 1G	\$ 760.00
Haynie	HA	2G1	60.98%	\$ 21.95	\$ 678.95	\$134,319	0.08	197.83	\$ 134,319.16	0.0750	\$ 50.92			829
Marshall(150)	MAC2	2G1	93.90%	\$ 33.80	\$ 1,045.48	\$462,606	0.18	461.61	\$ 462,606.22	0.1750	\$ 182.96		\$1,720,827	
Nodaway(250)	ND	2G1	89.02%	\$ 32.05	\$ 991.15	\$1,176,493	0.45	1,187.00	\$ 1,176,493.08	0.4500	\$ 446.02			
Onawa	ON	2G1	47.58%	\$ 17.12	\$ 529.53	\$69,840	0.05	131.89	\$ 69,839.50	0.0500	\$ 28.48			
Sharpsburg(370)	SHC2	2G1	82.93%	\$ 29.85	\$ 923.34	\$608,893	0.25	659.44	\$ 608,892.95	0.2500	\$ 230.84			
							\$27	2637.77		100%		\$ 937.21	\$ 684.16 2G1	\$ 680.00
Colo	CO	2G	81.71%	\$ 29.42	\$ 909.76	\$509,457	0.10	559.99	\$ 509,456.96	0.1000	\$ 90.98			751
Colo-Nodaway	CP	2G	67.07%	\$ 24.15	\$ 746.76	\$3,345,420	0.80	4,479.92	\$ 3,345,419.52	0.8000	\$ 597.41		\$1,804,670	
Wymore(460)	WTC	2G	78.05%	\$ 28.10	\$ 869.01	\$121,659	0.03	140.00	\$ 121,659.27	0.0250	\$ 21.73			
Wymore(470)	WTC2	2G	84.15%	\$ 30.29	\$ 936.93	\$393,503	0.08	419.99	\$ 393,502.66	0.0750	\$ 70.27			
Zook(500)	ZO	2G	63.41%	\$ 22.83	\$ 706.01	\$0	0.00	-	\$ -	0.0000	\$ -			
							\$27	5599.90		100%		\$ 780.38	\$ 569.68 2G	\$ 570.00
Albaton	AB	3G1	32.92%	\$ 11.85	\$ 366.53	\$12,574	0.03	34.31	\$ 12,574.21	0.0300	\$ 11.00			619
Fillmore	FM	3G1	60.98%	\$ 21.95	\$ 678.95	\$7,764	0.01	11.44	\$ 7,764.03	0.0100	\$ 6.79		\$3,190,128	
Marshall(130)	MAD	3G1	87.80%	\$ 31.61	\$ 977.57	\$447,151	0.40	457.41	\$ 447,150.88	0.4000	\$ 391.03			
Sharpsburg(350)	SHD	3G1	81.71%	\$ 29.42	\$ 909.76	\$572,186	0.55	628.94	\$ 572,186.34	0.5500	\$ 500.37			
Sharpsburg(350)	ZP	3G1	81.71%	\$ 29.42	\$ 909.76	\$10,403	0.01	11.44	\$ 10,403.39	0.0100	\$ 9.10			
							\$25	1143.63		100%		\$ 918.28	\$ 670.34 3G1	\$ 670.00
Marshall(160)	MAD2	3G	87.80%	\$ 31.61	\$ 977.57	\$1,908,189	0.30	1,951.98	\$ 1,908,189.20	0.3000	\$ 293.27			740
Monona(210)	MND2	3G	81.71%	\$ 29.42	\$ 909.76	\$1,183,889	0.20	1,301.32	\$ 1,183,888.68	0.2000	\$ 181.95		\$766,558	
Sharpsburg(380)	SHD2	3G	78.05%	\$ 28.10	\$ 869.01	\$2,827,148	0.50	3,253.30	\$ 2,827,148.20	0.5000	\$ 434.51			
							\$30	6506.59		100%		\$ 909.73	\$ 664.10 3G	\$ 660.00
Burchard-Morrill	BMD	4G1	81.71%	\$ 29.42	\$ 909.76	\$59,637	0.01	65.55	\$ 59,637.31	0.0100	\$ 9.10			729
Geary	GED2	4G1	84.15%	\$ 30.29	\$ 936.93	\$245,673	0.04	262.21	\$ 245,672.75	0.0400	\$ 37.48		\$4,321,035	
Marshall(140)	MAE2	4G1	76.83%	\$ 27.66	\$ 855.43	\$672,907	0.12	786.63	\$ 672,906.85	0.1200	\$ 102.65			
Mayberry	MED2	4G1	71.95%	\$ 25.90	\$ 801.09	\$315,083	0.06	393.32	\$ 315,082.96	0.0600	\$ 48.07			
Monona(200)	MNE2	4G1	71.95%	\$ 25.90	\$ 801.09	\$1,575,415	0.30	1,966.58	\$ 1,575,414.81	0.3000	\$ 240.33			
Monona-Ida(230)	MOE2	4G1	67.07%	\$ 24.15	\$ 746.76	\$293,712	0.06	393.32	\$ 293,712.50	0.0600	\$ 44.81			
Morrill	MRD2	4G1	79.27%	\$ 28.54	\$ 882.59	\$57,856	0.01	65.55	\$ 57,856.44	0.0100	\$ 8.83			
Pawnee	PAD2	4G1	70.73%	\$ 25.46	\$ 787.51	\$258,117	0.05	327.76	\$ 258,116.95	0.0500	\$ 39.38			
Sargy-Haynie	SBB	4G1	43.90%	\$ 15.80	\$ 488.78	\$128,164	0.04	262.21	\$ 128,164.39	0.0400	\$ 19.55			
Sharpsburg(360)	SMB	4G1	19.51%	\$ 7.02	\$ 217.22	\$0	0.00	-	\$ -	0.0000	\$ -			
Sharpsburg(390)	SHE2	4G1	70.73%	\$ 25.46	\$ 787.51	\$877,598	0.17	1,114.40	\$ 877,597.65	0.1700	\$ 133.88			
Udorthents	UD	4G1	78.05%	\$ 28.10	\$ 869.01	\$0	0.00	-	\$ -	0.0000	\$ -			
Wymore(480)	WTD2	4G1	79.27%	\$ 28.54	\$ 882.59	\$809,990	0.14	917.74	\$ 809,990.20	0.1400	\$ 123.56			
							\$25	6555.27		100%		\$ 807.62	\$ 589.56 4G1	\$ 590.00
Hedville	HDF	4G	9.76%	\$ 3.51	\$ 108.67	\$16,719	0.010	153.86	\$ 16,719.20	0.0100	\$ 1.09			641
Ida	IDF	4G	29.27%	\$ 10.54	\$ 325.89	\$75,211	0.015	230.78	\$ 75,210.69	0.0150	\$ 4.89		\$3,864,732	
Monona(180)	MNF	4G	34.15%	\$ 12.29	\$ 380.23	\$1,345,501	0.230	3,538.68	\$ 1,345,501.41	0.2300	\$ 87.45			
Monona-Ida(220)	MOG	4G	7.32%	\$ 2.84	\$ 81.50	\$25,079	0.020	307.71	\$ 25,078.80	0.0200	\$ 1.63			
Nodaway(260)	NH	4G	70.73%	\$ 25.46	\$ 787.51	\$7,269,767	0.600	9,231.34	\$ 7,269,767.48	0.6000	\$ 472.51			
Sargy	SA	4G	25.61%	\$ 9.22	\$ 285.14	\$87,742	0.020	307.71	\$ 87,741.53	0.0200	\$ 5.70			
Sogn-Rock Otrcp	SOF	4G	4.88%	\$ 1.76	\$ 54.33	\$75,236	0.090	1,384.70	\$ 75,236.39	0.0900	\$ 4.89			
Thurman	THE	4G	34.15%	\$ 12.29	\$ 380.23	\$58,500	0.010	153.86	\$ 58,500.06	0.0100	\$ 3.80			
							\$10	15385.57		100%		\$ 581.96	\$ 424.83 4G	\$ 420.00
<b>TOTALS:</b>						\$31,013,863		40,674.62				\$ 581.96	\$ 424.83 4G	\$ 420.00

\$22,640,120 \$6,536,242

**2010 CASS COUNTY AGLAND VALUES**

SPECIAL VALUES		MARKET VALUES									
		1	2		3			4			
LCG	\$	27,37,57	28, 29,39	51,53	52,59	41,63	42	43,58,62	3,61	54 & 60	55,65
1A1	2,530	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
1A	2,450	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
2A1	1,900	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
2A	2,160	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
3A1	2,040	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
3A	2,190	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
4A1	1,640	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
4A	1,530	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
1D1	1,940	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
1D	1,850	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
2D1	1,830	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
2D	1,660	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
3D1	1,540	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
3D	1,750	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
4D1	1,610	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
4D	1,330	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
1G1	740	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
1G	760	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
2G1	680	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
2G	570	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
3G1	670	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
3G	660	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
4G1	590	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
4G	420	3,100	4,100	4,100	4,100	3,700	3,700	3,700	3,700	3,700	3,700
1G1T1	740	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
1GT1	760	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
2G1T1	680	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
2GT1	570	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
3G1T1	670	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
3GT1	660	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
4G1T1	590	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
4GT1	420	3,100	4,100	4,100	4,100	3,700	3,700	3,100	3,700	2,750	3,700
WASTE	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SHBLT	100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ROAD	0	0	0	0	0	0	0	0	0	0	0

**Agricultural or Special  
Valuation Correlation**

## **2010 Correlation Section**

### **For Cass County**

---

#### **Special Value for Agricultural Land**

##### **I. Correlation**

The level of value for special valuation in Cass County was developed by capitalizing the estimated agricultural rental income of Cass County. The capitalization rate for this process was developed based on market information from uninfluenced counties that were considered comparable to Cass County. The estimated value produced by the income approach was verified against the weighted average selling price of the comparable counties to Cass County.

Based on this analysis it is the opinion of the Division that the level of value of Agricultural Special Value in Cass County is 69%.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 19,006</b>	<b>Value : 2,248,930,032</b>	<b>Growth 18,075,139</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	-------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	902	10,616,506	575	15,935,073	1,420	26,910,422	2,897	53,462,001	
<b>02. Res Improve Land</b>	4,954	86,822,200	1,218	48,129,584	3,125	127,023,188	9,297	261,974,972	
<b>03. Res Improvements</b>	5,351	397,835,747	1,256	203,079,955	3,296	480,345,088	9,903	1,081,260,790	
<b>04. Res Total</b>	6,253	495,274,453	1,831	267,144,612	4,716	634,278,698	12,800	1,396,697,763	14,012,750
<b>% of Res Total</b>	48.85	35.46	14.30	19.13	36.84	45.41	67.35	62.10	77.52
<b>05. Com UnImp Land</b>	95	1,644,518	30	1,380,763	54	2,999,431	179	6,024,712	
<b>06. Com Improve Land</b>	540	15,712,399	31	2,279,350	87	12,154,872	658	30,146,621	
<b>07. Com Improvements</b>	560	66,073,072	38	6,168,490	98	23,423,363	696	95,664,925	
<b>08. Com Total</b>	655	83,429,989	68	9,828,603	152	38,577,666	875	131,836,258	930,740
<b>% of Com Total</b>	74.86	63.28	7.77	7.46	17.37	29.26	4.60	5.86	5.15
<b>09. Ind UnImp Land</b>	6	446,607	11	657,613	27	2,436,879	44	3,541,099	
<b>10. Ind Improve Land</b>	9	468,004	10	2,058,487	5	1,857,645	24	4,384,136	
<b>11. Ind Improvements</b>	9	1,336,251	11	36,492,018	8	4,534,294	28	42,362,563	
<b>12. Ind Total</b>	15	2,250,862	22	39,208,118	35	8,828,818	72	50,287,798	886,785
<b>% of Ind Total</b>	20.83	4.48	30.56	77.97	48.61	17.56	0.38	2.24	4.91
<b>13. Rec UnImp Land</b>	1	10,550	36	3,451,157	91	2,308,912	128	5,770,619	
<b>14. Rec Improve Land</b>	2	15,424	4	191,890	23	2,556,927	29	2,764,241	
<b>15. Rec Improvements</b>	2	1,305	5	100,036	23	2,788,657	30	2,889,998	
<b>16. Rec Total</b>	3	27,279	41	3,743,083	114	7,654,496	158	11,424,858	207,354
<b>% of Rec Total</b>	1.90	0.24	25.95	32.76	72.15	67.00	0.83	0.51	1.15
<b>Res &amp; Rec Total</b>	6,256	495,301,732	1,872	270,887,695	4,830	641,933,194	12,958	1,408,122,621	14,220,104
<b>% of Res &amp; Rec Total</b>	48.28	35.17	14.45	19.24	37.27	45.59	68.18	62.61	78.67
<b>Com &amp; Ind Total</b>	670	85,680,851	90	49,036,721	187	47,406,484	947	182,124,056	1,817,525
<b>% of Com &amp; Ind Total</b>	70.75	47.05	9.50	26.92	19.75	26.03	4.98	8.10	10.06
<b>17. Taxable Total</b>	6,926	580,982,583	1,962	319,924,416	5,017	689,339,678	13,905	1,590,246,677	16,037,629
<b>% of Taxable Total</b>	49.81	36.53	14.11	20.12	36.08	43.35	73.16	70.71	88.73

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	292	21,884,102	818,391	0	0	0
19. Commercial	35	4,532,818	1,343,103	0	0	0
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	1	1,750	0	293	21,885,852	818,391
19. Commercial	1	209	314	36	4,533,027	1,343,417
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				329	26,418,879	2,161,808

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	17	9,584,988	17	9,584,988	0
24. Non-Producing	0	0	0	0	24	0	24	0	0
25. Total	0	0	0	0	41	9,584,988	41	9,584,988	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	547	156	1,006	1,709

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	37,470	511	35,131,190	3,151	304,450,776	3,666	339,619,436
28. Ag-Improved Land	1	43,272	174	18,979,665	1,166	161,499,375	1,341	180,522,312
29. Ag Improvements	1	137,699	174	19,626,759	1,219	109,192,161	1,394	128,956,619
30. Ag Total							5,060	649,098,367

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	17,500	113	116.77	2,152,500	
33. HomeSite Improvements	1	1.00	122,202	120	115.77	16,823,528	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	7,250	15	32.07	188,732	
36. FarmSite Improv Land	1	1.00	7,250	152	396.15	2,968,843	
37. FarmSite Improvements	1	0.00	15,497	164	0.00	2,803,231	
38. FarmSite Total							
39. Road & Ditches	0	3.37	0	0	552.11	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	10	10.00	175,000	11	11.00	192,500	
32. HomeSite Improv Land	757	773.08	14,122,000	871	890.85	16,292,000	
33. HomeSite Improvements	797	756.46	90,170,778	918	873.23	107,116,508	2,037,510
34. HomeSite Total				<b>929</b>	<b>901.85</b>	<b>123,601,008</b>	
35. FarmSite UnImp Land	162	447.32	1,790,388	178	480.39	1,986,370	
36. FarmSite Improv Land	1,055	2,617.50	16,990,264	1,208	3,014.65	19,966,357	
37. FarmSite Improvements	1,139	0.00	19,021,383	1,304	0.00	21,840,111	0
38. FarmSite Total				<b>1,482</b>	<b>3,495.04</b>	<b>43,792,838</b>	
39. Road & Ditches	0	5,222.59	0	0	5,778.07	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,411</b>	<b>10,174.96</b>	<b>167,393,846</b>	<b>2,037,510</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	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	35.00	266,011	10	35.00	594,082

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	42.55	48,242	679	32,159.61	48,751,769
44. Recapture Value N/A	4	42.55	160,638	679	32,159.61	116,011,697
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,294	275,546.55	432,486,758	4,977	307,748.71	481,286,769
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	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	3.45	13.46%	6,693	13.97%	1,940.00
55. 1D	22.00	85.84%	40,700	84.98%	1,850.00
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	0.18	0.70%	500	1.04%	2,777.78
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	25.63	100.00%	47,893	100.00%	1,868.63
<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	25.63	100.00%	47,893	100.00%	1,868.63
<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	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	25.63	100.00%	47,893	100.00%	1,868.63

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

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	234.40	1.53%	454,738	1.74%	1,940.01
55. 1D	1,837.95	12.00%	3,400,257	12.98%	1,850.03
56. 2D1	1,344.07	8.78%	2,459,654	9.39%	1,830.00
57. 2D	4,949.79	32.32%	8,216,646	31.38%	1,660.00
58. 3D1	95.38	0.62%	146,885	0.56%	1,540.00
59. 3D	3,644.54	23.80%	6,377,981	24.36%	1,750.01
60. 4D1	3,082.94	20.13%	4,963,542	18.95%	1,610.00
61. 4D	126.11	0.82%	167,728	0.64%	1,330.01
62. Total	15,315.18	100.00%	26,187,431	100.00%	1,709.90
<b>Grass</b>					
63. 1G1	42.32	0.00%	31,316	2.52%	739.98
64. 1G	148.39	6.94%	112,775	9.07%	759.99
65. 2G1	104.95	4.91%	71,368	5.74%	680.02
66. 2G	650.82	30.46%	370,984	29.83%	570.03
67. 3G1	30.75	1.44%	20,602	1.66%	669.98
68. 3G	255.35	11.95%	168,535	13.55%	660.02
69. 4G1	518.63	24.27%	306,005	24.61%	590.03
70. 4G	385.45	18.04%	161,887	13.02%	419.99
71. Total	2,136.66	100.00%	1,243,472	100.00%	581.97
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	15,315.18	87.65%	26,187,431	95.46%	1,709.90
<b>Grass Total</b>					
	2,136.66	12.23%	1,243,472	4.53%	581.97
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	20.69	0.12%	2,069	0.01%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	17,472.53	100.00%	27,432,972	100.00%	1,570.06

