

# 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

### 28 Douglas

#### Residential Real Property - Current

Number of Sales	15,175	Median	96
Total Sales Price	\$2,555,292,654	Mean	99
Total Adj. Sales Price	\$2,555,302,774	Wgt. Mean	96
Total Assessed Value	\$2,464,875,553	Average Assessed Value of the Base	\$131,012
Avg. Adj. Sales Price	\$168,389	Avg. Assessed Value	\$162,430

#### Confidence Interval - Current

95% Median C.I	95.96 to 96.18
95% Mean C.I	98.74 to 99.40
95% Wgt. Mean C.I	96.27 to 96.66

% of Value of the Class of all Real Property Value in the County	67.74
% of Records Sold in the Study Period	8.61
% of Value Sold in the Study Period	10.67

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	18,244	96	96
2008	20,586	96	96
2007	21,854	97	97
2006	21,156	95	95

## 2010 Commission Summary

### 28 Douglas

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#### Commercial Real Property - Current

Number of Sales	1,015	Median	96
Total Sales Price	\$1,121,404,235	Mean	96
Total Adj. Sales Price	\$1,121,405,635	Wgt. Mean	93
Total Assessed Value	\$1,041,751,641	Average Assessed Value of the Base	\$744,603
Avg. Adj. Sales Price	\$1,104,833	Avg. Assessed Value	\$1,026,356

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#### Confidence Interval - Current

95% Median C.I	94.85 to 96.37
95% Mean C.I	93.55 to 97.44
95% Wgt. Mean C.I	91.39 to 94.40

% of Value of the Class of all Real Property Value in the County	31.53
% of Records Sold in the Study Period	7.03
% of Value Sold in the Study Period	9.69

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#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	1,152	96	96
2008	1,196	95	95
2007	1,130	96	96
2006	1,456	95	95



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

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Douglas County is 96% of market value. The quality of assessment for the class of residential real property in Douglas 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 Douglas County is 96% of market value. The quality of assessment for the class of commercial real property in Douglas 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 Douglas County is 71%. The quality of assessment for the class of agricultural land receiving special valuation in Douglas County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## **2010 Assessment Actions for Douglas County**

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

#### **Residential**

For tax year 2010, Douglas County reappraised a total of 615 residential neighborhoods consisting of 45,130 parcels. Sales analysis showed that a majority of the values in these neighborhoods were above the market and were decreased as a result. The sales comparison approach was utilized in establishing values for these properties.

Approximately 160 new construction neighborhoods were also revalued for tax year 2010. New land values were also established in many of these neighborhoods using comparable sales of vacant residential lots. The appraisers in the county also worked to inspect new construction and building permits in other areas of the county as well. The total number of parcels that received a value change in these neighborhoods amounted to approximately 14,000.

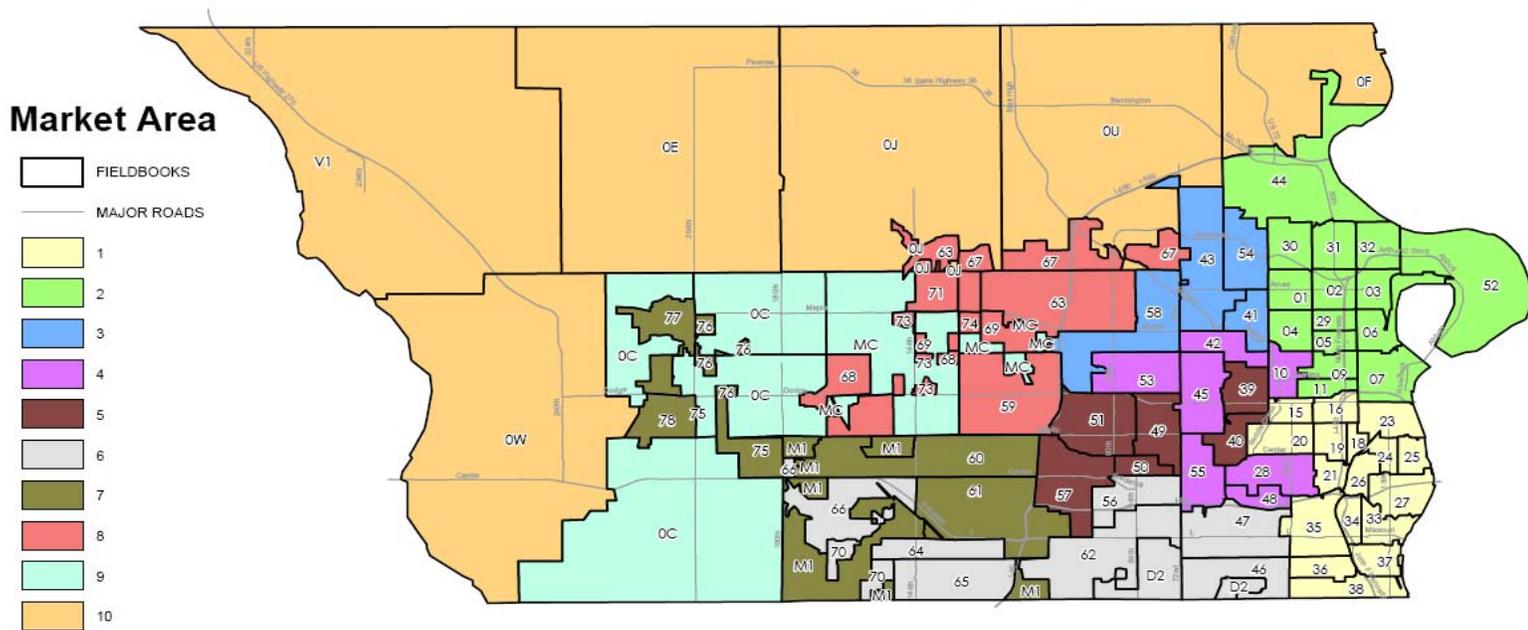
## 2010 Assessment Survey for Douglas County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Staff
2.	<b>List the valuation groupings used by the County:</b>
	The county has 10 residential market areas as depicted on the following page.
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	Each of the 10 market areas represents a different economic area within the county.
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 uses a cost approach for new construction and newer properties, but the market approach is used for existing properties.
4	<b>When was the last lot value study completed?</b>
	Lot value studies are completed in conjunction with neighborhood revaluations
a.	<b>What methodology was used to determine the residential lot values?</b>
	Primarily vacant lot sales are used to determine residential lot values; however the county does allocation/residual method for establishing lot values in older neighborhoods where vacant lot sales are limited.
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?</b>
	The county uses tables developed in their CAMA, but as noted above, the cost approach is used only on new or newer construction.
a.	<b>How often does the County update depreciation tables?</b>
	Depreciation tables are updated as determined necessary. Current tables have been in place for 8 years.
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>
	Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	The county has started the second cycle of inspection and review.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>

	Yes. The county notes physical inspections in a comprehensive list recorded by appraisal area.
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>Through the annual valuation process the county ensures all areas are valued within the acceptable range; making value adjustments as necessary.</p>

## Residential Market Areas



**February 2010**

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/25/2010

(!: AVTot=0)

