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2010 Commission Summary

89 Washington

Residential Real Property - Current

Number of Sales	469	Median	94
Total Sales Price	\$72,179,684	Mean	95
Total Adj. Sales Price	\$72,179,684	Wgt. Mean	93
Total Assessed Value	\$67,294,310	Average Assessed Value of the Base	\$121,123
Avg. Adj. Sales Price	\$153,901	Avg. Assessed Value	\$143,485

Confidence Interval - Current

95% Median C.I	93.15 to 94.42
95% Mean C.I	93.81 to 96.08
95% Wgt. Mean C.I	92.26 to 94.21

% of Value of the Class of all Real Property Value in the County	47.04
% of Records Sold in the Study Period	6.24
% of Value Sold in the Study Period	7.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	578	94	94
2008	709	94	94
2007	801	96	96
2006	774	94	94

2010 Commission Summary

89 Washington

Commercial Real Property - Current

Number of Sales	47	Median	93
Total Sales Price	\$10,736,250	Mean	87
Total Adj. Sales Price	\$10,736,250	Wgt. Mean	88
Total Assessed Value	\$9,474,155	Average Assessed Value of the Base	\$407,467
Avg. Adj. Sales Price	\$228,431	Avg. Assessed Value	\$201,578

Confidence Interval - Current

95% Median C.I	80.46 to 96.46
95% Mean C.I	81.13 to 92.78
95% Wgt. Mean C.I	81.44 to 95.05

% of Value of the Class of all Real Property Value in the County	15.34
% of Records Sold in the Study Period	6.46
% of Value Sold in the Study Period	3.19

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	45	94	94
2008	43	95	95
2007	48	101	101
2006	50	98	98

2010 Opinions of the Property Tax Administrator for Washington County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. 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 Washington County is 94% of market value. The quality of assessment for the class of residential real property in Washington 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 Washington County is 93% of market value. The quality of assessment for the class of commercial real property in Washington 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 Washington County is 75%. The quality of assessment for the class of agricultural land receiving special valuation in Washington 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 Washington County

taken to address the following property classes/subclasses:

Residential

The County worked with the liaison from the Department of Revenue in grouping the assessor locations into valuation groups. These groups more closely replicate the valuation processes the county uses to value the residential class. The results reduced the 56 assessor locations into 5 valuation groups.

The County completed a physical review of the location of Ft. Calhoun. The office physically inspected the parcels and reviewed the quality and condition of the improvement. This review implemented the changes in the CAMA system to arrive at value. The relist of the properties provided equalization within the class.

The County also completed the permit and pickup work for the class.

2010 Assessment Survey for Washington County

Residential Appraisal Information

1.	Valuation data collection done by:
	Appraisal staff
2.	List the valuation groupings used by the County:
	01- Blair, Blair vacant 05-Arlington, Arlington vacant 15-Ft. Calhoun 40-Rural, rural vacant, remaining incorporated areas 50-Rural subdivisions
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Location and various amenities available.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Sales comparison. Marshall and Swift costing data is used to achieve equalization within valuation groupings.
4	When was the last lot value study completed?
	Lot studies are completed the year prior to updating the valuation group
a.	What methodology was used to determine the residential lot values?
	Sales comparison
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	The same costing year is used for the entire county.
6.	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?
	In Washington County, a combination of Marshall and Swift and our own depreciation studies are used.
a.	How often does the County update depreciation tables?
	New costing tables are installed for the entire county approximately once every six years.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Appraisers and assessment specialists
c.	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?
	Yes
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)

	Washington County is on schedule. Blair, Arlington and Kennard have been completed. Ft. Calhoun is scheduled for completion in 2010 assessment year.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, Property record cards are used for tracking the process of inspections.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The results of the portion or the properties inspected and reviewed are only applied to the specific area under review. The rest of the county is adjusted by percentage and the percentage is determined by the sales file for that area.

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:	469	MEDIAN:	94	COV:	13.23	95% Median C.I.:	93.15 to 94.42
TOTAL Sales Price:	72,179,684	WGT. MEAN:	93	STD:	12.56	95% Wgt. Mean C.I.:	92.26 to 94.21
TOTAL Adj.Sales Price:	72,179,684	MEAN:	95	AVG.ABS.DEV:	7.18	95% Mean C.I.:	93.81 to 96.08
TOTAL Assessed Value:	67,294,310						
AVG. Adj. Sales Price:	153,901	COD:	7.66	MAX Sales Ratio:	236.25		
AVG. Assessed Value:	143,484	PRD:	101.84	MIN Sales Ratio:	40.28		

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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	86	93.35	93.93	92.19	5.71	101.88	68.19	134.85	92.59 to 94.20	156,958	144,701
10/01/07 TO 12/31/07	73	93.79	96.85	93.93	9.02	103.11	68.18	236.25	92.33 to 95.57	143,102	134,418
01/01/08 TO 03/31/08	48	94.24	96.42	94.31	8.21	102.24	72.46	142.64	92.29 to 97.02	135,879	128,145
04/01/08 TO 06/30/08	62	93.63	94.04	93.59	6.31	100.48	79.43	111.32	91.77 to 95.13	159,407	149,192
07/01/08 TO 09/30/08	51	93.70	94.62	92.77	8.38	102.00	40.28	120.38	91.58 to 96.60	179,552	166,566
10/01/08 TO 12/31/08	49	93.81	93.57	92.35	6.35	101.33	71.05	117.41	92.15 to 95.64	152,213	140,566
01/01/09 TO 03/31/09	32	94.07	93.23	91.87	8.19	101.47	55.44	109.00	90.77 to 99.40	166,112	152,615
04/01/09 TO 06/30/09	68	95.09	95.99	94.67	9.38	101.40	54.21	140.61	92.53 to 98.01	145,559	137,797
<u>Study Years</u>											
07/01/07 TO 06/30/08	269	93.70	95.19	93.33	7.22	102.00	68.18	236.25	92.91 to 94.37	150,001	139,991
07/01/08 TO 06/30/09	200	94.01	94.61	93.11	8.24	101.61	40.28	140.61	92.72 to 95.96	159,146	148,182
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	210	93.98	94.62	93.22	7.25	101.49	40.28	142.64	92.53 to 95.08	157,243	146,588
<u>ALL</u>											
	469	93.81	94.94	93.23	7.66	101.84	40.28	236.25	93.15 to 94.42	153,901	143,484

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	190	94.04	95.96	95.09	6.00	100.91	78.77	166.36	93.15 to 95.11	133,019	126,493
10	39	94.39	95.50	94.50	5.31	101.06	83.09	116.28	91.91 to 96.56	107,146	101,251
15	23	93.27	94.54	92.57	4.82	102.12	84.79	112.42	91.05 to 96.24	156,326	144,717
40	101	93.89	96.44	93.05	12.58	103.65	55.44	236.25	91.62 to 98.07	180,447	167,906
50	116	93.00	91.86	91.00	7.39	100.95	40.28	118.18	92.00 to 94.21	180,229	164,005
<u>ALL</u>											
	469	93.81	94.94	93.23	7.66	101.84	40.28	236.25	93.15 to 94.42	153,901	143,484

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
0	1	109.00	109.00	109.00			109.00	109.00	N/A	179,987	196,185
1	369	93.35	93.78	92.78	6.40	101.08	54.21	166.36	92.66 to 94.00	179,035	166,104
2	99	95.96	99.13	97.81	11.73	101.35	40.28	236.25	94.20 to 98.33	59,955	58,642
<u>ALL</u>											
	469	93.81	94.94	93.23	7.66	101.84	40.28	236.25	93.15 to 94.42	153,901	143,484

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

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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	469	93.81	94.94	93.23	7.66	101.84	40.28	236.25	93.15 to 94.42	153,901	143,484
06											
07											
<u>ALL</u>	<u>469</u>	<u>93.81</u>	<u>94.94</u>	<u>93.23</u>	<u>7.66</u>	<u>101.84</u>	<u>40.28</u>	<u>236.25</u>	<u>93.15 to 94.42</u>	<u>153,901</u>	<u>143,484</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	4	110.00	102.76	97.22	15.67	105.70	71.05	120.00	N/A	2,700	2,625
5000 TO 9999	4	99.43	96.87	94.51	12.40	102.50	79.43	109.20	N/A	6,375	6,025
<u>Total \$</u>											
1 TO 9999	8	104.60	99.82	95.32	14.13	104.72	71.05	120.00	71.05 to 120.00	4,537	4,325
10000 TO 29999	27	101.34	100.64	100.38	16.32	100.26	40.28	166.36	90.51 to 112.42	22,955	23,042
30000 TO 59999	32	98.85	101.27	101.20	7.97	100.07	84.68	140.61	93.91 to 101.69	47,620	48,193
60000 TO 99999	70	95.54	97.36	97.33	7.48	100.03	81.38	236.25	94.07 to 96.59	83,056	80,836
100000 TO 149999	137	93.05	93.82	93.65	6.66	100.19	55.44	134.85	92.33 to 94.11	123,791	115,925
150000 TO 249999	126	93.32	93.54	93.34	6.06	100.22	61.78	114.84	92.40 to 94.25	188,666	176,104
250000 TO 499999	62	92.65	91.89	91.58	5.97	100.34	71.30	116.39	90.55 to 94.68	315,694	289,120
500000 +	7	91.97	88.51	88.64	6.91	99.86	75.31	98.18	75.31 to 98.18	554,466	491,480
<u>ALL</u>	<u>469</u>	<u>93.81</u>	<u>94.94</u>	<u>93.23</u>	<u>7.66</u>	<u>101.84</u>	<u>40.28</u>	<u>236.25</u>	<u>93.15 to 94.42</u>	<u>153,901</u>	<u>143,484</u>

**2010 Correlation Section
for Washington County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Washington County, as determined by the PTA is 94%. The mathematically calculated median is 94%.

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 within the acceptable range based on the knowledge of assessment practices it is believed that the assessments are uniform in the residential class of property. The measures of central tendency are all within the range. The overall residential market appears relatively flat in the County

The County assessor along with his appraisal staff is knowledgeable of the property in the county along with the market trends and statistical reviews and is progressive in their approach to value. The Counties appraisal staff does all the valuation in the residential class of properties. This in house product aids in the continuity of the valuation efforts. The County maintains a comprehensive GIS system which improves 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.

**2010 Correlation Section
for Washington 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:Information from all the transfer statements is analyzed. Washington County completes a statistical review of all sales in the file. The County has consistently utilized an acceptable portion of the available sales. The appraisal staff is knowledgeable of the residential market and performs a consistent review of the properties. There is no evidence of excess trimming in the file.

**2010 Correlation Section
for Washington 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.

	Median	Wgt. Mean	Mean
R&O Statistics	94	93	95

**2010 Correlation Section
for Washington 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 Washington 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 Washington County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	7.66	101.84

RESIDENTIAL: The COD and PRD are both within the acceptable range. Knowing the assessment practices in the County and in analyzing the residential class of property the quality of assessment is acceptable for Washington County.

2010 Assessment Actions for Washington County

taken to address the following property classes/subclasses:

Commercial

The County recoded land values to digital codes for the commercial properties in Fort Calhoun. The County also did a market study and analysis in the class. Pickup work was completed for the class as well as building permits.

2010 Assessment Survey for Washington County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Collection of data for commercial and industrial properties is completed by Washington County's contracted commercial appraiser.
2.	List the valuation groupings used by the County:
	Washington County has three valuation groupings. 01-Blair 15-Ft Calhoun 50-Arlington, Herman, Kennard, and Rural
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	The location is the most common reason for the valuation groupings.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Income, cost, and sales comparison are all used with a final correlation.
4	When was the last lot value study completed?
	Lot value studies are completed at least every six years. A sales review process is used to determine if a study needs to be completed more frequently.
a.	What methodology was used to determine the commercial lot values?
	Market approach.
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	The same Marshall and Swift costing year is used for the entire county.
6.	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?
	The county develops their own depreciation tables to arrive at an effective age for the property. The effective age is then used to arrive at equalized initial value. One an entire grouping has been equalized the new values are correlated with the market value for adjustments to achieve compliance in the sales file.
a.	How often does the County update the depreciation tables?
	New cost tables are implemented approximately every six years.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Pickup work is initiated by building permits and improvement statements. It is completed on an annual cycle.
b.	By Whom?
	The county's contracted appraiser
c.	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?
	Yes

8.	What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	The county is on schedule.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, The property records are used for tracking. The county is set up in areas.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The results of the portion or the properties inspected and reviewed are only applied to the specific area under review. The rest of the County is adjusted by percentage and the percentage is determined by the sales file for that area.

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:	47	MEDIAN:	93	COV:	23.42	95% Median C.I.:	80.46 to 96.46
TOTAL Sales Price:	10,736,250	WGT. MEAN:	88	STD:	20.36	95% Wgt. Mean C.I.:	81.44 to 95.05
TOTAL Adj.Sales Price:	10,736,250	MEAN:	87	AVG.ABS.DEV:	14.70	95% Mean C.I.:	81.13 to 92.78
TOTAL Assessed Value:	9,474,155						
AVG. Adj. Sales Price:	228,430	COD:	15.73	MAX Sales Ratio:	142.57		
AVG. Assessed Value:	201,577	PRD:	98.54	MIN Sales Ratio:	42.28		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	3	83.92	75.82	71.53	23.42	106.00	42.28	101.25	N/A	233,333	166,893
10/01/06 TO 12/31/06	4	96.57	96.00	114.26	26.84	84.02	48.29	142.57	N/A	193,500	221,085
01/01/07 TO 03/31/07	3	95.01	80.35	84.67	15.48	94.90	50.96	95.08	N/A	99,166	83,963
04/01/07 TO 06/30/07	5	94.15	91.62	86.15	9.74	106.35	66.05	103.61	N/A	98,000	84,426
07/01/07 TO 09/30/07	2	76.97	76.97	67.06	24.95	114.78	57.76	96.17	N/A	118,750	79,630
10/01/07 TO 12/31/07	4	97.83	95.03	92.10	6.25	103.18	80.46	104.00	N/A	126,275	116,300
01/01/08 TO 03/31/08	7	92.08	85.01	72.82	15.71	116.74	48.62	101.33	48.62 to 101.33	145,235	105,759
04/01/08 TO 06/30/08	5	94.13	90.73	95.49	14.85	95.02	52.36	118.25	N/A	769,500	734,763
07/01/08 TO 09/30/08	2	87.32	87.32	89.40	12.24	97.68	76.63	98.01	N/A	33,500	29,947
10/01/08 TO 12/31/08	9	79.47	81.64	82.12	14.48	99.41	44.43	99.04	75.92 to 98.83	290,666	238,697
01/01/09 TO 03/31/09	2	95.30	95.30	90.52	17.26	105.28	78.85	111.75	N/A	77,500	70,155
04/01/09 TO 06/30/09	1	93.48	93.48	93.48			93.48	93.48	N/A	30,000	28,045
<u>Study Years</u>											
07/01/06 TO 06/30/07	15	94.15	87.37	91.05	18.67	95.96	42.28	142.57	66.05 to 101.27	150,766	137,269
07/01/07 TO 06/30/08	18	95.15	87.93	89.87	14.16	97.85	48.62	118.25	78.89 to 100.00	311,486	279,921
07/01/08 TO 06/30/09	14	83.75	85.25	82.86	14.66	102.88	44.43	111.75	76.02 to 98.83	204,857	169,751
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	14	95.05	88.08	84.86	11.91	103.80	50.96	104.00	66.05 to 101.29	109,292	92,748
01/01/08 TO 12/31/08	23	92.08	85.13	87.75	15.09	97.02	44.43	118.25	76.63 to 98.01	328,136	287,926
<u>ALL</u>											
	47	93.48	86.95	88.24	15.73	98.54	42.28	142.57	80.46 to 96.46	228,430	201,577

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	36	92.27	85.49	88.00	17.28	97.16	42.28	142.57	78.89 to 95.08	269,034	236,737
15	4	88.88	84.07	77.97	17.39	107.83	57.76	100.78	N/A	110,000	85,768
50	7	100.00	96.11	99.59	4.99	96.51	76.63	101.33	76.63 to 101.33	87,285	86,930
<u>ALL</u>											
	47	93.48	86.95	88.24	15.73	98.54	42.28	142.57	80.46 to 96.46	228,430	201,577

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	34	93.24	89.58	89.84	14.40	99.71	44.43	142.57	79.47 to 98.29	277,580	249,365
2	12	89.04	78.36	76.31	21.25	102.69	42.28	101.25	50.96 to 98.01	106,541	81,298
3	1	100.78	100.78	100.78			100.78	100.78	N/A	20,000	20,155
<u>ALL</u>											
	47	93.48	86.95	88.24	15.73	98.54	42.28	142.57	80.46 to 96.46	228,430	201,577

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:	47	MEDIAN:	93	COV:	23.42	95% Median C.I.:	80.46 to 96.46
TOTAL Sales Price:	10,736,250	WGT. MEAN:	88	STD:	20.36	95% Wgt. Mean C.I.:	81.44 to 95.05
TOTAL Adj.Sales Price:	10,736,250	MEAN:	87	AVG.ABS.DEV:	14.70	95% Mean C.I.:	81.13 to 92.78
TOTAL Assessed Value:	9,474,155						
AVG. Adj. Sales Price:	228,430	COD:	15.73	MAX Sales Ratio:	142.57		
AVG. Assessed Value:	201,577	PRD:	98.54	MIN Sales Ratio:	42.28		

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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	5	93.52	102.61	98.11	12.52	104.58	88.03	142.57	N/A	904,600	887,511
03	42	93.24	85.09	81.06	16.15	104.97	42.28	118.25	79.47 to 97.36	147,934	119,919
04											
<u>ALL</u>	<u>47</u>	<u>93.48</u>	<u>86.95</u>	<u>88.24</u>	<u>15.73</u>	<u>98.54</u>	<u>42.28</u>	<u>142.57</u>	<u>80.46 to 96.46</u>	<u>228,430</u>	<u>201,577</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	1	98.83	98.83	98.83			98.83	98.83	N/A	3,000	2,965
<u>Total \$</u>											
1 TO 9999	1	98.83	98.83	98.83			98.83	98.83	N/A	3,000	2,965
10000 TO 29999	5	91.88	84.60	82.57	15.92	102.46	52.36	101.33	N/A	24,100	19,899
30000 TO 59999	9	98.01	94.52	95.00	10.04	99.50	48.29	111.75	93.48 to 104.00	47,055	44,701
60000 TO 99999	6	94.04	89.46	89.17	15.94	100.32	50.96	118.25	50.96 to 118.25	78,750	70,221
100000 TO 149999	6	96.19	91.84	91.83	7.69	100.01	78.85	101.29	78.85 to 101.29	121,650	111,710
150000 TO 249999	10	77.46	75.32	74.25	15.79	101.45	42.28	98.29	57.76 to 92.08	182,885	135,785
250000 TO 499999	6	88.19	85.54	86.49	30.11	98.90	44.43	142.57	44.43 to 142.57	373,000	322,612
500000 +	4	93.82	90.01	93.18	5.64	96.60	75.92	96.46	N/A	1,230,000	1,146,063
<u>ALL</u>	<u>47</u>	<u>93.48</u>	<u>86.95</u>	<u>88.24</u>	<u>15.73</u>	<u>98.54</u>	<u>42.28</u>	<u>142.57</u>	<u>80.46 to 96.46</u>	<u>228,430</u>	<u>201,577</u>

PAD 2010 R&O Statistics

Base Stat

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AVG. Assessed Value:	201,577	PRD:	98.54	MIN Sales Ratio:	42.28		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	89.04	77.88	76.39	22.44	101.94	42.28	101.27	48.62 to 99.04	144,535	110,413
325	1	118.25	118.25	118.25			118.25	118.25	N/A	60,000	70,950
326	1	96.46	96.46	96.46			96.46	96.46	N/A	2,450,000	2,363,330
340	1	78.89	78.89	78.89			78.89	78.89	N/A	175,000	138,050
343	2	94.57	94.57	94.26	0.47	100.32	94.13	95.01	N/A	490,000	461,892
344	3	92.08	88.80	88.21	8.06	100.66	76.02	98.29	N/A	172,883	152,501
349	1	79.47	79.47	79.47			79.47	79.47	N/A	90,000	71,520
350	4	100.06	101.34	102.86	5.18	98.52	93.48	111.75	N/A	53,250	54,771
352	5	93.52	103.31	100.06	13.28	103.26	88.03	142.57	N/A	433,600	433,845
353	6	95.18	88.18	80.47	14.16	109.58	57.76	104.00	57.76 to 104.00	107,483	86,495
386	1	79.47	79.47	79.47			79.47	79.47	N/A	140,000	111,260
406	3	80.46	82.99	81.23	6.32	102.17	76.63	91.88	N/A	79,066	64,226
422	1	101.33	101.33	101.33			101.33	101.33	N/A	21,000	21,280
470	2	55.24	55.24	53.13	19.57	103.97	44.43	66.05	N/A	230,000	122,195
494	1	75.92	75.92	75.92			75.92	75.92	N/A	535,000	406,185
529	1	100.78	100.78	100.78			100.78	100.78	N/A	20,000	20,155
<u>ALL</u>	<u>47</u>	<u>93.48</u>	<u>86.95</u>	<u>88.24</u>	<u>15.73</u>	<u>98.54</u>	<u>42.28</u>	<u>142.57</u>	<u>80.46 to 96.46</u>	<u>228,430</u>	<u>201,577</u>

**2010 Correlation Section
for Washington County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Washington County, as determined by the PTA is 93%. The mathematically calculated median is 93%.

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. The County has only one valuation grouping with a sufficient number of sales where a reliable statistical profile can be analyzed. The overall qualitative statistics are within the acceptable range. Of the three measures of central tendency only the median is in the range. In analyzing the sales file the effect of unimproved parcels is evident against the mean and weighted mean. The unimproved parcels are in various valuation groupings and any adjustment would likely cause issues with the improved sales.

The County and their contract appraiser are knowledgeable of the valuations trends and statistical reviews in the class as well as the overall economic trend in the County.

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

**2010 Correlation Section
for Washington 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:All commercial sales are reviewed by appraisal staff. Inspections are completed on the commercial sales in Washington County. The appraisal staff completes a statistical review of all sales in the file. The County has consistently utilized an acceptable portion of the available sales. There is no evidence of excess trimming in the file.

**2010 Correlation Section
for Washington 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.

	Median	Wgt. Mean	Mean
R&O Statistics	93	88	87

**2010 Correlation Section
for Washington 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 Washington 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 Washington County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	15.73	98.54

COMMERCIAL: The COD and PRD are both 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 Washington County.

**Agricultural or Special
Valuation Reports**

2010 Assessment Actions for Wahington County

taken to address the following property classes/subclasses:

Agricultural

The County completed the soil conversion for 2010 using the guidelines from the division for the Land Capability groupings. The County also reclassified the waste acres into grassland. This shift can be seen when comparing the change from the 2009 CTL and the form 45 for 2010. The County completed an analysis of the agricultural sales and increased values accordingly by LCG. They also completed permit and pickup work in the class.

2010 Assessment Survey for Washington County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Appraisal staff
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	The county only has one market area for the agricultural class.
a.	What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe. 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.
	Washington county has only one agricultural valuation grouping.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	The agricultural special value is considered on a countywide basis.
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	Present use of the property.
b.	When is it agricultural land, when is it residential, when is it recreational?
	Primarily used for ag purposes. Residential are the acres associated with buildings and land the balance is determined by use. Present use is recreational.
c.	Are these definitions in writing?
	Not for the recreational ,
d.	What are the recognized differences?
	Use ,
e.	How are rural home sites valued?
	Yes
f.	Are rural home sites valued the same as rural residential home sites?
	Rural home sites and rural residential are valued in the same manner, but rural subs may be valued higher reflecting sales of comparable properties.
g.	Are all rural home sites valued the same or are market differences recognized?
	Market differences are recognized on location in the north or south part of the County.
h.	What are the recognized differences?
	Location and proximity to the metro area.
4.	What is the status of the soil conversion from the alpha to numeric notation?
	Yes it was completed for 2010
a.	Are land capability groupings (LCG) used to determine assessed value?
	LCG's are used to inventory the acres but the value is determined through the special value methodology. The county relies on them for the structure.
b.	What other land characteristics or analysis are/is used to determine assessed values?

	Special value methodology is used to determine assessed values
5.	Is land use updated annually?
	Agricultural land is reviewed within the parameters of the County's six year inspection plan.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Washington County utilizes their GIS system as well as aerials, physical inspections, FSA information and other information provided by the landowners.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	Yes
a.	How is the County developing the value for non-agricultural influences?
	By using a correlation of the value of non-influenced Counties as well as reviewing market rents through an income approach.
b.	Has the County received applications for special valuation?
	Yes
c.	Describe special value methodology
	The value- of almost all rural properties in Eastern Nebraska has been influenced by anticipation of future development. For this reason, the highest and best use for neighboring counties to the north of Washington County would be agricultural with anticipation of development being a slight factor. Burt County is always considered as a comparison for Washington County's special value. Usually, the correlation factor from capitalization of income from dry land cash rents in Burt County is applied to the cash rents in Washington County. The cash rents used in both Washington and Burt Counties are usually identified in the BELF maps with expenses from both Burt and Washington Counties considered to be equal. The capitalization rate is the multiplier used with the established income to arrive at the value of the land.
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes, pickup work is initiated based on building permits and other sources. Projects are monitored with a new value for the following year being established based on the observed quality and condition of the improvement at the completion of the project. If a project continues from one year to the next- a review is completed with pictures that reflect progress at or near to January 1 st . a partial value is then assigned based on percent of the project that has been completed and , as always, the observed quality and condition.
b.	By Whom?
	A team of two assessment specialists observe, document and establish size, quality and condition of the improvement.
c.	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?
	Yes, On rural parcels with less than 38 acres the improvements are included as a subset in our residential sales file.
d.	Is the pickup work schedule the same for the land as for the improvements?
	Land use is initially reviewed off of aerials in association with GIS. For changes the assessor requires the taxpayer to bring in FSA maps.

8.	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)
	Wahington County is on schedule to complete the 6 year inspection as required. Rural improvements are scheduled for inspection for 2011.
a.	Does the County maintain a tracking process?
	yes
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Rural improvements are not all relisted in the same year. When only part of the county has been relisted, the remaining improvements will receive a percentage adjustment to achieve equality until the relist can be completed.

Washington 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
Burt	7.53%	12,480,083	19.30%	4.82%	25,684,524	63.34%	3.91%	1,783,888	11.90%
Johnson	8.45%	3,694,758	7.09%	6.52%	10,876,944	43.59%	3.63%	4,426,122	48.23%
Nemaha	8.09%	1,021,464	2.27%	5.15%	20,386,904	75.73%	4.28%	2,000,573	20.18%
Cuming	6.26%	11,351,988	14.95%	4.42%	34,947,973	71.81%	4.46%	1,766,554	8.58%

	RATE Correlat	2010 EST Rent	% ACRES	2010 ABST.Value	Indicated LOV	EST Value
Irrigated	7.00%	2,336,456	5.03%	25,154,705	75.36%	33,377,943
Dry	4.85%	23,072,425	80.45%	357,572,750	75.16%	475,720,103
Grass	3.95%	1,118,044	10.09%	19,746,990	69.77%	28,304,911
TOTALS		26,526,925	95.57%	402,474,542	74.89%	537,402,957

WASHINGTON COUNTY ASSESSOR

1555 COLFAX STREET
BLAIR, NEBRASKA 68008-2094

ASSESSOR
STEVEN MENCKE

PHONE: (402) 426-6800
FAX: (402) 426-6802

DEPUTY ASSESSOR
JEAN RAY

February 25, 2010

Russ Loontjer
Field Liaison – Nebraska Department of Revenue
Property Assessment Division
P. O. Box 98919
Nebraska State Office Building - 301 Centennial Mall South
Lincoln, NE 68509-8919

RE: Special Valuation Methodology

Dear Mr. Loontjer,

Pursuant to REG -11-005.04 – this document contains the methodology Washington County used to determine the special and actual valuation of land receiving special valuation.

Title 350, Chapter 11, Rev. 01/03/07 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department on or before March 1 each year..... This file shall include, but not limited to:

005.04A A determination of the highest and best use of the properties to be valued:

The value of almost all rural properties in Eastern Nebraska is influenced or slightly influenced by anticipation of future development. This assessor believes the highest and best use for neighboring counties to the north of Washington County is agricultural with only a slight anticipation of development. For the reasons stated above, Burt County was used as our basis for Washington County's 2009 special valuation.

Market valuation by area concept will continue to be monitored in Washington County to establish differences in market value due to general location within the county. This concept is still being used for 2010 to establish the one hundred percent of market valuations. Market areas in the Southern part of the county have proven to be highly influenced by development potential while market areas in the Northern part of the county have indicated less influence and as a result, are valued closer to agricultural with some anticipation of future development.

005.04B An explanation of the valuation models used in arriving at the value estimates;

A new valuation model was calculated for 2009 based on University of Nebraska cash rent calculations for Burt County and Washington County. This information was provided by Dr. Bruce Johnson. The findings indicate that average cash rent for dry-land and pasture is lower in Washington County than in Burt County.

The Assessor believes that the current cash rent comparisons are very volatile. For this reason, past cash rents should also be considered.

For 2010, the correlation factor from capitalization of income from dry land cash rents in Burt County was applied to the cash rents in Washington County. Property Assessment Division provided information from the Bureau of Educational Lands and Funds (BELF) for irrigated, dry-land and

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grass. The indicated BELF cash rents for both Washington County and Burt County were same for each use category.

005.04C A delineation and explanation of "market areas" recognized in the analysis;

Burt County includes market area #1 and market area #2. Both market areas in Burt County are considered as a basis for Washington County's special value. Cash rents and expenses for each county are considered to be the same.

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency of typical market conditions;

Since the income and expenses are considered to be the same by the BELF in each of the two counties, a correlation between value of agricultural land in Burt County and the special value in Washington County should exist.

For 2010, Washington County special value has been adjusted to closely mirror the Burt County agricultural land value by class. The reviewer will note that Washington County's special value is slightly lower. This is to allow for Property Assessment Division's determination of the level of Washington County's special value. Historically the level of value is determined by the Division from select counties that may or may not include Burt County. The result is usually a slightly lower value than the agricultural land Burt County.

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents.

University of Nebraska and past BELF cash rents from a prior year were considered.

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

Expenses from Burt to Washington were considered to be equal.

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

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

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

Sincerely,



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

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Washington County

Special Value for Agricultural Land

I. Correlation

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

Based on this analysis it is the opinion of the Division that the level of value of Agricultural Special Value in Washington County is 75%

Total Real Property Sum Lines 17, 25, & 30	Records : 12,450	Value : 1,934,137,365	Growth 28,032,955	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	623	10,571,475	179	3,613,600	857	20,124,440	1,659	34,309,515	
02. Res Improve Land	3,547	71,973,325	454	26,163,635	1,487	81,505,840	5,488	179,642,800	
03. Res Improvements	3,640	380,706,260	578	67,822,430	1,587	245,114,605	5,805	693,643,295	
04. Res Total	4,263	463,251,060	757	97,599,665	2,444	346,744,885	7,464	907,595,610	10,646,920
% of Res Total	57.11	51.04	10.14	10.75	32.74	38.20	59.95	46.93	37.98
05. Com UnImp Land	128	6,021,640	14	900,235	15	656,855	157	7,578,730	
06. Com Improve Land	450	16,770,145	20	1,672,475	30	1,717,835	500	20,160,455	
07. Com Improvements	454	79,622,640	25	15,702,160	37	6,494,150	516	101,818,950	
08. Com Total	582	102,414,425	39	18,274,870	52	8,868,840	673	129,558,135	4,873,080
% of Com Total	86.48	79.05	5.79	14.11	7.73	6.85	5.41	6.70	17.38
09. Ind UnImp Land	9	430,950	5	1,185,445	6	7,406,470	20	9,022,865	
10. Ind Improve Land	18	1,193,955	5	3,241,115	4	1,030,475	27	5,465,545	
11. Ind Improvements	18	7,010,790	13	143,559,960	4	2,018,700	35	152,589,450	
12. Ind Total	27	8,635,695	18	147,986,520	10	10,455,645	55	167,077,860	6,992,695
% of Ind Total	49.09	5.17	32.73	88.57	18.18	6.26	0.44	8.64	24.94
13. Rec UnImp Land	0	0	0	0	2	6,705	2	6,705	
14. Rec Improve Land	0	0	0	0	7	669,780	7	669,780	
15. Rec Improvements	0	0	0	0	45	1,483,160	45	1,483,160	
16. Rec Total	0	0	0	0	47	2,159,645	47	2,159,645	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.38	0.11	0.00
Res & Rec Total	4,263	463,251,060	757	97,599,665	2,491	348,904,530	7,511	909,755,255	10,646,920
% of Res & Rec Total	56.76	50.92	10.08	10.73	33.16	38.35	60.33	47.04	37.98
Com & Ind Total	609	111,050,120	57	166,261,390	62	19,324,485	728	296,635,995	11,865,775
% of Com & Ind Total	83.65	37.44	7.83	56.05	8.52	6.51	5.85	15.34	42.33
17. Taxable Total	4,872	574,301,180	814	263,861,055	2,553	368,229,015	8,239	1,206,391,250	22,512,695
% of Taxable Total	59.13	47.60	9.88	21.87	30.99	30.52	66.18	62.37	80.31

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	49	3,453,965	377,620	0	0	0
19. Commercial	130	16,705,825	4,840,890	1	585	590
20. Industrial	1	132,000	0	0	0	0
21. Other	2	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	49	3,453,965	377,620
19. Commercial	0	0	0	131	16,706,410	4,841,480
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	2	0	0
22. Total Sch II				183	20,292,375	5,219,100

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	1	0	1	0	0
25. Total	0	0	0	0	1	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	315	23	256	594

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	80,505	254	17,360,890	2,108	232,270,540	2,363	249,711,935
28. Ag-Improved Land	0	0	172	20,990,925	1,632	221,640,015	1,804	242,630,940
29. Ag Improvements	0	0	172	22,337,440	1,675	213,065,800	1,847	235,403,240
30. Ag Total							4,210	727,746,115

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	133	134.00	5,665,200	
33. HomeSite Improvements	0	0.00	0	141	132.00	19,774,835	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	141	139.40	320,775	
36. FarmSite Improv Land	0	0.00	0	148	333.95	1,898,895	
37. FarmSite Improvements	0	0.00	0	145	0.00	2,562,605	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	211.84	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	4	4.00	156,000	4	4.00	156,000	
32. HomeSite Improv Land	1,308	1,325.00	54,561,045	1,441	1,459.00	60,226,245	
33. HomeSite Improvements	1,335	1,306.50	183,565,405	1,476	1,438.50	203,340,240	5,520,260
34. HomeSite Total				1,480	1,463.00	263,722,485	
35. FarmSite UnImp Land	708	710.59	1,454,855	849	849.99	1,775,630	
36. FarmSite Improv Land	1,436	3,203.12	17,869,440	1,584	3,537.07	19,768,335	
37. FarmSite Improvements	1,458	0.00	29,500,395	1,603	0.00	32,063,000	0
38. FarmSite Total				2,452	4,387.06	53,606,965	
39. Road & Ditches	0	3,464.47	0	0	3,676.31	0	
40. Other- Non Ag Use	0	14.68	7,340	0	14.68	7,340	
41. Total Section VI				3,932	9,541.05	317,336,790	5,520,260

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	38.14	80,505	423	15,510.85	30,264,545
44. Recapture Value N/A	1	38.14	160,185	423	15,510.85	61,747,830
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,719	199,595.85	378,466,290	4,143	215,144.84	408,811,340
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	383.21	13.67%	1,145,820	16.59%	2,990.06
46. 1A	868.75	30.99%	2,528,025	36.61%	2,909.96
47. 2A1	170.89	6.10%	442,610	6.41%	2,590.03
48. 2A	717.02	25.58%	1,681,430	24.35%	2,345.03
49. 3A1	185.05	6.60%	372,875	5.40%	2,015.00
50. 3A	331.13	11.81%	544,675	7.89%	1,644.90
51. 4A1	141.39	5.04%	183,095	2.65%	1,294.96
52. 4A	5.44	0.19%	6,390	0.09%	1,174.63
53. Total	2,802.88	100.00%	6,904,920	100.00%	2,463.51
Dry					
54. 1D1	5,447.76	7.37%	14,954,075	9.40%	2,745.00
55. 1D	29,069.12	39.34%	78,341,430	49.26%	2,695.01
56. 2D1	720.50	0.97%	1,826,440	1.15%	2,534.96
57. 2D	1,878.93	2.54%	4,124,235	2.59%	2,194.99
58. 3D1	1,075.02	1.45%	1,961,930	1.23%	1,825.02
59. 3D	21,868.69	29.59%	39,144,935	24.61%	1,790.00
60. 4D1	12,899.54	17.46%	17,737,370	11.15%	1,375.04
61. 4D	941.85	1.27%	951,280	0.60%	1,010.01
62. Total	73,901.41	100.00%	159,041,695	100.00%	2,152.08
Grass					
63. 1G1	190.80	0.00%	239,105	2.97%	1,253.17
64. 1G	3,063.88	35.73%	3,492,740	43.43%	1,139.97
65. 2G1	59.84	0.70%	62,530	0.78%	1,044.95
66. 2G	585.44	6.83%	547,390	6.81%	935.01
67. 3G1	46.50	0.54%	42,540	0.53%	914.84
68. 3G	1,784.51	20.81%	1,463,265	18.20%	819.98
69. 4G1	2,484.49	28.97%	1,937,860	24.10%	779.98
70. 4G	360.48	4.20%	255,940	3.18%	710.00
71. Total	8,575.94	100.00%	8,041,370	100.00%	937.67
Irrigated Total					
Irrigated Total	2,802.88	3.21%	6,904,920	3.93%	2,463.51
Dry Total					
Dry Total	73,901.41	84.60%	159,041,695	90.42%	2,152.08
Grass Total					
Grass Total	8,575.94	9.82%	8,041,370	4.57%	937.67
Waste					
Waste	202.46	0.23%	34,850	0.02%	172.13
Other					
Other	1,870.84	2.14%	1,861,660	1.06%	995.09
Exempt					
Exempt	9.15	0.01%	0	0.00%	0.00
Market Area Total	87,353.53	100.00%	175,884,495	100.00%	2,013.48

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	861.01	16.67%	2,574,430	21.96%	2,990.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	871.76	16.88%	2,257,885	19.26%	2,590.03
48. 2A	157.96	3.06%	370,425	3.16%	2,345.06
49. 3A1	3,178.58	61.53%	6,404,825	54.64%	2,015.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4.48	0.09%	5,800	0.05%	1,294.64
52. 4A	91.82	1.78%	107,885	0.92%	1,174.96
53. Total	5,165.61	100.00%	11,721,250	100.00%	2,269.09
Dry					
54. 1D1	1,407.68	12.03%	3,864,070	15.90%	2,744.99
55. 1D	1,175.25	10.05%	3,167,315	13.04%	2,695.01
56. 2D1	1,128.46	9.65%	2,860,635	11.77%	2,534.99
57. 2D	167.71	1.43%	368,120	1.52%	2,194.98
58. 3D1	7,311.79	62.50%	13,344,055	54.92%	1,825.01
59. 3D	160.99	1.38%	288,180	1.19%	1,790.05
60. 4D1	149.77	1.28%	205,950	0.85%	1,375.11
61. 4D	197.89	1.69%	199,860	0.82%	1,009.96
62. Total	11,699.54	100.00%	24,298,185	100.00%	2,076.85
Grass					
63. 1G1	89.12	0.00%	114,080	10.25%	1,280.07
64. 1G	31.37	2.51%	35,760	3.21%	1,139.94
65. 2G1	64.88	5.20%	67,800	6.09%	1,045.01
66. 2G	123.12	9.86%	115,110	10.34%	934.94
67. 3G1	495.60	39.68%	453,470	40.75%	914.99
68. 3G	34.97	2.80%	28,680	2.58%	820.13
69. 4G1	98.95	7.92%	77,180	6.94%	779.99
70. 4G	310.88	24.89%	220,715	19.83%	709.97
71. Total	1,248.89	100.00%	1,112,795	100.00%	891.03
Irrigated Total					
Irrigated Total	5,165.61	27.29%	11,721,250	31.01%	2,269.09
Dry Total					
Dry Total	11,699.54	61.81%	24,298,185	64.29%	2,076.85
Grass Total					
Grass Total	1,248.89	6.60%	1,112,795	2.94%	891.03
Waste					
Waste	79.07	0.42%	11,925	0.03%	150.82
Other					
Other	734.27	3.88%	649,610	1.72%	884.70
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	18,927.38	100.00%	37,793,765	100.00%	1,996.78

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	9.02	2.40%	26,970	2.89%	2,990.02
46. 1A	32.03	8.53%	93,185	9.99%	2,909.30
47. 2A1	231.21	61.57%	598,855	64.23%	2,590.09
48. 2A	70.37	18.74%	165,010	17.70%	2,344.89
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	18.06	4.81%	29,715	3.19%	1,645.35
51. 4A1	10.18	2.71%	13,185	1.41%	1,295.19
52. 4A	4.64	1.24%	5,455	0.59%	1,175.65
53. Total	375.51	100.00%	932,375	100.00%	2,482.96
Dry					
54. 1D1	315.86	14.30%	867,035	17.03%	2,745.00
55. 1D	579.56	26.24%	1,561,920	30.68%	2,695.01
56. 2D1	607.16	27.49%	1,539,135	30.23%	2,534.97
57. 2D	34.77	1.57%	76,330	1.50%	2,195.28
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	353.14	15.99%	632,120	12.41%	1,790.00
60. 4D1	257.64	11.67%	354,290	6.96%	1,375.14
61. 4D	60.16	2.72%	60,770	1.19%	1,010.14
62. Total	2,208.29	100.00%	5,091,600	100.00%	2,305.68
Grass					
63. 1G1	34.74	0.00%	44,475	5.16%	1,280.22
64. 1G	43.96	4.54%	50,115	5.82%	1,140.01
65. 2G1	260.22	26.88%	271,930	31.57%	1,045.00
66. 2G	11.03	1.14%	10,310	1.20%	934.72
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	299.97	30.99%	245,960	28.55%	819.95
69. 4G1	182.80	18.88%	142,575	16.55%	779.95
70. 4G	135.37	13.98%	96,115	11.16%	710.02
71. Total	968.09	100.00%	861,480	100.00%	889.88
Irrigated Total					
Irrigated Total	375.51	7.29%	932,375	11.92%	2,482.96
Dry Total					
Dry Total	2,208.29	42.88%	5,091,600	65.10%	2,305.68
Grass Total					
Grass Total	968.09	18.80%	861,480	11.02%	889.88
Waste					
Waste	519.90	10.09%	15,950	0.20%	30.68
Other					
Other	1,078.38	20.94%	919,460	11.76%	852.63
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	5,150.17	100.00%	7,820,865	100.00%	1,518.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	352.51	41.69%	1,054,020	48.98%	2,990.04
46. 1A	218.53	25.84%	635,915	29.55%	2,909.97
47. 2A1	33.15	3.92%	85,860	3.99%	2,590.05
48. 2A	4.15	0.49%	9,730	0.45%	2,344.58
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	168.81	19.96%	277,685	12.90%	1,644.96
51. 4A1	68.45	8.09%	88,645	4.12%	1,295.03
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	845.60	100.00%	2,151,855	100.00%	2,544.77
Dry					
54. 1D1	6,104.33	21.37%	16,756,155	27.78%	2,744.96
55. 1D	8,391.74	29.37%	22,615,570	37.49%	2,694.98
56. 2D1	263.54	0.92%	668,055	1.11%	2,534.93
57. 2D	172.05	0.60%	377,655	0.63%	2,195.03
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	2,818.30	9.86%	5,044,695	8.36%	1,789.98
60. 4D1	10,760.98	37.66%	14,796,535	24.53%	1,375.02
61. 4D	59.41	0.21%	60,005	0.10%	1,010.02
62. Total	28,570.35	100.00%	60,318,670	100.00%	2,111.23
Grass					
63. 1G1	341.28	0.00%	436,835	30.83%	1,279.99
64. 1G	463.90	34.10%	528,820	37.32%	1,139.94
65. 2G1	56.86	4.18%	59,410	4.19%	1,044.85
66. 2G	2.50	0.18%	2,340	0.17%	936.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	156.32	11.49%	128,185	9.05%	820.02
69. 4G1	290.29	21.34%	226,440	15.98%	780.05
70. 4G	49.30	3.62%	35,005	2.47%	710.04
71. Total	1,360.45	100.00%	1,417,035	100.00%	1,041.59
Irrigated Total					
Irrigated Total	845.60	2.73%	2,151,855	3.36%	2,544.77
Dry Total					
Dry Total	28,570.35	92.15%	60,318,670	94.14%	2,111.23
Grass Total					
Grass Total	1,360.45	4.39%	1,417,035	2.21%	1,041.59
Waste					
Waste	69.02	0.22%	11,805	0.02%	171.04
Other					
Other	158.67	0.51%	171,580	0.27%	1,081.36
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	31,004.09	100.00%	64,070,945	100.00%	2,066.53

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	27.01	100.00%	78,600	100.00%	2,910.03
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	27.01	100.00%	78,600	100.00%	2,910.03
Dry					
54. 1D1	636.40	8.54%	1,746,875	12.44%	2,744.93
55. 1D	2,370.03	31.79%	6,386,400	45.47%	2,694.65
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2.01	0.03%	4,410	0.03%	2,194.03
58. 3D1	273.94	3.67%	499,905	3.56%	1,824.87
59. 3D	291.50	3.91%	521,705	3.71%	1,789.73
60. 4D1	2,643.70	35.46%	3,635,105	25.88%	1,375.01
61. 4D	1,238.39	16.61%	1,250,735	8.91%	1,009.97
62. Total	7,455.97	100.00%	14,045,135	100.00%	1,883.74
Grass					
63. 1G1	63.39	0.00%	81,155	4.77%	1,280.25
64. 1G	490.23	25.23%	558,785	32.86%	1,139.84
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	82.50	4.25%	75,520	4.44%	915.39
68. 3G	150.07	7.72%	123,030	7.23%	819.82
69. 4G1	584.72	30.10%	456,085	26.82%	780.01
70. 4G	571.79	29.43%	405,955	23.87%	709.97
71. Total	1,942.70	100.00%	1,700,530	100.00%	875.34
Irrigated Total					
Irrigated Total	27.01	0.25%	78,600	0.46%	2,910.03
Dry Total					
Dry Total	7,455.97	68.75%	14,045,135	82.46%	1,883.74
Grass Total					
Grass Total	1,942.70	17.91%	1,700,530	9.98%	875.34
Waste					
Waste	52.40	0.48%	10,470	0.06%	199.81
Other					
Other	1,366.68	12.60%	1,198,700	7.04%	877.09
Exempt					
Exempt	5.23	0.05%	0	0.00%	0.00
Market Area Total					
Market Area Total	10,844.76	100.00%	17,033,435	100.00%	1,570.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	166.85	14.47%	498,885	17.77%	2,990.02
46. 1A	61.93	5.37%	180,215	6.42%	2,909.98
47. 2A1	448.41	38.88%	1,161,375	41.36%	2,589.98
48. 2A	68.81	5.97%	161,355	5.75%	2,344.94
49. 3A1	385.06	33.38%	775,910	27.63%	2,015.04
50. 3A	4.07	0.35%	6,695	0.24%	1,644.96
51. 4A1	17.25	1.50%	22,335	0.80%	1,294.78
52. 4A	1.05	0.09%	1,235	0.04%	1,176.19
53. Total	1,153.43	100.00%	2,808,005	100.00%	2,434.48
Dry					
54. 1D1	1,002.45	22.96%	2,751,780	27.47%	2,745.05
55. 1D	643.44	14.74%	1,733,995	17.31%	2,694.88
56. 2D1	840.64	19.26%	2,131,025	21.27%	2,535.00
57. 2D	165.10	3.78%	362,365	3.62%	2,194.82
58. 3D1	1,489.90	34.13%	2,719,050	27.14%	1,824.99
59. 3D	82.57	1.89%	147,800	1.48%	1,790.00
60. 4D1	76.40	1.75%	105,040	1.05%	1,374.87
61. 4D	65.23	1.49%	65,875	0.66%	1,009.89
62. Total	4,365.73	100.00%	10,016,930	100.00%	2,294.45
Grass					
63. 1G1	51.03	0.00%	65,320	17.69%	1,280.03
64. 1G	92.62	24.58%	105,590	28.60%	1,140.03
65. 2G1	20.27	5.38%	21,180	5.74%	1,044.89
66. 2G	0.01	0.00%	10	0.00%	1,000.00
67. 3G1	101.43	26.92%	92,815	25.14%	915.06
68. 3G	28.03	7.44%	22,970	6.22%	819.48
69. 4G1	29.14	7.73%	22,735	6.16%	780.20
70. 4G	54.30	14.41%	38,550	10.44%	709.94
71. Total	376.83	100.00%	369,170	100.00%	979.67
Irrigated Total					
Irrigated Total	1,153.43	18.81%	2,808,005	21.01%	2,434.48
Dry Total					
Dry Total	4,365.73	71.19%	10,016,930	74.94%	2,294.45
Grass Total					
Grass Total	376.83	6.15%	369,170	2.76%	979.67
Waste					
Waste	52.97	0.86%	6,600	0.05%	124.60
Other					
Other	183.22	2.99%	166,610	1.25%	909.34
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	6,132.18	100.00%	13,367,315	100.00%	2,179.86

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

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
Dry					
54. 1D1	61.42	3.47%	168,595	5.31%	2,744.95
55. 1D	487.97	27.54%	1,315,085	41.40%	2,695.01
56. 2D1	55.17	3.11%	139,855	4.40%	2,534.98
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	131.99	7.45%	240,900	7.58%	1,825.14
59. 3D	79.88	4.51%	142,995	4.50%	1,790.12
60. 4D1	560.38	31.63%	770,550	24.26%	1,375.05
61. 4D	394.80	22.28%	398,760	12.55%	1,010.03
62. Total	1,771.61	100.00%	3,176,740	100.00%	1,793.14
Grass					
63. 1G1	7.52	0.00%	9,625	3.99%	1,279.92
64. 1G	67.60	24.44%	77,060	31.92%	1,139.94
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7.03	2.54%	6,430	2.66%	914.65
68. 3G	32.49	11.75%	26,640	11.03%	819.94
69. 4G1	95.77	34.63%	74,705	30.94%	780.05
70. 4G	66.14	23.92%	46,960	19.45%	710.01
71. Total	276.55	100.00%	241,420	100.00%	872.97
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	1,771.61	80.60%	3,176,740	88.99%	1,793.14
Grass Total					
Grass Total	276.55	12.58%	241,420	6.76%	872.97
Waste					
Waste	5.00	0.23%	1,000	0.03%	200.00
Other					
Other	144.82	6.59%	150,605	4.22%	1,039.95
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	2,197.98	100.00%	3,569,765	100.00%	1,624.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

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	12.13	8.99%	31,415	11.26%	2,589.86
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	122.87	91.01%	247,585	88.74%	2,015.02
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	135.00	100.00%	279,000	100.00%	2,066.67
Dry					
54. 1D1	391.41	16.95%	1,074,385	23.33%	2,744.91
55. 1D	0.13	0.01%	350	0.01%	2,692.31
56. 2D1	94.00	4.07%	238,285	5.17%	2,534.95
57. 2D	142.60	6.18%	313,005	6.80%	2,194.99
58. 3D1	1,569.48	67.97%	2,864,295	62.19%	1,825.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	7.29	0.32%	10,025	0.22%	1,375.17
61. 4D	104.04	4.51%	105,085	2.28%	1,010.04
62. Total	2,308.95	100.00%	4,605,430	100.00%	1,994.60
Grass					
63. 1G1	3.42	0.00%	4,375	4.60%	1,279.24
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	85.28	79.91%	78,035	81.97%	915.04
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18.02	16.89%	12,795	13.44%	710.04
71. Total	106.72	100.00%	95,205	100.00%	892.10
Irrigated Total					
Irrigated Total	135.00	5.19%	279,000	5.56%	2,066.67
Dry Total					
Dry Total	2,308.95	88.69%	4,605,430	91.83%	1,994.60
Grass Total					
Grass Total	106.72	4.10%	95,205	1.90%	892.10
Waste					
Waste	10.45	0.40%	2,090	0.04%	200.00
Other					
Other	42.15	1.62%	33,530	0.67%	795.49
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,603.27	100.00%	5,015,255	100.00%	1,926.52

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

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
Dry					
54. 1D1	275.04	11.53%	754,970	15.97%	2,744.95
55. 1D	496.68	20.82%	1,338,585	28.32%	2,695.07
56. 2D1	255.03	10.69%	646,510	13.68%	2,535.04
57. 2D	1.08	0.05%	2,370	0.05%	2,194.44
58. 3D1	447.81	18.77%	817,235	17.29%	1,824.96
59. 3D	61.18	2.56%	109,525	2.32%	1,790.21
60. 4D1	544.98	22.84%	749,420	15.86%	1,375.13
61. 4D	304.34	12.75%	307,390	6.50%	1,010.02
62. Total	2,386.14	100.00%	4,726,005	100.00%	1,980.61
Grass					
63. 1G1	14.03	0.00%	17,960	3.50%	1,280.11
64. 1G	94.36	15.14%	107,575	20.94%	1,140.05
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	26.96	4.32%	24,660	4.80%	914.69
68. 3G	41.52	6.66%	34,040	6.63%	819.85
69. 4G1	176.85	28.37%	137,940	26.85%	779.98
70. 4G	269.70	43.26%	191,475	37.28%	709.96
71. Total	623.42	100.00%	513,650	100.00%	823.92
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	2,386.14	74.81%	4,726,005	87.39%	1,980.61
Grass Total					
Grass Total	623.42	19.54%	513,650	9.50%	823.92
Waste					
Waste	13.83	0.43%	2,765	0.05%	199.93
Other					
Other	166.30	5.21%	165,830	3.07%	997.17
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	3,189.69	100.00%	5,408,250	100.00%	1,695.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	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
Dry					
54. 1D1	10.49	2.80%	28,790	3.97%	2,744.52
55. 1D	115.35	30.83%	310,840	42.90%	2,694.76
56. 2D1	39.78	10.63%	100,840	13.92%	2,534.94
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	39.88	10.66%	72,790	10.05%	1,825.23
59. 3D	21.52	5.75%	38,520	5.32%	1,789.96
60. 4D1	66.46	17.77%	91,395	12.61%	1,375.19
61. 4D	80.61	21.55%	81,420	11.24%	1,010.05
62. Total	374.09	100.00%	724,595	100.00%	1,936.95
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	15.86	19.08%	18,085	26.00%	1,140.29
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	5.96	7.17%	5,455	7.84%	915.27
68. 3G	7.50	9.02%	6,150	8.84%	820.00
69. 4G1	23.85	28.69%	18,590	26.73%	779.45
70. 4G	29.96	36.04%	21,270	30.58%	709.95
71. Total	83.13	100.00%	69,550	100.00%	836.64
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	374.09	72.77%	724,595	86.16%	1,936.95
Grass Total					
Grass Total	83.13	16.17%	69,550	8.27%	836.64
Waste					
Waste	10.47	2.04%	2,095	0.25%	200.10
Other					
Other	46.40	9.03%	44,795	5.33%	965.41
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	514.09	100.00%	841,035	100.00%	1,635.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

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
Dry					
54. 1D1	2,375.50	33.00%	6,520,670	42.61%	2,744.97
55. 1D	1,306.52	18.15%	3,521,040	23.01%	2,694.98
56. 2D1	158.09	2.20%	400,745	2.62%	2,534.92
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	50.16	0.70%	91,550	0.60%	1,825.16
59. 3D	531.84	7.39%	951,975	6.22%	1,789.97
60. 4D1	2,774.94	38.55%	3,815,550	24.93%	1,375.00
61. 4D	0.48	0.01%	485	0.00%	1,010.42
62. Total	7,197.53	100.00%	15,302,015	100.00%	2,126.01
Grass					
63. 1G1	128.79	0.00%	164,850	22.62%	1,279.99
64. 1G	210.97	28.79%	240,495	33.00%	1,139.95
65. 2G1	60.61	8.27%	63,345	8.69%	1,045.12
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.53	0.07%	485	0.07%	915.09
68. 3G	37.34	5.10%	30,610	4.20%	819.76
69. 4G1	283.49	38.69%	221,115	30.34%	779.97
70. 4G	10.99	1.50%	7,805	1.07%	710.19
71. Total	732.72	100.00%	728,705	100.00%	994.52
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	7,197.53	88.37%	15,302,015	94.46%	2,126.01
Grass Total					
Grass Total	732.72	9.00%	728,705	4.50%	994.52
Waste					
Waste	39.23	0.48%	2,450	0.02%	62.45
Other					
Other	175.69	2.16%	166,150	1.03%	945.70
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	8,145.17	100.00%	16,199,320	100.00%	1,988.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 16

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
Dry					
54. 1D1	9.43	15.61%	25,885	21.02%	2,744.96
55. 1D	7.71	12.76%	20,780	16.88%	2,695.20
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	40.08	66.34%	73,160	59.42%	1,825.35
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.20	0.33%	275	0.22%	1,375.00
61. 4D	3.00	4.97%	3,030	2.46%	1,010.00
62. Total	60.42	100.00%	123,130	100.00%	2,037.90
Grass					
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
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	60.42	90.21%	123,130	95.91%	2,037.90
Grass Total					
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste					
Waste	0.00	0.00%	0	0.00%	0.00
Other					
Other	6.56	9.79%	5,250	4.09%	800.30
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	66.98	100.00%	128,380	100.00%	1,916.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 26

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8.60	5.62%	25,715	9.23%	2,990.12
46. 1A	40.86	26.71%	118,905	42.66%	2,910.06
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	103.54	67.67%	134,080	48.11%	1,294.96
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	153.00	100.00%	278,700	100.00%	1,821.57
Dry					
54. 1D1	2,723.63	10.37%	7,476,445	14.43%	2,745.03
55. 1D	8,867.33	33.76%	23,897,030	46.13%	2,694.95
56. 2D1	50.07	0.19%	126,925	0.24%	2,534.95
57. 2D	36.38	0.14%	79,855	0.15%	2,195.02
58. 3D1	1,143.47	4.35%	2,086,900	4.03%	1,825.06
59. 3D	713.70	2.72%	1,277,435	2.47%	1,789.88
60. 4D1	10,974.64	41.79%	15,090,180	29.13%	1,375.00
61. 4D	1,755.13	6.68%	1,772,630	3.42%	1,009.97
62. Total	26,264.35	100.00%	51,807,400	100.00%	1,972.54
Grass					
63. 1G1	174.54	0.00%	223,410	5.50%	1,279.99
64. 1G	1,461.42	32.46%	1,665,990	40.98%	1,139.98
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	123.03	2.73%	112,575	2.77%	915.02
68. 3G	340.41	7.56%	279,130	6.87%	819.98
69. 4G1	1,122.87	24.94%	875,800	21.54%	779.97
70. 4G	1,279.49	28.42%	908,395	22.35%	709.97
71. Total	4,501.76	100.00%	4,065,300	100.00%	903.05
Irrigated Total					
Irrigated Total	153.00	0.46%	278,700	0.48%	1,821.57
Dry Total					
Dry Total	26,264.35	79.32%	51,807,400	89.13%	1,972.54
Grass Total					
Grass Total	4,501.76	13.60%	4,065,300	6.99%	903.05
Waste					
Waste	107.46	0.32%	21,500	0.04%	200.07
Other					
Other	2,083.45	6.29%	1,949,760	3.35%	935.83
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	33,110.02	100.00%	58,122,660	100.00%	1,755.44

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 31

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
Dry					
54. 1D1	167.71	10.12%	460,360	14.12%	2,744.98
55. 1D	481.03	29.04%	1,296,375	39.76%	2,695.00
56. 2D1	44.77	2.70%	113,495	3.48%	2,535.07
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	205.62	12.41%	375,265	11.51%	1,825.04
59. 3D	62.93	3.80%	112,635	3.45%	1,789.85
60. 4D1	551.07	33.26%	757,725	23.24%	1,375.01
61. 4D	143.59	8.67%	145,030	4.45%	1,010.03
62. Total	1,656.72	100.00%	3,260,885	100.00%	1,968.28
Grass					
63. 1G1	13.11	0.00%	16,780	3.66%	1,279.94
64. 1G	66.31	11.90%	75,580	16.49%	1,139.80
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	47.38	8.51%	43,350	9.46%	914.94
68. 3G	56.69	10.18%	46,490	10.14%	820.07
69. 4G1	157.49	28.27%	122,830	26.79%	779.92
70. 4G	216.06	38.79%	153,400	33.46%	709.99
71. Total	557.04	100.00%	458,430	100.00%	822.98
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	1,656.72	70.57%	3,260,885	85.05%	1,968.28
Grass Total					
Grass Total	557.04	23.73%	458,430	11.96%	822.98
Waste					
Waste	9.20	0.39%	1,840	0.05%	200.00
Other					
Other	124.56	5.31%	112,775	2.94%	905.39
Exempt					
Exempt	640.00	27.26%	0	0.00%	0.00
Market Area Total					
Market Area Total	2,347.52	100.00%	3,833,930	100.00%	1,633.18

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 175

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
Dry					
54. 1D1	26.52	17.96%	72,800	18.68%	2,745.10
55. 1D	78.09	52.90%	210,460	54.00%	2,695.10
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	4.65	3.15%	11,510	2.95%	2,475.27
59. 3D	37.40	25.33%	92,570	23.75%	2,475.13
60. 4D1	0.97	0.66%	2,400	0.62%	2,474.23
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	147.63	100.00%	389,740	100.00%	2,639.98
Grass					
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	14.00	100.00%	34,650	100.00%	2,475.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	14.00	100.00%	34,650	100.00%	2,475.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	147.63	90.22%	389,740	90.78%	2,639.98
Grass Total					
	14.00	8.56%	34,650	8.07%	2,475.00
Waste					
	1.00	0.61%	2,475	0.58%	2,475.00
Other					
	1.00	0.61%	2,475	0.58%	2,475.00
Exempt					
	0.00	0.00%	0	0.00%	0.00
Market Area Total					
	163.63	100.00%	429,340	100.00%	2,623.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 575

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
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4.27	85.40%	12,810	85.40%	3,000.00
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	0.73	14.60%	2,190	14.60%	3,000.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	5.00	100.00%	15,000	100.00%	3,000.00
Grass					
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
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	5.00	100.00%	15,000	100.00%	3,000.00
Grass Total					
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste					
Waste	0.00	0.00%	0	0.00%	0.00
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	5.00	100.00%	15,000	100.00%	3,000.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 675

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
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	45.26	45.18%	237,630	45.18%	5,250.33
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	2.83	2.82%	14,860	2.83%	5,250.88
60. 4D1	3.81	3.80%	20,005	3.80%	5,250.66
61. 4D	48.28	48.19%	253,480	48.19%	5,250.21
62. Total	100.18	100.00%	525,975	100.00%	5,250.30
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.78	52.65%	19,845	52.64%	5,250.00
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	3.40	47.35%	17,855	47.36%	5,251.47
71. Total	7.18	100.00%	37,700	100.00%	5,250.70
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	100.18	68.14%	525,975	68.14%	5,250.30
Grass Total					
Grass Total	7.18	4.88%	37,700	4.88%	5,250.70
Waste					
Waste	2.00	1.36%	10,500	1.36%	5,250.00
Other					
Other	37.67	25.62%	197,775	25.62%	5,250.20
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	147.03	100.00%	771,950	100.00%	5,250.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 775

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
Dry					
54. 1D1	10.91	27.30%	29,950	28.90%	2,745.19
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	29.06	72.70%	73,670	71.10%	2,535.10
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	39.97	100.00%	103,620	100.00%	2,592.44
Grass					
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
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	39.97	100.00%	103,620	100.00%	2,592.44
Grass Total					
Grass Total	0.00	0.00%	0	0.00%	0.00
Waste					
Waste	0.00	0.00%	0	0.00%	0.00
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	39.97	100.00%	103,620	100.00%	2,592.44

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	1,130.05	2,901,110	9,527.99	22,253,595	10,658.04	25,154,705
77. Dry Land	38.14	80,505	11,700.73	25,372,775	158,775.01	332,119,470	170,513.88	357,572,750
78. Grass	0.00	0	1,616.97	1,493,730	19,758.45	18,253,260	21,375.42	19,746,990
79. Waste	0.00	0	196.86	19,445	977.60	118,870	1,174.46	138,315
80. Other	0.00	0	692.95	679,885	7,527.71	7,116,680	8,220.66	7,796,565
81. Exempt	0.00	0	0.00	0	654.38	0	654.38	0
82. Total	38.14	80,505	15,337.56	30,466,945	196,566.76	379,861,875	211,942.46	410,409,325

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,658.04	5.03%	25,154,705	6.13%	2,360.16
Dry Land	170,513.88	80.45%	357,572,750	87.13%	2,097.03
Grass	21,375.42	10.09%	19,746,990	4.81%	923.82
Waste	1,174.46	0.55%	138,315	0.03%	117.77
Other	8,220.66	3.88%	7,796,565	1.90%	948.41
Exempt	654.38	0.31%	0	0.00%	0.00
Total	211,942.46	100.00%	410,409,325	100.00%	1,936.42

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

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	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	896,264,500	907,595,610	11,331,110	1.26%	10,646,920	0.08%
02. Recreational	2,181,690	2,159,645	-22,045	-1.01%	0	-1.01%
03. Ag-Homesite Land, Ag-Res Dwelling	257,877,625	263,722,485	5,844,860	2.27%	5,520,260	0.13%
04. Total Residential (sum lines 1-3)	1,156,323,815	1,173,477,740	17,153,925	1.48%	16,167,180	0.09%
05. Commercial	123,091,135	129,558,135	6,467,000	5.25%	4,873,080	1.29%
06. Industrial	144,716,040	167,077,860	22,361,820	15.45%	6,992,695	10.62%
07. Ag-Farmsite Land, Outbuildings	52,758,115	53,606,965	848,850	1.61%	0	1.61%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	320,565,290	350,242,960	29,677,670	9.26%	11,865,775	5.56%
10. Total Non-Agland Real Property	1,476,889,105	1,523,728,040	46,838,935	3.17%	28,032,955	1.27%
11. Irrigated	21,321,885	25,154,705	3,832,820	17.98%		
12. Dryland	292,850,775	357,572,750	64,721,975	22.10%		
13. Grassland	12,806,620	19,746,990	6,940,370	54.19%		
14. Wasteland	3,076,865	138,315	-2,938,550	-95.50%		
15. Other Agland	6,790	7,796,565	7,789,775	114,724.23%		
16. Total Agricultural Land	330,062,935	410,409,325	80,346,390	24.34%		
17. Total Value of all Real Property (Locally Assessed)	1,806,952,040	1,934,137,365	127,185,325	7.04%	28,032,955	5.49%

**2009 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2010, 2011, AND 2012
Date: June 13, 2009**

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue - Property Assessment on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2009 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on 775P / Nebraska Advantage exemptions are not finalized by the Property Assessment Division. Finally, the protest process is ongoing and the sales file is incomplete for 2010.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value which is defined by law as "the marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

Reference, Nebraska Revised Statute 77-201 (R. S. Supplement 2004).

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the County Clerk on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sales information.

Assessor's Office has ownership of the cadastral maps.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract - Real Estate
- Abstract - Personal Property
- Certification of Values
- School District Taxable Value Report
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated and the information is forwarded to the Treasurer's Office via TerraScan. TerraScan is Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialist and the Assessor work with the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals and updating of documents and computer records to reflect exemption values and taxes.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialist works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested that all personal property filers provide us with their federal depreciation worksheet as part of the updating process.

The 2009 value of centrally assessed and the final determination of 775P personal property is not available at this time.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administrates the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application, verifying the information on the form and checking the zoning of the property for approval.

All corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules and guidelines.

GENERATE TAX ROLL:

The Assessor's Office generates the tax rolls for real estate, personal property, railroads and public services. Homestead exemption credits are also included on the parcels approved for exemption on the tax rolls. The tax rolls are generated by the Assessor's office and the collection of the taxes are the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. As required by statute, the plan of review includes a physical inspection of property at least once every six years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2006, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers adjustments have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser, and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is comprised of a property record card with a permanent picture, footprint sketch, and complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews sales that occur in Washington County. Residential lot sales, residential improved, agriculture improved and unimproved sales are being completed by the Assessment Specialists Team. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

Sales are audited and reviewed by the Assessor. Updates to all values are performed on an annual basis. The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor also works with the County Board of Supervisors as well as other elected officials. The Assessor also has to supervise the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor/Deputy is required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy also attends other workshops and meetings to further his/her knowledge of the assessment field. The Assessor is currently President of the Northeast Nebraska Assessor Association. The Deputy Assessor is a member of the Nebraska GIS conference and attends many workshops pertaining to GIS.

Position: Assessment Specialist (1 plus 1 part time)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's), and special valuations. All Assessment Specialists are able to assist in all areas of each activity, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The Assessment Specialist position at this time does not have a continuing education requirement. The current position holders have voluntarily taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Two of the current position holders have attained Assessor Certification.

Position: Appraiser (3 plus 1 part time)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants, and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

The Appraiser position at this time does not have a continuing education requirement. Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems TerraScan user education. Three of the current position holders have attained Assessor Certification.

BUDGETING:

This is the proposed budget for 2009-2010 fiscal year budget.

Budget Worksheet 2009-2010

605-00	County Assessor		
1-0100	Official's Salary	\$	49,810.00
1-0201	Deputy's Salary	\$	39,634.00
1-0305	Regular Time Salaries	\$	148,039.00
1-0405	Part Time Salaries	\$	44,047.00
1-0505	Overtime	\$	<u>8,569.00</u>
	Personnel Services Total	\$	290,099.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	819.00
2-1702	Lodging	\$	2,186.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,095.00
2-2000	Printing & Publishing	\$	1,770.00
2-3910	Assessor School	\$	<u>3,279.00</u>
	Operating Expenses Total	\$	19,704.00
3-0100	Office Supplies	\$	6,638.00
3-0128	Supplies – Data Processing	\$	2,186.00
3-0211	Tires & Car Expenses	\$	<u>3,937.00</u>
	Supplies and Materials Total	\$	12,761.00

5-0315	Data Processing Equipment	\$ 1,221.00
5-0500	Office Equipment	\$ 995.00
5-1309	Data Processing Software	\$ <u>766.00</u>
	Capital Outlay Total	\$ 2,982.00
	Total Expenditures	\$ 325,546.00

HISTORY:

Washington County is currently using TerraScan for all computer functions. The appraisal is being calculated by using the current Marshall & Swift package and TerraScan.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural and personal property are entered into TerraScan, our current CAMA computer system. Washington County has added sketches and photos to the CAMA system on Terra-Scan.

PROCESS TO THIS POINT

With TerraScan, Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation and performing many general tasks of the County Assessor's Office.

Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

Sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are maintained on-line and in the parcel record card.

COMPARABLE SELECTION NEEDS WORK

Washington County has a hard copy sales book that includes pictures and sales sheet for all recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery and drive by reviews.

WHAT WE NEED TO COMPLETE

June of 2005 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card.

The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the new Geographic Information System that mirrors the hard copy cadastral maps. In addition the parcel identifier numbers have been loaded. Other information is being developed for future GIS implementation.

PARCEL COUNT:

The following numbers are based off the 2009 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for 775P by the Department of Revenue - Property Assessment.

List the number of residential parcels and value. The number of parcels is 7485 with a value of \$899,741,365.

List the number of commercial parcels and value. The number of parcels is 674 with a value of \$122,970,155.

List the number of industrial parcels and value. The number of parcels is 51 with a value of \$144,907,455.

List the number of agricultural parcels and value. The total number of agricultural parcels is 4155 including agriculture land value, agricultural (home & building) sites and improvements \$640,529,645.

The number of recreational parcels is 51 with a value of \$2,192,190.

List the number of personal property parcels and value for 2009. Personal property parcel total for commercial is 698 with a total value of \$52,634,248. The parcel total for agriculture is 447 with a total value of \$24,533,085.

List the number of homestead exemption applications and value. The information for the year of 2009 is not available at this time. Total number of exempt parcels for 2008 (payable in 2009) was 500 and a value exempted of \$45,352,895 with a tax loss of \$917,763.62

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 1988, along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System is currently being implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the County Clerk's Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

Five members of the staff studied for assessor certification, tested and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from TerraScan. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, work flow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office, and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. The Staff Appraiser is assessor certified currently training another Assessment Specialist to assist with outside reviews and updating of hard copy cards. Both work closely with the Assessor in this process. The Staff Appraiser reviews existing farm sites, rural subdivisions and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Responsible to report to county assessor concerning commercial prop.

Residential Appraisers (3)

Responsible to report to county assessor concerning residential prop.

Assessment Specialist #1

Personal property, homestead and permissive exemptions.

Assessment Specialist #2

Residential lot sales, 521's and misc. Duties as needed.

Assessment Specialist #3

Agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Appraiser reviews residential improvements. The value for assessment purposes is determined by the Residential Appraiser with assistance from the Assessor.

Agricultural improvements, both old and new are reviewed by the residential appraiser. The assessed values are determined by the Residential Appraiser with assistance from the Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessor and the Residential Appraiser.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Appraiser. All residential field work is completed and monitored by the Residential Appraiser.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.

All agricultural improvement field work is completed and monitored by the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser. This review includes a drive-by inspection along with a new picture.

Commercial and industrial sales are reviewed by the Commercial Appraiser. A drive by review, card update and new picture of property are part of this review.

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUB-CLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2006.

Land values are adjusted, based on sales of similar properties, to reflect market values.

PROPERTY REVIEW:

Detailed review of all property is scheduled every six years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every six years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every six years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are done on all new construction and for property protests prior to meeting with the County Board of Equalization. Exterior inspections are done with each sale and during any pickup work on a related property located within the same area.

RESIDENTIAL

Residential properties/exteriors are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are usually required by the County Board of Equalization as part of the protest process prior to any decision being formed by the Board.

COMMERCIAL

Commercial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every six years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every six years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into TerraScan, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

All agricultural sales are entered into TerraScan. For improved parcels, the system generates a report that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by a Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

All sellers receive a form pertaining to the sale. This form is to be filled out and mailed back to the Assessor. The County has found that this is the most efficient way to complete the process. A sketch is then added to the electronic file. All pictures and sketches are retained on hard copy.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All parcels in Washington County are in the TerraScan system. At this time the Assessor's Office in the process of loading pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. All pictures and sketches are loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2010

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Ft. Calhoun will be the most likely choice for 2010 re-listing. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

2011

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Part of the Rural Improved will be the most likely choice for 2010. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

2012

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. The second half of Rural Improved will be the most likely choice for 2011. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

The county has initiated a six year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the TerraScan system.

LAND

All agricultural land in Washington County is valued. A market value is established based off of best use. The assessed value is established based on 75% of the special use value.

The Assessor reviews these values, as required.

IMPROVEMETS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2006 for all of the rural areas.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved through the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County and State.

ANNUAL RE-VALUE

The decision of the annual re-value is done by the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of ag land, residential property and home sites. This sticker shock is not only in Washington County but also surrounding counties.

2010 Assessment Survey for Washington County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	2
3.	Other full-time employees
	2
4.	Other part-time employees
	2, One part-time employee is a certified general appraiser the other part-time employee is a clerk.
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	317,100
7.	Adopted budget, or granted budget if different from above
	300,000
8.	Amount of the total budget set aside for appraisal work
	The appraisal budget is not a separate line item.
9.	Appraisal/Reappraisal budget, if not part of the total budget
	The appraisal funds are included in the assessors overall budget.
10.	Part of the budget that is dedicated to the computer system
	General fund
11.	Amount of the total budget set aside for education/workshops
	1,000
12.	Other miscellaneous funds
	None
13.	Was any of last year's budget not used:
	18%

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?

	Assessor's office staff. Updates are maintained between the assessors and the surveyor's offices in a cooperative manner.
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Assessor's office staff along with the surveyor's office. Calvin Poulsen with Informed Solutions consulting is the GIS vendor who consults with the staff to maintain the GIS maps.
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Arlington, Blair, Ft Calhoun, Herman, Kennard, and Washington
4.	When was zoning implemented?
	1970. An updated comprehensive plan was implemented in June of 2005.

D. Contracted Services

1.	Appraisal Services
	Bill Kaiser is a contract appraiser for the commercial and industrial class of properties.
2.	Other services
	Terra Scan is contracted for support for the administrative and appraisal software maintenance. Informed solutions Consulting has been contracted for help with the GIS programming and maintenance.

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 Washington 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