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

Market Area 27

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.68	0.46%	6,780	0.55%	2,529.85
46. 1A	48.90	8.40%	119,808	9.74%	2,450.06
47. 2A1	101.50	17.43%	192,850	15.68%	1,900.00
48. 2A	80.85	13.89%	174,636	14.20%	2,160.00
49. 3A1	4.42	0.76%	9,017	0.73%	2,040.05
50. 3A	298.07	51.19%	652,775	53.07%	2,190.01
51. 4A1	37.04	6.36%	60,746	4.94%	1,640.01
52. 4A	8.79	1.51%	13,448	1.09%	1,529.92
<b>53. Total</b>	<b>582.25</b>	<b>100.00%</b>	<b>1,230,060</b>	<b>100.00%</b>	<b>2,112.60</b>
<b>Dry</b>					
54. 1D1	1,588.27	3.21%	3,081,243	3.62%	1,940.00
55. 1D	5,102.89	10.32%	9,432,570	11.09%	1,848.48
56. 2D1	8,222.74	16.63%	15,047,657	17.69%	1,830.01
57. 2D	10,754.78	21.75%	17,846,866	20.98%	1,659.44
58. 3D1	196.06	0.40%	301,934	0.35%	1,540.01
59. 3D	11,621.93	23.51%	20,325,896	23.90%	1,748.93
60. 4D1	11,147.20	22.55%	17,947,044	21.10%	1,610.00
61. 4D	805.86	1.63%	1,070,763	1.26%	1,328.72
<b>62. Total</b>	<b>49,439.73</b>	<b>100.00%</b>	<b>85,053,973</b>	<b>100.00%</b>	<b>1,720.36</b>
<b>Grass</b>					
63. 1G1	46.97	0.00%	34,756	0.86%	739.96
64. 1G	284.54	3.89%	216,254	5.35%	760.01
65. 2G1	438.90	6.00%	298,454	7.38%	680.00
66. 2G	1,524.62	20.85%	869,040	21.49%	570.00
67. 3G1	231.04	3.16%	154,799	3.83%	670.01
68. 3G	887.81	12.14%	585,953	14.49%	660.00
69. 4G1	1,451.47	19.85%	856,396	21.18%	590.02
70. 4G	2,446.63	33.46%	1,027,582	25.41%	420.00
<b>71. Total</b>	<b>7,311.98</b>	<b>100.00%</b>	<b>4,043,234</b>	<b>100.00%</b>	<b>552.96</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>582.25</b>	<b>1.01%</b>	<b>1,230,060</b>	<b>1.36%</b>	<b>2,112.60</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>49,439.73</b>	<b>85.34%</b>	<b>85,053,973</b>	<b>94.07%</b>	<b>1,720.36</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>7,311.98</b>	<b>12.62%</b>	<b>4,043,234</b>	<b>4.47%</b>	<b>552.96</b>
<b>Waste</b>					
<b>Waste</b>	<b>19.21</b>	<b>0.03%</b>	<b>13,746</b>	<b>0.02%</b>	<b>715.56</b>
<b>Other</b>					
<b>Other</b>	<b>578.53</b>	<b>1.00%</b>	<b>71,818</b>	<b>0.08%</b>	<b>124.14</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>57,931.70</b>	<b>100.00%</b>	<b>90,412,831</b>	<b>100.00%</b>	<b>1,560.68</b>

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

Market Area 28

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	151.50	3.53%	293,909	3.84%	1,939.99
55. 1D	1,027.01	23.93%	1,899,993	24.81%	1,850.02
56. 2D1	996.32	23.22%	1,823,269	23.81%	1,830.00
57. 2D	204.82	4.77%	340,000	4.44%	1,659.99
58. 3D1	55.00	1.28%	84,700	1.11%	1,540.00
59. 3D	1,762.98	41.08%	3,085,235	40.29%	1,750.01
60. 4D1	19.95	0.46%	32,120	0.42%	1,610.03
61. 4D	74.01	1.72%	98,433	1.29%	1,330.00
62. Total	4,291.59	100.00%	7,657,659	100.00%	1,784.34
<b>Grass</b>					
63. 1G1	4.72	0.00%	3,493	1.55%	740.04
64. 1G	41.88	10.30%	31,828	14.10%	759.98
65. 2G1	20.03	4.93%	13,620	6.03%	679.98
66. 2G	58.57	14.40%	33,387	14.79%	570.04
67. 3G1	16.16	3.97%	10,826	4.80%	669.93
68. 3G	56.11	13.80%	37,031	16.40%	659.97
69. 4G1	45.48	11.18%	26,833	11.89%	590.00
70. 4G	163.70	40.26%	68,753	30.45%	419.99
71. Total	406.65	100.00%	225,771	100.00%	555.20
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	4,291.59	91.17%	7,657,659	97.13%	1,784.34
<b>Grass Total</b>					
	406.65	8.64%	225,771	2.86%	555.20
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	9.02	0.19%	902	0.01%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	4,707.26	100.00%	7,884,332	100.00%	1,674.93

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

Market Area 29

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.64	8.15%	100,289	9.40%	2,529.99
46. 1A	64.42	13.24%	157,832	14.79%	2,450.05
47. 2A1	75.78	15.58%	143,982	13.49%	1,900.00
48. 2A	126.33	25.96%	272,874	25.57%	2,160.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	175.57	36.09%	384,499	36.03%	2,190.00
51. 4A1	2.93	0.60%	4,805	0.45%	1,639.93
52. 4A	1.87	0.38%	2,861	0.27%	1,529.95
<b>53. Total</b>	<b>486.54</b>	<b>100.00%</b>	<b>1,067,142</b>	<b>100.00%</b>	<b>2,193.33</b>
<b>Dry</b>					
54. 1D1	4,299.31	7.16%	8,340,665	7.78%	1,940.00
55. 1D	11,304.79	18.82%	20,916,988	19.52%	1,850.28
56. 2D1	14,444.93	24.05%	26,440,092	24.68%	1,830.41
57. 2D	2,694.44	4.49%	4,474,242	4.18%	1,660.55
58. 3D1	670.92	1.12%	1,033,217	0.96%	1,540.00
59. 3D	23,555.94	39.22%	41,223,133	38.47%	1,750.01
60. 4D1	2,176.42	3.62%	3,504,047	3.27%	1,610.00
61. 4D	916.52	1.53%	1,218,994	1.14%	1,330.02
<b>62. Total</b>	<b>60,063.27</b>	<b>100.00%</b>	<b>107,151,378</b>	<b>100.00%</b>	<b>1,783.98</b>
<b>Grass</b>					
63. 1G1	36.40	0.00%	29,958	0.79%	823.02
64. 1G	481.51	7.14%	367,288	9.72%	762.78
65. 2G1	420.30	6.24%	291,410	7.71%	693.34
66. 2G	1,343.04	19.93%	768,018	20.32%	571.85
67. 3G1	77.11	1.14%	51,664	1.37%	670.00
68. 3G	1,348.55	20.01%	890,042	23.54%	660.00
69. 4G1	552.56	8.20%	326,028	8.62%	590.03
70. 4G	2,479.73	36.80%	1,055,944	27.93%	425.83
<b>71. Total</b>	<b>6,739.20</b>	<b>100.00%</b>	<b>3,780,352</b>	<b>100.00%</b>	<b>560.95</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>486.54</b>	<b>0.72%</b>	<b>1,067,142</b>	<b>0.95%</b>	<b>2,193.33</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>60,063.27</b>	<b>88.65%</b>	<b>107,151,378</b>	<b>95.55%</b>	<b>1,783.98</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>6,739.20</b>	<b>9.95%</b>	<b>3,780,352</b>	<b>3.37%</b>	<b>560.95</b>
<b>Waste</b>	<b>206.58</b>	<b>0.30%</b>	<b>111,207</b>	<b>0.10%</b>	<b>538.32</b>
<b>Other</b>	<b>257.59</b>	<b>0.38%</b>	<b>25,885</b>	<b>0.02%</b>	<b>100.49</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>67,753.18</b>	<b>100.00%</b>	<b>112,135,964</b>	<b>100.00%</b>	<b>1,655.07</b>

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

Market Area 37

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	23.01	1.77%	46,437	2.06%	2,018.12
55. 1D	88.39	6.80%	163,526	7.24%	1,850.05
56. 2D1	300.27	23.10%	549,495	24.32%	1,830.00
57. 2D	14.10	1.08%	23,406	1.04%	1,660.00
58. 3D1	0.10	0.01%	154	0.01%	1,540.00
59. 3D	544.89	41.92%	953,562	42.21%	1,750.01
60. 4D1	303.76	23.37%	489,052	21.65%	1,609.99
61. 4D	25.35	1.95%	33,718	1.49%	1,330.10
62. Total	1,299.87	100.00%	2,259,350	100.00%	1,738.14
<b>Grass</b>					
63. 1G1	3.58	0.00%	5,599	1.85%	1,563.97
64. 1G	10.06	1.71%	7,645	2.53%	759.94
65. 2G1	46.07	7.84%	31,328	10.37%	680.01
66. 2G	2.26	0.38%	1,288	0.43%	569.91
67. 3G1	4.54	0.77%	3,042	1.01%	670.04
68. 3G	52.61	8.96%	34,721	11.49%	659.97
69. 4G1	128.55	21.88%	75,850	25.10%	590.04
70. 4G	339.79	57.84%	142,711	47.23%	420.00
71. Total	587.46	100.00%	302,184	100.00%	514.39
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1,299.87	68.22%	2,259,350	88.14%	1,738.14
<b>Grass Total</b>					
	587.46	30.83%	302,184	11.79%	514.39
<b>Waste</b>					
	2.45	0.13%	245	0.01%	100.00
<b>Other</b>					
	15.65	0.82%	1,565	0.06%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	1,905.43	100.00%	2,563,344	100.00%	1,345.28

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

Market Area 39

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	172.00	10.62%	318,209	11.05%	1,850.05
56. 2D1	584.50	36.08%	1,069,636	37.16%	1,830.00
57. 2D	21.18	1.31%	35,159	1.22%	1,660.01
58. 3D1	0.34	0.02%	524	0.02%	1,541.18
59. 3D	782.16	48.28%	1,368,786	47.55%	1,750.01
60. 4D1	22.49	1.39%	36,209	1.26%	1,610.00
61. 4D	37.52	2.32%	49,903	1.73%	1,330.04
62. Total	1,620.19	100.00%	2,878,426	100.00%	1,776.60
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	16.45	6.19%	12,501	9.18%	759.94
65. 2G1	10.00	3.76%	6,799	4.99%	679.90
66. 2G	14.49	5.45%	8,261	6.06%	570.12
67. 3G1	2.29	0.86%	1,534	1.13%	669.87
68. 3G	47.14	17.73%	31,114	22.84%	660.03
69. 4G1	13.48	5.07%	7,954	5.84%	590.06
70. 4G	162.03	60.94%	68,052	49.96%	420.00
71. Total	265.88	100.00%	136,215	100.00%	512.32
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1,620.19	85.67%	2,878,426	95.47%	1,776.60
<b>Grass Total</b>					
	265.88	14.06%	136,215	4.52%	512.32
<b>Waste</b>					
	2.47	0.13%	247	0.01%	100.00
<b>Other</b>					
	2.66	0.14%	266	0.01%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	1,891.20	100.00%	3,015,154	100.00%	1,594.31

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

Market Area 41

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	110.54	0.46%	214,447	0.51%	1,939.99
55. 1D	1,392.21	5.82%	2,575,652	6.08%	1,850.05
56. 2D1	7,770.26	32.47%	14,219,599	33.58%	1,830.00
57. 2D	806.52	3.37%	1,338,828	3.16%	1,660.01
58. 3D1	35.38	0.15%	54,483	0.13%	1,539.94
59. 3D	12,843.55	53.66%	22,476,330	53.08%	1,750.01
60. 4D1	605.31	2.53%	974,557	2.30%	1,610.01
61. 4D	369.60	1.54%	491,580	1.16%	1,330.03
62. Total	23,933.37	100.00%	42,345,476	100.00%	1,769.31
<b>Grass</b>					
63. 1G1	23.97	0.00%	17,737	0.70%	739.97
64. 1G	136.02	2.97%	103,375	4.09%	760.00
65. 2G1	218.47	4.78%	148,558	5.88%	679.99
66. 2G	520.00	11.37%	296,407	11.73%	570.01
67. 3G1	207.35	4.53%	138,923	5.50%	669.99
68. 3G	966.32	21.12%	637,767	25.23%	660.00
69. 4G1	612.28	13.38%	361,256	14.29%	590.02
70. 4G	1,890.40	41.32%	823,514	32.58%	435.63
71. Total	4,574.81	100.00%	2,527,537	100.00%	552.49
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	23,933.37	81.34%	42,345,476	93.38%	1,769.31
<b>Grass Total</b>					
	4,574.81	15.55%	2,527,537	5.57%	552.49
<b>Waste</b>					
	698.43	2.37%	451,066	0.99%	645.83
<b>Other</b>					
	217.49	0.74%	22,734	0.05%	104.53
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	29,424.10	100.00%	45,346,813	100.00%	1,541.15

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

Market Area 42

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	232.34	41.81%	429,837	43.15%	1,850.03
56. 2D1	73.47	13.22%	134,450	13.50%	1,830.00
57. 2D	38.64	6.95%	64,143	6.44%	1,660.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	197.66	35.57%	345,911	34.72%	1,750.03
60. 4D1	13.57	2.44%	21,848	2.19%	1,610.02
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	555.68	100.00%	996,189	100.00%	1,792.74
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	7.31	8.42%	5,556	10.23%	760.05
65. 2G1	10.98	12.65%	7,467	13.75%	680.05
66. 2G	8.98	10.34%	5,120	9.43%	570.16
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	38.66	44.53%	25,516	46.99%	660.01
69. 4G1	10.99	12.66%	6,484	11.94%	589.99
70. 4G	9.90	11.40%	4,159	7.66%	420.10
71. Total	86.82	100.00%	54,302	100.00%	625.45
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	555.68	86.49%	996,189	94.83%	1,792.74
<b>Grass Total</b>					
Grass Total	86.82	13.51%	54,302	5.17%	625.45
<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	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	642.50	100.00%	1,050,491	100.00%	1,635.01

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

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	37.25	11.39%	94,242	13.90%	2,529.99
46. 1A	17.23	5.27%	42,215	6.23%	2,450.09
47. 2A1	164.19	50.22%	311,961	46.02%	1,900.00
48. 2A	98.05	29.99%	211,787	31.24%	2,159.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3.21	0.98%	7,030	1.04%	2,190.03
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	6.98	2.14%	10,679	1.58%	1,529.94
<b>53. Total</b>	<b>326.91</b>	<b>100.00%</b>	<b>677,914</b>	<b>100.00%</b>	<b>2,073.70</b>
<b>Dry</b>					
54. 1D1	136.89	1.45%	265,568	1.60%	1,940.01
55. 1D	1,453.21	15.41%	2,688,482	16.16%	1,850.03
56. 2D1	2,606.67	27.64%	4,770,216	28.68%	1,830.00
57. 2D	694.52	7.36%	1,152,904	6.93%	1,660.00
58. 3D1	16.55	0.18%	25,487	0.15%	1,540.00
59. 3D	3,688.26	39.10%	6,454,500	38.81%	1,750.01
60. 4D1	579.67	6.15%	933,272	5.61%	1,610.01
61. 4D	256.53	2.72%	341,188	2.05%	1,330.01
<b>62. Total</b>	<b>9,432.30</b>	<b>100.00%</b>	<b>16,631,617</b>	<b>100.00%</b>	<b>1,763.26</b>
<b>Grass</b>					
63. 1G1	7.13	0.00%	5,275	0.50%	739.83
64. 1G	85.77	4.38%	65,185	6.13%	760.00
65. 2G1	134.08	6.84%	91,168	8.57%	679.95
66. 2G	224.47	11.45%	127,949	12.03%	570.00
67. 3G1	24.23	1.24%	16,234	1.53%	670.00
68. 3G	231.60	11.82%	152,854	14.37%	659.99
69. 4G1	464.58	23.70%	274,106	25.77%	590.01
70. 4G	788.01	40.21%	330,961	31.11%	420.00
<b>71. Total</b>	<b>1,959.87</b>	<b>100.00%</b>	<b>1,063,732</b>	<b>100.00%</b>	<b>542.76</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>326.91</b>	<b>2.75%</b>	<b>677,914</b>	<b>3.68%</b>	<b>2,073.70</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>9,432.30</b>	<b>79.26%</b>	<b>16,631,617</b>	<b>90.18%</b>	<b>1,763.26</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,959.87</b>	<b>16.47%</b>	<b>1,063,732</b>	<b>5.77%</b>	<b>542.76</b>
<b>Waste</b>	<b>42.49</b>	<b>0.36%</b>	<b>25,494</b>	<b>0.14%</b>	<b>600.00</b>
<b>Other</b>	<b>138.87</b>	<b>1.17%</b>	<b>43,353</b>	<b>0.24%</b>	<b>312.18</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>11,900.44</b>	<b>100.00%</b>	<b>18,442,110</b>	<b>100.00%</b>	<b>1,549.70</b>

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

Market Area 51

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	136.74	50.34%	179,561	50.09%	1,313.16
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	109.01	40.13%	149,759	41.78%	1,373.81
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	25.75	9.48%	28,999	8.09%	1,126.17
52. 4A	0.15	0.06%	149	0.04%	993.33
<b>53. Total</b>	<b>271.65</b>	<b>100.00%</b>	<b>358,468</b>	<b>100.00%</b>	<b>1,319.60</b>
<b>Dry</b>					
54. 1D1	33.13	0.45%	63,939	0.51%	1,929.94
55. 1D	964.74	13.02%	1,780,294	14.12%	1,845.36
56. 2D1	1,544.12	20.83%	2,716,815	21.55%	1,759.46
57. 2D	302.06	4.08%	488,485	3.88%	1,617.18
58. 3D1	387.06	5.22%	548,821	4.35%	1,417.92
59. 3D	2,644.13	35.67%	4,627,266	36.71%	1,750.01
60. 4D1	1,320.46	17.81%	2,091,444	16.59%	1,583.88
61. 4D	216.77	2.92%	287,439	2.28%	1,326.01
<b>62. Total</b>	<b>7,412.47</b>	<b>100.00%</b>	<b>12,604,503</b>	<b>100.00%</b>	<b>1,700.45</b>
<b>Grass</b>					
63. 1G1	5.34	0.00%	3,921	0.28%	734.27
64. 1G	129.59	4.87%	98,309	7.07%	758.62
65. 2G1	190.69	7.16%	122,024	8.77%	639.91
66. 2G	109.31	4.11%	62,275	4.48%	569.71
67. 3G1	67.05	2.52%	42,654	3.07%	636.15
68. 3G	256.51	9.63%	169,302	12.17%	660.02
69. 4G1	622.91	23.40%	360,112	25.89%	578.11
70. 4G	1,281.02	48.11%	532,308	38.27%	415.53
<b>71. Total</b>	<b>2,662.42</b>	<b>100.00%</b>	<b>1,390,905</b>	<b>100.00%</b>	<b>522.42</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>271.65</b>	<b>2.62%</b>	<b>358,468</b>	<b>2.50%</b>	<b>1,319.60</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>7,412.47</b>	<b>71.41%</b>	<b>12,604,503</b>	<b>87.79%</b>	<b>1,700.45</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,662.42</b>	<b>25.65%</b>	<b>1,390,905</b>	<b>9.69%</b>	<b>522.42</b>
<b>Waste</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>Other</b>	<b>33.45</b>	<b>0.32%</b>	<b>3,345</b>	<b>0.02%</b>	<b>100.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>1.66</b>	<b>0.02%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>10,379.99</b>	<b>100.00%</b>	<b>14,357,221</b>	<b>100.00%</b>	<b>1,383.16</b>

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

Market Area 52

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	105.91	35.03%	201,229	33.82%	1,900.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	179.43	59.35%	366,037	61.53%	2,040.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15.22	5.03%	24,960	4.20%	1,639.95
52. 4A	1.76	0.58%	2,693	0.45%	1,530.11
<b>53. Total</b>	<b>302.32</b>	<b>100.00%</b>	<b>594,919</b>	<b>100.00%</b>	<b>1,967.85</b>
<b>Dry</b>					
54. 1D1	219.47	0.80%	425,773	0.89%	1,940.01
55. 1D	3,617.44	13.25%	6,692,378	13.92%	1,850.03
56. 2D1	8,018.11	29.38%	14,673,170	30.52%	1,830.00
57. 2D	937.53	3.44%	1,556,308	3.24%	1,660.01
58. 3D1	811.08	2.97%	1,249,067	2.60%	1,540.00
59. 3D	11,366.31	41.65%	19,891,166	41.37%	1,750.01
60. 4D1	1,790.03	6.56%	2,881,958	5.99%	1,610.01
61. 4D	532.01	1.95%	707,588	1.47%	1,330.03
<b>62. Total</b>	<b>27,291.98</b>	<b>100.00%</b>	<b>48,077,408</b>	<b>100.00%</b>	<b>1,761.59</b>
<b>Grass</b>					
63. 1G1	9.76	0.00%	7,222	0.34%	739.96
64. 1G	219.56	5.69%	166,865	7.88%	760.00
65. 2G1	214.28	5.55%	145,712	6.88%	680.01
66. 2G	349.84	9.06%	199,417	9.42%	570.02
67. 3G1	143.96	3.73%	96,452	4.56%	669.99
68. 3G	641.59	16.62%	423,439	20.01%	659.98
69. 4G1	700.37	18.14%	413,233	19.52%	590.02
70. 4G	1,581.38	40.96%	664,182	31.38%	420.00
<b>71. Total</b>	<b>3,860.74</b>	<b>100.00%</b>	<b>2,116,522</b>	<b>100.00%</b>	<b>548.22</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>302.32</b>	<b>0.96%</b>	<b>594,919</b>	<b>1.17%</b>	<b>1,967.85</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>27,291.98</b>	<b>86.48%</b>	<b>48,077,408</b>	<b>94.64%</b>	<b>1,761.59</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>3,860.74</b>	<b>12.23%</b>	<b>2,116,522</b>	<b>4.17%</b>	<b>548.22</b>
<b>Waste</b>					
<b>Waste</b>	<b>3.31</b>	<b>0.01%</b>	<b>331</b>	<b>0.00%</b>	<b>100.00</b>
<b>Other</b>					
<b>Other</b>	<b>99.65</b>	<b>0.32%</b>	<b>9,965</b>	<b>0.02%</b>	<b>100.00</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>31,558.00</b>	<b>100.00%</b>	<b>50,799,145</b>	<b>100.00%</b>	<b>1,609.71</b>

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

Market Area 53

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	1.46	0.07%	2,832	0.07%	1,939.73
55. 1D	279.20	12.64%	516,534	13.15%	1,850.05
56. 2D1	682.63	30.90%	1,249,216	31.79%	1,830.00
57. 2D	90.16	4.08%	149,666	3.81%	1,660.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,127.20	51.03%	1,972,615	50.21%	1,750.01
60. 4D1	2.07	0.09%	3,333	0.08%	1,610.14
61. 4D	26.21	1.19%	34,859	0.89%	1,329.99
62. Total	2,208.93	100.00%	3,929,055	100.00%	1,778.71
<b>Grass</b>					
63. 1G1	2.41	0.00%	1,783	1.31%	739.83
64. 1G	12.73	5.46%	9,675	7.12%	760.02
65. 2G1	20.47	8.78%	13,919	10.24%	679.97
66. 2G	40.54	17.38%	23,107	17.00%	569.98
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	83.57	35.83%	55,158	40.57%	660.02
69. 4G1	8.53	3.66%	5,033	3.70%	590.04
70. 4G	64.97	27.86%	27,288	20.07%	420.01
71. Total	233.22	100.00%	135,963	100.00%	582.98
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	2,208.93	89.57%	3,929,055	96.60%	1,778.71
<b>Grass Total</b>					
	233.22	9.46%	135,963	3.34%	582.98
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	24.13	0.98%	2,413	0.06%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	2,466.28	100.00%	4,067,431	100.00%	1,649.22

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

Market Area 54

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	191.07	31.72%	483,409	35.10%	2,530.01
46. 1A	98.79	16.40%	242,039	17.58%	2,450.04
47. 2A1	94.24	15.64%	179,056	13.00%	1,900.00
48. 2A	117.17	19.45%	253,087	18.38%	2,160.00
49. 3A1	3.05	0.51%	6,222	0.45%	2,040.00
50. 3A	95.49	15.85%	209,123	15.19%	2,190.00
51. 4A1	1.61	0.27%	2,640	0.19%	1,639.75
52. 4A	1.03	0.17%	1,576	0.11%	1,530.10
<b>53. Total</b>	<b>602.45</b>	<b>100.00%</b>	<b>1,377,152</b>	<b>100.00%</b>	<b>2,285.92</b>
<b>Dry</b>					
54. 1D1	3,859.88	11.24%	7,488,161	12.12%	1,940.00
55. 1D	5,126.70	14.93%	9,484,533	15.36%	1,850.03
56. 2D1	10,376.90	30.21%	18,989,757	30.75%	1,830.00
57. 2D	1,544.09	4.50%	2,563,183	4.15%	1,660.00
58. 3D1	410.30	1.19%	631,862	1.02%	1,540.00
59. 3D	12,290.73	35.78%	21,508,905	34.83%	1,750.01
60. 4D1	394.97	1.15%	635,912	1.03%	1,610.03
61. 4D	345.98	1.01%	460,164	0.75%	1,330.03
<b>62. Total</b>	<b>34,349.55</b>	<b>100.00%</b>	<b>61,762,477</b>	<b>100.00%</b>	<b>1,798.06</b>
<b>Grass</b>					
63. 1G1	277.97	0.00%	205,696	9.84%	739.99
64. 1G	428.27	12.20%	325,489	15.57%	760.01
65. 2G1	330.84	9.42%	224,968	10.76%	679.99
66. 2G	597.95	17.03%	340,848	16.31%	570.03
67. 3G1	27.54	0.78%	18,454	0.88%	670.08
68. 3G	743.01	21.16%	490,389	23.46%	660.00
69. 4G1	116.69	3.32%	68,846	3.29%	589.99
70. 4G	989.36	28.17%	415,529	19.88%	420.00
<b>71. Total</b>	<b>3,511.63</b>	<b>100.00%</b>	<b>2,090,219</b>	<b>100.00%</b>	<b>595.23</b>
<b>Irrigated Total</b>	<b>602.45</b>	<b>1.56%</b>	<b>1,377,152</b>	<b>2.11%</b>	<b>2,285.92</b>
<b>Dry Total</b>	<b>34,349.55</b>	<b>88.99%</b>	<b>61,762,477</b>	<b>94.66%</b>	<b>1,798.06</b>
<b>Grass Total</b>	<b>3,511.63</b>	<b>9.10%</b>	<b>2,090,219</b>	<b>3.20%</b>	<b>595.23</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>136.85</b>	<b>0.35%</b>	<b>13,685</b>	<b>0.02%</b>	<b>100.00</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>38,600.48</b>	<b>100.00%</b>	<b>65,243,533</b>	<b>100.00%</b>	<b>1,690.23</b>

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

Market Area 55

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4.00	2.27%	10,120	2.57%	2,530.00
46. 1A	81.33	46.23%	199,260	50.53%	2,450.02
47. 2A1	46.25	26.29%	87,875	22.28%	1,900.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	44.34	25.20%	97,105	24.62%	2,190.01
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>	<b>175.92</b>	<b>100.00%</b>	<b>394,360</b>	<b>100.00%</b>	<b>2,241.70</b>
<b>Dry</b>					
54. 1D1	20.02	0.80%	38,838	0.87%	1,939.96
55. 1D	385.85	15.33%	713,830	16.02%	1,850.02
56. 2D1	560.27	22.26%	1,025,299	23.00%	1,830.01
57. 2D	26.09	1.04%	43,310	0.97%	1,660.02
58. 3D1	5.32	0.21%	8,192	0.18%	1,539.85
59. 3D	1,363.65	54.17%	2,386,409	53.54%	1,750.02
60. 4D1	120.71	4.80%	194,344	4.36%	1,610.01
61. 4D	35.32	1.40%	46,978	1.05%	1,330.07
<b>62. Total</b>	<b>2,517.23</b>	<b>100.00%</b>	<b>4,457,200</b>	<b>100.00%</b>	<b>1,770.68</b>
<b>Grass</b>					
63. 1G1	0.33	0.00%	244	0.06%	739.39
64. 1G	13.76	1.74%	10,459	2.45%	760.10
65. 2G1	26.69	3.37%	18,149	4.25%	679.99
66. 2G	32.92	4.16%	18,767	4.40%	570.08
67. 3G1	70.97	8.97%	47,548	11.14%	669.97
68. 3G	228.08	28.81%	150,530	35.26%	659.99
69. 4G1	31.37	3.96%	18,509	4.34%	590.02
70. 4G	387.48	48.95%	162,742	38.12%	420.00
<b>71. Total</b>	<b>791.60</b>	<b>100.00%</b>	<b>426,948</b>	<b>100.00%</b>	<b>539.35</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>175.92</b>	<b>5.04%</b>	<b>394,360</b>	<b>7.47%</b>	<b>2,241.70</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,517.23</b>	<b>72.17%</b>	<b>4,457,200</b>	<b>84.44%</b>	<b>1,770.68</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>791.60</b>	<b>22.70%</b>	<b>426,948</b>	<b>8.09%</b>	<b>539.35</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>3.12</b>	<b>0.09%</b>	<b>312</b>	<b>0.01%</b>	<b>100.00</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>3,487.87</b>	<b>100.00%</b>	<b>5,278,820</b>	<b>100.00%</b>	<b>1,513.48</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

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	14.94	0.69%	28,985	0.79%	1,940.09
55. 1D	209.04	9.71%	386,733	10.50%	1,850.04
56. 2D1	237.96	11.06%	435,463	11.82%	1,829.98
57. 2D	585.03	27.19%	971,149	26.35%	1,660.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	704.89	32.76%	1,233,565	33.48%	1,750.01
60. 4D1	345.86	16.07%	556,838	15.11%	1,610.01
61. 4D	54.26	2.52%	72,167	1.96%	1,330.02
62. Total	2,151.98	100.00%	3,684,900	100.00%	1,712.33
<b>Grass</b>					
63. 1G1	3.06	0.00%	2,264	1.43%	739.87
64. 1G	22.96	7.56%	17,449	11.02%	759.97
65. 2G1	10.03	3.30%	6,821	4.31%	680.06
66. 2G	68.27	22.47%	38,914	24.57%	570.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	28.94	9.53%	19,102	12.06%	660.06
69. 4G1	13.11	4.32%	7,737	4.88%	590.16
70. 4G	157.43	51.82%	66,122	41.74%	420.01
71. Total	303.80	100.00%	158,409	100.00%	521.43
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	2,151.98	87.51%	3,684,900	95.87%	1,712.33
<b>Grass Total</b>					
	303.80	12.35%	158,409	4.12%	521.43
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	3.26	0.13%	326	0.01%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	2,459.04	100.00%	3,843,635	100.00%	1,563.06

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

Market Area 58

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	80.89	1.74%	156,928	1.91%	1,940.02
55. 1D	1,442.83	31.11%	2,669,264	32.45%	1,850.02
56. 2D1	882.09	19.02%	1,614,231	19.62%	1,830.01
57. 2D	258.21	5.57%	428,625	5.21%	1,659.99
58. 3D1	10.99	0.24%	16,924	0.21%	1,539.95
59. 3D	1,437.22	30.99%	2,515,165	30.57%	1,750.02
60. 4D1	450.74	9.72%	725,697	8.82%	1,610.01
61. 4D	75.08	1.62%	99,858	1.21%	1,330.02
62. Total	4,638.05	100.00%	8,226,692	100.00%	1,773.74
<b>Grass</b>					
63. 1G1	1.86	0.00%	1,376	0.26%	739.78
64. 1G	73.96	7.67%	56,208	10.73%	759.98
65. 2G1	37.91	3.93%	25,780	4.92%	680.03
66. 2G	59.72	6.20%	34,043	6.50%	570.04
67. 3G1	0.93	0.10%	623	0.12%	669.89
68. 3G	83.86	8.70%	55,343	10.56%	659.95
69. 4G1	319.16	33.12%	188,314	35.94%	590.03
70. 4G	386.37	40.09%	162,273	30.97%	419.99
71. Total	963.77	100.00%	523,960	100.00%	543.66
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	4,638.05	82.35%	8,226,692	93.98%	1,773.74
<b>Grass Total</b>					
	963.77	17.11%	523,960	5.99%	543.66
<b>Waste</b>					
	1.46	0.03%	146	0.00%	100.00
<b>Other</b>					
	28.68	0.51%	2,868	0.03%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	5,631.96	100.00%	8,753,666	100.00%	1,554.28

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

Market Area 59

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	182.82	8.53%	354,672	9.40%	1,940.01
55. 1D	245.11	11.44%	453,463	12.02%	1,850.04
56. 2D1	477.85	22.30%	874,466	23.18%	1,830.00
57. 2D	221.61	10.34%	367,871	9.75%	1,659.99
58. 3D1	144.88	6.76%	223,116	5.91%	1,540.01
59. 3D	756.96	35.32%	1,324,692	35.11%	1,750.02
60. 4D1	83.77	3.91%	134,869	3.57%	1,609.99
61. 4D	30.12	1.41%	40,062	1.06%	1,330.08
62. Total	2,143.12	100.00%	3,773,211	100.00%	1,760.62
<b>Grass</b>					
63. 1G1	8.41	0.00%	6,224	4.33%	740.07
64. 1G	12.72	5.11%	9,667	6.72%	759.98
65. 2G1	51.78	20.79%	35,211	24.48%	680.01
66. 2G	14.25	5.72%	8,120	5.64%	569.82
67. 3G1	5.45	2.19%	3,652	2.54%	670.09
68. 3G	57.89	23.24%	38,205	26.56%	659.96
69. 4G1	8.09	3.25%	4,773	3.32%	589.99
70. 4G	90.51	36.33%	38,012	26.42%	419.98
71. Total	249.10	100.00%	143,864	100.00%	577.54
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	2,143.12	89.01%	3,773,211	96.29%	1,760.62
<b>Grass Total</b>					
	249.10	10.35%	143,864	3.67%	577.54
<b>Waste</b>					
	5.11	0.21%	511	0.01%	100.00
<b>Other</b>					
	10.47	0.43%	1,047	0.03%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	2,407.80	100.00%	3,918,633	100.00%	1,627.47

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

Market Area 60

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	50.99	35.71%	129,005	39.77%	2,530.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11.24	7.87%	21,356	6.58%	1,900.00
48. 2A	80.56	56.42%	174,010	53.65%	2,160.00
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>	<b>142.79</b>	<b>100.00%</b>	<b>324,371</b>	<b>100.00%</b>	<b>2,271.66</b>
<b>Dry</b>					
54. 1D1	1,488.80	36.31%	2,888,272	39.03%	1,940.00
55. 1D	514.28	12.54%	951,434	12.86%	1,850.03
56. 2D1	393.62	9.60%	720,328	9.73%	1,830.01
57. 2D	572.28	13.96%	949,982	12.84%	1,660.00
58. 3D1	159.38	3.89%	245,446	3.32%	1,540.01
59. 3D	660.35	16.10%	1,155,627	15.61%	1,750.02
60. 4D1	268.71	6.55%	432,623	5.85%	1,610.00
61. 4D	42.95	1.05%	57,122	0.77%	1,329.97
<b>62. Total</b>	<b>4,100.37</b>	<b>100.00%</b>	<b>7,400,834</b>	<b>100.00%</b>	<b>1,804.92</b>
<b>Grass</b>					
63. 1G1	73.42	0.00%	54,331	17.15%	740.00
64. 1G	30.57	5.67%	23,235	7.34%	760.06
65. 2G1	36.67	6.80%	24,936	7.87%	680.01
66. 2G	84.26	15.62%	48,032	15.17%	570.05
67. 3G1	19.06	3.53%	12,771	4.03%	670.04
68. 3G	57.84	10.72%	38,175	12.05%	660.01
69. 4G1	90.85	16.84%	53,603	16.92%	590.02
70. 4G	146.75	27.21%	61,635	19.46%	420.00
<b>71. Total</b>	<b>539.42</b>	<b>100.00%</b>	<b>316,718</b>	<b>100.00%</b>	<b>587.15</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>142.79</b>	<b>2.93%</b>	<b>324,371</b>	<b>4.03%</b>	<b>2,271.66</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>4,100.37</b>	<b>84.26%</b>	<b>7,400,834</b>	<b>91.88%</b>	<b>1,804.92</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>539.42</b>	<b>11.08%</b>	<b>316,718</b>	<b>3.93%</b>	<b>587.15</b>
<b>Waste</b>					
<b>Waste</b>	<b>9.92</b>	<b>0.20%</b>	<b>5,877</b>	<b>0.07%</b>	<b>592.44</b>
<b>Other</b>					
<b>Other</b>	<b>73.74</b>	<b>1.52%</b>	<b>7,374</b>	<b>0.09%</b>	<b>100.00</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>4,866.24</b>	<b>100.00%</b>	<b>8,055,174</b>	<b>100.00%</b>	<b>1,655.32</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

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	4.81	0.22%	9,331	0.26%	1,939.92
55. 1D	60.21	2.78%	111,392	3.06%	1,850.06
56. 2D1	77.60	3.58%	142,010	3.91%	1,830.03
57. 2D	815.61	37.67%	1,353,913	37.23%	1,660.00
58. 3D1	7.34	0.34%	11,304	0.31%	1,540.05
59. 3D	569.35	26.29%	996,367	27.40%	1,750.01
60. 4D1	619.89	28.63%	998,026	27.45%	1,610.01
61. 4D	10.60	0.49%	14,098	0.39%	1,330.00
62. Total	2,165.41	100.00%	3,636,441	100.00%	1,679.33
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	7.98	2.91%	6,065	3.68%	760.03
65. 2G1	5.28	1.93%	3,590	2.18%	679.92
66. 2G	146.23	53.38%	83,352	50.53%	570.01
67. 3G1	8.99	3.28%	6,024	3.65%	670.08
68. 3G	56.63	20.67%	37,377	22.66%	660.02
69. 4G1	47.25	17.25%	27,879	16.90%	590.03
70. 4G	1.56	0.57%	655	0.40%	419.87
71. Total	273.92	100.00%	164,942	100.00%	602.15
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	2,165.41	88.73%	3,636,441	95.66%	1,679.33
<b>Grass Total</b>					
	273.92	11.22%	164,942	4.34%	602.15
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	1.16	0.05%	116	0.00%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	2,440.49	100.00%	3,801,499	100.00%	1,557.68

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

Market Area 62

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	276.31	25.04%	536,040	27.49%	1,939.99
55. 1D	119.66	10.84%	221,376	11.35%	1,850.04
56. 2D1	129.31	11.72%	236,637	12.14%	1,830.00
57. 2D	18.93	1.72%	31,423	1.61%	1,659.96
58. 3D1	2.03	0.18%	3,126	0.16%	1,539.90
59. 3D	238.11	21.58%	416,695	21.37%	1,750.01
60. 4D1	286.73	25.99%	461,636	23.67%	1,610.00
61. 4D	32.33	2.93%	42,999	2.21%	1,330.00
62. Total	1,103.41	100.00%	1,949,932	100.00%	1,767.19
<b>Grass</b>					
63. 1G1	15.62	0.00%	11,558	2.36%	739.95
64. 1G	17.56	1.80%	13,346	2.72%	760.02
65. 2G1	76.20	7.81%	51,816	10.57%	680.00
66. 2G	12.99	1.33%	7,405	1.51%	570.05
67. 3G1	22.86	2.34%	15,316	3.12%	669.99
68. 3G	48.53	4.97%	32,030	6.53%	660.00
69. 4G1	177.07	18.14%	104,473	21.31%	590.01
70. 4G	605.46	62.02%	254,291	51.87%	420.00
71. Total	976.29	100.00%	490,235	100.00%	502.14
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	1,103.41	51.96%	1,949,932	79.77%	1,767.19
<b>Grass Total</b>					
	976.29	45.98%	490,235	20.05%	502.14
<b>Waste</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
	43.78	2.06%	4,378	0.18%	100.00
<b>Exempt</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
	2,123.48	100.00%	2,444,545	100.00%	1,151.20

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

Market Area 63

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	42.16	4.54%	78,000	4.92%	1,850.09
56. 2D1	165.07	17.76%	302,080	19.06%	1,830.01
57. 2D	3.35	0.36%	5,561	0.35%	1,660.00
58. 3D1	2.83	0.30%	4,359	0.27%	1,540.28
59. 3D	403.23	43.38%	705,659	44.52%	1,750.02
60. 4D1	262.20	28.21%	422,141	26.63%	1,610.00
61. 4D	50.60	5.44%	67,299	4.25%	1,330.02
62. Total	929.44	100.00%	1,585,099	100.00%	1,705.43
<b>Grass</b>					
63. 1G1	7.72	0.00%	5,712	2.02%	739.90
64. 1G	6.43	1.27%	4,886	1.73%	759.88
65. 2G1	16.20	3.21%	11,016	3.90%	680.00
66. 2G	5.86	1.16%	3,340	1.18%	569.97
67. 3G1	17.06	3.38%	11,430	4.04%	669.99
68. 3G	84.32	16.69%	55,650	19.68%	659.99
69. 4G1	213.72	42.31%	126,098	44.60%	590.01
70. 4G	153.87	30.46%	64,625	22.86%	420.00
71. Total	505.18	100.00%	282,757	100.00%	559.72
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	929.44	63.90%	1,585,099	84.77%	1,705.43
<b>Grass Total</b>					
Grass Total	505.18	34.73%	282,757	15.12%	559.72
<b>Waste</b>					
Waste	0.00	0.00%	0	0.00%	0.00
<b>Other</b>					
Other	19.79	1.36%	1,979	0.11%	100.00
<b>Exempt</b>					
Exempt	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	1,454.41	100.00%	1,869,835	100.00%	1,285.63

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

Market Area 65

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	8.97	1.93%	17,401	2.13%	1,939.91
55. 1D	32.36	6.95%	59,867	7.34%	1,850.03
56. 2D1	149.11	32.01%	272,872	33.46%	1,830.00
57. 2D	0.62	0.13%	1,029	0.13%	1,659.68
58. 3D1	1.78	0.38%	2,741	0.34%	1,539.89
59. 3D	164.85	35.39%	288,492	35.38%	1,750.03
60. 4D1	104.41	22.41%	168,099	20.61%	1,609.99
61. 4D	3.75	0.80%	4,987	0.61%	1,329.87
62. Total	465.85	100.00%	815,488	100.00%	1,750.54
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.61	1.64%	2,744	2.21%	760.11
65. 2G1	12.70	5.76%	8,637	6.97%	680.08
66. 2G	2.11	0.96%	1,203	0.97%	570.14
67. 3G1	40.64	18.44%	27,229	21.96%	670.00
68. 3G	31.45	14.27%	20,755	16.74%	659.94
69. 4G1	52.17	23.67%	30,782	24.83%	590.03
70. 4G	77.72	35.26%	32,642	26.33%	419.99
71. Total	220.40	100.00%	123,992	100.00%	562.58
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	465.85	67.88%	815,488	86.80%	1,750.54
<b>Grass Total</b>					
	220.40	32.12%	123,992	13.20%	562.58
<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>					
	686.25	100.00%	939,480	100.00%	1,369.01

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	142.79	324,371	2,748.04	5,700,015	2,890.83	6,024,386
<b>77. Dry Land</b>	23.34	40,300	25,917.34	45,531,641	231,513.92	407,540,691	257,454.60	453,112,632
<b>78. Grass</b>	16.02	8,442	5,329.58	2,898,784	33,815.22	18,835,007	39,160.82	21,742,233
<b>79. Waste</b>	0.00	0	21.41	7,026	970.02	601,844	991.43	608,870
<b>80. Other</b>	0.00	0	214.58	21,458	1,504.00	194,942	1,718.58	216,400
<b>81. Exempt</b>	0.00	0	0.00	0	1.66	0	1.66	0
<b>82. Total</b>	<b>39.36</b>	<b>48,742</b>	<b>31,625.70</b>	<b>48,783,280</b>	<b>270,551.20</b>	<b>432,872,499</b>	<b>302,216.26</b>	<b>481,704,521</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	2,890.83	0.96%	6,024,386	1.25%	2,083.96
<b>Dry Land</b>	257,454.60	85.19%	453,112,632	94.06%	1,759.97
<b>Grass</b>	39,160.82	12.96%	21,742,233	4.51%	555.20
<b>Waste</b>	991.43	0.33%	608,870	0.13%	614.13
<b>Other</b>	1,718.58	0.57%	216,400	0.04%	125.92
<b>Exempt</b>	1.66	0.00%	0	0.00%	0.00
<b>Total</b>	<b>302,216.26</b>	<b>100.00%</b>	<b>481,704,521</b>	<b>100.00%</b>	<b>1,593.91</b>

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

13 Cass

	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	1,373,693,050	1,396,697,763	23,004,713	1.67%	14,012,750	0.65%
02. Recreational	10,321,411	11,424,858	1,103,447	10.69%	207,354	8.68%
03. Ag-Homesite Land, Ag-Res Dwelling	121,047,497	123,601,008	2,553,511	2.11%	2,037,510	0.43%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,505,061,958</b>	<b>1,531,723,629</b>	<b>26,661,671</b>	<b>1.77%</b>	<b>16,257,614</b>	<b>0.69%</b>
05. Commercial	132,051,626	131,836,258	-215,368	-0.16%	930,740	-0.87%
06. Industrial	49,126,962	50,287,798	1,160,836	2.36%	886,785	0.56%
07. Ag-Farmsite Land, Outbuildings	39,305,088	43,792,838	4,487,750	11.42%	0	11.42%
08. Minerals	7,467,892	9,584,988	2,117,096	28.35	0	28.35
<b>09. Total Commercial (sum lines 5-8)</b>	<b>227,951,568</b>	<b>235,501,882</b>	<b>7,550,314</b>	<b>3.31%</b>	<b>1,817,525</b>	<b>2.51%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,733,013,526</b>	<b>1,767,225,511</b>	<b>34,211,985</b>	<b>1.97%</b>	<b>18,075,139</b>	<b>0.93%</b>
11. Irrigated	5,063,529	6,024,386	960,857	18.98%		
12. Dryland	450,681,473	453,112,632	2,431,159	0.54%		
13. Grassland	23,237,064	21,742,233	-1,494,831	-6.43%		
14. Wasteland	320,249	608,870	288,621	90.12%		
15. Other Agland	1,109,641	216,400	-893,241	-80.50%		
<b>16. Total Agricultural Land</b>	<b>480,411,956</b>	<b>481,704,521</b>	<b>1,292,565</b>	<b>0.27%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,213,425,482</b>	<b>2,248,930,032</b>	<b>35,504,550</b>	<b>1.60%</b>	<b>18,075,139</b>	<b>0.79%</b>

# 2009 3-YEAR PLAN OF ASSESSMENT

## CASS COUNTY, NEBRASKA

**Purpose:** In accordance with Nebraska State Statutes Section 77-1311.02, “The county assessor shall...prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter.”

The plan will indicate the classes or subclasses of real property, which will be examined during the years of the assessment plan. The plan will describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions.

Statutes require the level of assessment for residential, commercial and industrial real property be 92-100% of market value, with agricultural land values at 69-75% of market value beginning in 2007. The quality of assessment is measured by the coefficient of dispersion and the price related differential. The COD should be 15% or less for residential property and 20% or less for commercial, industrial and agricultural property. The PRD should be 98-103%.

### Cass County statistics for 2009:

#### RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

98

99

72

Note: TERC action for agricultural land resulted in a 10.5% increase

### Cass County Real and Personal Property

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 12,000 residential parcels, 875 commercial parcels, 55 industrial parcels, 100 recreational parcels and 5,000 agricultural parcels. Agricultural land in the county is assessed using special valuation (greenbelt) which requires a separate valuation process for both agricultural and market value. To calculate values the assessor's office processes approximately 1200 sales, 1500 permits and up to 500 new parcels each year.

In addition to real property, the office processes approximately 1300 personal property schedules, 800 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and prepares the County Board of Equalization defense packages for protests to the Tax Equalization and Review Commission.

## ***Current Resources***

### **Administrative & Assessment Staff**

Personnel include the assessor, the deputy assessor, three (3) full time clerical staff and one GIS Specialist. Two of the clerical staff has over 20 years of experience each and the other two have more than 5 years in the assessor's office.

The GIS Specialist has received training in GIS (Geographical Interface System) and has completed approximately 66% of a county wide land use layer with the assistance of the county GIS office and contracted oversight of GIS Workshop.

One of the clerical staff is responsible for greenbelt functions, land splits, subdivision plats, developer values and assists with the computer programming of land values. They maintain the maps and aerials and assist the other clerks and appraisers when needed with other data entry as needed.

Homestead exemptions, permissive exemptions, personal property, 521 processing and all other office functions are the responsibility of the remaining clerical staff.

The assessor manages the administrative duties, including statutorily mandated reports, budget, payroll and claims, office supervision, public relations, final review of sales, planning and final review of the appraisal process. The assessor maintains agricultural special values and market values in the counties five market areas. Educational classes, meetings, workshops, county board of equalization hearings, and Tax Equalization and Review Commission (TERC) hearings fill much of the remaining time.

### **Appraisal Staff**

The deputy assessor stands in for the assessor when necessary and is responsible for the direct supervision of the appraisal staff on a daily basis. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the part-time contract appraisers are a large part of the deputy's duties.

Full time staff consists of one licensed appraiser and two appraisal assistants, all of whom perform the administrative and appraisal duties of the office. Additionally, there are 2 part-time contract appraisers (one Certified General and one Registered) each working in Cass County two to three days per week.

Appraisers are responsible for sales verification, appraisal review fieldwork, and pickup work. They must also be proficient in computer operations as the office functions with both an appraisal (CAMA) and administrative (CAAS) computer system. The appraisers are responsible for field work and data input for the appraisal area with the final review by the certified general appraiser, in consultation with the assessor.

The two part-time contract appraisers each have distinct duties. One acts as the commercial appraiser. Duties include sales verification, field inspections for re-appraisal and pickup work, collection and entry of information, analysis of statistics, income and expense studies, and completion and review of final values. The other develops and maintains the appraisal tables in the CAMA system, performs sales studies and analysis, trains the staff appraisers, reviews the field data, and reviews and finalizes re-appraisal valuations. Both work directly under the assessor and deputy assessor's supervision.

## **Budget**

The assessor's office is operating on a budget (2009/2010) of about \$12.45 per parcel for reappraisal and \$10.45 per parcel for administrative functions which is mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget.

## **Cadastral Maps**

The current cadastral maps are outdated 1994 imagery and in practice have been largely replaced with a county GIS system currently maintained outside the assessor's office. Ownership changes have been kept up to date on the property records. The conversion from hardcopy to GIS is going well and the plan is after personnel create the land use layer this office will eventually take responsibility for the parcel layer sometime in 2010. This would make the GIS equivalent to the requirement for cadastral maps.

## **Property Record Cards**

Property record cards were last produced in mass for the 1992 re-appraisal and have now been largely replaced with simple printed property records. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

## **Computers**

The county has a full-time information technology person who assists with computer hardware and software needs. The county board provides the assessor with a leased CAMA and CAAS system. The leasing company provides minimal operations assistance. The system is due to be replaced in the future but no date has been established.

## **Assessment Procedures:**

The Nebraska Constitution requires real property as defined be assessed at market value unless otherwise provided. The only class of real property otherwise provided by statute is agricultural, which shall be assessed at 75% of market value and may be valued by special valuation at 75% of actual value if market value exceeds actual value.

Market studies are ongoing in Cass County. Sales are verified and documented. Sales assessment ratio studies are kept current. A review of all market areas established by these studies is done on an annual basis. The appraisal process includes a market study, a depreciation study, an on site review of each improved property, changes to the property record and a market analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches can be considered for re-appraisals. When any approach to value is used, the goal is a result of market value. Costs as provided in statute are from the Marshall and Swift

manual. All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

**Procedures and Policies:**

The Cass County Assessor follows the rules, regulations and orders set forth by law. Nebraska Constitution, Nebraska Legislative Statutes, Nebraska Assessor Manual, Nebraska Agricultural Land Manual, Department of Assessment and Taxation Directives and Rules and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor has developed an appraisal plan and a policies and procedures manual to insure uniform and equal treatment for all property in Cass County.

**Assessment Actions Planned for Assessment Year 2010**

- Residential:** Eagle (land and improvements)
- Greenwood (land and improvements)
- South Bend (land and improvements)
- Rural Greenwood (farm, acreage and subdivisions)
- Rural Salt Creek (farm, acreage and subdivisions)
- Rural South Bend (farm, acreage and subdivisions)
- Rural Tipton Townships (farm, acreage and subdivisions)
- Commercial:** Southwest (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
- Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment

**Assessment Actions Planned for Assessment Year 2011**

- Residential:** Cedar Creek (land and improvements)
- Louisville (land and improvements)
- Rural Louisville (farm, acreage and subdivisions)
- Rural Eight-Mile Grove (farm, acreage and subdivisions)
- Rural Plattsmouth (farm, acreage and subdivisions – exc. Buccaneer Bay)
- Commercial:** Northwest (sales review, market analysis studies)

**Agricultural:**    Land market value analysis (countywide)  
                          Land special value analysis (countywide)

Approximately 2500 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

**Assessment Actions Planned for Assessment Year 2012**

**Residential:**    Plattsmouth (land and improvements)  
                          Rural Subdivision – Buccaneer Bay (land and improvements)

**Commercial:**    Northeast (sales review, market analysis studies)

**Agricultural:**    Land market value analysis (countywide)  
                          Land special value analysis (countywide)

Approximately 2800 parcels will be scheduled for re-appraisal. Additional locations will be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

**Conclusion:**

This office has worked with a limited budget and staffing in comparison to the size, growth and change in Cass County and with the increased statutory requirements may struggle to reach and maintain those requirements. To continue to meet requirements it is necessary to retain the current staff and provide for hiring experienced staff in the future. It will be especially imperative to retain and hire knowledgeable appraiser personnel where training is and experience is more costly. Additional funding in the future to hire, train and retain qualified and reliable staff needs to be expected and planned for. Continued contracting of licensed appraisal personnel is currently the most efficient and cost effective way to support the county staff. Without contract appraiser oversight, at least four (4) full-time licensed appraisers would be required resulting in a much higher payroll (to include benefits) with the added risk of job hopping to better paying positions in adjacent counties. Fortunately, a trend may be appearing that may signal a budgetary decrease in the hours worked by contract staff as familiarity with the county and a maintenance mode of mass appraisal is achieved.

Continued emphasis on the efficient use and improved capability of computer systems will enhance customer support and office performance. The integration of the CAMA and GIS systems to perform land use, soil count and sales analysis will assist current staff in handling the continually increasing workload. The capability for

computerized market modeling and analysis is in our CAMA system and our two contract appraisers have the experience and capability to use this function. The updating of our current sales database is critical to the proper calculation and utility of this function.

The following issues need to be kept in mind for the current and future budget years.

1. The continued development of an assessor controlled GIS system with the goal of taking responsibility for the 'modern' cadastral (parcel) layer.
2. In order to maintain a trained appraiser staff, it is necessary to increase the salaries of the appraisers in addition to cost of living increases.
3. In the coming years, a plan for office spaces must be created as continued growth in Cass County requires growth in manning for the assessor's office in particular, as this office relies on physical inspections of increasing numbers of properties.

In conclusion I'd like to use a common phrase for data bases, computers and life in general:

Garbage in...Garbage out

For the continued improvement in quality and quantity of assessment it is imperative that the most accurate information possible is used. That means correcting any current errors, only adding complete and accurate data in the future, and supporting the people responsible for assessment, which includes the entire county government workforce as a whole team.

Respectfully submitted,

Allen J. Sutcliffe  
Cass County Assessor

## 2010 Assessment Survey for Cass County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	3 With one holding a registered appraisers license
3.	<b>Other full-time employees</b>
	4
4.	<b>Other part-time employees</b>
	1
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$238,855
7.	<b>Adopted budget, or granted budget if different from above</b>
	\$238,855
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$10,000 Possible extra help but the main appraisal budget is part of the county general budget.
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$220,020
10.	<b>Part of the budget that is dedicated to the computer system</b>
	County General
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$1,800 is included in the appraisal budget and \$1,500 is in the assessor's budget
12.	<b>Other miscellaneous funds</b>
	\$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance (\$15,000), which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
13.	<b>Was any of last year's budget not used:</b>
	\$15,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	The Register of Deeds staff maintains the cadastral maps on paper copies and the maps are now also on GIS.
5.	<b>Does the county have GIS software?</b>
	Yes There is a GIS office for the courthouse with assistance from GIS Workshop with the assessor's office working to create a parcel layer.
6.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop maintains the software and the GIS office working under the Register of Deeds office maintains the maps. With GIS the maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS.
7.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth *, South Bend, Union, Weeping Water * County Seat
4.	<b>When was zoning implemented?</b>
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.



# Certification

---

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 Cass County Assessor.

Dated this 7th day of April, 2010.



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

---

Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts