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2011 Commission Summary for Douglas County

Residential Real Property - Current

Number of Sales	15074	Median	95.88
Total Sales Price	\$2,508,131,118	Mean	98.50
Total Adj. Sales Price	\$2,513,329,905	Wgt. Mean	95.95
Total Assessed Value	\$2,411,621,448	Average Assessed Value of the Base	\$131,949
Avg. Adj. Sales Price	\$166,733	Avg. Assessed Value	\$159,986

Confidence Interval - Current

95% Median C.I	95.75 to 95.99
95% Mean C.I	95.76 to 96.15
95% Wgt. Mean C.I	98.15 to 98.85
% of Value of the Class of all Real Property Value in the County	67.99
% of Records Sold in the Study Period	8.42
% of Value Sold in the Study Period	10.21

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	15,175	96	96
2009	18,244	96	96
2008	20,586	96	96
2007	21,854	97	97

2011 Commission Summary for Douglas County

Commercial Real Property - Current

Number of Sales	829	Median	96.03
Total Sales Price	\$754,783,410	Mean	100.26
Total Adj. Sales Price	\$756,631,110	Wgt. Mean	95.03
Total Assessed Value	\$719,056,932	Average Assessed Value of the Base	\$914,536
Avg. Adj. Sales Price	\$912,703	Avg. Assessed Value	\$867,379

Confidence Interval - Current

95% Median C.I	95.53 to 96.70
95% Mean C.I	97.61 to 102.91
95% Wgt. Mean C.I	92.64 to 97.43
% of Value of the Class of all Real Property Value in the County	31.18
% of Records Sold in the Study Period	7.00
% of Value Sold in the Study Period	6.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	1,015	96	96
2009	1,152	96	96
2008	1,196	95	95
2007	1,130	96	96

2011 Opinions of the Property Tax Administrator for Douglas 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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	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	74	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

Ruth A. Sorensen
Property Tax Administrator



2011 Residential Assessment Actions for Douglas County

Douglas County reappraised a total of 168 residential neighborhoods consisting of approximately 8,600 parcels. The reappraisal effort was based on sales indication which suggested property values in these neighborhoods were outside the acceptable range. The sales comparison approach was utilized in establishing values for these properties.

Reappraisal was also conducted on new construction areas in Douglas County, amounting to the review of approximately 11,500 properties in 160 neighborhoods. The appraisers in the county worked to inspect new construction and building permits in other areas of the county as well. The county used Pictometry, a multi-dimensional aerial imagery, to aid in the identification of new improvements and to confirm measurements of selected properties.

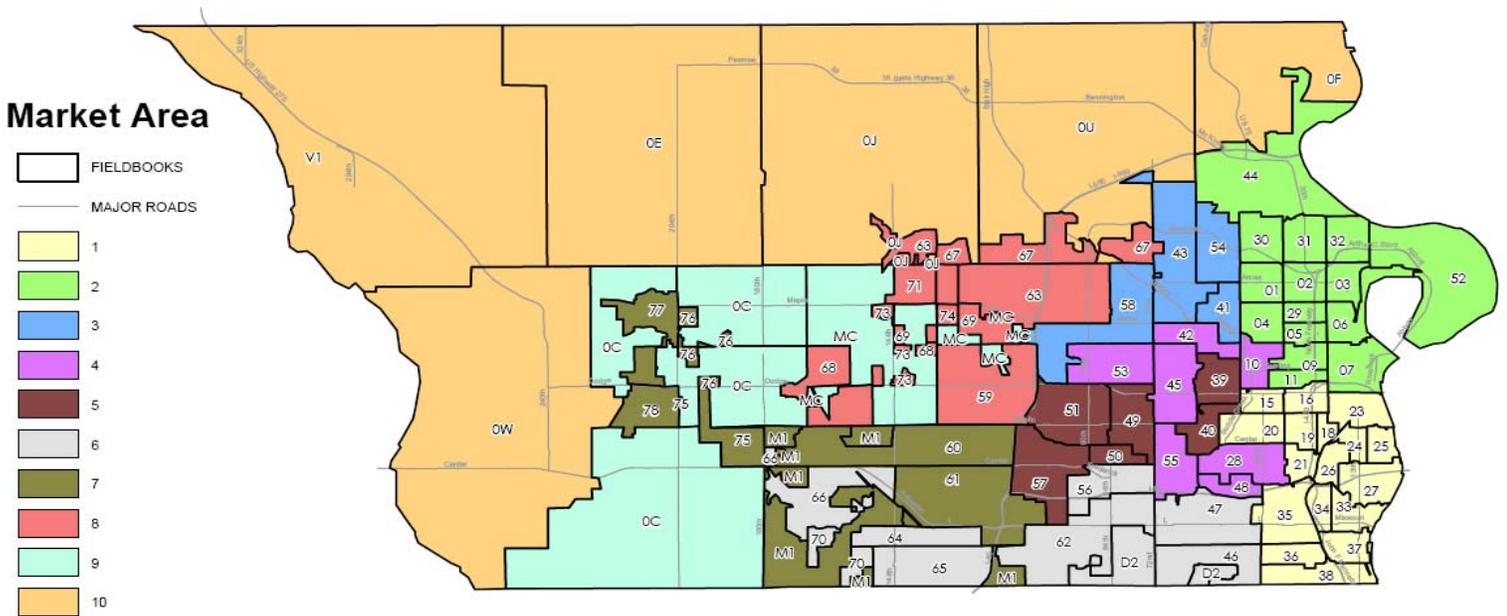
The total number of parcels that received a value change in the residential class of property amounted to approximately 22,600.

2011 Residential Assessment Survey for Douglas County

1.	Valuation data collection done by:	
	Appraisal Staff	
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>
	1	South Omaha area
	2	North Omaha area
	3	Benson area
	4	Midtown area
	5	Upper-end of the Midtown area
	6	Ralston and Millard Areas
	7	Southwest Omaha which is a developing area
	8	Northwest Omaha which is a well-established area
	9	Unincorporated areas west of Omaha
	10	Consists of all parcels in Rural Douglas County
	*a map of the valuation groupings is attached to the end of the residential survey	
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The county uses a cost approach for new construction and newer properties, but the market approach is used for existing properties.	
4.	When was the last lot value study completed?	
	Lot studies are completed annually.	
5.	Describe the methodology used to determine the residential lot values.	
	Primarily vacant lot sales are used to determine residential lot values; however the county does use allocation/residual method for establishing lot values in older neighborhoods where vacant lot sales are limited.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2007	
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 county uses tables developed in their CAMA and calibrates using local market information, but as noted above, the cost approach is used only on new or newer construction.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
9.	How often does the County update the depreciation tables?	
	Depreciation tables are updated as determined necessary. Current tables have been in place for 9 years; however neighborhood factors are used annually to calibrate the depreciation to reflect current market.	

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.
	The county compares the parcel characteristics at the time of sale to the parcel characteristics in the current assessment year. Significant physical changes after the sale date cause the assessment for the current year to be an invalid comparison to the sale price, therefore these sales are coded as invalid in the state sales file. These changes are identified based on review of building permits and physical inspections in the ordinary course of parcel review.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.

Residential Market Areas



February 2010

28 Douglas
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 3/24/2011

Number of Sales : 15,074
 Total Sales Price : 2,508,131,118
 Total Adj. Sales Price : 2,513,329,905
 Total Assessed Value : 2,411,621,448
 Avg. Adj. Sales Price : 166,733
 Avg. Assessed Value : 159,986

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 99
 COD : 09.48
 PRD : 102.66

COV : 22.08
 STD : 21.75
 Avg. Abs. Dev : 09.09
 MAX Sales Ratio : 1109.80
 MIN Sales Ratio : 16.52

95% Median C.I. : 95.75 to 95.99
 95% Wgt. Mean C.I. : 95.76 to 96.15
 95% Mean C.I. : 98.15 to 98.85

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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	2,011	95.75	97.89	95.66	08.58	102.33	24.98	368.74	95.54 to 96.07	174,613	167,042
01-OCT-08 To 31-DEC-08	1,378	96.80	99.54	96.58	09.52	103.06	16.52	329.42	96.34 to 97.36	164,926	159,282
01-JAN-09 To 31-MAR-09	1,156	96.86	99.01	97.00	08.30	102.07	18.42	279.67	96.45 to 97.32	163,635	158,720
01-APR-09 To 30-JUN-09	2,193	95.96	98.12	96.24	07.64	101.95	39.22	365.46	95.64 to 96.20	165,670	159,440
01-JUL-09 To 30-SEP-09	2,409	95.34	96.99	95.49	07.76	101.57	43.10	302.33	95.06 to 95.64	166,541	159,031
01-OCT-09 To 31-DEC-09	2,143	95.82	98.97	96.29	10.14	102.78	41.30	459.13	95.47 to 96.09	159,513	153,597
01-JAN-10 To 31-MAR-10	1,232	96.00	101.97	95.84	14.65	106.40	21.88	1109.80	95.48 to 96.56	171,143	164,021
01-APR-10 To 30-JUN-10	2,552	95.33	97.89	95.38	10.76	102.63	24.14	415.98	94.94 to 95.76	167,930	160,164
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	6,738	96.19	98.50	96.26	08.44	102.33	16.52	368.74	96.07 to 96.32	167,838	161,553
01-JUL-09 To 30-JUN-10	8,336	95.56	98.51	95.71	10.32	102.93	21.88	1109.80	95.37 to 95.71	165,840	158,718
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	7,901	95.86	98.14	96.13	08.47	102.09	18.42	459.13	95.72 to 96.02	163,968	157,625
<u>ALL</u>	15,074	95.88	98.50	95.95	09.48	102.66	16.52	1109.80	95.75 to 95.99	166,733	159,986

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,353	95.70	101.22	94.95	14.99	106.60	16.52	415.30	95.24 to 96.13	106,836	101,441
02	875	95.58	109.49	92.52	30.97	118.34	18.42	1109.80	94.84 to 96.55	79,265	73,332
03	783	96.28	102.23	98.70	12.84	103.58	54.37	314.82	95.70 to 97.40	106,906	105,513
04	2,344	95.93	98.09	96.03	09.51	102.15	24.98	320.57	95.69 to 96.12	166,490	159,877
05	789	95.68	97.01	94.08	11.53	103.11	39.22	233.38	95.12 to 96.35	229,322	215,745
06	1,546	95.64	97.47	96.07	08.32	101.46	64.54	266.17	95.18 to 96.09	147,363	141,565
07	1,700	95.90	96.98	96.10	06.77	100.92	41.26	271.11	95.51 to 96.18	210,146	201,959
08	1,675	96.37	97.36	96.65	07.09	100.73	21.88	210.99	96.07 to 96.73	172,377	166,605
09	3,192	95.62	96.31	95.98	04.35	100.34	61.48	302.33	95.38 to 95.79	205,453	197,202
10	817	96.34	97.30	97.36	04.79	99.94	73.19	145.11	95.94 to 96.81	140,663	136,955
<u>ALL</u>	15,074	95.88	98.50	95.95	09.48	102.66	16.52	1109.80	95.75 to 95.99	166,733	159,986

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	15,074	95.88	98.50	95.95	09.48	102.66	16.52	1109.80	95.75 to 95.99	166,733	159,986
06											
07											
<u>ALL</u>	15,074	95.88	98.50	95.95	09.48	102.66	16.52	1109.80	95.75 to 95.99	166,733	159,986

28 Douglas
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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 WGT. MEAN : 96
 MEAN : 99
 COD : 09.48
 PRD : 102.66

COV : 22.08
 STD : 21.75
 Avg. Abs. Dev : 09.09
 MAX Sales Ratio : 1109.80
 MIN Sales Ratio : 16.52

95% Median C.I. : 95.75 to 95.99
 95% Wgt. Mean C.I. : 95.76 to 96.15
 95% Mean C.I. : 98.15 to 98.85

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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	9	205.33	282.64	201.73	81.02	140.11	86.96	1109.80	94.63 to 320.28	3,594	7,251	
5000 TO 9999	37	184.62	190.65	185.92	35.80	102.54	39.75	372.10	145.55 to 223.66	7,008	13,029	
<u>Total \$</u>												
1 TO 9999	46	186.00	208.65	187.67	46.32	111.18	39.75	1109.80	141.14 to 223.66	6,340	11,899	
10000 TO 29999	241	134.50	161.27	155.49	44.55	103.72	34.85	459.13	123.57 to 155.65	20,062	31,195	
30000 TO 59999	565	101.09	117.04	115.11	27.11	101.68	18.42	271.11	99.93 to 105.28	45,027	51,830	
60000 TO 99999	1,907	96.52	99.32	98.41	13.59	100.92	21.88	221.09	96.12 to 97.10	83,219	81,895	
100000 TO 149999	5,994	95.87	96.41	96.31	06.43	100.10	24.98	205.61	95.71 to 96.02	126,530	121,859	
150000 TO 249999	4,281	95.51	95.78	95.78	05.85	100.00	41.26	170.25	95.32 to 95.70	187,954	180,028	
250000 TO 499999	1,754	94.70	94.85	94.68	06.49	100.18	16.52	153.47	94.28 to 95.14	321,117	304,046	
500000 +	286	94.14	92.88	92.88	06.90	100.00	39.22	130.73	93.46 to 94.99	691,521	642,253	
<u>ALL</u>	15,074	95.88	98.50	95.95	09.48	102.66	16.52	1109.80	95.75 to 95.99	166,733	159,986	

**2011 Correlation Section
for Douglas County**

A. Residential Real Property

The opinion of the Property Tax Administrator is that the level of value is within the acceptable range for the residential class of property and is best measured by the median measure of central tendency. The median measure was calculated using all available arms length sales, and because the county applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file is expected to accurately reflect the level of value for the population of parcels.

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

Douglas County identifies 10 valuation groupings based on the market of each particular location. Market information is monitored more precisely in the context of approximately 2,200 individual neighborhoods, but the valuation groupings serve as an equalization monitor for the general residential areas of the county. A review of the sales ratios of valuation groupings indicates all valuation groupings are valued within the acceptable range indicating uniformity and proportionality exist in the residential class.

**2011 Correlation Section
for Douglas 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 Douglas 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 Douglas 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 Douglas 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 Douglas County

For assessment year 2011, Douglas County conducted a complete reappraisal of the industrial class of property and various occupancy types of commercial property: Warehouses, Light Manufacturing, Mini Lubes, Automotive Centers, Bars/Taverns, Florists, Markets, Mortuaries, Kennels, Banks, Medical Offices, Strip Malls, TV & Radio Stations, Fraternities, Car Washes, Laundries, Churches, Drug Stores, and Parking Lots.

The revaluation involved on-site inspections to relist the property characteristic data. The county used primarily the income approach to estimate value for properties in this class. The reappraisal effort produced an increase in total value of approximately \$700 million.

The county also completed the pick-up work of new construction, and revalued particular properties in which building permits indicated physical changes to the property had been made. As a result of the assessment actions, approximately 2,700 commercial parcels received a new valuation. A total of 11,845 commercial and industrial parcels exist in Douglas County.

2011 Commercial Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Staff
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:
	Valuation groupings are defined by property type and reviewed based on the 'built-as' classification.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The county primarily uses the income approach to establish commercial values and utilizes a survey and collection service called Income Works to gather market income.
4.	When was the last lot value study completed?
	Lot values are established in conjunction with area or subclass revaluations, so the process is ongoing.
5.	Describe the methodology used to determine the commercial lot values.
	Sales of similar properties are used to determine commercial lot values.
6.	What costing year for the cost approach is being used for each valuation grouping?
	2007
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 county develops depreciation tables using local market information.
8.	Are individual depreciation tables developed for each valuation grouping?
	County primarily uses the income approach, as the cost approach is for new construction only. The depreciation tables are calibrated using local market information but the actual depreciation tables are the same for all valuation groupings.
9.	How often does the County update the depreciation tables?
	It has been several years since depreciation tables were updated.
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.
	The county compares the parcel characteristics at the time of sale to the parcel characteristics in the current assessment year. Significant physical changes after the sale date cause the assessment for the current year to be an invalid comparison to the sale price, therefore these sales are coded as invalid in the state sales file. These changes are identified based on review of building permits and physical inspections in the ordinary course of parcel review.

12.	Please provide any documents related to the policies or procedures used for the commercial class of property.

28 Douglas
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 3/24/2011

Number of Sales : 829
Total Sales Price : 754,783,410
Total Adj. Sales Price : 756,631,110
Total Assessed Value : 719,056,932
Avg. Adj. Sales Price : 912,703
Avg. Assessed Value : 867,379

MEDIAN : 96
WGT. MEAN : 95
MEAN : 100
COD : 19.32
PRD : 105.50

COV : 38.89
STD : 38.99
Avg. Abs. Dev : 18.55
MAX Sales Ratio : 582.86
MIN Sales Ratio : 18.55

95% Median C.I. : 95.53 to 96.70
95% Wgt. Mean C.I. : 92.64 to 97.43
95% Mean C.I. : 97.61 to 102.91

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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-07 To 30-SEP-07	90	94.20	93.84	94.19	12.44	99.63	30.00	153.67	92.15 to 97.10	962,022	906,145
01-OCT-07 To 31-DEC-07	107	96.00	103.73	100.44	22.49	103.28	18.55	469.74	94.09 to 98.62	1,011,550	1,015,974
01-JAN-08 To 31-MAR-08	74	96.71	102.54	93.87	18.25	109.24	37.79	230.77	95.08 to 99.49	834,448	783,264
01-APR-08 To 30-JUN-08	86	96.16	96.73	90.71	18.40	106.64	27.50	216.89	92.84 to 97.72	849,006	770,135
01-JUL-08 To 30-SEP-08	76	95.95	96.86	93.81	12.35	103.25	40.83	172.79	94.59 to 97.22	1,558,496	1,462,096
01-OCT-08 To 31-DEC-08	70	95.85	102.32	99.09	18.29	103.26	45.35	208.09	93.61 to 99.99	914,327	906,016
01-JAN-09 To 31-MAR-09	48	94.20	90.42	91.89	13.57	98.40	55.31	128.60	91.20 to 97.20	997,073	916,163
01-APR-09 To 30-JUN-09	54	97.38	97.83	97.29	15.47	100.56	22.38	169.16	94.98 to 100.00	739,590	719,525
01-JUL-09 To 30-SEP-09	41	97.27	101.67	94.42	25.32	107.68	28.98	357.93	93.45 to 100.00	671,022	633,555
01-OCT-09 To 31-DEC-09	60	96.89	105.70	93.27	24.78	113.33	39.46	385.00	94.92 to 100.00	668,402	623,442
01-JAN-10 To 31-MAR-10	57	95.21	100.16	89.89	18.91	111.43	34.16	222.60	92.23 to 99.44	897,997	807,201
01-APR-10 To 30-JUN-10	66	97.32	110.57	99.57	32.85	111.05	27.15	582.86	94.82 to 100.00	575,785	573,309
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	357	95.96	99.30	95.41	18.12	104.08	18.55	469.74	94.84 to 97.10	923,198	880,827
01-JUL-08 To 30-JUN-09	248	95.99	97.37	95.24	14.99	102.24	22.38	208.09	95.09 to 96.97	1,089,702	1,037,784
01-JUL-09 To 30-JUN-10	224	96.66	104.99	93.90	25.84	111.81	27.15	582.86	95.39 to 99.21	700,016	657,282
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	306	96.11	99.45	94.17	16.86	105.61	27.50	230.77	95.29 to 97.13	1,036,641	976,253
01-JAN-09 To 31-DEC-09	203	96.48	99.18	94.08	19.88	105.42	22.38	385.00	95.39 to 97.87	765,583	720,258
<u>ALL</u>	829	96.03	100.26	95.03	19.32	105.50	18.55	582.86	95.53 to 96.70	912,703	867,379

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	829	96.03	100.26	95.03	19.32	105.50	18.55	582.86	95.53 to 96.70	912,703	867,379
<u>ALL</u>	829	96.03	100.26	95.03	19.32	105.50	18.55	582.86	95.53 to 96.70	912,703	867,379

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	152	96.16	100.91	95.45	19.59	105.72	27.50	469.74	94.23 to 98.89	1,229,847	1,173,950
03	547	96.25	101.22	95.25	20.49	106.27	18.55	582.86	95.65 to 97.14	832,224	792,679
04	130	95.03	95.46	93.49	13.84	102.11	22.38	230.77	93.79 to 96.69	880,523	823,239
<u>ALL</u>	829	96.03	100.26	95.03	19.32	105.50	18.55	582.86	95.53 to 96.70	912,703	867,379

28 Douglas
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 3/24/2011

Number of Sales : 829
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 Total Adj. Sales Price : 756,631,110
 Total Assessed Value : 719,056,932
 Avg. Adj. Sales Price : 912,703
 Avg. Assessed Value : 867,379

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 100
 COD : 19.32
 PRD : 105.50

COV : 38.89
 STD : 38.99
 Avg. Abs. Dev : 18.55
 MAX Sales Ratio : 582.86
 MIN Sales Ratio : 18.55

95% Median C.I. : 95.53 to 96.70
 95% Wgt. Mean C.I. : 92.64 to 97.43
 95% Mean C.I. : 97.61 to 102.91

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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	Asstd. Val	
<u>Low \$</u>												
1 TO 4999	13	100.00	135.79	144.18	41.66	94.18	84.00	582.86	91.88 to 104.00	2,823	4,070	
5000 TO 9999	12	99.75	103.48	104.49	42.37	99.03	28.98	222.13	61.00 to 151.52	7,979	8,337	
<u>Total \$</u>												
1 TO 9999	25	100.00	120.28	115.49	41.95	104.15	28.98	582.86	91.88 to 100.51	5,298	6,118	
10000 TO 29999	22	120.48	148.05	142.36	47.63	104.00	22.38	385.00	99.39 to 195.00	18,841	26,822	
30000 TO 59999	38	100.06	123.69	122.58	36.76	100.91	43.65	271.63	98.00 to 149.97	43,285	53,058	
60000 TO 99999	55	96.00	92.56	91.77	17.92	100.86	20.59	196.46	92.20 to 99.78	79,227	72,708	
100000 TO 149999	89	96.80	101.57	101.80	20.46	99.77	47.05	208.09	94.68 to 99.91	120,490	122,655	
150000 TO 249999	138	95.72	99.95	99.54	21.56	100.41	27.50	230.77	93.55 to 97.62	190,666	189,791	
250000 TO 499999	158	95.09	95.96	95.49	15.09	100.49	18.55	357.93	94.00 to 96.59	349,834	334,063	
500000 +	304	95.70	95.61	94.62	12.60	101.05	33.82	469.74	94.53 to 96.25	2,163,726	2,047,399	
<u>ALL</u>	829	96.03	100.26	95.03	19.32	105.50	18.55	582.86	95.53 to 96.70	912,703	867,379	

28 Douglas
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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	92.41	92.41	92.41	00.00	100.00	92.41	92.41	N/A	2,400,000	2,217,792
0	125	95.54	93.26	90.63	22.87	102.90	18.55	240.00	93.09 to 97.10	615,054	557,393
106	14	95.92	98.84	96.70	10.29	102.21	59.81	153.67	92.73 to 102.89	102,246	98,868
116	55	97.62	102.97	96.41	22.59	106.80	47.05	208.09	89.41 to 100.12	167,939	161,909
118	64	95.48	102.81	95.53	21.14	107.62	27.50	469.74	92.45 to 99.00	2,656,023	2,537,181
125	3	96.00	96.39	94.21	01.85	102.31	93.91	99.26	N/A	389,167	366,653
17	1	85.29	85.29	85.29	00.00	100.00	85.29	85.29	N/A	117,500	100,217
210	22	95.93	89.64	86.82	12.59	103.25	64.91	115.97	76.00 to 100.00	678,703	589,236
212	2	91.51	91.51	85.34	09.28	107.23	83.02	100.00	N/A	1,280,000	1,092,350
216	1	96.03	96.03	96.03	00.00	100.00	96.03	96.03	N/A	1,169,500	1,123,046
227	7	99.55	105.86	105.38	10.35	100.46	93.90	134.78	93.90 to 134.78	2,520,143	2,655,655
228	2	95.56	95.56	95.91	03.19	99.64	92.51	98.60	N/A	107,500	103,105
27	2	97.58	97.58	96.74	01.85	100.87	95.77	99.39	N/A	37,500	36,276
304	2	91.40	91.40	92.50	06.46	98.81	85.50	97.29	N/A	1,107,343	1,024,288
309	3	94.57	89.55	90.96	05.79	98.45	78.81	95.26	N/A	158,500	144,178
319	8	96.79	106.22	98.74	16.18	107.58	84.03	148.80	84.03 to 148.80	2,892,576	2,856,127
324	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	250,000	233,922
325	34	98.39	102.94	94.73	16.05	108.67	48.68	169.57	93.45 to 102.87	359,611	340,658
332	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	2,200,000	2,114,236
333	3	100.77	105.34	105.11	06.14	100.22	98.33	116.91	N/A	3,327,633	3,497,828
334	13	92.70	91.81	93.46	03.78	98.23	76.69	99.98	89.93 to 95.21	1,805,425	1,687,278
336	4	95.03	136.92	100.81	49.14	135.82	85.97	271.63	N/A	127,875	128,908
340	3	95.08	96.43	95.95	01.84	100.50	94.47	99.73	N/A	190,000	182,296
341	13	94.82	102.14	94.56	10.94	108.02	84.33	190.85	92.37 to 98.90	992,547	938,520
343	3	98.47	101.42	103.85	04.40	97.66	96.39	109.39	N/A	1,741,754	1,808,777
344	113	98.23	98.40	98.77	17.03	99.63	44.71	219.48	94.87 to 100.00	908,030	896,867
345	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,250,000	1,250,030
349	23	96.48	108.11	97.84	19.29	110.50	61.34	185.90	93.81 to 107.83	737,928	722,011
350	18	99.15	103.96	103.86	17.14	100.10	51.98	157.11	93.33 to 121.28	701,984	729,074
352	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	109,000	109,000
353	71	94.09	105.26	89.85	37.20	117.15	27.15	582.86	86.63 to 98.40	575,686	517,252
380	1	99.94	99.94	99.94	00.00	100.00	99.94	99.94	N/A	8,200,000	8,194,804
386	1	89.02	89.02	89.02	00.00	100.00	89.02	89.02	N/A	875,000	778,960
387	2	94.64	94.64	94.35	00.46	100.31	94.20	95.08	N/A	1,512,500	1,427,025
406	73	97.42	105.42	99.86	14.87	105.57	48.32	266.04	95.46 to 99.50	357,440	356,948
407	8	94.63	96.66	94.28	03.92	102.52	92.05	112.42	92.05 to 112.42	4,349,191	4,100,598
410	5	92.15	91.08	95.57	04.98	95.30	82.00	97.30	N/A	372,000	355,526
412	31	97.10	95.02	89.83	07.81	105.78	67.18	123.91	93.94 to 100.00	1,801,433	1,618,183

28 Douglas
COMMERCIAL

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419	33	100.00	111.57	93.35	29.67	119.52	33.82	222.60	95.50 to 108.02	538,131	502,330
423	2	93.44	93.44	93.93	01.37	99.48	92.16	94.72	N/A	616,500	579,105
426	5	94.17	104.95	97.48	24.40	107.66	67.49	172.79	N/A	257,160	250,675
434	5	94.86	107.17	108.67	16.03	98.62	89.24	153.04	N/A	210,325	228,554
435	1	95.43	95.43	95.43	00.00	100.00	95.43	95.43	N/A	183,230	174,858
436	1	66.84	66.84	66.84	00.00	100.00	66.84	66.84	N/A	644,000	430,437
442	8	95.09	89.54	86.69	10.60	103.29	67.65	106.36	67.65 to 106.36	154,568	133,993
459	16	96.58	102.65	92.77	31.13	110.65	50.51	195.00	74.07 to 137.16	182,841	169,616
529	1	91.92	91.92	91.92	00.00	100.00	91.92	91.92	N/A	125,000	114,895
532	2	95.60	95.60	95.33	00.53	100.28	95.09	96.11	N/A	413,002	393,735
577	6	96.29	100.37	91.81	09.83	109.32	81.02	124.75	81.02 to 124.75	210,393	193,171
595	5	94.16	91.86	91.88	02.93	99.98	85.39	95.11	N/A	5,684,541	5,223,166
718	4	95.53	89.98	92.16	10.90	97.63	65.53	103.33	N/A	677,300	624,167
81	2	83.39	83.39	86.02	13.66	96.94	72.00	94.78	N/A	162,500	139,776
88	3	99.80	98.92	98.38	01.67	100.55	95.98	100.98	N/A	173,500	170,682
<u>ALL</u>	<u>829</u>	96.03	100.26	95.03	19.32	105.50	18.55	582.86	95.53 to 96.70	912,703	867,379

**2011 Correlation Section
for Douglas County**

A. Commercial Real Property

A general overview of the statistics indicates the level of value for the commercial and industrial class of property is within the acceptable range. Douglas County analyzes the commercial property in the context of occupancy code comparability groupings rather than by specific geographical locations. General groups include industrial, retail shopping, office buildings, and apartments. The county analyzes these occupancy code groups annually and reappraisals are completed based on market indication and by cyclical schedules to revalue.

The county reappraised several properties within the commercial and industrial class for 2011 resulting in an overall value increase of 5.81 percent to the tax base of existing property. The ratio study statistics indicate all property type categories and occupancy code categories are valued within the acceptable range indicating uniformity and proportionality exist in the commercial class of property.

**2011 Correlation Section
for Douglas 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 Douglas 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 Douglas 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 Douglas 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 Douglas County

The county conducted a market analysis for the agricultural land class of property. Uninfluenced agricultural land sales in the counties of Burt, Otoe, Nemaha, Richardson, and Johnson were analyzed to determine special values for irrigated, dryland, and grass land. Agricultural land sales within the county are influenced by non-agricultural factors; therefore, are not used to establish special values.

The resulting special values were \$2,500 dollars per acre for irrigated land, \$2,400 for dry land, and \$1,050 per acre for grass land. These represent values at 75% of the uninfluenced agricultural land market value.

2011 Agricultural Assessment Survey for Douglas County

1.	Valuation data collection done by:
	Appraisal Staff
2.	List each market area, and describe the location and the specific characteristics that make each unique.
	One market exists for the agricultural special value class of properties.
3.	Describe the process that is used to determine and monitor market areas.
	Because all ag parcels in Douglas County are influenced by non ag factors, the county has one schedule of agricultural land values for the entire county.
4.	Describe the process used to identify and value rural residential land and recreational land in the county.
	The county physically reviews the parcel to determine primary use, and then comparable properties are used to establish market value.
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?
	In cases where the characteristics are similar, the farm home sites and rural residential home sites are valued similarly. Platted Subdivisions may have different values because they have different amenities than farm home sites.
6.	What land characteristics are used to assign differences in assessed values?
	The county analyzes and values by land use. One per acre assessed value has been established for each of the major majority land uses: irrigated land, dry land, and grass land.
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)
	Land use is updated based on physical inspections and questionnaire information from owners.
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.
	The county uses sale information from within the county to determine market values, and uninfluenced sales from outside the county to determine uninfluenced values. The difference is monitored and quantified as the portion attributable to non-ag influences.
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.
	Applications have been received and the county recognizes a difference in assessed value.
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, when the cost approach is used.
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	The county compares the parcel characteristics at the time of sale to the parcel

	characteristics in the current assessment year. Significant physical changes after the sale date cause the assessment for the current year to be an invalid comparison to the sale price, therefore these sales are coded as invalid in the state sales file. These changes are identified based on review of building permits and physical inspections in the ordinary course of parcel review.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.

2011 DOUGLAS COUNTY SPECIAL VALUATION METHODOLOGY

Douglas County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county relied on information supplied by DPAT from the state sales file. 596 sales were analyzed from Burt, Cass, Dodge, Johnson, Nemaha, Pawnee, Otoe, and Richardson Counties.

Two models were analyzed from the sales data. Both involved utilizing statistical analyses involving arriving at the median sale price per acre with the coefficient of dispersion used to judge the confidence of the results. The first model involved analyzing sales from all the above listed counties with at least 70% predominant use of irrigated cropland, dry cropland and grassland. The second model utilized sales from Burt, Johnson, Nemaha, Pawnee and Richardson Counties. These counties were selected for this analysis due to similarity of location and topography to Douglas County. The sales analyzed had at least 90% predominant use that was utilized.

Both models revealed similar results; in correlating to agricultural coefficients the second model was given greater weight due to the listed unaffected counties being more similar to Douglas County. The analysis also revealed that the soil productivity rating for each sale did not tend to correlate with the sale price. The primary value determinant for the agricultural sales was use and location. Thus an overall rate was selected and used for each of the agricultural use.

Douglas County
2011 Analysis of Special Valuation

Ratio Study

Final Statistics

Confidence Intervals

		Final Statistics				Confidence Intervals	
TOTAL		Median	73.70%	AAD	20.54%	95% Median C.I.:	70.01% to 78.85%
# sales	270	Mean	79.20%	COD	27.87%	95% Mean C.I.:	75.96% to 82.45%
		Wt Mean	70.93%	PRD	111.67%	95% Wt Mean C.I.:	68.35% to 74.69%
Burt		Median	64.37%	AAD	13.28%	95% Median C.I.:	60.74% to 69.57%
# sales	80	Mean	69.26%	COD	20.63%	95% Mean C.I.:	65.43% to 73.08%
		Wt Mean	65.64%	PRD	105.52%	95% Wt Mean C.I.:	62.57% to 68.70%
Nemaha		Median	81.66%	AAD	19.41%	95% Median C.I.:	76.44% to 89.74%
# sales	56	Mean	86.30%	COD	23.77%	95% Mean C.I.:	79.50% to 93.11%
		Wt Mean	78.01%	PRD	110.63%	95% Wt Mean C.I.:	71.62% to 84.40%
Otoe		Median	83.39%	AAD	20.93%	95% Median C.I.:	76.49% to 90.32%
# sales	70	Mean	86.91%	COD	25.10%	95% Mean C.I.:	80.54% to 93.29%
		Wt Mean	81.04%	PRD	107.24%	95% Wt Mean C.I.:	74.62% to 87.47%
Richardson		Median	67.74%	AAD	24.51%	95% Median C.I.:	59.86% to 82.67%
# sales	64	Mean	76.99%	COD	36.18%	95% Mean C.I.:	68.71% to 85.27%
		Wt Mean	63.96%	PRD	120.38%	95% Wt Mean C.I.:	57.57% to 70.35%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
TOTAL	3	74.13%	100	72.29%	8	66.26%
Burt	3	74.13%	43	66.92%	2	50.90%
Nemaha	0	N/A	14	86.45%	3	77.06%
Otoe	0	N/A	24	79.68%	0	N/A
Richardson	0	N/A	19	66.69%	3	113.53%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
TOTAL	7	64.51%	180	73.50%	17	70.49%
Burt	7	64.51%	59	65.83%	3	54.00%
Nemaha	0	N/A	36	82.31%	5	77.06%
Otoe	0	N/A	43	81.87%	3	76.49%
Richardson	0	N/A	42	65.83%	6	92.01%

**2011 Correlation Section
for Douglas County**

A. Agricultural Land

A1. Correlation for Special Valuation of Agricultural Land

The level of value for special valuation in Douglas County was developed using assessment-to-sales ratios developed using sale data from uninfluenced counties considered comparable to Douglas County. Income rental rates, production factors, topography, and other factors were considered to determine general areas of comparability. The 2011 assessed values established by Douglas 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 Douglas County is 74%.

**2011 Correlation Section
for Douglas 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 Douglas 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 Douglas 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 Douglas 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 : 192,945	Value : 34,739,157,725	Growth 309,902,745	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	7,696	48,388,900	8,278	158,229,700	1,895	45,243,900	17,869	251,862,500	
02. Res Improve Land	125,100	1,879,410,500	30,226	840,691,500	3,369	174,629,000	158,695	2,894,731,000	
03. Res Improvements	125,792	14,378,154,400	30,820	5,496,591,600	3,668	591,280,500	160,280	20,466,026,500	
04. Res Total	133,488	16,305,953,800	39,098	6,495,512,800	5,563	811,153,400	178,149	23,612,620,000	235,554,955
% of Res Total	74.93	69.06	21.95	27.51	3.12	3.44	92.33	67.97	76.01
05. Com UnImp Land	1,564	209,331,300	454	120,226,700	83	11,095,400	2,101	340,653,400	
06. Com Improve Land	5,966	1,747,075,000	237	156,437,300	112	21,774,700	6,315	1,925,287,000	
07. Com Improvements	6,990	6,233,617,400	258	544,509,300	150	95,277,600	7,398	6,873,404,300	
08. Com Total	8,554	8,190,023,700	712	821,173,300	233	128,147,700	9,499	9,139,344,700	65,012,000
% of Com Total	90.05	89.61	7.50	8.99	2.45	1.40	4.92	26.31	20.98
09. Ind UnImp Land	441	39,009,600	9	2,061,400	23	6,683,500	473	47,754,500	
10. Ind Improve Land	1,783	295,198,000	48	16,339,880	60	11,320,700	1,891	322,858,580	
11. Ind Improvements	1,758	1,233,886,100	49	47,452,600	66	41,377,600	1,873	1,322,716,300	
12. Ind Total	2,199	1,568,093,700	58	65,853,880	89	59,381,800	2,346	1,693,329,380	8,418,620
% of Ind Total	93.73	92.60	2.47	3.89	3.79	3.51	1.22	4.87	2.72
13. Rec UnImp Land	124	759,700	427	1,383,200	83	536,200	634	2,679,100	
14. Rec Improve Land	12	177,600	6	41,500	19	38,700	37	257,800	
15. Rec Improvements	8	48,400	2	2,300	201	2,479,700	211	2,530,400	
16. Rec Total	132	985,700	429	1,427,000	284	3,054,600	845	5,467,300	0
% of Rec Total	15.62	18.03	50.77	26.10	33.61	55.87	0.44	0.02	0.00
Res & Rec Total	133,620	16,306,939,500	39,527	6,496,939,800	5,847	814,208,000	178,994	23,618,087,300	235,554,955
% of Res & Rec Total	74.65	69.04	22.08	27.51	3.27	3.45	92.77	67.99	76.01
Com & Ind Total	10,753	9,758,117,400	770	887,027,180	322	187,529,500	11,845	10,832,674,080	73,430,620
% of Com & Ind Total	90.78	90.08	6.50	8.19	2.72	1.73	6.14	31.18	23.69
17. Taxable Total	144,373	26,065,056,900	40,297	7,383,966,980	6,169	1,001,737,500	190,839	34,450,761,380	308,985,575
% of Taxable Total	75.65	75.66	21.12	21.43	3.23	2.91	98.91	99.17	99.70

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1,653	16,413,100	254,831,300	0	0	0
19. Commercial	262	94,650,400	962,907,200	0	0	0
20. Industrial	44	22,833,000	142,345,900	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	116,400	33,208,200	1,654	16,529,500	288,039,500
19. Commercial	0	0	0	262	94,650,400	962,907,200
20. Industrial	1	7,800	3,292,200	45	22,840,800	145,638,100
21. Other	0	0	0	0	0	0
22. Total Sch II				1,961	134,020,700	1,396,584,800

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	4,744	457	457	5,658

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,467	108,926,090	1,467	108,926,090
28. Ag-Improved Land	0	0	0	0	1,861	69,433,955	1,861	69,433,955
29. Ag Improvements	18	246,200	4	466,300	617	109,323,800	639	110,036,300
30. Ag Total							2,106	288,396,345

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	3	0.00	463,000	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	18	0.00	246,200	1	0.00	3,300	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	558	631.88	16,502,538	558	631.88	16,502,538	
33. HomeSite Improvements	483	0.00	105,203,300	486	0.00	105,666,300	886,950
34. HomeSite Total				486	631.88	122,168,838	
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	608	1,377.12	6,435,837	608	1,377.12	6,435,837	
37. FarmSite Improvements	134	0.00	4,120,500	153	0.00	4,370,000	30,220
38. FarmSite Total				153	1,377.12	10,805,837	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				639	2,009.00	132,974,675	917,170

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,162	75,396.82	155,421,670	2,162	75,396.82	155,421,670
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,777.99	17.94%	4,444,975	17.94%	2,500.00
46. 1A	352.79	3.56%	881,975	3.56%	2,500.00
47. 2A1	523.33	5.28%	1,308,325	5.28%	2,500.00
48. 2A	4,338.03	43.78%	10,845,075	43.78%	2,500.00
49. 3A1	1,292.07	13.04%	3,230,175	13.04%	2,500.00
50. 3A	1,160.04	11.71%	2,900,100	11.71%	2,500.00
51. 4A1	253.31	2.56%	633,275	2.56%	2,500.00
52. 4A	210.72	2.13%	526,800	2.13%	2,500.00
53. Total	9,908.28	100.00%	24,770,700	100.00%	2,500.00
Dry					
54. 1D1	4,822.43	9.98%	11,573,825	9.98%	2,400.00
55. 1D	8,208.53	16.98%	19,697,192	16.98%	2,399.60
56. 2D1	2,789.32	5.77%	6,694,368	5.77%	2,400.00
57. 2D	10,916.61	22.58%	26,199,224	22.59%	2,399.94
58. 3D1	5,098.86	10.55%	12,237,264	10.55%	2,400.00
59. 3D	5,270.28	10.90%	12,648,665	10.91%	2,400.00
60. 4D1	10,600.26	21.93%	25,418,216	21.92%	2,397.89
61. 4D	630.69	1.30%	1,500,536	1.29%	2,379.20
62. Total	48,336.98	100.00%	115,969,290	100.00%	2,399.18
Grass					
63. 1G1	376.52	4.21%	395,346	4.22%	1,050.00
64. 1G	1,423.83	15.93%	1,483,263	15.85%	1,041.74
65. 2G1	406.51	4.55%	426,836	4.56%	1,050.00
66. 2G	1,043.08	11.67%	1,095,234	11.70%	1,050.00
67. 3G1	512.56	5.74%	538,188	5.75%	1,050.00
68. 3G	1,372.19	15.35%	1,440,800	15.39%	1,050.00
69. 4G1	2,266.18	25.36%	2,377,888	25.41%	1,049.29
70. 4G	1,536.09	17.19%	1,601,555	17.11%	1,042.62
71. Total	8,936.96	100.00%	9,359,110	100.00%	1,047.24
Irrigated Total					
Irrigated Total	9,908.28	13.14%	24,770,700	15.94%	2,500.00
Dry Total					
Dry Total	48,336.98	64.11%	115,969,290	74.62%	2,399.18
Grass Total					
Grass Total	8,936.96	11.85%	9,359,110	6.02%	1,047.24
72. Waste	3,002.36	3.98%	173,868	0.11%	57.91
73. Other	5,212.25	6.91%	5,148,705	3.31%	987.81
74. Exempt	1,142.17	1.51%	0	0.00%	0.00
75. Market Area Total	75,396.83	100.00%	155,421,673	100.00%	2,061.38

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	9,908.28	24,770,700	9,908.28	24,770,700
77. Dry Land	0.00	0	0.00	0	48,336.98	115,969,290	48,336.98	115,969,290
78. Grass	0.00	0	0.00	0	8,936.96	9,359,108	8,936.96	9,359,108
79. Waste	0.00	0	0.00	0	3,002.36	173,868	3,002.36	173,868
80. Other	0.00	0	0.00	0	5,212.25	5,148,705	5,212.25	5,148,705
81. Exempt	0.00	0	0.00	0	1,142.17	0	1,142.17	0
82. Total	0.00	0	0.00	0	75,396.83	155,421,671	75,396.83	155,421,671

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	9,908.28	13.14%	24,770,700	15.94%	2,500.00
Dry Land	48,336.98	64.11%	115,969,290	74.62%	2,399.18
Grass	8,936.96	11.85%	9,359,108	6.02%	1,047.24
Waste	3,002.36	3.98%	173,868	0.11%	57.91
Other	5,212.25	6.91%	5,148,705	3.31%	987.81
Exempt	1,142.17	1.51%	0	0.00%	0.00
Total	75,396.83	100.00%	155,421,671	100.00%	2,061.38

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

28 Douglas

	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	23,345,572,165	23,612,620,000	267,047,835	1.14%	235,554,955	0.13%
02. Recreational	12,386,600	5,467,300	-6,919,300	-55.86%	0	-55.86%
03. Ag-Homesite Land, Ag-Res Dwelling	132,976,204	122,168,838	-10,807,366	-8.13%	886,950	-8.79%
04. Total Residential (sum lines 1-3)	23,490,934,969	23,740,256,138	249,321,169	1.06%	236,441,905	0.05%
05. Commercial	8,609,214,176	9,139,344,700	530,130,524	6.16%	65,012,000	5.40%
06. Industrial	1,558,766,900	1,693,329,380	134,562,480	8.63%	8,418,620	8.09%
07. Ag-Farmsite Land, Outbuildings	11,066,400	10,805,837	-260,563	-2.35%	30,220	-2.63%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	10,179,047,476	10,843,479,917	664,432,441	6.53%	73,460,840	5.81%
10. Total Non-Agland Real Property	33,669,982,445	34,583,736,055	913,753,610	2.71%	309,902,745	1.79%
11. Irrigated	20,622,590	24,770,700	4,148,110	20.11%		
12. Dryland	92,972,180	115,969,290	22,997,110	24.74%		
13. Grassland	6,411,040	9,359,110	2,948,070	45.98%		
14. Wasteland	139,220	173,868	34,648	24.89%		
15. Other Agland	2,422,640	5,148,705	2,726,065	112.52%		
16. Total Agricultural Land	122,567,670	155,421,673	32,854,003	26.80%		
17. Total Value of all Real Property (Locally Assessed)	33,792,550,115	34,739,157,725	946,607,610	2.80%	309,902,745	1.88%

Douglas County Assessor 2011 - 2013 Three Year Plan of Assessment

Introduction

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), the county assessor shall, on or before June 15 each year, 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.

Real Property

Douglas County consists of the following breakdown of real property parcels in 2010:

Type	# of parcels	Value
Residential	177,950	\$23,093,565,500
Commercial/Industrial	14,752	\$10,750,581,700
Agricultural	1,975	\$ 249,196,232
Exempt	17,224	
State Assessed	1,263	
Total	213,164	\$34,093,343,432

The office's appraisal staff currently consists of 25 individuals including the Chief Field Deputy. There is also 4 clerical support staff assigned to the department. In preparing the three year plan, there are two major hurdles that hamper the completion of the mandate of inspecting all properties every six years. The first constraint is the lack of adequate funding of appraisal functions which results in an overly high work load of the appraisers. The residential appraisers have an average of over 16,000 parcels assigned to each appraiser, while the commercial appraisers have an average of around 3700 parcels each. The second major drain on the appraisal staff has been the high number of protests to both the Board of Equalization and the Tax Equalization Review Commission. The protest process has taken a high amount of staff time. Our office has started to perform inspections for the BOE; we also prepare a BOE packet for the Board for each protest. When an individual files a TERC protest, our office performs an interior inspection, prepares the required TERC documentation as well as having the appraiser or supervisor attend the hearing along with the County Attorney's designee. This is different than some of the other counties who have the BOE staff defend their values. We still have 1,755 pending TERC cases for the tax years 2007 thru 2009. The breakdown for value changes and protest for the last three years are as follows:

Year	Value Changes	BOE Protests	% of changes	TERC Protests	% of BOE
2007	83,940	10,551	12.57	1,171	11.10
2008	54,964	5,905	10.74	811	13.73
2009	32,198	4,800	14.91	933	19.44

Despite these constraints the office values all properties every year. This is accomplished through the use of the Office's Computer Assisted Mass Appraisal system and extensive use of statistical analysis. The Cost Approach to value is utilized primarily for new construction and unique properties; the Sales Comparison Approach is used in valuing residential properties, while the Income Approach is utilized in valuing commercial, industrial and Multiple Commercial properties. The results of the 2009 reappraisal of the County's properties are illustrated below.

The 2010 Opinion of the Property Tax Administrator Statistics were as follows:

	# of Sales	Ratio	COD	PRD
Residential	15,175	96	9.02	102.70
Commercial	1,015	96	19.09	102.80
Agricultural		71		

Tax year 2011

The first priority of the office is to continue working on the TERC case workload. We want to try and catch up with these cases. The residential priority is identifying neighborhoods that have inconsistent data, poor statistics and have not been looked at recently. If a neighborhood has inconsistent data, then will complete relist all its properties. Neighborhoods in the other categories will be reviewed by appraisal staff on the ground making corrections in handheld computers. Due to the lack of county provided cars we have to pair up over half of our staff. The commercial staff's priority this year is a complete relisting of all industrial property. Due to the continued increase in agricultural property values we will continue the relisting of these properties with the intention of completing this project this year. We have purchased pictometry which we anticipate will help us identify errors in our data.

Tax year 2012

It is anticipated that after the notices went out in 2010 to have a number of properties protested to both the BOE and TERC as has been evidenced in the preceding years. The TERC cases will continue to have the priority in the office. The residential staff will continue relisting and reviewing properties as was outlined in 2011. The commercial priority will be to relist office buildings and land. Another tool we will be looking into for this year is a software program called Income Works.

Tax year 2013

We don't anticipate any major changes in our priorities for residential data collection. The commercial staff's priorities for this year will be to relist all retail property. As in previous years, a lot of the work load will again be impacted by the amount of TERC cases filed as well as the funding level provided for the office by the County.

2011 Assessment Survey for Douglas County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	2
2.	Appraiser(s) on staff:
	14 appraisers, 3 supervisors, and 8 listers.
3.	Other full-time employees:
	25
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$3,200,000
7.	Adopted budget, or granted budget if different from above:
	\$2,901,546
8.	Amount of the total budget set aside for appraisal work:
	\$1,608,540
9.	Appraisal/Reappraisal budget, if not part of the total budget:
10.	Part of the budget that is dedicated to the computer system:
	\$155,765
11.	Amount of the total budget set aside for education/workshops:
	\$13,500
12.	Other miscellaneous funds:
	0
13.	Amount of last year's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	County Clerk's Office—IMS Mainframe System
2.	CAMA software:
	Colorado Customware
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	GIS Department within the Assessor's Office
5.	Does the county have GIS software?
	Yes

6.	Who maintains the GIS software and maps?
	Assessor's Office
7.	Personal Property software:
	Colorado Customware

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?
	All municipalities in the county are zoned
4.	When was zoning implemented?

D. Contracted Services

1.	Appraisal Services:
	None
2.	Other services:
	None

2011 Certification for Douglas 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 Douglas 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