NUMBER of Sales:	15175	<b>MEDIAN:</b>	<b>96</b>	COV:	20.86	95% Median C.I.:	95.96 to 96.18
TOTAL Sales Price:	2,555,292,654	WGT. MEAN:	96	STD:	20.66	95% Wgt. Mean C.I.:	96.27 to 96.66
TOTAL Adj.Sales Price:	2,555,302,774	MEAN:	99	AVG.ABS.DEV:	8.66	95% Mean C.I.:	98.74 to 99.40
TOTAL Assessed Value:	2,464,875,553						
AVG. Adj. Sales Price:	168,388	COD:	9.02	MAX Sales Ratio:	585.99		
AVG. Assessed Value:	162,430	PRD:	102.70	MIN Sales Ratio:	29.83		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	2690	94.87	96.85	95.04	7.40	101.91	34.20	368.08	94.63 to 95.15	170,085	161,652
10/01/07 TO 12/31/07	1901	96.03	100.22	96.92	9.75	103.41	41.16	363.99	95.74 to 96.36	169,885	164,644
01/01/08 TO 03/31/08	1521	96.55	99.27	97.36	8.63	101.96	30.89	316.67	96.21 to 96.85	163,595	159,281
04/01/08 TO 06/30/08	2238	96.19	97.80	95.93	8.08	101.94	39.07	351.05	95.94 to 96.54	175,267	168,138
07/01/08 TO 09/30/08	2023	96.02	98.83	96.14	9.10	102.80	29.83	368.74	95.69 to 96.28	173,862	167,147
10/01/08 TO 12/31/08	1409	97.14	101.25	97.69	10.53	103.65	51.10	434.78	96.56 to 97.50	160,966	157,247
01/01/09 TO 03/31/09	1170	97.22	101.17	97.94	10.09	103.30	50.19	517.44	96.79 to 97.59	162,111	158,764
04/01/09 TO 06/30/09	2223	95.99	99.62	96.58	9.70	103.15	39.22	585.99	95.64 to 96.25	164,438	158,806
<u>Study Years</u>											
07/01/07 TO 06/30/08	8350	95.82	98.31	96.12	8.38	102.28	30.89	368.08	95.67 to 95.98	170,246	163,640
07/01/08 TO 06/30/09	6825	96.36	99.99	96.89	9.79	103.20	29.83	585.99	96.20 to 96.56	166,115	160,949
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	7191	96.35	99.08	96.61	8.98	102.55	29.83	434.78	96.18 to 96.54	169,601	163,852
<u>ALL</u>											
	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1415	96.02	102.56	97.34	14.83	105.37	39.07	365.46	95.57 to 96.39	104,100	101,327
02	1047	96.95	109.71	97.24	23.51	112.82	29.83	585.99	96.50 to 97.68	76,272	74,166
03	749	95.89	101.20	97.70	11.42	103.58	52.45	351.05	95.57 to 96.47	107,608	105,129
04	1086	96.24	101.13	96.02	14.72	105.32	50.19	394.53	95.55 to 97.00	122,468	117,596
05	805	95.09	96.37	94.02	10.95	102.50	39.22	338.10	94.63 to 95.65	233,296	219,341
06	1555	95.93	97.48	96.34	7.70	101.18	53.52	203.94	95.61 to 96.37	149,076	143,615
07	1683	96.14	97.44	96.57	6.55	100.90	54.08	256.84	95.80 to 96.44	214,521	207,173
08	1627	96.39	97.62	96.94	6.24	100.71	64.60	329.09	96.09 to 96.73	174,547	169,203
09	3133	95.88	96.83	96.40	4.29	100.45	34.20	159.45	95.68 to 96.11	212,098	204,462
10	2075	96.10	97.53	96.77	5.33	100.78	41.06	205.61	95.85 to 96.36	185,731	179,736
<u>ALL</u>											
	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430

STATUS: IMPROVED, UNIMPROVED & IOLL RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430
<u>ALL</u>											
	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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AVG. Assessed Value:	162,430	PRD:	102.70	MIN Sales Ratio:	29.83		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430
06											
07											
ALL	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	205.33	202.28	185.77	32.84	108.89	86.96	379.10	100.00 to 277.70	3,805	7,069
5000 TO 9999	44	159.57	202.82	201.81	57.41	100.50	88.96	585.99	113.27 to 200.73	7,096	14,320
Total \$											
1 TO 9999	53	167.81	202.72	200.22	52.92	101.25	86.96	585.99	125.90 to 205.33	6,537	13,088
10000 TO 29999	324	117.23	146.61	144.83	41.76	101.23	53.57	394.53	109.00 to 127.74	20,132	29,158
30000 TO 59999	675	100.11	116.21	114.88	24.99	101.15	39.07	329.09	100.00 to 103.72	45,702	52,504
60000 TO 99999	1847	96.60	99.96	99.59	11.73	100.37	29.83	203.94	96.18 to 97.16	81,781	81,448
100000 TO 149999	5989	96.10	96.63	96.56	6.21	100.07	47.90	205.61	95.95 to 96.22	126,786	122,428
150000 TO 249999	4097	95.75	96.38	96.39	5.49	100.00	55.84	338.10	95.55 to 95.96	187,453	180,678
250000 TO 499999	1840	94.55	95.48	95.30	5.92	100.19	41.18	149.88	94.19 to 94.93	325,685	310,384
500000 +	350	93.96	93.43	93.47	6.64	99.96	34.20	152.95	93.36 to 94.55	685,578	640,828
ALL	15175	96.08	99.07	96.46	9.02	102.70	29.83	585.99	95.96 to 96.18	168,388	162,430



**2010 Correlation Section  
for Douglas County**

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**Residential Real Property**

**I. Correlation**

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

RESIDENTIAL:In correlating the analysis displayed in the proceeding tables, the opinion of the Property Tax Administrator is that the level of value is within the acceptable range and is best measured by the median measure of central tendency. The median measure was calculated using all available arms length sales, and because the county applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population of parcels.

The assessment practices in Douglas County are considered to be in compliance with professionally acceptable mass appraisal practices because of the County's systematic and necessary assessment efforts. The coefficient of dispersion and price related differential confirm this determination.

Douglas County identifies 10 valuation groupings based on the market of each particular location. Market information is monitored more precisely in the context of individual neighborhoods, but the valuation groupings serve as an equalization monitor for the general residential areas of the county. A review of the sales ratios of valuation groupings indicates all valuation groupings are valued within the acceptable range indicating uniformity and proportionality exist in the residential class.

**2010 Correlation Section  
for Douglas County**

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**II. Analysis of Sales Verification**

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

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

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

RESIDENTIAL:Residential sales review is conducted in Douglas County by designated personnel rather than residential appraisers to ensure data collection and verification is done without regard to the selling price. This ensures a bias does not exist in the verification and subsequent updates to value. Sources such as the Multiple Listing Service and real estate websites are used to verify sale data. Uniform criteria exist for classification of foreclosures, bank sales, and government repossessions. The county uses days on the market and condition of property in determining the use of foreclosure sales, but in most areas foreclosures are considered distress sales.

The review conducted by the County to verify and qualify sales indicates a bias does not exist in creation of the qualified sales sample. Based on this information, it is determined the residential statistics are calculated using all available arms length sales.

**2010 Correlation Section  
for Douglas County**

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**III. Measure of Central Tendency**

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>96</b>	<b>99</b>

**2010 Correlation Section  
for Douglas County**

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

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

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

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

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

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

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

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

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

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

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

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

**2010 Correlation Section  
for Douglas County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Douglas 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>9.02</b>	<b>102.70</b>

RESIDENTIAL: Analysis of the quality statistics indicates both the coefficient of dispersion and price related differential are within the acceptable range. These statistics indicate uniformity and proportionality exist in the residential class of property in Douglas County.



## **2010 Assessment Actions for Douglas County**

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

#### **Commercial**

For assessment year 2010, Douglas County conducted a market analysis of the various subclasses of commercial property. As a result, the county revalued the distribution warehouses, restaurants, service garages and auto dealerships utilizing the cost approach. New land values were established for the Tower Plaza area and in the appraisal area referred to as Field Book 06. Field Book 06 consists of parcels generally located in the South-central portion of Douglas County.

Individual apartment buildings were also revalued when comparable sale information indicated an assessed value change was necessary. The county also completed the pick-up work of new construction, and revalued particular properties in which building permits indicated physical changes to the property had been made.

As a result of the assessment actions, approximately 1,600 commercial parcels received a new valuation. A total of 12,079 commercial parcels exist in total.

## 2010 Assessment Survey for Douglas County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Staff
2.	<b>List the valuation groupings used by the County:</b>
	Valuation groupings are defined by property type and reviewed based on the 'built-as' classification.
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	Office, Retail, Industrial, Multi-Family have characteristics similar to like properties.
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 income and cost approach are used in the commercial class, with the income approach being the most widely used when income information is available.
4	<b>When was the last lot value study completed?</b>
	Lot values are established in conjunction with area or subclass revaluations, so the process is ongoing.
a.	<b>What methodology was used to determine the commercial lot values?</b>
	Sales of similar properties are used to determine 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>
	Yes
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?</b>
	The county develops using local market information.
a.	<b>How often does the County update the depreciation tables?</b>
	It has been several years since depreciation tables were updated.
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>
	Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	The county claims compliance to be difficult because of the backlog of protests.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	The county notes physical inspections in a comprehensive list recorded by appraisal

	area.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>  Through the annual valuation process the county ensures all areas are valued within the acceptable range; making value adjustments as necessary.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/25/2010

NUMBER of Sales:	1015	<b>MEDIAN:</b>	<b>96</b>	COV:	33.07	95% Median C.I.:	94.85 to 96.37
TOTAL Sales Price:	1,121,404,235	WGT. MEAN:	93	STD:	31.58	95% Wgt. Mean C.I.:	91.39 to 94.40
TOTAL Adj.Sales Price:	1,121,405,635	MEAN:	96	AVG.ABS.DEV:	18.28	95% Mean C.I.:	93.55 to 97.44
TOTAL Assessed Value:	1,041,751,641						
AVG. Adj. Sales Price:	1,104,833	COD:	19.09	MAX Sales Ratio:	455.10		
AVG. Assessed Value:	1,026,356	PRD:	102.80	MIN Sales Ratio:	16.40		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<b>Qrtrs</b>											
07/01/06 TO 09/30/06	105	94.66	93.16	90.97	14.84	102.41	45.18	173.40	92.57 to 96.99	1,915,231	1,742,245
10/01/06 TO 12/31/06	99	95.73	94.67	96.25	14.95	98.36	25.85	244.15	92.57 to 99.29	965,871	929,619
01/01/07 TO 03/31/07	97	94.20	92.92	92.16	21.44	100.83	32.49	216.58	90.32 to 97.94	1,790,734	1,650,272
04/01/07 TO 06/30/07	90	95.84	96.42	96.58	16.33	99.83	28.13	235.90	94.02 to 98.64	524,568	506,628
07/01/07 TO 09/30/07	93	94.87	95.84	93.73	17.71	102.24	23.96	455.10	92.21 to 96.72	912,854	855,639
10/01/07 TO 12/31/07	109	95.77	100.77	94.39	22.84	106.76	18.55	332.00	93.09 to 98.63	934,208	881,831
01/01/08 TO 03/31/08	76	96.95	97.99	93.87	16.30	104.39	35.41	185.71	93.94 to 99.96	892,086	837,402
04/01/08 TO 06/30/08	88	95.53	95.70	87.31	24.43	109.61	27.50	216.89	92.37 to 98.57	860,497	751,299
07/01/08 TO 09/30/08	77	96.66	93.73	94.74	15.95	98.93	40.83	172.83	95.29 to 98.60	1,523,202	1,443,042
10/01/08 TO 12/31/08	73	94.89	98.81	89.16	24.16	110.82	25.07	208.09	90.99 to 100.00	930,032	829,245
01/01/09 TO 03/31/09	51	91.75	85.17	88.81	23.96	95.90	16.40	179.66	71.53 to 96.63	911,133	809,176
04/01/09 TO 06/30/09	57	99.50	97.25	102.06	18.44	95.28	22.38	191.81	92.80 to 102.91	734,725	749,864
<b>Study Years</b>											
07/01/06 TO 06/30/07	391	95.47	94.23	92.85	16.79	101.49	25.85	244.15	93.86 to 96.43	1,323,869	1,229,261
07/01/07 TO 06/30/08	366	95.76	97.72	92.49	20.58	105.66	18.55	455.10	94.17 to 96.80	902,312	834,565
07/01/08 TO 06/30/09	258	96.04	94.25	93.47	20.48	100.84	16.40	208.09	93.92 to 98.29	1,060,178	990,927
<b>Calendar Yrs</b>											
01/01/07 TO 12/31/07	389	95.49	96.63	93.56	19.71	103.28	18.55	455.10	94.02 to 96.55	1,047,909	980,378
01/01/08 TO 12/31/08	314	96.57	96.49	91.70	20.20	105.23	25.07	216.89	95.09 to 98.04	1,046,819	959,892
<b>ALL</b>											
	1015	95.74	95.50	92.90	19.09	102.80	16.40	455.10	94.85 to 96.37	1,104,833	1,026,356

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1015	95.74	95.50	92.90	19.09	102.80	16.40	455.10	94.85 to 96.37	1,104,833	1,026,356
<b>ALL</b>											
	1015	95.74	95.50	92.90	19.09	102.80	16.40	455.10	94.85 to 96.37	1,104,833	1,026,356

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	838	95.82	96.37	93.36	17.88	103.22	25.07	332.00	94.99 to 96.66	1,213,765	1,133,231
2	177	93.86	91.37	88.33	25.24	103.44	16.40	455.10	92.29 to 96.59	589,096	520,357
<b>ALL</b>											
	1015	95.74	95.50	92.90	19.09	102.80	16.40	455.10	94.85 to 96.37	1,104,833	1,026,356

