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2011 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	577	Median	97.97
Total Sales Price	\$81,505,293	Mean	99.31
Total Adj. Sales Price	\$81,783,593	Wgt. Mean	96.63
Total Assessed Value	\$79,026,642	Average Assessed Value of the Base	\$110,212
Avg. Adj. Sales Price	\$141,739	Avg. Assessed Value	\$136,961

Confidence Interval - Current

95% Median C.I	97.05 to 98.91
95% Mean C.I	95.50 to 97.76
95% Wgt. Mean C.I	97.42 to 101.20
% of Value of the Class of all Real Property Value in the County	59.94
% of Records Sold in the Study Period	4.45
% of Value Sold in the Study Period	5.53

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	559	97	97
2009	702	98	98
2008	960	98	98
2007	1,184	99	99

2011 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	33	Median	98.68
Total Sales Price	\$6,399,172	Mean	96.61
Total Adj. Sales Price	\$6,464,047	Wgt. Mean	88.42
Total Assessed Value	\$5,715,474	Average Assessed Value of the Base	\$190,580
Avg. Adj. Sales Price	\$195,880	Avg. Assessed Value	\$173,196

Confidence Interval - Current

95% Median C.I	92.99 to 101.03
95% Mean C.I	92.11 to 101.11
95% Wgt. Mean C.I	76.67 to 100.17
% of Value of the Class of all Real Property Value in the County	7.61
% of Records Sold in the Study Period	3.47
% of Value Sold in the Study Period	3.15

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	44	98	98
2009	53	99	99
2008	72	97	97
2007	87	100	100

2011 Opinions of the Property Tax Administrator for Cass County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	The qualitative measures calculated in the base stat sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	69	The qualitative measures calculated in the base stat sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator



2011 Residential Assessment Actions for Cass County

Cass County continued on with the six year plan of inspection and review by conducting a review of the Cedar Creek and Louisville townships. All residential property types were included in this review including rural residential, recreational and ag-dwellings and improvements. The review included the town of Louisville and the recreation area of Cedar Creek. This review consists of a physical inspection of the property with interior inspections when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. The county updated cost tables for the properties and noted additions and deletions from the record.

The appraisal staff continually verifies sales and does an annual statistical review of the entire residential sales file. The County also completed pickup and permit work for the class.

2011 Residential Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Plattsmouth, Murray- Plattsmouth is the County seat. Major trade center Murray is in close proximity to Plattsmouth and Beaver Lake.
	02	Louisville, Avoca, Weeping Water, Union and various rural subs(subdivision codes) Similar amenities
	03	Lake properties, Beaver Lake, Horse Shoe Lake, Lake WA CON DA
	04	Rural Res
	05	Elmwood, Eagle, South Bend, Greenwood, Alvo, Murdock
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach with market based depreciation	
4.	When was the last lot value study completed?	
	In conjunction with the appraisal cycle.	
5.	Describe the methodology used to determine the residential lot values.	
	Vacant land studies are completed as part of the reappraisal process. Also research indicates to the appraisers that the discounted cash flow process on lots in newer developments are not selling as fast as originally planned and need to be extended.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	01-2006 02- 2010 03-2006 04-2008 05-2006	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	

9.	How often does the County update the depreciation tables?
	Every year with assessment cycle. Urban, Suburban and Rural: 2009 The last depreciation schedule date used is 2009 but there are areas where appraisals were completed in 2003, 2004, 2005, 2006, 2007 and 2008 following the counties multiyear appraisal cycle.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes, which reflects the same valuation process, cost tables and depreciation schedules as used for the area that the pickup work was completed.
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	New construction or removal of structures. Increase or decrease of the footprint of the residence. When the change results in a substantial change in the market value of the property.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	The County uses State Statutes and Regulations. The county does have a written policy concerning manufactured homes and mobile homes.

13 Cass
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 577
Total Sales Price : 81,505,293
Total Adj. Sales Price : 81,783,593
Total Assessed Value : 79,026,642
Avg. Adj. Sales Price : 141,739
Avg. Assessed Value : 136,961

MEDIAN : 98
WGT. MEAN : 97
MEAN : 99
COD : 12.25
PRD : 102.77

COV : 23.31
STD : 23.15
Avg. Abs. Dev : 12.00
MAX Sales Ratio : 373.20
MIN Sales Ratio : 29.53

95% Median C.I. : 97.05 to 98.91
95% Wgt. Mean C.I. : 95.50 to 97.76
95% Mean C.I. : 97.42 to 101.20

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	68	97.98	98.35	96.91	09.68	101.49	65.99	157.87	95.44 to 100.20	168,568	163,352
01-OCT-08 To 31-DEC-08	58	97.78	96.43	96.80	11.87	99.62	29.53	159.61	95.50 to 100.00	135,467	131,129
01-JAN-09 To 31-MAR-09	39	99.86	98.83	94.12	09.21	105.00	52.12	145.84	96.53 to 101.02	144,332	135,846
01-APR-09 To 30-JUN-09	75	95.62	94.06	94.03	11.97	100.03	33.33	133.76	93.28 to 98.97	176,829	166,280
01-JUL-09 To 30-SEP-09	93	97.74	100.16	96.42	12.95	103.88	50.00	248.73	93.52 to 99.71	134,676	129,859
01-OCT-09 To 31-DEC-09	87	97.68	102.14	97.99	13.45	104.24	40.91	373.20	96.26 to 99.95	118,395	116,013
01-JAN-10 To 31-MAR-10	41	96.28	100.31	96.59	16.37	103.85	41.99	234.16	91.20 to 100.82	139,644	134,876
01-APR-10 To 30-JUN-10	116	98.87	101.70	98.82	12.06	102.91	68.10	208.89	96.45 to 102.07	129,500	127,968
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	240	97.71	96.62	95.48	10.94	101.19	29.53	159.61	96.20 to 99.04	159,212	152,010
01-JUL-09 To 30-JUN-10	337	98.10	101.22	97.64	13.19	103.67	40.91	373.20	96.67 to 99.32	129,296	126,244
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	294	97.66	99.01	95.74	12.42	103.42	33.33	373.20	96.06 to 99.00	141,893	135,847
<u>ALL</u>	577	97.97	99.31	96.63	12.25	102.77	29.53	373.20	97.05 to 98.91	141,739	136,961

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	132	97.69	99.24	98.27	08.99	100.99	75.88	197.13	95.79 to 100.43	100,784	99,045
02	76	98.60	103.18	98.87	11.77	104.36	68.20	234.16	95.95 to 100.41	113,472	112,191
04	295	97.97	98.47	95.75	14.10	102.84	29.53	373.20	96.32 to 99.03	177,518	169,968
05	74	97.87	98.78	97.29	11.16	101.53	50.00	208.89	95.59 to 99.34	101,197	98,456
<u>ALL</u>	577	97.97	99.31	96.63	12.25	102.77	29.53	373.20	97.05 to 98.91	141,739	136,961

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	554	98.00	99.47	96.66	11.96	102.91	33.33	373.20	97.11 to 98.97	145,419	140,563
06	3	72.71	67.41	66.47	32.31	101.41	29.53	100.00	N/A	39,602	26,323
07	20	93.61	99.65	97.54	17.57	102.16	69.88	145.84	85.98 to 108.69	55,138	53,779
<u>ALL</u>	577	97.97	99.31	96.63	12.25	102.77	29.53	373.20	97.05 to 98.91	141,739	136,961

13 Cass
RESIDENTIAL

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Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	16	136.70	154.09	134.69	45.64	114.40	67.67	373.20	93.28 to 200.20	2,785	3,751	
5000 TO 9999	2	92.87	92.87	84.16	36.18	110.35	59.27	126.46	N/A	6,750	5,681	
<u>Total \$</u>												
1 TO 9999	18	123.11	147.29	122.94	48.08	119.81	59.27	373.20	93.28 to 191.45	3,225	3,965	
10000 TO 29999	28	99.71	98.08	97.26	22.30	100.84	29.53	159.61	84.31 to 114.31	18,742	18,230	
30000 TO 59999	50	100.00	106.39	105.04	19.15	101.29	68.10	208.89	95.02 to 104.28	43,119	45,291	
60000 TO 99999	124	96.93	98.31	98.27	11.05	100.04	33.33	206.30	94.68 to 100.10	83,646	82,200	
100000 TO 149999	144	97.64	96.41	96.61	08.47	99.79	52.12	125.10	95.79 to 98.91	121,840	117,710	
150000 TO 249999	142	98.92	96.96	96.87	08.53	100.09	41.99	134.25	97.10 to 99.79	191,790	185,792	
250000 TO 499999	65	95.50	95.04	94.92	06.39	100.13	70.45	123.99	94.03 to 97.68	307,348	291,724	
500000 +	5	91.88	93.28	94.09	09.99	99.14	78.15	111.68	N/A	721,200	678,564	
<u>ALL</u>	577	97.97	99.31	96.63	12.25	102.77	29.53	373.20	97.05 to 98.91	141,739	136,961	

2011 Correlation Section for Cass County

A. Residential Real Property

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha-Council Bluffs Metropolitan statistical area.

The statistical sampling of 577 qualified residential sales is considered an adequate and reliable sample for the measurement of the residential class of real property in Cass County. The measures of central tendency offer strong support for each other. In analyzing the qualitative statistics it is noted that both are within the recommended range. The overall calculated median is 98 for the residential class of property. All of the valuation groupings are within the acceptable range. The county continues to progress into valuation groupings that share the same market influences and reflect the counties appraisal schedule.

Cass counties sales verification procedure is handled by the appraisal staff. Sales are verified against the property record card and outliers are followed up with a sales verification questionnaire. The appraiser staff handles the follow up with phone calls to knowledgeable parties of the transaction or a physical inspection when necessary.

Cass counties inspection cycle is based on the geographical areas of the county. During the cycle all subclasses of residential property are reviewed. This review consists of a physical inspection of the property with interior inspections when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. The county updates cost tables for the properties and notes additions and deletions for the parcel. Cass County maintains a web site for property searches as well as GIS imagery.

Taking this information into account the level of value is determined to be 98% of actual market value for the residential class of real property. Based on the knowledge of the assessment practices it is believed that the residential property within Cass County is treated both uniformly and proportionately.

**2011 Correlation Section
for Cass County**

B. 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.

2011 Correlation Section for Cass County

C. Measures of Central Tendency

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

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

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

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

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

2011 Correlation Section for Cass County

D. 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,

**2011 Correlation Section
for Cass County**

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

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

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

2011 Commercial Assessment Actions for Cass County

The commercial appraiser completed a review and reappraisal for the following areas or property types:

- Village of Elmwood
- Village of Alvo
- Village of Murdock
- Village of Nehawka
- Village of Weeping Water
- Rural properties in SE quarter of county
- All county golf courses
- All county grain elevators
- Western ½ of county's convenience stores

Reappraisal procedures enacted:

Info questionnaires were mailed to all property owners asking for any changes in level of remodel and condition of improvements as well as rental & expense data if property was leased out for income. Mailed-in response to questionnaires was fair.

Field review and photo inventory of all subject properties was completed.

Cost approach

- Market value review of vacant land and update if necessary
- Update physical & functional depreciation on all improvements from observations.
- Review current economic depreciation for area and update if necessary

Income approach

- Determine rental rates for property types from questionnaire data (per S.F.)
- Determine appropriate vacancy rates
- Determine expense percentages for management, utilities, maintenance, insurance, and reserves from questionnaire data
- Determine capitalization rates from sold properties that income & expense data was obtained from.

Sales analysis was done for *all* transferred properties in the county. Sales questionnaires were sent to all involved parties.

New construction review was completed for the *entire* county by reviewing all building permits as well as observed construction without a permit and then adding or subtracting appropriate market & equalized value for the change within the appraisal system.

Mineral interest properties continue to be difficult to assess due to lack of owner/operator participation in data collection of actual mineral production and direction of the physical operation.

2011 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Contract Appraiser	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	The entire county is considered as one valuation Group
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Mix of Income and cost. where data is available Income approach is utilized	
4.	When was the last lot value study completed?	
	Lot values are reviewed and set for each area as they fall in the assessment cycle.	
5.	Describe the methodology used to determine the commercial lot values.	
	The county relies on a square foot approach based on sales comparison of market values.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	Valuation group 1 is broken out by assessor location within it. Alvo, Elmwood, Murdock, 2006 Eagle, Greenwood, South Bend, Plattsmouth, 2008 Louisville 2010	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The assessor's office uses the CAMA depreciation program but local adjustments are developed by the appraisers from local sales analysis.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Depreciation tables are updated with each re-appraisal area.	
9.	How often does the County update the depreciation tables?	
	As often as the analysis of the market requires.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	New construction or removal of structures. Increase or decrease of the footprint of the improvement, which results ia a substantial change in the market value of the property.	

12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	The County relies on state statutes and regulations.

13 Cass
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 33
Total Sales Price : 6,399,172
Total Adj. Sales Price : 6,464,047
Total Assessed Value : 5,715,474
Avg. Adj. Sales Price : 195,880
Avg. Assessed Value : 173,196

MEDIAN : 99
WGT. MEAN : 88
MEAN : 97
COD : 08.98
PRD : 109.26

COV : 13.65
STD : 13.19
Avg. Abs. Dev : 08.86
MAX Sales Ratio : 116.15
MIN Sales Ratio : 55.15

95% Median C.I. : 92.99 to 101.03
95% Wgt. Mean C.I. : 76.67 to 100.17
95% Mean C.I. : 92.11 to 101.11

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qtrts											
01-JUL-07 To 30-SEP-07	2	101.55	101.55	94.49	08.60	107.47	92.82	110.27	N/A	235,000	222,043
01-OCT-07 To 31-DEC-07	3	97.38	95.57	101.14	13.66	94.49	74.72	114.61	N/A	80,667	81,588
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08	6	101.37	96.16	75.20	07.51	127.87	66.36	105.22	66.36 to 105.22	346,875	260,856
01-JUL-08 To 30-SEP-08	5	98.55	96.07	94.08	02.78	102.12	87.10	99.06	N/A	131,240	123,470
01-OCT-08 To 31-DEC-08	2	94.71	94.71	95.61	05.09	99.06	89.89	99.53	N/A	80,000	76,490
01-JAN-09 To 31-MAR-09	2	99.13	99.13	99.01	00.67	100.12	98.47	99.78	N/A	85,000	84,161
01-APR-09 To 30-JUN-09	2	96.06	96.06	97.84	05.18	98.18	91.08	101.03	N/A	23,350	22,845
01-JUL-09 To 30-SEP-09	3	110.91	100.08	108.29	09.84	92.42	78.30	111.04	N/A	120,000	129,954
01-OCT-09 To 31-DEC-09	3	91.37	91.48	91.75	01.06	99.71	90.08	92.99	N/A	315,000	289,027
01-JAN-10 To 31-MAR-10	3	106.30	92.53	82.59	19.13	112.04	55.15	116.15	N/A	210,833	174,123
01-APR-10 To 30-JUN-10	2	104.41	104.41	99.63	06.80	104.80	97.31	111.51	N/A	350,200	348,922
Study Yrs											
01-JUL-07 To 30-JUN-08	11	100.60	96.98	80.69	09.60	120.19	66.36	114.61	74.72 to 110.27	253,932	204,907
01-JUL-08 To 30-JUN-09	11	98.55	96.38	95.30	03.19	101.13	87.10	101.03	89.89 to 99.78	93,900	89,485
01-JUL-09 To 30-JUN-10	11	97.31	96.46	93.91	13.83	102.72	55.15	116.15	78.30 to 111.51	239,809	225,196
Calendar Yrs											
01-JAN-08 To 31-DEC-08	13	98.69	95.90	80.60	05.68	118.98	66.36	105.22	89.89 to 102.13	222,881	179,651
01-JAN-09 To 31-DEC-09	10	95.73	96.51	96.67	08.09	99.83	78.30	111.04	90.08 to 110.91	152,170	147,095
ALL	33	98.68	96.61	88.42	08.98	109.26	55.15	116.15	92.99 to 101.03	195,880	173,196

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	33	98.68	96.61	88.42	08.98	109.26	55.15	116.15	92.99 to 101.03	195,880	173,196
ALL	33	98.68	96.61	88.42	08.98	109.26	55.15	116.15	92.99 to 101.03	195,880	173,196

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	30	98.88	98.43	90.12	07.80	109.22	66.36	116.15	97.31 to 102.13	182,135	164,134
04	3	87.10	78.36	79.15	14.42	99.00	55.15	92.82	N/A	333,333	263,822
ALL	33	98.68	96.61	88.42	08.98	109.26	55.15	116.15	92.99 to 101.03	195,880	173,196

13 Cass
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 33
Total Sales Price : 6,399,172
Total Adj. Sales Price : 6,464,047
Total Assessed Value : 5,715,474
Avg. Adj. Sales Price : 195,880
Avg. Assessed Value : 173,196

MEDIAN : 99
WGT. MEAN : 88
MEAN : 97
COD : 08.98
PRD : 109.26

COV : 13.65
STD : 13.19
Avg. Abs. Dev : 08.86
MAX Sales Ratio : 116.15
MIN Sales Ratio : 55.15

95% Median C.I. : 92.99 to 101.03
95% Wgt. Mean C.I. : 76.67 to 100.17
95% Mean C.I. : 92.11 to 101.11

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
_____Low \$_____											
1 TO 4999											
5000 TO 9999											
_____Total \$_____											
1 TO 9999											
10000 TO 29999	2	96.61	96.61	97.77	05.72	98.81	91.08	102.13	N/A	19,000	18,576
30000 TO 59999	6	98.62	93.59	94.47	09.88	99.07	74.72	110.27	74.72 to 110.27	43,545	41,136
60000 TO 99999	8	99.30	100.06	99.51	03.83	100.55	89.89	110.91	89.89 to 110.91	82,709	82,306
100000 TO 149999	5	106.30	105.57	105.90	05.78	99.69	96.96	114.61	N/A	114,600	121,365
150000 TO 249999	4	102.28	102.70	102.62	07.20	100.08	90.08	116.15	N/A	180,425	185,151
250000 TO 499999	6	92.10	88.41	88.33	11.44	100.09	55.15	111.04	55.15 to 111.04	342,500	302,546
500000 +	2	81.84	81.84	74.78	18.91	109.44	66.36	97.31	N/A	1,076,700	805,176
_____ALL_____	33	98.68	96.61	88.42	08.98	109.26	55.15	116.15	92.99 to 101.03	195,880	173,196

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
Blank	2	84.69	84.69	82.56	07.55	102.58	78.30	91.08	N/A	22,500	18,576
297	1	111.51	111.51	111.51	00.00	100.00	111.51	111.51	N/A	114,500	127,680
340	1	100.60	100.60	100.60	00.00	100.00	100.60	100.60	N/A	205,700	206,939
344	4	103.04	101.80	103.50	06.67	98.36	90.08	111.04	N/A	163,125	168,833
346	1	110.27	110.27	110.27	00.00	100.00	110.27	110.27	N/A	45,000	49,621
349	2	78.87	78.87	71.69	15.86	110.02	66.36	91.37	N/A	996,250	714,249
350	1	116.15	116.15	116.15	00.00	100.00	116.15	116.15	N/A	165,000	191,653
352	2	97.89	97.89	97.48	00.59	100.42	97.31	98.47	N/A	342,950	334,318
353	4	98.04	96.37	96.62	02.79	99.74	89.89	99.53	N/A	73,018	70,551
406	3	101.03	92.63	89.41	09.05	103.60	74.72	102.13	N/A	33,233	29,714
426	1	103.96	103.96	103.96	00.00	100.00	103.96	103.96	N/A	186,000	193,373
442	2	108.07	108.07	108.14	02.64	99.94	105.22	110.91	N/A	53,488	57,844
494	2	71.13	71.13	69.04	22.47	103.03	55.15	87.10	N/A	287,500	198,501
528	2	103.72	103.72	97.36	10.51	106.53	92.82	114.61	N/A	268,500	261,416
582	5	98.55	97.25	95.86	01.58	101.45	92.99	99.06	N/A	152,240	145,944
_____ALL_____	33	98.68	96.61	88.42	08.98	109.26	55.15	116.15	92.99 to 101.03	195,880	173,196

2011 Correlation Section for Cass County

A. Commerical Real Property

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha-Council Bluffs Metropolitan statistical area.

The 2011 Cass County commercial statistical profile reveals a total of 33 qualified sales to be used as a sample for the three-year study period. The calculated median is 99. Although the calculated statistics indicate the level of value is within the acceptable range, there are not a sufficient number of sales to have confidence in the calculated statistics. The qualitative measures of assessment also will not be used in determining assessment uniformity and proportionality.

The commercial appraiser completed a review and reappraisal of five small towns along with several occupancies in the county. The appraiser is continually gathering income and expense data for property if it has been leased out for income. Also in the assessment actions the county stated that they reviewed several occupancies. The county employs a consistent sales review with questionnaires being sent to all involved parties.

Cass County is on track with their assessment plan and they maintain a web-site for parcel searches and GIS mapping for parcel identification. The county electronically transfers sale information electronically and is proactive in their approach to valuing property.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Cass County**

B. 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.

2011 Correlation Section for Cass County

C. Measures of Central Tendency

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

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

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

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

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

2011 Correlation Section for Cass County

D. 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,

**2011 Correlation Section
for Cass County**

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

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

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

2011 Agricultural Assessment Actions for Cass County

Cass County completed an analysis using the income approach to aid in developing an income approach for Special value in the county. The county analyzed sales provided by the division of Property Assessment for counties that were selected as comparable counties that do not recognize an other than agricultural use for agricultural land. The comparable counties that were used were Johnson, Nemaha, Otoe, and Richardson. The County correlated a value from the two approaches to use for the special value for Cass County.

The County completed the soil conversion in 2010 and updated land use by GIS using imagery from the FSA.

As needed, verification is completed where the rural land owners are sent a letter requesting information to re-certify proof of agricultural/ commercial production on owned parcels. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non agricultural parcel.

The county completed pickup work and permit work for the year.

2011 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:	
	Assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	The entire county is measured through the 994 process. So the values used for agricultural land are the same for the entire County.
3.	Describe the process that is used to determine and monitor market areas.	
	Market areas were used to determine recapture in prior years.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Determined as present use of the parcel. Unless permits are filed	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	They are treated the same.	
6.	What land characteristics are used to assign differences in assessed values?	
	The county uses a LCG structure to assign values. The county does use an income approach to correlate values with sales from comparable counties that do not have an other than agricultural use influence.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	GIS, FSA imagery, and Physical inspections.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Though a comprehensive sales verification or if permits are filed for a use or zoning change.	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	Yes, Yes	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	A land use change or if improvements are added.	
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.	
	State statutes and regulations	



Cass County
2011 Analysis of Special Valuation

Ratio Study

Final Statistics

Confidence Intervals

		Final Statistics				Confidence Intervals	
TOTAL # sales	190	Median	69.30%	AAD	17.72%	95% Median C.I.: 64.32% to 73.49%	
		Mean	71.11%	COD	25.57%	95% Mean C.I.: 67.79% to 74.42%	
		Wt Mean	64.51%	PRD	110.23%	95% Wt Mean C.I.: 61.24% to 67.78%	
Nemaha # sales	56	Median	72.97%	AAD	15.48%	95% Median C.I.: 65.48% to 77.89%	
		Mean	73.83%	COD	21.22%	95% Mean C.I.: 68.57% to 79.10%	
		Wt Mean	68.03%	PRD	108.54%	95% Wt Mean C.I.: 62.74% to 73.32%	
Otoe # sales	70	Median	71.74%	AAD	17.45%	95% Median C.I.: 65.37% to 79.29%	
		Mean	74.73%	COD	24.33%	95% Mean C.I.: 69.30% to 80.16%	
		Wt Mean	70.42%	PRD	106.13%	95% Wt Mean C.I.: 64.92% to 75.91%	
Richardson # sales	64	Median	57.73%	AAD	18.22%	95% Median C.I.: 55.07% to 72.94%	
		Mean	64.75%	COD	31.56%	95% Mean C.I.: 58.62% to 70.88%	
		Wt Mean	55.51%	PRD	116.65%	95% Wt Mean C.I.: 50.03% to 60.99%	

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
TOTAL	0	N/A	57	66.65%	6	61.22%
Nemaha	0	N/A	14	76.58%	3	55.86%
Otoe	0	N/A	24	66.27%	0	N/A
Richardson	0	N/A	19	57.33%	3	72.94%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
TOTAL	0	N/A	121	69.35%	14	56.92%
Nemaha	0	N/A	36	74.42%	5	55.86%
Otoe	0	N/A	43	70.03%	3	56.75%
Richardson	0	N/A	42	57.72%	6	65.02%

**2011 Correlation Section
for Cass County**

A. Agricultural Land

A1. Correlation for Special Valuation of Agricultural Land

The level of value for special valuation in Cass County was developed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Cass County. Income rental rates, production factors, topography, and other factors were considered to determine general areas of comparability. The 2011 assessed values established by Cass County were used to estimate value for the uninfluenced sales and the results were measured against the sale prices.

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

**2011 Correlation Section
for Cass County**

B. Analysis of Sales Verification

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**2011 Correlation Section
for Cass County**

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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.

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2011 Correlation Section for Cass County

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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,

**2011 Correlation Section
for Cass County**

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

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

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

Total Real Property Sum Lines 17, 25, & 30	Records : 19,034	Value : 2,385,452,357	Growth 17,927,371	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	876	10,331,412	565	15,670,603	1,407	27,277,870	2,848	53,279,885	
02. Res Improve Land	4,943	89,113,890	1,237	52,615,918	3,270	130,228,874	9,450	271,958,682	
03. Res Improvements	5,319	395,257,732	1,274	208,212,442	3,344	487,630,075	9,937	1,091,100,249	
04. Res Total	6,195	494,703,034	1,839	276,498,963	4,751	645,136,819	12,785	1,416,338,816	13,482,206
% of Res Total	48.46	34.93	14.38	19.52	37.16	45.55	67.17	59.37	75.20
05. Com UnImp Land	91	1,919,472	29	1,528,789	50	2,681,484	170	6,129,745	
06. Com Improve Land	541	15,962,086	37	2,266,315	93	11,975,086	671	30,203,487	
07. Com Improvements	559	68,089,729	44	6,109,811	106	23,244,339	709	97,443,879	
08. Com Total	650	85,971,287	73	9,904,915	156	37,900,909	879	133,777,111	1,140,389
% of Com Total	73.95	64.26	8.30	7.40	17.75	28.33	4.62	5.61	6.36
09. Ind UnImp Land	6	446,607	13	997,855	27	2,487,989	46	3,932,451	
10. Ind Improve Land	9	468,004	9	1,664,925	5	1,836,988	23	3,969,917	
11. Ind Improvements	9	1,313,985	10	33,806,207	8	4,632,606	27	39,752,798	
12. Ind Total	15	2,228,596	23	36,468,987	35	8,957,583	73	47,655,166	1,202,979
% of Ind Total	20.55	4.68	31.51	76.53	47.95	18.80	0.38	2.00	6.71
13. Rec UnImp Land	7	33,092	44	3,686,988	100	3,196,842	151	6,916,922	
14. Rec Improve Land	2	15,424	4	236,525	31	3,205,128	37	3,457,077	
15. Rec Improvements	2	1,305	5	107,839	31	3,062,140	38	3,171,284	
16. Rec Total	9	49,821	49	4,031,352	131	9,464,110	189	13,545,283	174,699
% of Rec Total	4.76	0.37	25.93	29.76	69.31	69.87	0.99	0.57	0.97
Res & Rec Total	6,204	494,752,855	1,888	280,530,315	4,882	654,600,929	12,974	1,429,884,099	13,656,905
% of Res & Rec Total	47.82	34.60	14.55	19.62	37.63	45.78	68.16	59.94	76.18
Com & Ind Total	665	88,199,883	96	46,373,902	191	46,858,492	952	181,432,277	2,343,368
% of Com & Ind Total	69.85	48.61	10.08	25.56	20.06	25.83	5.00	7.61	13.07
17. Taxable Total	6,869	582,952,738	1,984	326,904,217	5,073	701,459,421	13,926	1,611,316,376	16,000,273
% of Taxable Total	49.33	36.18	14.25	20.29	36.43	43.53	73.16	67.55	89.25

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	291	21,769,391	705,187	0	0	0
19. Commercial	36	4,535,114	2,242,884	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	9,628	0	292	21,779,019	705,187
19. Commercial	1	209	314	37	4,535,323	2,243,198
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				329	26,314,342	2,948,385

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	19	9,740,062	19	9,740,062	0
24. Non-Producing	0	0	0	0	23	0	23	0	0
25. Total	0	0	0	0	42	9,740,062	42	9,740,062	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	533	164	1,020	1,717

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	40,564	515	44,428,901	3,153	379,654,171	3,672	424,123,636
28. Ag-Improved Land	1	49,071	171	21,526,331	1,180	191,502,076	1,352	213,077,478
29. Ag Improvements	1	137,699	171	19,359,224	1,222	107,697,882	1,394	127,194,805
30. Ag Total							5,066	764,395,919

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	1	1.00	17,500	110	113.77	2,085,000	
33. HomeSite Improvements	1	1.00	122,202	118	112.77	16,483,553	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	190.73	406,566	
36. FarmSite Improv Land	1	1.00	7,250	153	372.34	2,689,090	
37. FarmSite Improvements	1	0.00	15,497	161	0.00	2,875,671	
38. FarmSite Total							
39. Road & Ditches	0	3.37	0	0	541.72	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	6	6.00	107,500	7	7.00	125,000	
32. HomeSite Improv Land	758	780.92	14,269,138	869	895.69	16,371,638	
33. HomeSite Improvements	780	769.30	87,750,413	899	883.07	104,356,168	1,927,098
34. HomeSite Total				906	902.69	120,852,806	
35. FarmSite UnImp Land	139	275.87	1,605,481	161	466.60	2,012,047	
36. FarmSite Improv Land	1,092	2,613.59	16,824,195	1,246	2,986.93	19,520,535	
37. FarmSite Improvements	1,149	0.00	19,947,469	1,311	0.00	22,838,637	0
38. FarmSite Total				1,472	3,453.53	44,371,219	
39. Road & Ditches	0	5,216.41	0	0	5,761.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,378	10,117.72	165,224,025	1,927,098

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	0.00	266,011	11	0.00	594,082

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	43.55	64,426	674	31,491.36	60,620,860
44. Recapture Value N/A	4	43.55	170,770	674	31,491.36	114,703,585
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,311	274,488.57	537,433,822	4,989	306,023.48	598,119,108
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	3.12	7.98%	7,738	6.78%	2,480.13
55. 1D	26.20	67.01%	85,103	74.62%	3,248.21
56. 2D1	4.20	10.74%	9,954	8.73%	2,370.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	5.40	13.81%	10,800	9.47%	2,000.00
60. 4D1	0.18	0.46%	459	0.40%	2,550.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	39.10	100.00%	114,054	100.00%	2,916.98
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.15	49.76%	9,572	78.42%	3,038.73
65. 2G1	1.43	22.59%	1,344	11.01%	939.86
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.85	13.43%	714	5.85%	840.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.90	14.22%	576	4.72%	640.00
71. Total	6.33	100.00%	12,206	100.00%	1,928.28
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	39.10	86.07%	114,054	90.33%	2,916.98
Grass Total					
	6.33	13.93%	12,206	9.67%	1,928.28
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.33	44.75%	0	0.00%	0.00
75. Market Area Total	45.43	100.00%	126,260	100.00%	2,779.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	234.40	1.53%	581,313	1.77%	2,480.00
55. 1D	1,837.93	12.01%	4,521,315	13.80%	2,460.00
56. 2D1	1,342.97	8.77%	3,182,847	9.72%	2,370.01
57. 2D	4,946.70	32.32%	10,437,562	31.86%	2,110.01
58. 3D1	95.38	0.62%	190,760	0.58%	2,000.00
59. 3D	3,642.79	23.80%	7,285,580	22.24%	2,000.00
60. 4D1	3,081.13	20.13%	6,347,129	19.37%	2,060.00
61. 4D	126.18	0.82%	214,506	0.65%	1,700.00
62. Total	15,307.48	100.00%	32,761,012	100.00%	2,140.20
Grass					
63. 1G1	42.10	1.97%	42,100	2.49%	1,000.00
64. 1G	147.86	6.94%	152,299	9.00%	1,030.02
65. 2G1	104.67	4.91%	98,395	5.82%	940.05
66. 2G	651.65	30.57%	495,255	29.27%	760.00
67. 3G1	30.68	1.44%	25,772	1.52%	840.03
68. 3G	253.97	11.91%	213,330	12.61%	839.98
69. 4G1	518.32	24.31%	419,845	24.81%	810.01
70. 4G	382.71	17.95%	244,935	14.48%	640.00
71. Total	2,131.96	100.00%	1,691,931	100.00%	793.60
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	15,307.48	87.67%	32,761,012	95.08%	2,140.20
Grass Total					
	2,131.96	12.21%	1,691,931	4.91%	793.60
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.17	0.12%	2,117	0.01%	100.00
74. Exempt	0.20	0.00%	0	0.00%	0.00
75. Market Area Total	17,460.61	100.00%	34,455,060	100.00%	1,973.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 27

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.68	0.46%	8,951	0.61%	3,339.93
46. 1A	48.90	8.40%	157,948	10.70%	3,230.02
47. 2A1	101.50	17.43%	288,260	19.53%	2,840.00
48. 2A	80.85	13.89%	229,614	15.56%	2,840.00
49. 3A1	4.42	0.76%	10,210	0.69%	2,309.95
50. 3A	298.07	51.19%	688,542	46.65%	2,310.00
51. 4A1	37.04	6.36%	77,784	5.27%	2,100.00
52. 4A	8.79	1.51%	14,592	0.99%	1,660.07
53. Total	582.25	100.00%	1,475,901	100.00%	2,534.82
Dry					
54. 1D1	1,588.28	3.22%	3,938,937	3.70%	2,480.00
55. 1D	5,098.64	10.32%	12,532,130	11.77%	2,457.94
56. 2D1	8,216.40	16.63%	19,472,900	18.28%	2,370.00
57. 2D	10,753.39	21.77%	22,681,987	21.29%	2,109.29
58. 3D1	196.06	0.40%	392,120	0.37%	2,000.00
59. 3D	11,614.39	23.51%	23,214,380	21.79%	1,998.76
60. 4D1	11,126.06	22.52%	22,919,699	21.52%	2,060.00
61. 4D	804.96	1.63%	1,367,092	1.28%	1,698.34
62. Total	49,398.18	100.00%	106,519,245	100.00%	2,156.34
Grass					
63. 1G1	47.32	0.64%	47,320	0.83%	1,000.00
64. 1G	289.30	3.90%	297,993	5.25%	1,030.05
65. 2G1	441.92	5.96%	415,400	7.32%	939.99
66. 2G	1,529.87	20.62%	1,162,699	20.48%	760.00
67. 3G1	231.04	3.11%	194,078	3.42%	840.02
68. 3G	910.72	12.28%	765,007	13.48%	840.00
69. 4G1	1,492.04	20.11%	1,208,573	21.29%	810.01
70. 4G	2,476.73	33.38%	1,585,094	27.93%	639.99
71. Total	7,418.94	100.00%	5,676,164	100.00%	765.09
Irrigated Total					
Irrigated Total	582.25	1.00%	1,475,901	1.30%	2,534.82
Dry Total					
Dry Total	49,398.18	85.17%	106,519,245	93.65%	2,156.34
Grass Total					
Grass Total	7,418.94	12.79%	5,676,164	4.99%	765.09
72. Waste	19.21	0.03%	6,916	0.01%	360.02
73. Other	579.44	1.00%	57,944	0.05%	100.00
74. Exempt	0.15	0.00%	0	0.00%	0.00
75. Market Area Total	57,998.02	100.00%	113,736,170	100.00%	1,961.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 28

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	151.50	3.53%	375,720	3.96%	2,480.00
55. 1D	1,025.51	23.90%	2,522,750	26.57%	2,460.00
56. 2D1	996.32	23.22%	2,361,286	24.87%	2,370.01
57. 2D	204.82	4.77%	432,172	4.55%	2,110.01
58. 3D1	55.00	1.28%	110,000	1.16%	2,000.00
59. 3D	1,762.98	41.09%	3,525,960	37.14%	2,000.00
60. 4D1	19.95	0.47%	41,097	0.43%	2,060.00
61. 4D	74.01	1.73%	125,817	1.33%	1,700.00
62. Total	4,290.09	100.00%	9,494,802	100.00%	2,213.19
Grass					
63. 1G1	4.72	1.15%	4,720	1.50%	1,000.00
64. 1G	42.03	10.27%	43,294	13.72%	1,030.07
65. 2G1	20.03	4.89%	18,828	5.97%	939.99
66. 2G	58.57	14.31%	44,514	14.11%	760.01
67. 3G1	16.16	3.95%	13,576	4.30%	840.10
68. 3G	57.06	13.94%	47,932	15.19%	840.03
69. 4G1	45.48	11.11%	36,839	11.68%	810.00
70. 4G	165.31	40.38%	105,798	33.53%	640.00
71. Total	409.36	100.00%	315,501	100.00%	770.72
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,290.09	91.11%	9,494,802	96.78%	2,213.19
Grass Total					
	409.36	8.69%	315,501	3.22%	770.72
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.02	0.19%	902	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,708.47	100.00%	9,811,205	100.00%	2,083.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 29

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.64	8.15%	132,398	9.96%	3,340.01
46. 1A	64.42	13.24%	208,078	15.65%	3,230.02
47. 2A1	75.78	15.58%	215,215	16.19%	2,840.00
48. 2A	126.33	25.96%	358,776	26.99%	2,839.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	175.57	36.09%	405,566	30.51%	2,310.00
51. 4A1	2.93	0.60%	6,153	0.46%	2,100.00
52. 4A	1.87	0.38%	3,104	0.23%	1,659.89
53. Total	486.54	100.00%	1,329,290	100.00%	2,732.13
Dry					
54. 1D1	4,299.32	7.16%	10,684,332	8.03%	2,485.12
55. 1D	11,300.64	18.82%	27,888,309	20.97%	2,467.85
56. 2D1	14,441.70	24.05%	34,229,044	25.74%	2,370.15
57. 2D	2,692.02	4.48%	5,687,111	4.28%	2,112.58
58. 3D1	670.93	1.12%	1,342,784	1.01%	2,001.38
59. 3D	23,548.67	39.22%	47,130,548	35.44%	2,001.41
60. 4D1	2,175.98	3.62%	4,482,522	3.37%	2,060.00
61. 4D	916.51	1.53%	1,558,067	1.17%	1,700.00
62. Total	60,045.77	100.00%	133,002,717	100.00%	2,215.02
Grass					
63. 1G1	35.50	0.53%	35,500	0.69%	1,000.00
64. 1G	478.97	7.13%	494,297	9.54%	1,032.00
65. 2G1	418.04	6.22%	394,878	7.62%	944.59
66. 2G	1,335.70	19.88%	1,022,788	19.75%	765.73
67. 3G1	77.10	1.15%	64,762	1.25%	839.97
68. 3G	1,344.41	20.01%	1,129,665	21.81%	840.27
69. 4G1	552.40	8.22%	447,445	8.64%	810.00
70. 4G	2,477.58	36.87%	1,590,561	30.71%	641.98
71. Total	6,719.70	100.00%	5,179,896	100.00%	770.85
Irrigated Total					
	486.54	0.72%	1,329,290	0.95%	2,732.13
Dry Total					
	60,045.77	88.67%	133,002,717	95.29%	2,215.02
Grass Total					
	6,719.70	9.92%	5,179,896	3.71%	770.85
72. Waste	209.73	0.31%	35,832	0.03%	170.85
73. Other	257.45	0.38%	25,745	0.02%	100.00
74. Exempt	2.69	0.00%	0	0.00%	0.00
75. Market Area Total	67,719.19	100.00%	139,573,480	100.00%	2,061.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 37

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	23.01	1.81%	58,490	2.15%	2,541.94
55. 1D	88.39	6.94%	217,440	7.99%	2,460.01
56. 2D1	297.07	23.32%	704,057	25.86%	2,370.00
57. 2D	14.10	1.11%	29,751	1.09%	2,110.00
58. 3D1	0.10	0.01%	200	0.01%	2,000.00
59. 3D	530.18	41.61%	1,060,360	38.94%	2,000.00
60. 4D1	296.07	23.24%	609,904	22.40%	2,060.00
61. 4D	25.11	1.97%	42,687	1.57%	1,700.00
62. Total	1,274.03	100.00%	2,722,889	100.00%	2,137.23
Grass					
63. 1G1	3.58	0.66%	6,580	1.64%	1,837.99
64. 1G	10.06	1.86%	10,364	2.59%	1,030.22
65. 2G1	46.07	8.53%	43,306	10.81%	940.00
66. 2G	2.26	0.42%	1,717	0.43%	759.73
67. 3G1	3.35	0.62%	2,814	0.70%	840.00
68. 3G	51.60	9.55%	43,345	10.82%	840.02
69. 4G1	128.22	23.74%	103,861	25.91%	810.02
70. 4G	294.99	54.61%	188,791	47.11%	639.99
71. Total	540.13	100.00%	400,778	100.00%	742.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,274.03	69.82%	2,722,889	87.14%	2,137.23
Grass Total					
	540.13	29.60%	400,778	12.83%	742.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	10.70	0.59%	1,070	0.03%	100.00
74. Exempt	0.57	0.03%	0	0.00%	0.00
75. Market Area Total	1,824.86	100.00%	3,124,737	100.00%	1,712.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 39

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	172.00	10.62%	423,120	11.99%	2,460.00
56. 2D1	584.50	36.07%	1,385,267	39.26%	2,370.00
57. 2D	21.18	1.31%	44,690	1.27%	2,110.01
58. 3D1	0.34	0.02%	680	0.02%	2,000.00
59. 3D	782.26	48.28%	1,564,520	44.34%	2,000.00
60. 4D1	22.49	1.39%	46,329	1.31%	2,059.98
61. 4D	37.52	2.32%	63,784	1.81%	1,700.00
62. Total	1,620.29	100.00%	3,528,390	100.00%	2,177.63
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	16.45	6.39%	16,943	9.04%	1,029.97
65. 2G1	10.00	3.89%	9,400	5.02%	940.00
66. 2G	14.49	5.63%	11,012	5.88%	759.97
67. 3G1	2.29	0.89%	1,924	1.03%	840.17
68. 3G	43.83	17.04%	36,816	19.65%	839.97
69. 4G1	13.48	5.24%	10,919	5.83%	810.01
70. 4G	156.74	60.92%	100,312	53.55%	639.99
71. Total	257.28	100.00%	187,326	100.00%	728.10
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,620.29	86.06%	3,528,390	94.95%	2,177.63
Grass Total					
	257.28	13.67%	187,326	5.04%	728.10
72. Waste	2.47	0.13%	247	0.01%	100.00
73. Other	2.66	0.14%	266	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,882.70	100.00%	3,716,229	100.00%	1,973.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	110.54	0.53%	274,138	0.61%	2,479.99
55. 1D	1,187.98	5.66%	2,922,426	6.48%	2,460.00
56. 2D1	6,708.88	31.95%	15,900,062	35.27%	2,370.00
57. 2D	657.28	3.13%	1,386,870	3.08%	2,110.01
58. 3D1	26.99	0.13%	53,980	0.12%	2,000.00
59. 3D	11,422.03	54.39%	22,844,069	50.67%	2,000.00
60. 4D1	530.27	2.52%	1,092,353	2.42%	2,059.99
61. 4D	357.16	1.70%	607,172	1.35%	1,700.00
62. Total	21,001.13	100.00%	45,081,070	100.00%	2,146.60
Grass					
63. 1G1	23.97	0.59%	23,970	0.78%	1,000.00
64. 1G	115.83	2.84%	119,309	3.87%	1,030.04
65. 2G1	163.03	4.00%	153,248	4.98%	940.00
66. 2G	437.46	10.74%	332,469	10.79%	760.00
67. 3G1	184.12	4.52%	154,663	5.02%	840.01
68. 3G	847.72	20.81%	712,086	23.12%	840.00
69. 4G1	471.06	11.56%	381,564	12.39%	810.01
70. 4G	1,830.59	44.94%	1,202,754	39.05%	657.03
71. Total	4,073.78	100.00%	3,080,063	100.00%	756.07
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	21,001.13	80.86%	45,081,070	92.70%	2,146.60
Grass Total					
	4,073.78	15.68%	3,080,063	6.33%	756.07
72. Waste	698.43	2.69%	451,066	0.93%	645.83
73. Other	200.30	0.77%	21,015	0.04%	104.92
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	25,973.64	100.00%	48,633,214	100.00%	1,872.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	214.84	39.89%	528,504	43.74%	2,459.99
56. 2D1	73.47	13.64%	174,125	14.41%	2,370.01
57. 2D	38.64	7.17%	81,531	6.75%	2,110.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	198.04	36.77%	396,080	32.78%	2,000.00
60. 4D1	13.57	2.52%	27,954	2.31%	2,059.99
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	538.56	100.00%	1,208,194	100.00%	2,243.38
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2.48	4.86%	2,554	5.88%	1,029.84
65. 2G1	10.98	21.51%	10,322	23.76%	940.07
66. 2G	6.45	12.64%	4,902	11.29%	760.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19.32	37.85%	16,229	37.36%	840.01
69. 4G1	10.99	21.53%	8,902	20.50%	810.01
70. 4G	0.82	1.61%	525	1.21%	640.24
71. Total	51.04	100.00%	43,434	100.00%	850.98
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	538.56	91.34%	1,208,194	96.53%	2,243.38
Grass Total					
	51.04	8.66%	43,434	3.47%	850.98
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	589.60	100.00%	1,251,628	100.00%	2,122.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	37.25	13.41%	124,414	15.47%	3,339.97
46. 1A	17.23	6.20%	55,653	6.92%	3,230.01
47. 2A1	115.09	41.43%	326,855	40.63%	2,839.99
48. 2A	98.05	35.29%	278,463	34.62%	2,840.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3.21	1.16%	7,415	0.92%	2,309.97
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	6.98	2.51%	11,587	1.44%	1,660.03
53. Total	277.81	100.00%	804,387	100.00%	2,895.46
Dry					
54. 1D1	92.76	1.12%	230,046	1.28%	2,480.01
55. 1D	1,267.88	15.30%	3,118,984	17.30%	2,460.00
56. 2D1	2,151.32	25.95%	5,098,641	28.28%	2,370.01
57. 2D	685.96	8.28%	1,447,379	8.03%	2,110.00
58. 3D1	9.08	0.11%	18,160	0.10%	2,000.00
59. 3D	3,417.87	41.23%	6,835,740	37.91%	2,000.00
60. 4D1	420.50	5.07%	866,231	4.80%	2,060.00
61. 4D	243.93	2.94%	414,681	2.30%	1,700.00
62. Total	8,289.30	100.00%	18,029,862	100.00%	2,175.08
Grass					
63. 1G1	2.16	0.17%	2,160	0.22%	1,000.00
64. 1G	56.96	4.43%	58,670	5.95%	1,030.02
65. 2G1	95.11	7.39%	89,403	9.06%	940.00
66. 2G	213.81	16.62%	162,496	16.47%	760.00
67. 3G1	20.26	1.57%	17,020	1.72%	840.08
68. 3G	159.73	12.41%	134,175	13.60%	840.01
69. 4G1	294.05	22.85%	238,182	24.14%	810.01
70. 4G	444.74	34.56%	284,629	28.85%	639.99
71. Total	1,286.82	100.00%	986,735	100.00%	766.80
Irrigated Total	277.81	2.80%	804,387	4.06%	2,895.46
Dry Total	8,289.30	83.41%	18,029,862	90.92%	2,175.08
Grass Total	1,286.82	12.95%	986,735	4.98%	766.80
72. Waste	3.48	0.04%	2,088	0.01%	600.00
73. Other	80.14	0.81%	8,014	0.04%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	9,937.55	100.00%	19,831,086	100.00%	1,995.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

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	44.13	4.24%	109,443	4.70%	2,480.01
55. 1D	165.71	15.91%	407,647	17.52%	2,460.00
56. 2D1	377.44	36.24%	894,533	38.44%	2,370.00
57. 2D	3.52	0.34%	7,427	0.32%	2,109.94
58. 3D1	7.47	0.72%	14,940	0.64%	2,000.00
59. 3D	259.24	24.89%	518,480	22.28%	2,000.00
60. 4D1	171.75	16.49%	353,804	15.20%	2,059.99
61. 4D	12.35	1.19%	20,995	0.90%	1,700.00
62. Total	1,041.61	100.00%	2,327,269	100.00%	2,234.30
Grass					
63. 1G1	4.98	1.06%	4,980	1.40%	1,000.00
64. 1G	25.75	5.50%	26,523	7.47%	1,030.02
65. 2G1	25.38	5.42%	23,857	6.72%	939.99
66. 2G	5.15	1.10%	3,914	1.10%	760.00
67. 3G1	3.97	0.85%	3,335	0.94%	840.05
68. 3G	55.34	11.83%	46,485	13.10%	839.99
69. 4G1	137.82	29.45%	111,635	31.46%	810.01
70. 4G	209.53	44.78%	134,098	37.79%	639.99
71. Total	467.92	100.00%	354,827	100.00%	758.31
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,041.61	68.85%	2,327,269	86.76%	2,234.30
Grass Total					
	467.92	30.93%	354,827	13.23%	758.31
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.43	0.23%	343	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,512.96	100.00%	2,682,439	100.00%	1,772.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 45

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	200.98	6.98%	494,413	7.90%	2,460.01
56. 2D1	1,049.02	36.41%	2,486,182	39.72%	2,370.00
57. 2D	150.69	5.23%	317,956	5.08%	2,110.00
58. 3D1	7.91	0.27%	15,820	0.25%	2,000.00
59. 3D	1,397.54	48.51%	2,795,080	44.65%	2,000.00
60. 4D1	63.12	2.19%	130,027	2.08%	2,060.00
61. 4D	11.88	0.41%	20,196	0.32%	1,700.00
62. Total	2,881.14	100.00%	6,259,674	100.00%	2,172.64
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	20.67	4.10%	21,291	5.21%	1,030.04
65. 2G1	56.60	11.24%	53,204	13.02%	940.00
66. 2G	76.78	15.24%	58,352	14.28%	759.99
67. 3G1	21.64	4.30%	18,178	4.45%	840.02
68. 3G	135.20	26.84%	113,570	27.79%	840.01
69. 4G1	121.46	24.11%	98,384	24.08%	810.01
70. 4G	71.35	14.17%	45,663	11.17%	639.99
71. Total	503.70	100.00%	408,642	100.00%	811.28
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,881.14	84.67%	6,259,674	93.85%	2,172.64
Grass Total					
	503.70	14.80%	408,642	6.13%	811.28
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	18.14	0.53%	1,814	0.03%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,402.98	100.00%	6,670,130	100.00%	1,960.08

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 51

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	136.74	50.34%	268,395	56.47%	1,962.81
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	109.01	40.13%	169,581	35.68%	1,555.65
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	25.75	9.48%	37,133	7.81%	1,442.06
52. 4A	0.15	0.06%	162	0.03%	1,080.00
53. Total	271.65	100.00%	475,271	100.00%	1,749.57
Dry					
54. 1D1	33.13	0.45%	81,737	0.53%	2,467.16
55. 1D	961.71	13.20%	2,359,813	15.36%	2,453.77
56. 2D1	1,525.02	20.94%	3,473,233	22.61%	2,277.50
57. 2D	306.02	4.20%	629,269	4.10%	2,056.30
58. 3D1	312.85	4.30%	564,338	3.67%	1,803.86
59. 3D	2,613.60	35.88%	5,227,203	34.02%	2,000.00
60. 4D1	1,309.89	17.98%	2,654,235	17.28%	2,026.30
61. 4D	221.07	3.04%	374,707	2.44%	1,694.97
62. Total	7,283.29	100.00%	15,364,535	100.00%	2,109.56
Grass					
63. 1G1	5.34	0.22%	5,298	0.29%	992.13
64. 1G	128.16	5.17%	131,762	7.18%	1,028.11
65. 2G1	184.94	7.46%	161,850	8.82%	875.15
66. 2G	109.07	4.40%	82,847	4.51%	759.58
67. 3G1	65.44	2.64%	52,124	2.84%	796.52
68. 3G	254.04	10.24%	213,386	11.62%	839.97
69. 4G1	578.11	23.31%	458,101	24.96%	792.41
70. 4G	1,154.77	46.57%	730,330	39.78%	632.45
71. Total	2,479.87	100.00%	1,835,698	100.00%	740.24
Irrigated Total					
	271.65	2.70%	475,271	2.69%	1,749.57
Dry Total					
	7,283.29	72.39%	15,364,535	86.91%	2,109.56
Grass Total					
	2,479.87	24.65%	1,835,698	10.38%	740.24
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	25.76	0.26%	2,576	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	10,060.57	100.00%	17,678,080	100.00%	1,757.16

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 52

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	105.91	35.03%	300,784	40.10%	2,840.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	179.43	59.35%	414,485	55.25%	2,310.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	15.22	5.03%	31,962	4.26%	2,100.00
52. 4A	1.76	0.58%	2,922	0.39%	1,660.23
53. Total	302.32	100.00%	750,153	100.00%	2,481.32
Dry					
54. 1D1	219.47	0.80%	544,288	0.92%	2,480.01
55. 1D	3,622.23	13.27%	8,910,683	15.01%	2,460.00
56. 2D1	8,018.89	29.38%	19,004,791	32.01%	2,370.00
57. 2D	937.53	3.44%	1,978,203	3.33%	2,110.02
58. 3D1	809.75	2.97%	1,619,500	2.73%	2,000.00
59. 3D	11,375.62	41.68%	22,751,244	38.32%	2,000.00
60. 4D1	1,774.87	6.50%	3,656,234	6.16%	2,060.00
61. 4D	531.86	1.95%	904,161	1.52%	1,700.00
62. Total	27,290.22	100.00%	59,369,104	100.00%	2,175.47
Grass					
63. 1G1	9.76	0.26%	9,760	0.34%	1,000.00
64. 1G	219.95	5.83%	226,554	7.88%	1,030.03
65. 2G1	186.44	4.95%	175,254	6.09%	940.00
66. 2G	349.84	9.28%	265,877	9.25%	760.00
67. 3G1	125.74	3.34%	105,621	3.67%	840.00
68. 3G	661.98	17.56%	556,074	19.34%	840.02
69. 4G1	695.55	18.45%	563,400	19.59%	810.01
70. 4G	1,520.47	40.33%	973,101	33.84%	640.00
71. Total	3,769.73	100.00%	2,875,641	100.00%	762.82
Irrigated Total					
Irrigated Total	302.32	0.96%	750,153	1.19%	2,481.32
Dry Total					
Dry Total	27,290.22	86.73%	59,369,104	94.23%	2,175.47
Grass Total					
Grass Total	3,769.73	11.98%	2,875,641	4.56%	762.82
72. Waste	3.31	0.01%	331	0.00%	100.00
73. Other	99.65	0.32%	9,965	0.02%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	31,465.23	100.00%	63,005,194	100.00%	2,002.38

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 53

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	1.46	0.07%	3,621	0.08%	2,480.14
55. 1D	278.89	12.66%	686,067	14.32%	2,459.99
56. 2D1	682.48	30.97%	1,617,484	33.76%	2,370.01
57. 2D	89.22	4.05%	188,256	3.93%	2,110.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,123.37	50.98%	2,246,740	46.90%	2,000.00
60. 4D1	2.07	0.09%	4,264	0.09%	2,059.90
61. 4D	26.21	1.19%	44,557	0.93%	1,700.00
62. Total	2,203.70	100.00%	4,790,989	100.00%	2,174.07
Grass					
63. 1G1	2.41	1.01%	2,410	1.28%	1,000.00
64. 1G	12.98	5.44%	13,371	7.09%	1,030.12
65. 2G1	20.47	8.58%	19,244	10.20%	940.11
66. 2G	42.17	17.69%	32,050	17.00%	760.02
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	86.92	36.45%	73,011	38.72%	839.98
69. 4G1	8.53	3.58%	6,910	3.66%	810.08
70. 4G	64.97	27.25%	41,582	22.05%	640.02
71. Total	238.45	100.00%	188,578	100.00%	790.85
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,203.70	89.35%	4,790,989	96.17%	2,174.07
Grass Total					
	238.45	9.67%	188,578	3.79%	790.85
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	24.13	0.98%	2,413	0.05%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,466.28	100.00%	4,981,980	100.00%	2,020.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 54

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	190.63	32.27%	636,706	36.19%	3,340.01
46. 1A	97.10	16.43%	313,634	17.83%	3,230.01
47. 2A1	90.21	15.27%	256,197	14.56%	2,840.01
48. 2A	117.17	19.83%	332,763	18.91%	2,840.00
49. 3A1	3.05	0.52%	7,046	0.40%	2,310.16
50. 3A	90.02	15.24%	207,947	11.82%	2,310.01
51. 4A1	1.61	0.27%	3,381	0.19%	2,100.00
52. 4A	1.03	0.17%	1,710	0.10%	1,660.19
53. Total	590.82	100.00%	1,759,384	100.00%	2,977.87
Dry					
54. 1D1	3,859.70	11.25%	9,572,054	12.48%	2,480.00
55. 1D	5,138.98	14.98%	12,641,113	16.48%	2,459.85
56. 2D1	10,336.55	30.14%	24,496,870	31.93%	2,369.93
57. 2D	1,544.09	4.50%	3,258,047	4.25%	2,110.01
58. 3D1	410.47	1.20%	820,940	1.07%	2,000.00
59. 3D	12,269.94	35.77%	24,537,342	31.98%	1,999.79
60. 4D1	393.67	1.15%	810,959	1.06%	2,060.00
61. 4D	346.10	1.01%	588,370	0.77%	1,700.00
62. Total	34,299.50	100.00%	76,725,695	100.00%	2,236.93
Grass					
63. 1G1	277.79	7.76%	277,790	9.51%	1,000.00
64. 1G	435.69	12.18%	448,775	15.37%	1,030.03
65. 2G1	367.81	10.28%	345,744	11.84%	940.01
66. 2G	597.50	16.70%	454,107	15.55%	760.01
67. 3G1	27.55	0.77%	23,142	0.79%	840.00
68. 3G	765.84	21.40%	643,309	22.03%	840.00
69. 4G1	116.52	3.26%	94,383	3.23%	810.02
70. 4G	989.49	27.65%	633,274	21.68%	640.00
71. Total	3,578.19	100.00%	2,920,524	100.00%	816.20
Irrigated Total					
Irrigated Total	590.82	1.53%	1,759,384	2.16%	2,977.87
Dry Total					
Dry Total	34,299.50	88.85%	76,725,695	94.24%	2,236.93
Grass Total					
Grass Total	3,578.19	9.27%	2,920,524	3.59%	816.20
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	134.60	0.35%	13,460	0.02%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	38,603.11	100.00%	81,419,063	100.00%	2,109.13

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 55

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4.00	2.27%	13,360	2.62%	3,340.00
46. 1A	81.33	46.23%	262,695	51.53%	3,229.99
47. 2A1	46.25	26.29%	131,349	25.76%	2,839.98
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	44.34	25.20%	102,425	20.09%	2,309.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	175.92	100.00%	509,829	100.00%	2,898.07
Dry					
54. 1D1	20.02	0.80%	49,649	0.92%	2,479.97
55. 1D	385.85	15.44%	949,189	17.61%	2,459.99
56. 2D1	560.27	22.42%	1,327,845	24.63%	2,370.01
57. 2D	25.58	1.02%	53,974	1.00%	2,110.01
58. 3D1	5.32	0.21%	10,640	0.20%	2,000.00
59. 3D	1,363.62	54.57%	2,727,238	50.59%	2,000.00
60. 4D1	103.05	4.12%	212,282	3.94%	2,059.99
61. 4D	35.32	1.41%	60,044	1.11%	1,700.00
62. Total	2,499.03	100.00%	5,390,861	100.00%	2,157.18
Grass					
63. 1G1	0.33	0.04%	330	0.06%	1,000.00
64. 1G	13.63	1.74%	14,039	2.41%	1,030.01
65. 2G1	26.69	3.42%	25,090	4.32%	940.05
66. 2G	32.92	4.21%	25,020	4.30%	760.02
67. 3G1	70.97	9.09%	59,616	10.26%	840.02
68. 3G	222.35	28.46%	186,777	32.13%	840.01
69. 4G1	31.36	4.01%	25,402	4.37%	810.01
70. 4G	382.90	49.02%	245,055	42.15%	640.00
71. Total	781.15	100.00%	581,329	100.00%	744.20
Irrigated Total	175.92	5.09%	509,829	7.86%	2,898.07
Dry Total	2,499.03	72.24%	5,390,861	83.16%	2,157.18
Grass Total	781.15	22.58%	581,329	8.97%	744.20
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.12	0.09%	312	0.00%	100.00
74. Exempt	0.32	0.01%	0	0.00%	0.00
75. Market Area Total	3,459.22	100.00%	6,482,331	100.00%	1,873.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	16.77	0.78%	41,589	0.91%	2,479.96
55. 1D	209.04	9.69%	514,241	11.24%	2,460.01
56. 2D1	237.96	11.03%	563,969	12.33%	2,370.02
57. 2D	587.75	27.24%	1,240,158	27.10%	2,110.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	704.89	32.67%	1,409,780	30.81%	2,000.00
60. 4D1	345.86	16.03%	712,472	15.57%	2,060.00
61. 4D	55.01	2.55%	93,517	2.04%	1,700.00
62. Total	2,157.28	100.00%	4,575,726	100.00%	2,121.06
Grass					
63. 1G1	3.51	1.14%	3,510	1.55%	1,000.00
64. 1G	22.96	7.44%	23,651	10.41%	1,030.10
65. 2G1	10.03	3.25%	9,428	4.15%	939.98
66. 2G	69.24	22.43%	52,621	23.17%	759.98
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	28.94	9.37%	24,308	10.70%	839.94
69. 4G1	13.11	4.25%	10,617	4.67%	809.84
70. 4G	160.93	52.13%	102,995	45.35%	640.00
71. Total	308.72	100.00%	227,130	100.00%	735.72
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,157.28	87.37%	4,575,726	95.26%	2,121.06
Grass Total					
	308.72	12.50%	227,130	4.73%	735.72
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.26	0.13%	326	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,469.26	100.00%	4,803,182	100.00%	1,945.19

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 58

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	79.45	1.73%	197,038	1.92%	2,480.03
55. 1D	1,442.83	31.35%	3,549,348	34.55%	2,459.99
56. 2D1	886.13	19.25%	2,100,134	20.44%	2,370.01
57. 2D	258.21	5.61%	544,827	5.30%	2,110.02
58. 3D1	10.99	0.24%	21,980	0.21%	2,000.00
59. 3D	1,437.06	31.22%	2,874,120	27.98%	2,000.00
60. 4D1	433.24	9.41%	892,477	8.69%	2,060.01
61. 4D	54.64	1.19%	92,888	0.90%	1,700.00
62. Total	4,602.55	100.00%	10,272,812	100.00%	2,231.98
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	62.99	7.72%	64,886	10.35%	1,030.10
65. 2G1	23.69	2.90%	22,268	3.55%	939.97
66. 2G	59.72	7.32%	45,387	7.24%	760.00
67. 3G1	0.93	0.11%	781	0.12%	839.78
68. 3G	77.90	9.55%	65,438	10.44%	840.03
69. 4G1	295.24	36.18%	239,145	38.14%	810.00
70. 4G	295.49	36.21%	189,108	30.16%	639.98
71. Total	815.96	100.00%	627,013	100.00%	768.44
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,602.55	84.90%	10,272,812	94.24%	2,231.98
Grass Total					
	815.96	15.05%	627,013	5.75%	768.44
72. Waste	1.46	0.03%	146	0.00%	100.00
73. Other	1.47	0.03%	147	0.00%	100.00
74. Exempt	4.89	0.09%	0	0.00%	0.00
75. Market Area Total	5,421.44	100.00%	10,900,118	100.00%	2,010.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 59

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	181.12	8.49%	449,179	9.64%	2,480.01
55. 1D	245.26	11.50%	603,341	12.94%	2,460.01
56. 2D1	473.93	22.22%	1,123,217	24.10%	2,370.01
57. 2D	221.61	10.39%	467,599	10.03%	2,110.01
58. 3D1	144.88	6.79%	289,760	6.22%	2,000.00
59. 3D	752.24	35.27%	1,504,480	32.28%	2,000.00
60. 4D1	83.77	3.93%	172,566	3.70%	2,060.00
61. 4D	30.12	1.41%	51,204	1.10%	1,700.00
62. Total	2,132.93	100.00%	4,661,346	100.00%	2,185.42
Grass					
63. 1G1	8.41	3.40%	8,410	4.26%	1,000.00
64. 1G	12.91	5.21%	13,298	6.73%	1,030.05
65. 2G1	50.38	20.35%	47,359	23.97%	940.04
66. 2G	14.25	5.75%	10,828	5.48%	759.86
67. 3G1	5.45	2.20%	4,578	2.32%	840.00
68. 3G	58.53	23.64%	49,168	24.89%	840.05
69. 4G1	8.09	3.27%	6,553	3.32%	810.01
70. 4G	89.60	36.18%	57,346	29.03%	640.02
71. Total	247.62	100.00%	197,540	100.00%	797.75
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,132.93	89.02%	4,661,346	95.90%	2,185.42
Grass Total					
	247.62	10.33%	197,540	4.06%	797.75
72. Waste	5.11	0.21%	511	0.01%	100.00
73. Other	10.47	0.44%	1,047	0.02%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,396.13	100.00%	4,860,444	100.00%	2,028.46

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 60

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	50.99	35.71%	170,306	39.51%	3,339.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11.24	7.87%	31,921	7.41%	2,839.95
48. 2A	80.56	56.42%	228,790	53.08%	2,840.00
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	142.79	100.00%	431,017	100.00%	3,018.54
Dry					
54. 1D1	1,485.26	36.29%	3,683,438	39.42%	2,480.00
55. 1D	511.79	12.51%	1,259,001	13.47%	2,460.00
56. 2D1	393.28	9.61%	932,076	9.97%	2,370.01
57. 2D	572.28	13.98%	1,207,515	12.92%	2,110.01
58. 3D1	159.38	3.89%	318,758	3.41%	1,999.99
59. 3D	660.38	16.14%	1,320,760	14.13%	2,000.00
60. 4D1	267.31	6.53%	550,658	5.89%	2,060.00
61. 4D	42.95	1.05%	73,015	0.78%	1,700.00
62. Total	4,092.63	100.00%	9,345,221	100.00%	2,283.43
Grass					
63. 1G1	72.20	14.11%	72,200	17.43%	1,000.00
64. 1G	29.59	5.78%	30,478	7.36%	1,030.01
65. 2G1	30.21	5.91%	28,397	6.85%	939.99
66. 2G	84.26	16.47%	64,039	15.46%	760.02
67. 3G1	19.06	3.73%	16,010	3.86%	839.98
68. 3G	57.84	11.31%	48,585	11.73%	839.99
69. 4G1	87.02	17.01%	70,485	17.01%	809.99
70. 4G	131.42	25.69%	84,110	20.30%	640.01
71. Total	511.60	100.00%	414,304	100.00%	809.82
Irrigated Total	142.79	2.96%	431,017	4.23%	3,018.54
Dry Total	4,092.63	84.95%	9,345,221	91.64%	2,283.43
Grass Total	511.60	10.62%	414,304	4.06%	809.82
72. Waste	0.15	0.00%	15	0.00%	100.00
73. Other	70.51	1.46%	7,051	0.07%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,817.68	100.00%	10,197,608	100.00%	2,116.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	4.81	0.22%	11,929	0.27%	2,480.04
55. 1D	60.27	2.80%	148,263	3.30%	2,459.98
56. 2D1	77.60	3.60%	183,914	4.09%	2,370.03
57. 2D	807.59	37.47%	1,704,018	37.94%	2,110.00
58. 3D1	7.34	0.34%	14,680	0.33%	2,000.00
59. 3D	569.35	26.42%	1,138,700	25.35%	2,000.00
60. 4D1	617.46	28.65%	1,271,972	28.32%	2,060.01
61. 4D	10.60	0.49%	18,020	0.40%	1,700.00
62. Total	2,155.02	100.00%	4,491,496	100.00%	2,084.20
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.01	2.89%	8,251	3.73%	1,030.09
65. 2G1	5.28	1.90%	4,963	2.24%	939.96
66. 2G	147.91	53.33%	112,406	50.77%	759.96
67. 3G1	8.99	3.24%	7,551	3.41%	839.93
68. 3G	56.63	20.42%	47,568	21.48%	839.98
69. 4G1	48.99	17.66%	39,684	17.92%	810.04
70. 4G	1.56	0.56%	998	0.45%	639.74
71. Total	277.37	100.00%	221,421	100.00%	798.29
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,155.02	88.55%	4,491,496	95.30%	2,084.20
Grass Total					
	277.37	11.40%	221,421	4.70%	798.29
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1.16	0.05%	116	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,433.55	100.00%	4,713,033	100.00%	1,936.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 62

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	277.74	24.76%	688,797	27.71%	2,480.01
55. 1D	119.59	10.66%	294,194	11.83%	2,460.02
56. 2D1	137.22	12.23%	325,212	13.08%	2,370.00
57. 2D	18.92	1.69%	39,922	1.61%	2,110.04
58. 3D1	2.03	0.18%	4,060	0.16%	2,000.00
59. 3D	238.42	21.25%	476,840	19.18%	2,000.00
60. 4D1	290.55	25.90%	593,619	23.88%	2,043.09
61. 4D	37.26	3.32%	63,342	2.55%	1,700.00
62. Total	1,121.73	100.00%	2,485,986	100.00%	2,216.21
Grass					
63. 1G1	17.48	2.18%	17,480	2.93%	1,000.00
64. 1G	17.56	2.19%	18,088	3.04%	1,030.07
65. 2G1	80.92	10.10%	76,067	12.77%	940.03
66. 2G	12.99	1.62%	9,873	1.66%	760.05
67. 3G1	22.86	2.85%	19,202	3.22%	839.98
68. 3G	47.95	5.99%	40,277	6.76%	839.98
69. 4G1	176.08	21.98%	142,625	23.94%	810.00
70. 4G	425.17	53.08%	272,111	45.68%	640.01
71. Total	801.01	100.00%	595,723	100.00%	743.71
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,121.73	57.18%	2,485,986	80.57%	2,216.21
Grass Total					
	801.01	40.83%	595,723	19.31%	743.71
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	38.92	1.98%	3,892	0.13%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,961.66	100.00%	3,085,601	100.00%	1,572.95

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 63

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	41.40	4.49%	101,844	5.29%	2,460.00
56. 2D1	165.07	17.92%	391,216	20.32%	2,370.00
57. 2D	3.35	0.36%	7,069	0.37%	2,110.15
58. 3D1	2.83	0.31%	5,660	0.29%	2,000.00
59. 3D	403.23	43.77%	806,460	41.89%	2,000.00
60. 4D1	260.97	28.33%	537,597	27.92%	2,060.00
61. 4D	44.30	4.81%	75,311	3.91%	1,700.02
62. Total	921.15	100.00%	1,925,157	100.00%	2,089.95
Grass					
63. 1G1	1.52	0.33%	1,520	0.42%	1,000.00
64. 1G	6.53	1.40%	6,727	1.88%	1,030.17
65. 2G1	11.78	2.53%	11,074	3.09%	940.07
66. 2G	2.12	0.46%	1,611	0.45%	759.91
67. 3G1	11.20	2.41%	9,408	2.63%	840.00
68. 3G	79.81	17.15%	67,043	18.72%	840.03
69. 4G1	207.01	44.48%	167,680	46.82%	810.01
70. 4G	145.48	31.26%	93,107	26.00%	640.00
71. Total	465.45	100.00%	358,170	100.00%	769.51
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	921.15	65.59%	1,925,157	84.25%	2,089.95
Grass Total					
	465.45	33.14%	358,170	15.67%	769.51
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	17.72	1.26%	1,772	0.08%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,404.32	100.00%	2,285,099	100.00%	1,627.19

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 65

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	11.03	2.41%	27,355	2.75%	2,480.05
55. 1D	33.61	7.34%	82,682	8.30%	2,460.04
56. 2D1	150.12	32.80%	355,785	35.71%	2,370.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1.78	0.39%	3,560	0.36%	2,000.00
59. 3D	163.54	35.73%	327,080	32.83%	2,000.00
60. 4D1	94.18	20.58%	194,009	19.47%	2,059.98
61. 4D	3.46	0.76%	5,882	0.59%	1,700.00
62. Total	457.72	100.00%	996,353	100.00%	2,176.77
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4.33	2.20%	4,461	2.93%	1,030.25
65. 2G1	12.03	6.10%	11,307	7.43%	939.90
66. 2G	2.11	1.07%	1,604	1.05%	760.19
67. 3G1	35.56	18.03%	29,871	19.63%	840.02
68. 3G	30.21	15.31%	25,378	16.68%	840.05
69. 4G1	42.45	21.52%	34,384	22.60%	809.99
70. 4G	70.57	35.78%	45,165	29.68%	640.00
71. Total	197.26	100.00%	152,170	100.00%	771.42
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	457.72	69.88%	996,353	86.75%	2,176.77
Grass Total					
	197.26	30.12%	152,170	13.25%	771.42
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	654.98	100.00%	1,148,523	100.00%	1,753.52

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	142.79	431,017	2,687.31	7,104,215	2,830.10	7,535,232
77. Dry Land	23.34	51,909	25,836.77	56,592,270	231,083.32	504,800,280	256,943.43	561,444,459
78. Grass	17.02	12,976	4,839.54	3,715,644	33,482.78	25,804,124	38,339.34	29,532,744
79. Waste	0.00	0	9.19	919	934.16	496,233	943.35	497,152
80. Other	0.00	0	172.26	17,226	1,440.96	145,081	1,613.22	162,307
81. Exempt	0.00	0	6.60	0	22.55	0	29.15	0
82. Total	40.36	64,885	31,000.55	60,757,076	269,628.53	538,349,933	300,669.44	599,171,894

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	2,830.10	0.94%	7,535,232	1.26%	2,662.53
Dry Land	256,943.43	85.46%	561,444,459	93.70%	2,185.09
Grass	38,339.34	12.75%	29,532,744	4.93%	770.30
Waste	943.35	0.31%	497,152	0.08%	527.01
Other	1,613.22	0.54%	162,307	0.03%	100.61
Exempt	29.15	0.01%	0	0.00%	0.00
Total	300,669.44	100.00%	599,171,894	100.00%	1,992.79

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

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	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,392,669,668	1,416,338,816	23,669,148	1.70%	13,482,206	0.73%
02. Recreational	12,137,247	13,545,283	1,408,036	11.60%	174,699	10.16%
03. Ag-Homesite Land, Ag-Res Dwelling	123,648,922	120,852,806	-2,796,116	-2.26%	1,927,098	-3.82%
04. Total Residential (sum lines 1-3)	1,528,455,837	1,550,736,905	22,281,068	1.46%	15,584,003	0.44%
05. Commercial	130,384,381	133,777,111	3,392,730	2.60%	1,140,389	1.73%
06. Industrial	50,053,061	47,655,166	-2,397,895	-4.79%	1,202,979	-7.19%
07. Ag-Farmsite Land, Outbuildings	43,473,058	44,371,219	898,161	2.07%	0	2.07%
08. Minerals	9,583,807	9,740,062	156,255	1.63	0	1.63
09. Total Commercial (sum lines 5-8)	233,494,307	235,543,558	2,049,251	0.88%	2,343,368	-0.13%
10. Total Non-Agland Real Property	1,761,950,144	1,786,280,463	24,330,319	1.38%	17,927,371	0.36%
11. Irrigated	5,931,094	7,535,232	1,604,138	27.05%		
12. Dryland	452,627,321	561,444,459	108,817,138	24.04%		
13. Grassland	21,953,099	29,532,744	7,579,645	34.53%		
14. Wasteland	592,572	497,152	-95,420	-16.10%		
15. Other Agland	183,758	162,307	-21,451	-11.67%		
16. Total Agricultural Land	481,287,844	599,171,894	117,884,050	24.49%		
17. Total Value of all Real Property (Locally Assessed)	2,243,237,988	2,385,452,357	142,214,369	6.34%	17,927,371	5.54%

2010 3-YEAR PLAN OF ASSESSMENT

CASS COUNTY, NEBRASKA

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

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

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

Cass County statistics for 2010:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

97

98

69

Cass County Real and Personal Property

Cass County has approximately 21,000 parcels of real estate of which 19,000 are taxable real estate consisting of some 12,000 residential parcels, 875 commercial parcels, 55 industrial parcels, 100 recreational parcels and 5,000 agricultural parcels. Agricultural land in the county is assessed using special valuation (greenbelt) which requires a separate valuation process for both agricultural and market value. To calculate values the assessor’s office processes approximately 1300 sales, 1500 permits and up to 500 new parcels each year.

In addition to real property, the office processes approximately 1200 personal property schedules, 1000 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county

offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and prepares the County Board of Equalization defense packages for protests to the Tax Equalization and Review Commission.

Current Resources

Administrative & Assessment Staff

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

The GIS Specialist has received training in GIS (Geographical Interface System) and two years experience now as they have completed 100% of a county wide land use layer with the assistance of the county GIS office and contracted oversight of GIS Workshop.

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

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

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

Appraisal Staff

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

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

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

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

Budget

The assessor's office is operating on a budget (2010/2011) of about \$12.45 per parcel for reappraisal and \$9.20 per parcel for administrative functions which is mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor, treasurer and register of deed functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget.

Cadastral Maps

The current cadastral maps are outdated 1994 imagery and in practice have been largely replaced with a county GIS system currently maintained outside the assessor's office. Ownership changes have been kept up to date on the property records. The conversion from hardcopy to GIS is going well and the plan is after personnel create the land use layer this office will eventually take responsibility for the parcel layer sometime in 2011. This would make the GIS equivalent to the requirement for cadastral maps.

Property Record Cards

Property record cards were last produced in mass for the 1992 re-appraisal and have now been largely replaced with simple printed property records. Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the

CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

Computers

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

Assessment Procedures:

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

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

Procedures and Policies:

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

Assessment Actions Planned for Assessment Year 2011

- Residential:** Cedar Creek (land and improvements)
Louisville (land and improvements)
Rural Louisville (farm, acreage and subdivisions)
Rural Eight-Mile Grove (farm, acreage and subdivisions)
Recreational Lakes on Platte River (Horse Shoe, North Lake & Middle Island)
- Commercial:** Northwest (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
Land special value analysis (countywide)

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

Assessment Actions Planned for Assessment Year 2012

- Residential:** Plattsmouth (land and improvements)
Rural Plattsmouth Township (farm, acreage & subdivisions)
- Commercial:** Northeast (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)
Land special value analysis (countywide)

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

Assessment Actions Planned for Assessment Year 2013

- Residential:** Rural Subdivision – Buccaneer Bay (land and improvements)
Rural Subdivision – Beaver Lake (land and improvements)
Rural Rock Bluff Township (farm, acreage and subdivisions)
- Commercial:** Southwest (sales review, market analysis studies)
- Agricultural:** Land market value analysis (countywide)

Land special value analysis (countywide)

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

Conclusion:

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

Continued emphasis on the efficient use and improved capability of computer systems will enhance customer support and office performance. The integration of the CAMA and GIS systems to perform land use, soil count and sales analysis will assist current staff in handling the continually increasing workload. The capability for computerized market modeling and analysis is in our CAMA system and our two contract appraisers have the experience and capability to use this function. The updating of our current sales database is critical to the proper calculation and utility of this function.

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

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

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

Garbage in...Garbage out

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

Respectfully submitted,

Allen J. Sutcliffe

Cass County Assessor

2011 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3 one holding a registered appraisers license
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	235,000
7.	Adopted budget, or granted budget if different from above:
	235,000
8.	Amount of the total budget set aside for appraisal work:
	0
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	219,000
10.	Part of the budget that is dedicated to the computer system:
	Computer system is funded through the County General fund.
11.	Amount of the total budget set aside for education/workshops:
	2,700 is included in the appraisal budget, and 2,500 is in the assessor's budget.
12.	Other miscellaneous funds:
	\$56,000, this is part of the county general budget to cover the Terra Scan contract maintenance (\$15,000), which includes the Marshall and Swift maintenance and other software. This also includes paper, phone / fax / internet, office utilities and IT support. \$53,000 is in the county general budget for sick leave, insurance, FICA and retirement.
13.	Amount of last year's budget not used:
	20,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	TerraScan

3.	Are cadastral maps currently being used?
	Yes, County is changing over to GIS system.
4.	If so, who maintains the Cadastral Maps?
	The GIS tech person.
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the GIS office maintains the maps. With GIS the maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS.
7.	Personal Property software:
	TerraScan

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?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water
4.	When was zoning implemented?
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Company Inc. and Linsali Inc.
2.	Other services:

2011 Certification for Cass County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Cass County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