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	1,026,356	PRD:	102.80	MIN Sales Ratio:	16.40		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	195	94.02	93.32	93.88	16.48	99.40	27.50	208.50	92.37 to 96.00	1,196,113	1,122,935
03	659	96.00	97.39	93.28	20.65	104.41	16.40	455.10	95.14 to 96.97	1,103,182	1,029,016
04	161	95.10	90.37	89.76	16.04	100.69	22.38	173.10	92.83 to 98.33	1,001,033	898,492
<u>ALL</u>	<u>1015</u>	<u>95.74</u>	<u>95.50</u>	<u>92.90</u>	<u>19.09</u>	<u>102.80</u>	<u>16.40</u>	<u>455.10</u>	<u>94.85 to 96.37</u>	<u>1,104,833</u>	<u>1,026,356</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	17	100.00	105.25	115.10	26.32	91.44	33.33	235.90	83.93 to 105.00	2,346	2,701
5000 TO 9999	12	105.04	118.81	121.51	34.61	97.77	30.00	222.13	86.84 to 156.56	7,233	8,789
<u>Total \$</u>											
1 TO 9999	29	100.00	110.86	119.49	30.48	92.78	30.00	235.90	86.84 to 105.00	4,368	5,220
10000 TO 29999	18	100.01	106.77	104.45	34.18	102.22	22.38	195.00	91.35 to 146.03	18,722	19,554
30000 TO 59999	44	99.84	114.64	113.03	35.11	101.42	23.96	332.00	96.55 to 117.16	43,524	49,197
60000 TO 99999	65	98.92	99.45	100.36	20.37	99.10	20.59	455.10	95.09 to 99.96	78,052	78,334
100000 TO 149999	101	97.22	100.22	100.51	17.99	99.71	16.40	208.09	95.53 to 99.45	121,859	122,480
150000 TO 249999	148	95.76	97.24	96.74	21.90	100.52	27.50	218.68	91.97 to 98.11	194,773	188,416
250000 TO 499999	218	92.77	88.28	88.46	18.06	99.79	18.55	205.03	87.76 to 94.92	349,110	308,829
500000 +	392	95.02	93.18	92.95	14.74	100.25	25.07	244.15	93.75 to 96.05	2,542,635	2,363,293
<u>ALL</u>	<u>1015</u>	<u>95.74</u>	<u>95.50</u>	<u>92.90</u>	<u>19.09</u>	<u>102.80</u>	<u>16.40</u>	<u>455.10</u>	<u>94.85 to 96.37</u>	<u>1,104,833</u>	<u>1,026,356</u>

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/25/2010

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TOTAL Adj.Sales Price:	1,121,405,635	MEAN:	96	AVG.ABS.DEV:	18.28	95% Mean C.I.:	93.55 to 97.44
TOTAL Assessed Value:	1,041,751,641						
AVG. Adj. Sales Price:	1,104,833	COD:	19.09	MAX Sales Ratio:	455.10		
AVG. Assessed Value:	1,026,356	PRD:	102.80	MIN Sales Ratio:	16.40		

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	149	93.75	89.57	86.80	26.27	103.19	16.40	235.90	91.60 to 96.35	534,912	464,314
106	24	98.52	99.02	96.13	11.70	103.01	58.72	139.53	93.58 to 100.00	110,370	106,096
111	4	62.66	75.00	60.79	49.65	123.38	43.48	131.20	N/A	294,589	179,081
116	66	91.73	94.01	87.72	19.68	107.17	45.18	208.09	86.22 to 99.02	185,666	162,866
118	89	92.60	93.15	94.31	16.77	98.77	27.50	208.50	86.65 to 95.74	2,385,096	2,249,282
125	3	96.00	96.39	94.21	1.86	102.31	93.91	99.26	N/A	389,166	366,653
131	1	66.21	66.21	66.21			66.21	66.21	N/A	2,900,000	1,920,000
133	9	94.36	95.00	94.65	4.43	100.37	85.39	104.24	90.26 to 100.22	5,148,148	4,872,752
145	16	93.91	96.43	97.03	24.55	99.38	50.51	196.49	74.07 to 100.00	172,143	167,037
146	2	277.09	277.09	179.15	64.25	154.67	99.07	455.10	N/A	202,714	363,159
160	1	93.32	93.32	93.32			93.32	93.32	N/A	808,000	754,028
17	2	76.77	76.77	89.30	20.37	85.97	61.13	92.41	N/A	1,332,500	1,189,896
209	1	62.43	62.43	62.43			62.43	62.43	N/A	425,000	265,318
210	30	98.42	92.23	90.92	9.64	101.44	64.91	114.13	88.63 to 100.00	778,536	707,846
212	2	84.94	84.94	86.96	17.73	97.67	69.88	100.00	N/A	1,617,350	1,406,487
227	5	95.63	101.77	100.40	7.54	101.36	93.43	117.28	N/A	2,133,200	2,141,699
228	2	94.07	94.07	106.29	16.99	88.50	78.08	110.05	N/A	510,000	542,072
27	1	95.77	95.77	95.77			95.77	95.77	N/A	55,000	52,674
304	2	98.97	98.97	102.01	5.37	97.02	93.66	104.29	N/A	1,272,400	1,297,974
306	2	99.44	99.44	99.76	0.57	99.67	98.87	100.00	N/A	1,229,432	1,226,514
309	3	107.88	113.07	103.38	8.52	109.37	101.89	129.45	N/A	773,333	799,505
319	9	96.11	100.75	90.80	23.66	110.95	25.07	173.95	92.25 to 139.48	2,908,734	2,641,148
325	42	96.72	104.19	93.51	18.90	111.42	54.47	195.48	94.52 to 100.00	346,488	324,002
326	8	68.84	67.85	63.65	28.83	106.60	26.95	100.07	26.95 to 100.07	84,118	53,539
332	1	87.08	87.08	87.08			87.08	87.08	N/A	2,200,000	1,915,765
333	3	111.47	93.93	114.05	18.99	82.36	53.41	116.91	N/A	1,534,900	1,750,565
334	19	92.18	86.64	87.11	12.11	99.45	64.40	109.41	71.73 to 98.33	2,060,643	1,795,069
336	3	111.15	184.37	130.00	66.59	141.82	109.95	332.00	N/A	111,833	145,388
341	7	96.60	102.62	103.64	12.58	99.02	84.51	130.54	84.51 to 130.54	929,643	963,505
343	5	108.34	108.96	110.94	7.03	98.22	98.47	127.87	N/A	1,985,052	2,202,156
344	134	97.54	97.70	95.30	13.83	102.52	41.48	205.03	95.29 to 100.00	1,864,805	1,777,113
345	2	100.00	100.00	99.99	0.01	100.00	99.99	100.00	N/A	1,512,000	1,511,890
349	28	100.01	114.54	107.74	24.10	106.30	48.37	244.15	95.82 to 124.47	653,483	704,090
350	31	96.97	107.48	102.24	17.54	105.12	62.46	208.00	94.66 to 103.33	679,522	694,776
351	1	90.09	90.09	90.09			90.09	90.09	N/A	150,000	135,140
352	1	78.69	78.69	78.69			78.69	78.69	N/A	95,000	74,760
353	65	95.86	93.81	95.53	13.98	98.21	40.83	154.95	93.11 to 98.40	370,809	354,231
380	1	99.94	99.94	99.94			99.94	99.94	N/A	8,200,000	8,194,804

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/25/2010

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384	1	104.66	104.66	104.66			104.66	104.66	N/A	57,900	60,600	
386	2	179.66	179.66	179.66	0.00	100.00	179.66	179.66	N/A	550,000	988,119	
387	3	99.37	95.11	94.62	4.70	100.52	85.98	99.99	N/A	480,000	454,188	
391	1	76.29	76.29	76.29			76.29	76.29	N/A	205,000	156,400	
406	73	97.22	94.08	86.83	17.46	108.35	42.03	222.13	91.71 to 99.50	620,530	538,818	
407	11	94.80	94.31	94.30	3.38	100.01	82.41	104.22	91.88 to 97.75	2,725,650	2,570,205	
408	1	76.08	76.08	76.08			76.08	76.08	N/A	380,000	289,086	
410	16	83.85	83.35	90.10	26.99	92.51	40.29	165.52	58.55 to 100.42	457,593	412,286	
412	43	92.78	87.73	86.30	16.79	101.66	35.41	169.18	83.49 to 98.84	2,484,796	2,144,379	
413	1	92.62	92.62	92.62			92.62	92.62	N/A	36,000,000	33,341,600	
419	32	95.93	98.24	81.57	23.31	120.44	33.82	218.68	90.99 to 100.00	515,263	420,293	
423	1	64.79	64.79	64.79			64.79	64.79	N/A	380,000	246,200	
426	11	94.17	97.99	89.09	16.83	109.99	67.49	172.83	74.40 to 109.88	325,890	290,338	
434	4	80.13	85.29	84.29	18.71	101.18	70.13	110.75	N/A	315,625	266,048	
436	1	126.61	126.61	126.61			126.61	126.61	N/A	254,126	321,740	
442	19	94.97	92.86	83.82	34.39	110.78	33.93	191.81	51.38 to 112.54	180,605	151,380	
444	3	70.08	70.75	64.96	25.23	108.92	44.56	97.61	N/A	405,401	263,333	
446	3	93.90	95.32	95.23	2.19	100.09	92.95	99.12	N/A	4,434,283	4,222,960	
447	1	98.95	98.95	98.95			98.95	98.95	N/A	7,875,830	7,793,352	
526	1	41.28	41.28	41.28			41.28	41.28	N/A	475,000	196,058	
529	2	128.69	128.69	134.67	27.89	95.56	92.80	164.57	N/A	30,000	40,400	
532	1	99.17	99.17	99.17			99.17	99.17	N/A	625,000	619,806	
534	2	92.49	92.49	87.45	8.13	105.75	84.97	100.00	N/A	982,513	859,230	
718	1	93.61	93.61	93.61			93.61	93.61	N/A	804,100	752,737	
81	2	82.29	82.29	84.30	12.50	97.61	72.00	92.57	N/A	155,500	131,088	
88	4	97.97	98.89	97.76	2.89	101.15	95.98	103.64	N/A	143,620	140,409	
99	1	117.16	117.16	117.16			117.16	117.16	N/A	45,000	52,720	
<u>ALL</u>												
		1015	95.74	95.50	92.90	19.09	102.80	16.40	455.10	94.85 to 96.37	1,104,833	1,026,356



**2010 Correlation Section  
for Douglas County**

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**Commerical Real Property**

**I. Correlation**

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

COMMERCIAL: The opinion of the Property Tax Administrator is that the level of value for the commercial class is within the acceptable range and is best measured by the median measure of central tendency. The assessment practices in Douglas County are considered to be in compliance with professionally acceptable mass appraisal practices because of the County's systematic and necessary assessment efforts. The coefficient of dispersion and price related differential confirm this determination.

Douglas County groups properties into general categories of office, retail, industrial, and apartments for analysis purposes. Analyzing the statistics for the property type category indicate all categories are valued within the acceptable range indicating uniformity and proportionality exist in the commercial class of property.

**2010 Correlation Section  
for Douglas County**

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**II. Analysis of Sales Verification**

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

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

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

COMMERCIAL: The sales review in Douglas County is conducted by designated personnel rather than commercial appraisers to ensure data collection and verification is done without regard to the selling price. This ensures a bias does not exist in the verification and subsequent updates to value. The county uses the commercial listing service called LoopNet to verify data against the property record card information. If necessary buyers, sellers, or agents are contacted to gather other specifics regarding commercial transactions.

The review conducted by the County to verify and qualify sales indicates a bias does not exist in creation of the qualified sales sample. Further analysis of the reasons for disqualification also supports the premise that the sales file has been created using all available arms length sales.

**2010 Correlation Section  
for Douglas County**

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**III. Measure of Central Tendency**

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>93</b>	<b>96</b>

**2010 Correlation Section  
for Douglas County**

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

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

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

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

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

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

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

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

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

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

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

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

**2010 Correlation Section  
for Douglas County**

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

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

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

The analysis in this section displays the calculated COD and PRD measures for Douglas 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>19.09</b>	<b>102.80</b>

COMMERCIAL: Analysis of the quality statistics indicates both the coefficient of dispersion and price related differential are within the acceptable range. These statistics indicate uniformity and proportionality exist in the commercial class of property in Douglas County.

**Agricultural or Special  
Valuation Reports**

## **2010 Assessment Actions for Douglas County**

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

#### **Agricultural**

The county inspected all agricultural properties in the appraisal area marked as Field book OC and conducted a market analysis using sale information. These parcels are physically located from the west of the Omaha city limits to the Elkhorn River. Based on market indication, the home site value was set at \$50,000.

New construction and building permits were worked by the assigned appraiser for the area and valued accordingly. The county estimates 200 parcels received a value change as a result.

## 2010 Assessment Survey for Douglas County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Staff
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	No. One market exists for the agricultural special value class of properties.
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.
	Because all ag parcels in Douglas County are influenced by non ag factors, the county has one schedule of agricultural land values for the entire county.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	Agricultural land is defined in Douglas County as it is in statute 77-1359. The primary use of the parcel must be for the commercial production of an agricultural or horticultural product in order to be considered agricultural land.
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	The primary use of the parcel is the determining factor when establishing classification.
c.	<b>Are these definitions in writing?</b>
	Yes. The county adheres to the definitions and explanations in Statute and Regulations regarding primary use, agricultural use, residential and recreational use.
d.	<b>What are the recognized differences?</b>
	The use of the parcel is the primary recognized difference.
e.	<b>How are rural home sites valued?</b>
	Rural home sites are valued using comparable sales with similar amenities.
f.	<b>Are rural home sites valued the same as rural residential home sites?</b>
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Platted Subdivisions may have different values because they have different amenities than farm home sites.
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b>
	The county establishes a base rate for each market area and then makes adjustments based on amenities and other market characteristics. Different market areas have different base rates based on indications from sales activity.
h.	<b>What are the recognized differences?</b>
	The recognize differences include location, view, utilities access, frontage, and size.
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	In process of being converted for tax year 2010

a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	No
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	The county analyzes and values by land use. One per acre assessed value has been established for each of the major majority land uses: irrigated land, dry land, and grass land.
5.	<b>Is land use updated annually?</b>
	Yes
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspection and questionnaires to owners.
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>
	The county has focused on using generally accepted mass appraisal techniques in establishing its special valuations as outlined in the statutes and regulations. The county conducts a multiple regression analysis of sales in uninfluenced neighboring counties and correlates the results to arrive at values for Douglas County.
b.	<b>Has the County received applications for special valuation?</b>
	Yes
c.	<b>Describe the special value methodology</b>
	The county analyzed sales from Burt, Johnson, Nemaha, Pawnee, and Richardson Counties and tested the factors that contributed to the sale price using a multiple regression analysis. The results correlated land use and location as the primary factors contributing to the sale price. Soil productivity did not tend to correlate with the sale price, therefore the county has continued to establish one per acre value for each of the major land uses.
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>
	Staff
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	Yes
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>
	The county is on schedule to complete the review and inspection within the 6 year timeframe.
a.	<b>Does the County maintain a tracking process?</b>
	Yes. The county has a comprehensive list of all parcels in the county with the date of inspection sorted by appraiser area.

b. **How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**

Through the annual valuation process the county ensures all areas are valued within the acceptable range; making value adjustments as necessary.

# Douglas 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
Nemaha	8.09%	1,021,464	2.27%	5.15%	20,386,904	75.73%	4.28%	2,000,573	20.18%
Johnson	8.45%	3,694,758	7.09%	6.52%	10,876,944	43.59%	3.63%	4,426,122	48.23%
Richardson	10.72%	351,125	0.47%	4.50%	24,547,764	70.67%	4.08%	3,234,688	23.12%
Burt	7.53%	12,480,083	19.30%	4.82%	25,684,524	63.34%	3.91%	1,783,888	11.90%

	RATE Correlated	2010 EST Rent	% ACRES	2010 ABST. Value	Indicated LOV	EST Value
Irrigated	8.25%	2,384,840	14.22%	20,576,430	71.18%	28,907,147
Dry	5.40%	7,077,775	67.64%	93,373,917	71.24%	131,069,902
Grass	4.20%	291,533	7.30%	4,980,692	71.75%	6,941,256
TOTALS		9,754,147	89.16%	118,931,136	71.25%	166,918,305

## 2010 DOUGLAS COUNTY SPECIAL VALUATION METHODOLOGY

Douglas County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county relied on information supplied by DPAT from the state sales file. 478 sales were analyzed from Burt, Johnson, Nemaha, Pawnee, and Richardson Counties.

These counties were selected for this analysis due to similarity of location and topography to Douglas County. There were 212 sales that had at least 90% predominant use and 342 with at least 70% predominant use that were utilized.

This analysis revealed similar results to the value that was selected last year; the sales indicated that there wasn't much change in the market from last year's sales base. The analysis also revealed that the soil productivity rating for each sale did not tend to correlate with the sale price. To test this analysis Multiple Regression was utilized to arrive at coefficients for each soil type. The primary value determinant for the agricultural sales was use and location. Thus an overall rate was selected and used for each of the agricultural use.

**Agricultural or Special  
Valuation Correlation**

## **2010 Correlation Section**

### **For Douglas County**

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

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

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

Based on this analysis it is the opinion of the Division that the level of value of Agricultural Special Value in Douglas County is 71%.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 192,683</b>	<b>Value : 34,093,343,432</b>	<b>Growth 426,527,325</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	7,925	50,448,500	8,869	147,561,000	2,038	45,968,900	18,832	243,978,400	
<b>02. Res Improve Land</b>	122,298	1,867,503,800	29,179	803,310,600	3,331	173,442,600	154,808	2,844,257,000	
<b>03. Res Improvements</b>	123,165	14,098,152,000	29,778	5,315,670,000	3,662	587,177,100	156,605	20,000,999,100	
<b>04. Res Total</b>	131,090	16,016,104,300	38,647	6,266,541,600	5,700	806,588,600	175,437	23,089,234,500	296,667,562
<b>% of Res Total</b>	74.72	69.37	22.03	27.14	3.25	3.49	91.05	67.72	69.55
<b>05. Com UnImp Land</b>	1,584	196,332,200	445	109,197,500	83	9,457,700	2,112	314,987,400	
<b>06. Com Improve Land</b>	8,685	1,696,266,600	267	157,587,800	109	23,866,300	9,061	1,877,720,700	
<b>07. Com Improvements</b>	9,550	6,322,134,000	272	550,208,600	145	95,295,200	9,967	6,967,637,800	
<b>08. Com Total</b>	11,134	8,214,732,800	717	816,993,900	228	128,619,200	12,079	9,160,345,900	127,240,757
<b>% of Com Total</b>	92.18	89.68	5.94	8.92	1.89	1.40	6.27	26.87	29.83
<b>09. Ind UnImp Land</b>	433	29,672,900	9	1,240,300	26	6,731,200	468	37,644,400	
<b>10. Ind Improve Land</b>	1,797	307,538,500	45	13,613,700	62	11,005,100	1,904	332,157,300	
<b>11. Ind Improvements</b>	1,780	1,136,577,100	49	44,567,100	62	39,289,900	1,891	1,220,434,100	
<b>12. Ind Total</b>	2,213	1,473,788,500	58	59,421,100	88	57,026,200	2,359	1,590,235,800	1,294,954
<b>% of Ind Total</b>	93.81	92.68	2.46	3.74	3.73	3.59	1.22	4.66	0.30
<b>13. Rec UnImp Land</b>	121	436,100	434	1,408,400	66	408,400	621	2,252,900	
<b>14. Rec Improve Land</b>	12	177,600	6	41,500	19	38,700	37	257,800	
<b>15. Rec Improvements</b>	8	48,400	2	2,300	202	1,769,600	212	1,820,300	
<b>16. Rec Total</b>	129	662,100	436	1,452,200	268	2,216,700	833	4,331,000	0
<b>% of Rec Total</b>	15.49	15.29	52.34	33.53	32.17	51.18	0.43	0.01	0.00
<b>Res &amp; Rec Total</b>	131,219	16,016,766,400	39,083	6,267,993,800	5,968	808,805,300	176,270	23,093,565,500	296,667,562
<b>% of Res &amp; Rec Total</b>	74.44	69.36	22.17	27.14	3.39	3.50	91.48	67.74	69.55
<b>Com &amp; Ind Total</b>	13,347	9,688,521,300	775	876,415,000	316	185,645,400	14,438	10,750,581,700	128,535,711
<b>% of Com &amp; Ind Total</b>	92.44	90.12	5.37	8.15	2.19	1.73	7.49	31.53	30.14
<b>17. Taxable Total</b>	144,566	25,705,287,700	39,858	7,144,408,800	6,284	994,450,700	190,708	33,844,147,200	425,203,273
<b>% of Taxable Total</b>	75.80	75.95	20.90	21.11	3.30	2.94	98.98	99.27	99.69

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,680	16,328,600	259,735,000	0	0	0
19. Commercial	267	91,911,500	868,039,600	0	0	0
20. Industrial	47	19,571,700	153,971,800	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1,680	16,328,600	259,735,000
19. Commercial	0	0	0	267	91,911,500	868,039,600
20. Industrial	1	7,800	960,200	48	19,579,500	154,932,000
21. Other	0	0	0	0	0	0
22. Total Sch II				<b>1,995</b>	<b>127,819,600</b>	<b>1,282,706,600</b>

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	4,629	427	436	5,492

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,330	86,141,937	1,330	86,141,937
28. Ag-Improved Land	0	0	0	0	1,674	56,770,395	1,674	56,770,395
29. Ag Improvements	22	323,600	2	152,000	621	105,808,300	645	106,283,900
30. Ag Total							<b>1,975</b>	<b>249,196,232</b>

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	1	0.00	148,700	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	22	0.00	323,600	1	0.00	3,300	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	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	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	559	708.69	16,101,908	559	708.69	16,101,908	
33. HomeSite Improvements	491	0.00	101,970,400	492	0.00	102,119,100	1,324,052
34. HomeSite Total				<b>492</b>	<b>708.69</b>	<b>118,221,008</b>	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	541	951.02	4,758,841	541	951.02	4,758,841	
37. FarmSite Improvements	130	0.00	3,837,900	153	0.00	4,164,800	0
38. FarmSite Total				<b>153</b>	<b>951.02</b>	<b>8,923,641</b>	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>645</b>	<b>1,659.71</b>	<b>127,144,649</b>	<b>1,324,052</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,904	76,929.31	1,220,690,718	1,904	76,929.31	1,220,690,718
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	1,978.63	18.09%	3,759,397	18.27%	1,900.00
46. 1A	343.86	3.14%	653,334	3.18%	1,900.00
47. 2A1	558.55	5.11%	1,061,245	5.16%	1,900.00
48. 2A	4,492.09	41.07%	8,515,021	41.38%	1,895.56
49. 3A1	1,511.27	13.82%	2,685,953	13.05%	1,777.28
50. 3A	1,641.64	15.01%	3,118,946	15.16%	1,899.90
51. 4A1	305.06	2.79%	579,614	2.82%	1,900.00
52. 4A	106.80	0.98%	202,920	0.99%	1,900.00
53. Total	10,937.90	100.00%	20,576,430	100.00%	1,881.20
<b>Dry</b>					
54. 1D1	4,688.38	9.01%	8,416,944	9.01%	1,795.28
55. 1D	9,279.32	17.83%	16,679,628	17.86%	1,797.51
56. 2D1	2,911.02	5.59%	5,233,536	5.60%	1,797.84
57. 2D	11,308.50	21.73%	20,265,110	21.70%	1,792.02
58. 3D1	5,385.43	10.35%	9,598,424	10.28%	1,782.29
59. 3D	5,515.97	10.60%	9,905,046	10.61%	1,795.70
60. 4D1	12,067.52	23.19%	21,703,149	23.24%	1,798.48
61. 4D	877.10	1.69%	1,572,080	1.68%	1,792.36
62. Total	52,033.24	100.00%	93,373,917	100.00%	1,794.51
<b>Grass</b>					
63. 1G1	364.89	0.00%	328,401	6.59%	900.00
64. 1G	513.16	9.14%	461,844	9.27%	900.00
65. 2G1	252.36	4.49%	227,124	4.56%	900.00
66. 2G	746.69	13.30%	672,021	13.49%	900.00
67. 3G1	339.23	6.04%	282,267	5.67%	832.08
68. 3G	760.29	13.54%	683,786	13.73%	899.38
69. 4G1	898.14	15.99%	808,326	16.23%	900.00
70. 4G	1,740.47	31.00%	1,516,923	30.46%	871.56
71. Total	5,615.23	100.00%	4,980,692	100.00%	887.00
<b>Irrigated Total</b>					
Irrigated Total	10,937.90	14.22%	20,576,430	16.86%	1,881.20
<b>Dry Total</b>					
Dry Total	52,033.24	67.64%	93,373,917	76.50%	1,794.51
<b>Grass Total</b>					
Grass Total	5,615.23	7.30%	4,980,692	4.08%	887.00
<b>Waste</b>					
Waste	3,479.32	4.52%	191,673	0.16%	55.09
<b>Other</b>					
Other	4,863.62	6.32%	2,928,871	2.40%	602.20
<b>Exempt</b>					
Exempt	216.62	0.28%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	76,929.31	100.00%	122,051,583	100.00%	1,586.54

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	0.00	0	10,937.90	20,576,430	10,937.90	20,576,430
<b>77. Dry Land</b>	0.00	0	0.00	0	52,033.24	93,373,917	52,033.24	93,373,917
<b>78. Grass</b>	0.00	0	0.00	0	5,615.23	4,980,692	5,615.23	4,980,692
<b>79. Waste</b>	0.00	0	0.00	0	3,479.32	191,673	3,479.32	191,673
<b>80. Other</b>	0.00	0	0.00	0	4,863.62	2,928,871	4,863.62	2,928,871
<b>81. Exempt</b>	0.00	0	0.00	0	216.62	0	216.62	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>76,929.31</b>	<b>122,051,583</b>	<b>76,929.31</b>	<b>122,051,583</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,937.90	14.22%	20,576,430	16.86%	1,881.20
<b>Dry Land</b>	52,033.24	67.64%	93,373,917	76.50%	1,794.51
<b>Grass</b>	5,615.23	7.30%	4,980,692	4.08%	887.00
<b>Waste</b>	3,479.32	4.52%	191,673	0.16%	55.09
<b>Other</b>	4,863.62	6.32%	2,928,871	2.40%	602.20
<b>Exempt</b>	216.62	0.28%	0	0.00%	0.00
<b>Total</b>	<b>76,929.31</b>	<b>100.00%</b>	<b>122,051,583</b>	<b>100.00%</b>	<b>1,586.54</b>

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

28 Douglas

	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	23,340,727,330	23,089,234,500	-251,492,830	-1.08%	296,667,562	-2.35%
02. Recreational	12,390,900	4,331,000	-8,059,900	-65.05%	0	-65.05%
03. Ag-Homesite Land, Ag-Res Dwelling	129,454,865	118,221,008	-11,233,857	-8.68%	1,324,052	-9.70%
<b>04. Total Residential (sum lines 1-3)</b>	<b>23,482,573,095</b>	<b>23,211,786,508</b>	<b>-270,786,587</b>	<b>-1.15%</b>	<b>297,991,614</b>	<b>-2.42%</b>
05. Commercial	8,675,428,585	9,160,345,900	484,917,315	5.59%	127,240,757	4.12%
06. Industrial	1,519,078,125	1,590,235,800	71,157,675	4.68%	1,294,954	4.60%
07. Ag-Farmsite Land, Outbuildings	11,725,595	8,923,641	-2,801,954	-23.90%	0	-23.90%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>10,206,232,305</b>	<b>10,759,505,341</b>	<b>553,273,036</b>	<b>5.42%</b>	<b>128,535,711</b>	<b>4.16%</b>
<b>10. Total Non-Agland Real Property</b>	<b>33,688,805,400</b>	<b>33,971,291,849</b>	<b>282,486,449</b>	<b>0.84%</b>	<b>426,527,325</b>	<b>-0.43%</b>
11. Irrigated	20,612,710	20,576,430	-36,280	-0.18%		
12. Dryland	92,791,690	93,373,917	582,227	0.63%		
13. Grassland	6,331,330	4,980,692	-1,350,638	-21.33%		
14. Wasteland	136,210	191,673	55,463	40.72%		
15. Other Agland	2,467,890	2,928,871	460,981	18.68%		
<b>16. Total Agricultural Land</b>	<b>122,339,830</b>	<b>122,051,583</b>	<b>-288,247</b>	<b>-0.24%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>33,811,145,230</b>	<b>34,093,343,432</b>	<b>282,198,202</b>	<b>0.83%</b>	<b>426,527,325</b>	<b>-0.43%</b>

## Douglas County Assessor 2010 - Three Year Plan of Assessment

From the inception of the Three-Year Plan of Assessment, the Assessor has intended to strive for the inspection and valuation of all residential, commercial and agricultural real property in Douglas County within a six-year cycle. Toward meeting this objective, the Assessor has installed a modern computer-assisted mass appraisal (CAMA) system. However, computerization does not entirely replace the need for appraisal personnel in the field and clerical staff to input data. County budgetary constraints and practices have made this objective challenging to accomplish in the six-year cycle.

During the past assessment year, the Douglas County Assessor has listed and entered into CAMA more than 29,000 inspection, reinspections and permits. The Office has valued around 61,000 parcels with 1,300 being commercial, 185 agricultural and the remaining being residential properties. A large amount of the appraiser's time this year has been spent in the protest process. This year we had 4,800 BOE protests to prepare evidence for. Also the majority of the year was spent inspecting and preparing TERC evidence. We have been processing 1,171 TERC protests from 2007, 813 TERC protests from 2008 and 933 TERC protests from 2009. There are still 1,025 protests to the TERC that have yet to be heard in Lincoln.

The Assessor has implemented an in house education and training program for appraisal staff. Budget constraints keep the staff smaller on a per parcel basis than comparable offices. Douglas County has a high parcel to appraiser ratio with between 15,000 to 16,000 parcels per appraiser. The appraisal staff is spread pretty thin now more so than ever considering the volume of protests to the TERC.

The Assessor has implemented dramatic improvements to property records in Douglas County, maintaining an electronic property file integrated into the CAMA appraisal program, and the county's Geographic Information System (GIS). Property information, including assessment data and maps, are made available to the public in the Assessor's office and via the internet at the Assessor's website. The general public has responded to this additional access to information, making the Assessor's page the most popular websites for local government in Nebraska. The assessor's office has also installed software that connects and integrates the GIS mapping system and the CAMA appraisal system to facilitate significant improvement in the use of the combined systems as an analysis tool for the appraisal division. One drawback in the assessment process in Douglas County is that the County Clerk maintains the parcel file. This requires the Assessor's Office to synchronize ownership and parcel file changes daily with the County's mainframe real property system. In March when the values have been set on all parcels in the County in our CAMA system we have to send an updated file to the mainframe so the Clerk can maintain the values. During the year if the Clerk office has any problems arise regarding the parcel file it has to be directed to the Assessor's office to be resolved.

Ten years ago, no property photographs and only hand-drawn sketches existed for improved parcels. Using appraisal staff and college interns for the past seven years, the Assessor now has more than 290,000 digital photos on record. In moving from pencil to digital sketches, workforce trainees using the Apex sketch program contributed to a growing file of digital property sketches, which now number approximately 182,952 in Douglas County's system. The Assessor has

acquired twenty portable computers for the appraisal staff to take to the field. We have been successful in implementing this new technology advancement. Ultimately all appraisal staff will be assigned the portable computers for field work. The portable computers will allow appraisal staff to take the computerized property record file to the field to collect and update data.

Accurate and complete property records in Douglas County meet the standards as pursuant to state guidelines (REG-10-001.10) and are integral to the assessment process.

The systematic listing of all properties is being done by all appraisal staff. The residential properties being organized by geographic locations and the commercial organized more by occupancy types.

**Residential Appraisal:** There are 11 residential appraisers working in 11 defined geographic areas within the county. Douglas County maintains appraisal on new construction and pickup work, with more than 2,700 homes in the county last year alone. Working of new construction or building permits occupies five months of the appraisal staff activity each year. The major priority for residential staff for the upcoming years is to revisit all properties that have not been inspected over the last six years. The major emphasis on this next six year inspection cycle will be to appropriately class properties by quality of construction and condition of the improvements. Several training guides have been developed to assist with these tasks.

We currently have seven listers that work as appraiser assistants. Since the appraisers have been occupied with protests both local and state level, the listers have completed the majority of the inspections done this year for the reinspection cycle. They have been very successful in utilizing the hand held computer system in the field. They utilize the Omaha Area Board of Realtors Multiple Listing Service to update sales.

**Commercial:** As with residential property, Douglas County has listed all commercial parcels to assure accurate property information during the last six years. During the last two years, the commercial appraisal department defined neighborhoods for all commercial and industrial properties. They also worked more than 1,400 commercial building permits. The emphasis over the next six year cycle will be to re-inspect all commercial properties to appropriately class properties by quality of construction and condition of the improvements. Major emphasis will be to send out questionnaires on all commercial types to refine our commercial data file to enable our office to create better income models. They will also utilize interviews with realtors, loopnet and protest information for public information about income and expense data. This public information will be put into the CAMA system to be used for analysis and defense of values.

**Agricultural:** All agricultural properties were physically inspected four years ago, this past year one field book was inspected, the others will be inspected as time and staff availability allows. All transactions that occur of agricultural land are analyzed to ensure they still qualify for special use value. An appraiser has been tasked with reviewing agricultural property and determining the classification of agricultural properties. The Assessor continues to review zoning impact on special valuation in light of state statute and interpretation by other counties.

## 2010 Assessment Survey for Douglas County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	2
2.	<b>Appraiser(s) on staff</b>
	27
3.	<b>Other full-time employees</b>
	21
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>
	\$2,986,673
7.	<b>Adopted budget, or granted budget if different from above</b>
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$1,140,000
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
10.	<b>Part of the budget that is dedicated to the computer system</b>
	\$155,765
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$13,500
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Was any of last year's budget not used:</b>
	No

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

1.	<b>Administrative software</b>
	County Clerk's Office—IMS Mainframe System
2.	<b>CAMA software</b>
	Colorado Customware
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	GIS Department along with the Assessor's Office

5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	Assessor's Office
7.	<b>Personal Property software:</b>
	Colorado Customware

### **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>
	All municipalities in the county are zoned
4.	<b>When was zoning implemented?</b>

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	None
2.	<b>Other services</b>
	None



# Certification

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

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

One copy by electronic transmission to the Douglas County Assessor.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts