

Table of Contents

2012 Commission Summary

2012 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

Residential Correlation

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

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Statistics

Commercial Correlation

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

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Land Statistics
- Special Valuation Methodology, if applicable
- Special Valuation Statistics, if applicable

Agricultural and/or Special Valuation Correlation

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

County Reports

- 2012 County Abstract of Assessment for Real Property, Form 45
- 2012 County Agricultural Land Detail
- 2012 County Abstract of Assessment for Real Property Compared with the 2011 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment

Assessment Survey – General Information

Certification

Maps

Market Areas

Registered Wells > 500 GPM

Valuation History Charts

2012 Commission Summary for Buffalo County

Residential Real Property - Current

| | | | |
|------------------------|---------------|------------------------------------|-----------|
| Number of Sales | 1267 | Median | 95.48 |
| Total Sales Price | \$183,812,230 | Mean | 96.47 |
| Total Adj. Sales Price | \$183,812,230 | Wgt. Mean | 94.91 |
| Total Assessed Value | \$174,462,190 | Average Assessed Value of the Base | \$100,832 |
| Avg. Adj. Sales Price | \$145,077 | Avg. Assessed Value | \$137,697 |

Confidence Interval - Current

| | |
|---|----------------|
| 95% Median C.I | 95.24 to 95.76 |
| 95% Wgt. Mean C.I | 94.43 to 95.39 |
| 95% Mean C.I | 95.76 to 97.18 |
| % of Value of the Class of all Real Property Value in the | 51.52 |
| % of Records Sold in the Study Period | 7.89 |
| % of Value Sold in the Study Period | 10.78 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2011 | 1,369 | 96 | 96 |
| 2010 | 1,369 | 96 | 96 |
| 2009 | 1,834 | 97 | 97 |
| 2008 | 2,084 | 97 | 97 |

2012 Commission Summary for Buffalo County

Commercial Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 116 | Median | 98.08 |
| Total Sales Price | \$39,977,710 | Mean | 100.54 |
| Total Adj. Sales Price | \$39,977,710 | Wgt. Mean | 98.18 |
| Total Assessed Value | \$39,251,885 | Average Assessed Value of the Base | \$348,834 |
| Avg. Adj. Sales Price | \$344,635 | Avg. Assessed Value | \$338,378 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 97.38 to 99.08 |
| 95% Wgt. Mean C.I | 96.28 to 100.08 |
| 95% Mean C.I | 97.97 to 103.11 |
| % of Value of the Class of all Real Property Value in the County | 21.84 |
| % of Records Sold in the Study Period | 5.90 |
| % of Value Sold in the Study Period | 5.72 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2011 | 137 | 98 | 98 |
| 2010 | 155 | 97 | 97 |
| 2009 | 239 | 96 | 96 |
| 2008 | 246 | 97 | 97 |

2012 Opinions of the Property Tax Administrator for Buffalo 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 (2011). 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 these 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 | 95 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Commercial Real Property | 98 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Agricultural Land | 71 | Does not meet generally accepted mass appraisal practices. | MrktArea:1; Irrigated; 3A1, 3A, 4A1, 4A; +35% MrktArea:3; Irrigated; 2A1, 2A, 3A1, 3A, 4A1, 4A; +15%. |
| | | | |
| Special Valuation of Agricultural Land | 70 | Does not meet generally accepted mass appraisal practices. | MrktArea:2; Irrigated; ALL LCGS; +15% MrktArea:10; Irrigated; 2A1, 2A, 3A1, 3A, 4A1, 4A; +15%. |

***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 9th day of April, 2012.



Ruth A. Sorensen
Property Tax Administrator

2012 Residential Assessment Actions for Buffalo County

For 2012, approximately 2,463 residential parcels were physically reviewed; this is about 75% of the work that was forecasted to be completed in the three year plan. According to the assessor, turnover in the county's appraisal staff slowed down the review work for this year. The completed review work included 26 neighborhoods within the City of Kearney, 21 rural residential neighborhoods, 2 neighborhoods within the Village of Elm Creek, and the villages of Amherst and Odessa. Additionally, recreational properties in three rural townships were reviewed.

The appraisal staff in Buffalo County completes the following work when physically inspecting residential properties.

- The house and all sheds or outbuildings are re-measured.
- The quality and condition of the property is reviewed and any remodeling is noted.
- If remodeling has taken place, the physical depreciation is adjusted using a remodel table.
- The siding is reviewed and includes a calculation of the percentage of brick veneer where applicable.
- The number of plumbing fixtures and amount of basement finish is obtained.
- It is noted whether the garage is attached or unattached, the size of the garage as well as the condition and interior finish.
- All miscellaneous improvements are re-measured and recorded. (Including porches, decks, covered or uncovered entries, walk out basements, garden level basements, egress windows and measuring concrete/asphalt driveways.)
- Photographs are taken of the front/back of the main building and outbuildings.
- Changes are made within the CAMA system including adjusting the parcel record, drawing a new sketch, and entering new pictures. The inspection date is also recorded.

Annually, all sales are reviewed within the county. Sales studies are conducted and depreciation tables and economic/location factors are reviewed. The appraisal models are calibrated to the market as necessary. The pickup work is completed timely.

2012 Residential Assessment Survey for Buffalo County

| | | |
|----|--|---|
| 1. | Valuation data collection done by: | |
| | The appraisal staff and the deputy assessor | |
| 2. | In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping: | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> |
| | 01 | Kearney residential – good local economy with an active strong market. The residential market is influenced by its location along Interstate 80, and the presence of a University, large regional hospital, and several industrial employers. |
| | 02 | Gibbon – bedroom community close to Kearney. Gibbon is influenced by the jobs and amenities in Kearney. There is also a meat processing facility in Gibbon which provides jobs. |
| | 03 | Shelton – a small community between Kearney and Grand Island. Its distance to the larger communities and its lack of industry makes residential property somewhat less desirable. |
| | 04 | Elm Creek – also a bedroom community; located between Lexington and Kearney. Currently, there are a lot of first time home buyers looking for housing in Elm Creek. |
| | 05 | Ravenna – is most similar to Gibbon in proximity to Kearney, but in recent years Ravenna has experienced a strong market due to the construction of an ethanol plant near the community. |
| | 06 | Small Village Residential – includes Amherst, Miller, Odessa, Pleasanton, and Riverdale. These communities offer few amenities; generally the market is not as active here. |
| | 07 | Rural Residential Acreages not in subdivisions |
| | 08 | Rural Residential Subdivisions |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | |
| | The cost approach and the sales comparison approach are used. | |
| 4. | What is the costing year of the cost approach being used for each valuation grouping? | |
| | June 2009 is used for the entire class. | |
| 5. | 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? | |
| | Depreciation tables are developed by the county using local market information. | |
| 6. | Are individual depreciation tables developed for each valuation grouping? | |
| | There are two different depreciation tables for physical depreciation that are used countywide. Economic depreciation is also applied and is calibrated for each neighborhood grouping annually. | |
| 7. | When were the depreciation tables last updated for each valuation grouping? | |
| | The depreciation tables are updated annually. | |

| | |
|-----|--|
| 8. | When was the last lot value study completed for each valuation grouping? |
| | A lot value study is completed annually. |
| 9. | Describe the methodology used to determine the residential lot values? |
| | For parcels under one acre, lots are valued per square foot. For lots over 1 acre, a size break scatter-gram is used in the residential model. |
| 10. | How do you determine whether a sold parcel is substantially changed? |
| | Generally, substantially changed parcels will involve new construction on previously vacant lots. If major remodeling or other changes are noted during pick-up work the reviewing appraiser will make a determination as to whether the change is substantial enough to be removed from the sales file. |

10 Buffalo
RESIDENTIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 1,267
Total Sales Price : 183,812,230
Total Adj. Sales Price : 183,812,230
Total Assessed Value : 174,462,190
Avg. Adj. Sales Price : 145,077
Avg. Assessed Value : 137,697

MEDIAN : 95
WGT. MEAN : 95
MEAN : 96
COD : 05.54
PRD : 101.64

COV : 13.29
STD : 12.82
Avg. Abs. Dev : 05.29
MAX Sales Ratio : 260.88
MIN Sales Ratio : 16.93

95% Median C.I. : 95.24 to 95.76
95% Wgt. Mean C.I. : 94.43 to 95.39
95% Mean C.I. : 95.76 to 97.18

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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-09 To 30-SEP-09 | 193 | 95.95 | 98.97 | 96.46 | 06.92 | 102.60 | 72.76 | 251.50 | 95.17 to 96.58 | 135,059 | 130,271 |
| 01-OCT-09 To 31-DEC-09 | 117 | 95.82 | 95.75 | 95.46 | 04.65 | 100.30 | 50.39 | 133.38 | 94.96 to 96.79 | 146,301 | 139,664 |
| 01-JAN-10 To 31-MAR-10 | 125 | 95.48 | 95.66 | 95.43 | 03.29 | 100.24 | 82.69 | 128.31 | 94.96 to 96.25 | 143,996 | 137,422 |
| 01-APR-10 To 30-JUN-10 | 226 | 95.46 | 95.44 | 95.14 | 03.54 | 100.32 | 74.97 | 190.35 | 95.02 to 95.77 | 150,673 | 143,358 |
| 01-JUL-10 To 30-SEP-10 | 181 | 95.21 | 97.19 | 93.97 | 06.86 | 103.43 | 56.11 | 260.88 | 94.48 to 96.16 | 146,787 | 137,932 |
| 01-OCT-10 To 31-DEC-10 | 117 | 96.32 | 98.25 | 96.21 | 06.64 | 102.12 | 68.77 | 173.14 | 95.27 to 96.89 | 137,073 | 131,877 |
| 01-JAN-11 To 31-MAR-11 | 99 | 95.63 | 96.59 | 95.42 | 05.82 | 101.23 | 67.53 | 135.56 | 94.37 to 97.12 | 145,141 | 138,496 |
| 01-APR-11 To 30-JUN-11 | 209 | 94.54 | 94.47 | 92.70 | 06.22 | 101.91 | 16.93 | 160.08 | 93.76 to 95.32 | 151,206 | 140,173 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-JUL-09 To 30-JUN-10 | 661 | 95.57 | 96.57 | 95.62 | 04.69 | 100.99 | 50.39 | 251.50 | 95.29 to 95.86 | 144,077 | 137,760 |
| 01-JUL-10 To 30-JUN-11 | 606 | 95.30 | 96.36 | 94.16 | 06.46 | 102.34 | 16.93 | 260.88 | 94.88 to 95.81 | 146,167 | 137,628 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-10 To 31-DEC-10 | 649 | 95.54 | 96.48 | 95.05 | 04.99 | 101.50 | 56.11 | 260.88 | 95.26 to 95.81 | 145,851 | 138,632 |
| <u>ALL</u> | 1,267 | 95.48 | 96.47 | 94.91 | 05.54 | 101.64 | 16.93 | 260.88 | 95.24 to 95.76 | 145,077 | 137,697 |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01 | 934 | 95.64 | 96.09 | 95.21 | 04.84 | 100.92 | 16.93 | 209.00 | 95.29 to 95.87 | 151,490 | 144,231 |
| 02 | 49 | 94.88 | 98.23 | 96.00 | 06.31 | 102.32 | 81.34 | 173.67 | 93.74 to 96.16 | 94,395 | 90,616 |
| 03 | 24 | 95.31 | 105.38 | 98.45 | 14.55 | 107.04 | 77.80 | 260.88 | 93.33 to 99.31 | 79,469 | 78,233 |
| 04 | 33 | 95.81 | 109.46 | 98.70 | 19.53 | 110.90 | 74.97 | 251.50 | 94.74 to 99.69 | 71,913 | 70,976 |
| 05 | 43 | 96.15 | 95.08 | 94.67 | 02.91 | 100.43 | 79.78 | 98.97 | 94.98 to 97.62 | 74,802 | 70,813 |
| 06 | 26 | 94.62 | 95.40 | 92.46 | 06.00 | 103.18 | 77.80 | 129.08 | 92.23 to 96.41 | 101,404 | 93,754 |
| 07 | 34 | 95.77 | 92.82 | 91.11 | 04.82 | 101.88 | 68.77 | 100.00 | 94.34 to 96.81 | 153,934 | 140,248 |
| 08 | 124 | 94.73 | 95.15 | 93.33 | 05.85 | 101.95 | 50.30 | 171.72 | 94.03 to 95.56 | 180,068 | 168,062 |
| <u>ALL</u> | 1,267 | 95.48 | 96.47 | 94.91 | 05.54 | 101.64 | 16.93 | 260.88 | 95.24 to 95.76 | 145,077 | 137,697 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01 | 1,260 | 95.48 | 96.24 | 94.90 | 05.28 | 101.41 | 16.93 | 260.88 | 95.23 to 95.76 | 145,796 | 138,356 |
| 06 | | | | | | | | | | | |
| 07 | 7 | 129.08 | 136.71 | 121.80 | 34.72 | 112.24 | 79.78 | 251.50 | 79.78 to 251.50 | 15,641 | 19,051 |
| <u>ALL</u> | 1,267 | 95.48 | 96.47 | 94.91 | 05.54 | 101.64 | 16.93 | 260.88 | 95.24 to 95.76 | 145,077 | 137,697 |

10 Buffalo
RESIDENTIAL

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STD : 12.82
Avg. Abs. Dev : 05.29
MAX Sales Ratio : 260.88
MIN Sales Ratio : 16.93

95% Median C.I. : 95.24 to 95.76
95% Wgt. Mean C.I. : 94.43 to 95.39
95% Mean C.I. : 95.76 to 97.18

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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 \$ Ranges ___ | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | 9 | 132.90 | 148.50 | 151.35 | 31.23 | 98.12 | 92.32 | 251.50 | 96.80 to 190.35 | 10,243 | 15,503 | |
| Less Than 30,000 | 31 | 103.07 | 122.20 | 116.24 | 26.53 | 105.13 | 88.60 | 251.50 | 96.80 to 132.90 | 18,840 | 21,900 | |
| ___ Ranges Excl. Low \$ ___ | | | | | | | | | | | | |
| Greater Than 4,999 | 1,267 | 95.48 | 96.47 | 94.91 | 05.54 | 101.64 | 16.93 | 260.88 | 95.24 to 95.76 | 145,077 | 137,697 | |
| Greater Than 14,999 | 1,258 | 95.45 | 96.09 | 94.88 | 05.18 | 101.28 | 16.93 | 260.88 | 95.21 to 95.74 | 146,041 | 138,571 | |
| Greater Than 29,999 | 1,236 | 95.40 | 95.82 | 94.85 | 04.93 | 101.02 | 16.93 | 260.88 | 95.19 to 95.71 | 148,243 | 140,601 | |
| ___ Incremental Ranges ___ | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | 9 | 132.90 | 148.50 | 151.35 | 31.23 | 98.12 | 92.32 | 251.50 | 96.80 to 190.35 | 10,243 | 15,503 | |
| 15,000 TO 29,999 | 22 | 99.11 | 111.44 | 109.66 | 17.67 | 101.62 | 88.60 | 173.67 | 94.80 to 114.33 | 22,357 | 24,517 | |
| 30,000 TO 59,999 | 83 | 97.79 | 105.76 | 105.55 | 12.89 | 100.20 | 50.39 | 260.88 | 96.81 to 98.77 | 45,556 | 48,087 | |
| 60,000 TO 99,999 | 224 | 96.18 | 97.30 | 97.17 | 06.37 | 100.13 | 63.33 | 171.72 | 95.55 to 96.99 | 80,764 | 78,478 | |
| 100,000 TO 149,999 | 406 | 94.83 | 94.60 | 94.54 | 04.26 | 100.06 | 68.77 | 141.77 | 94.35 to 95.21 | 125,221 | 118,379 | |
| 150,000 TO 249,999 | 431 | 95.36 | 95.18 | 95.21 | 02.89 | 99.97 | 76.88 | 105.52 | 95.08 to 95.78 | 188,442 | 179,420 | |
| 250,000 TO 499,999 | 88 | 94.82 | 91.74 | 91.67 | 05.27 | 100.08 | 16.93 | 100.61 | 93.74 to 95.31 | 307,835 | 282,194 | |
| 500,000 TO 999,999 | 4 | 93.40 | 89.54 | 90.05 | 09.40 | 99.43 | 72.53 | 98.83 | N/A | 552,000 | 497,059 | |
| 1,000,000 + | | | | | | | | | | | | |
| ___ ALL ___ | 1,267 | 95.48 | 96.47 | 94.91 | 05.54 | 101.64 | 16.93 | 260.88 | 95.24 to 95.76 | 145,077 | 137,697 | |

**2012 Correlation Section
for Buffalo County**

A. Residential Real Property

The residential market in Buffalo County has been stable to slightly increasing in recent years; the market is heavily influenced by a number of employment opportunities within Kearney which include several manufacturing opportunities, a large regional hospital, and a state university. The market in the smaller communities is influenced by their proximity to Kearney and the number of employment opportunities available locally. Valuation Groupings have been established based on these influences.

Sales verification is typically done when a sale has an assessment to sale ratio less than 80% or greater than 100%. The review may include an interview with the buyer, seller, realtor, or other professional and typically includes a drive-by review or exterior inspection. A review of the qualified and non-qualified sales rosters revealed no apparent bias in the qualification determinations.

The county employs a substantial appraisal staff and continues to work towards completing a review cycle in six years. Due to the need to train new staff members this year, the county was unable to complete the amount of work that was forecasted; based on the amount of work completed in past years it is believed that they are still on track to complete the cycle timely. Annually, after completing the physical review work, the valuation models are calibrated by adjusting the economic depreciation factor/location factor of each neighborhood to a target median. When insufficient sales exist within a grouping adjustments are based on an area that the group is most similar to. This process has been employed by the county for several years.

During 2011, the Department of Revenue, Property Assessment Division (Division) implemented a cyclical review process to annually conduct an assessment practices review of one-third of the counties within the state. Buffalo County was one of the counties reviewed during 2011. The review indicated that appraisal techniques were consistently and equitably applied within the class.

Analysis of sold properties suggests that all valuation groupings have a sufficient number of sales and are within the acceptable range. The qualitative statistics show very little dispersion in many of the valuation groupings; these results are not unexpected since the county annually adjusts all neighborhoods to a target median. The county's abstract of assessment reflects changes similar to the sold parcels, and the Division's review of assessment practices supported that valuation changes are equalized in the unsold properties. It is believed that residential assessments are at uniform portions of market value.

Based on the review of all available information, the level of value of residential property in Buffalo County is determined to be 95%; all subclasses are within the acceptable range.

**2012 Correlation Section
for Buffalo County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2012 Correlation Section for Buffalo 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 of 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 International Association of Assessing Officers (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.

2012 Correlation Section for Buffalo 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Buffalo County**

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. 239.

2012 Commercial Assessment Actions for Buffalo County

For 2012, approximately 537 commercial parcels were physically inspected. The three year plan indicated that more parcels would be reviewed for 2012; however, based on the amount of work completed to date it is believed that the inspection cycle within the commercial class can be completed timely. Additionally, the pickup work was completed. The following work is completed by the appraisal staff when a physical inspection is completed.

- Measurements of the business and/or improvements are checked (including concrete and asphalt parking and fences).
- The quality and condition are reviewed and it is noted whether any remodeling has taken place.
- Effective age is calculated.
- A photograph of the front or back side of the main building is taken. Photographs are also taken of any outbuildings.
- Adjustments are made in the CAMA system including changes to the property record, adjustments to the sketch, and new photographs are entered. The inspection date is also recorded.

Annually, all sales are reviewed within the county. Sales studies are conducted and depreciation tables and economic/locational factors are reviewed. The appraisal models are calibrated to the market as necessary. For the commercial class, the appraiser will also gather income/expense data and develop the income approach where appropriate. The pickup work is also completed annually.

2012 Commercial Assessment Survey for Buffalo County

| | | |
|-----|---|--|
| 1. | Valuation data collection done by: | |
| | The commercial appraiser and the appraisal staff | |
| 2. | In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping: | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> |
| | 01 | Kearney – all commercial and industrial parcels located inside the city limits of Kearney. Commercial businesses in Kearney have the opportunity to serve a broad customer base – as Kearney is a hub for goods and services in Central Nebraska. The market in Kearney is active and strong. |
| | 02 | All commercial and industrial parcels located outside of the Kearney City limits. The economic opportunities in the more rural areas of the county are generally restricted to providing goods to the local population, making commercial property much less desirable. The market in these areas will often be unorganized. |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | |
| | The sales comparison approach and the cost approach are both used. The income approach is used where income and expense data can be obtained. | |
| 3a. | Describe the process used to value unique commercial properties. | |
| | Generally, the cost approach is used. The commercial appraiser will rely on sales information from across the state to develop the appraisal tables; where appropriate the income approach is considered. | |
| 4. | What is the costing year of the cost approach being used for each valuation grouping? | |
| | June 2009 is used for the entire class. | |
| 5. | 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? | |
| | Depreciation tables are developed using local market information. | |
| 6. | Are individual depreciation tables developed for each valuation grouping? | |
| | Yes, they are calibrated for each neighborhood grouping. | |
| 7. | When were the depreciation tables last updated for each valuation grouping? | |
| | The depreciation tables are updated annually. | |
| 8. | When was the last lot value study completed for each valuation grouping? | |
| | A lot value study is completed annually. | |
| 9. | Describe the methodology used to determine the commercial lot values. | |
| | Lot size and location are both considered in establishing the lot values. | |
| 10. | How do you determine whether a sold parcel is substantially changed? | |
| | Generally, substantially changed parcels will involve new construction on previously vacant lots. If major remodeling or other changes are noted during pick- | |

| | |
|--|---|
| | up work the reviewing appraiser will make a determination as to whether the change is substantial enough to be removed from the sales file. |
|--|---|

10 Buffalo
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 116
 Total Sales Price : 39,977,710
 Total Adj. Sales Price : 39,977,710
 Total Assessed Value : 39,251,885
 Avg. Adj. Sales Price : 344,635
 Avg. Assessed Value : 338,378

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 101
 COD : 06.79
 PRD : 102.40

COV : 14.02
 STD : 14.10
 Avg. Abs. Dev : 06.66
 MAX Sales Ratio : 190.83
 MIN Sales Ratio : 49.55

95% Median C.I. : 97.38 to 99.08
 95% Wgt. Mean C.I. : 96.28 to 100.08
 95% Mean C.I. : 97.97 to 103.11

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qtrts</u> | | | | | | | | | | | |
| 01-JUL-08 To 30-SEP-08 | 6 | 96.71 | 95.98 | 95.21 | 03.72 | 100.81 | 89.56 | 100.71 | 89.56 to 100.71 | 432,996 | 412,259 |
| 01-OCT-08 To 31-DEC-08 | 13 | 98.46 | 99.49 | 98.62 | 02.46 | 100.88 | 94.79 | 106.26 | 97.38 to 102.83 | 292,718 | 288,688 |
| 01-JAN-09 To 31-MAR-09 | 8 | 98.82 | 98.52 | 98.00 | 01.34 | 100.53 | 94.90 | 100.72 | 94.90 to 100.72 | 399,688 | 391,698 |
| 01-APR-09 To 30-JUN-09 | 7 | 98.95 | 101.19 | 105.88 | 04.28 | 95.57 | 95.38 | 114.31 | 95.38 to 114.31 | 585,886 | 620,311 |
| 01-JUL-09 To 30-SEP-09 | 12 | 98.81 | 100.54 | 97.32 | 04.08 | 103.31 | 93.24 | 113.95 | 96.55 to 101.93 | 284,704 | 277,060 |
| 01-OCT-09 To 31-DEC-09 | 6 | 94.96 | 87.89 | 94.58 | 08.74 | 92.93 | 49.55 | 98.26 | 49.55 to 98.26 | 661,058 | 625,241 |
| 01-JAN-10 To 31-MAR-10 | 9 | 99.98 | 108.87 | 100.27 | 13.50 | 108.58 | 83.84 | 153.67 | 97.33 to 124.13 | 360,516 | 361,481 |
| 01-APR-10 To 30-JUN-10 | 9 | 99.81 | 100.34 | 98.96 | 02.10 | 101.39 | 96.69 | 108.69 | 96.91 to 102.38 | 308,444 | 305,243 |
| 01-JUL-10 To 30-SEP-10 | 10 | 97.49 | 98.86 | 99.01 | 06.08 | 99.85 | 87.40 | 120.49 | 92.25 to 107.83 | 195,420 | 193,477 |
| 01-OCT-10 To 31-DEC-10 | 16 | 96.95 | 100.41 | 94.69 | 10.42 | 106.04 | 75.70 | 141.53 | 92.40 to 98.32 | 352,666 | 333,935 |
| 01-JAN-11 To 31-MAR-11 | 9 | 99.59 | 109.71 | 105.84 | 14.70 | 103.66 | 91.04 | 190.83 | 94.67 to 116.33 | 183,556 | 194,280 |
| 01-APR-11 To 30-JUN-11 | 11 | 96.63 | 99.79 | 95.12 | 04.91 | 104.91 | 93.56 | 122.73 | 94.15 to 107.12 | 329,401 | 313,337 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-JUL-08 To 30-JUN-09 | 34 | 98.55 | 98.99 | 100.00 | 02.80 | 98.99 | 89.56 | 114.31 | 97.61 to 99.60 | 403,000 | 403,007 |
| 01-JUL-09 To 30-JUN-10 | 36 | 99.24 | 100.47 | 97.56 | 07.25 | 102.98 | 49.55 | 153.67 | 97.33 to 100.00 | 372,318 | 363,241 |
| 01-JUL-10 To 30-JUN-11 | 46 | 97.03 | 101.74 | 96.90 | 09.15 | 104.99 | 75.70 | 190.83 | 95.52 to 98.36 | 279,832 | 271,151 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-09 To 31-DEC-09 | 33 | 98.08 | 97.89 | 99.12 | 04.67 | 98.76 | 49.55 | 114.31 | 96.55 to 99.55 | 444,894 | 440,967 |
| 01-JAN-10 To 31-DEC-10 | 44 | 98.05 | 101.77 | 97.51 | 08.82 | 104.37 | 75.70 | 153.67 | 96.91 to 99.81 | 309,489 | 301,778 |
| <u>ALL</u> | 116 | 98.08 | 100.54 | 98.18 | 06.79 | 102.40 | 49.55 | 190.83 | 97.38 to 99.08 | 344,635 | 338,378 |

| VALUATION GROUPING | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|--------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 01 | 74 | 98.08 | 99.66 | 97.72 | 05.41 | 101.99 | 75.70 | 153.67 | 97.25 to 99.08 | 467,231 | 456,594 |
| 02 | 42 | 98.14 | 102.09 | 101.14 | 09.21 | 100.94 | 49.55 | 190.83 | 96.88 to 99.55 | 128,633 | 130,094 |
| <u>ALL</u> | 116 | 98.08 | 100.54 | 98.18 | 06.79 | 102.40 | 49.55 | 190.83 | 97.38 to 99.08 | 344,635 | 338,378 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 02 | 13 | 98.08 | 98.69 | 98.84 | 03.49 | 99.85 | 91.04 | 117.98 | 94.79 to 100.00 | 468,962 | 463,508 |
| 03 | 102 | 98.05 | 100.56 | 97.77 | 07.04 | 102.85 | 49.55 | 190.83 | 97.38 to 99.39 | 328,247 | 320,939 |
| 04 | 1 | 122.62 | 122.62 | 122.62 | 00.00 | 100.00 | 122.62 | 122.62 | N/A | 400,000 | 490,465 |
| <u>ALL</u> | 116 | 98.08 | 100.54 | 98.18 | 06.79 | 102.40 | 49.55 | 190.83 | 97.38 to 99.08 | 344,635 | 338,378 |

10 Buffalo
COMMERCIAL

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 MAX Sales Ratio : 190.83
 MIN Sales Ratio : 49.55

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 95% Wgt. Mean C.I. : 96.28 to 100.08
 95% Mean C.I. : 97.97 to 103.11

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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 | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | 3 | 102.83 | 103.01 | 103.42 | 03.63 | 99.60 | 97.50 | 108.69 | N/A | 10,000 | 10,342 | |
| Less Than 30,000 | 15 | 99.60 | 105.43 | 104.30 | 09.17 | 101.08 | 92.25 | 141.53 | 95.71 to 108.69 | 20,210 | 21,079 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 116 | 98.08 | 100.54 | 98.18 | 06.79 | 102.40 | 49.55 | 190.83 | 97.38 to 99.08 | 344,635 | 338,378 | |
| Greater Than 14,999 | 113 | 98.08 | 100.48 | 98.18 | 06.83 | 102.34 | 49.55 | 190.83 | 97.33 to 98.95 | 353,520 | 347,087 | |
| Greater Than 29,999 | 101 | 97.92 | 99.81 | 98.14 | 06.40 | 101.70 | 49.55 | 190.83 | 97.25 to 98.91 | 392,817 | 385,502 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | 3 | 102.83 | 103.01 | 103.42 | 03.63 | 99.60 | 97.50 | 108.69 | N/A | 10,000 | 10,342 | |
| 15,000 TO 29,999 | 12 | 98.93 | 106.04 | 104.40 | 10.32 | 101.57 | 92.25 | 141.53 | 95.38 to 122.73 | 22,763 | 23,763 | |
| 30,000 TO 59,999 | 9 | 97.61 | 98.06 | 97.67 | 12.87 | 100.40 | 49.55 | 153.67 | 94.67 to 99.49 | 44,922 | 43,877 | |
| 60,000 TO 99,999 | 14 | 98.47 | 104.59 | 104.91 | 08.74 | 99.69 | 89.56 | 190.83 | 96.88 to 100.72 | 72,970 | 76,552 | |
| 100,000 TO 149,999 | 8 | 99.45 | 105.59 | 105.64 | 08.62 | 99.95 | 92.61 | 137.17 | 92.61 to 137.17 | 125,481 | 132,564 | |
| 150,000 TO 249,999 | 23 | 99.39 | 100.05 | 99.88 | 04.12 | 100.17 | 91.04 | 120.49 | 96.63 to 99.81 | 171,561 | 171,361 | |
| 250,000 TO 499,999 | 23 | 97.66 | 98.88 | 98.96 | 05.50 | 99.92 | 83.76 | 122.62 | 96.56 to 99.41 | 350,204 | 346,565 | |
| 500,000 TO 999,999 | 16 | 98.22 | 96.19 | 96.02 | 05.20 | 100.18 | 75.70 | 114.31 | 93.56 to 99.99 | 662,703 | 636,304 | |
| 1,000,000 + | 8 | 96.34 | 96.93 | 97.78 | 02.98 | 99.13 | 92.80 | 105.41 | 92.80 to 105.41 | 1,830,122 | 1,789,427 | |
| <u>ALL</u> | 116 | 98.08 | 100.54 | 98.18 | 06.79 | 102.40 | 49.55 | 190.83 | 97.38 to 99.08 | 344,635 | 338,378 | |

10 Buffalo
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MEAN : 101
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COV : 14.02
STD : 14.10
Avg. Abs. Dev : 06.66
MAX Sales Ratio : 190.83
MIN Sales Ratio : 49.55

95% Median C.I. : 97.38 to 99.08
95% Wgt. Mean C.I. : 96.28 to 100.08
95% Mean C.I. : 97.97 to 103.11

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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 |
|------------|------------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| 300 | 1 | 97.50 | 97.50 | 97.50 | 00.00 | 100.00 | 97.50 | 97.50 | N/A | 11,000 | 10,725 |
| 302 | 1 | 105.41 | 105.41 | 105.41 | 00.00 | 100.00 | 105.41 | 105.41 | N/A | 3,000,000 | 3,162,305 |
| 311 | 1 | 94.15 | 94.15 | 94.15 | 00.00 | 100.00 | 94.15 | 94.15 | N/A | 762,500 | 717,885 |
| 319 | 1 | 98.08 | 98.08 | 98.08 | 00.00 | 100.00 | 98.08 | 98.08 | N/A | 2,218,000 | 2,175,515 |
| 325 | 1 | 87.40 | 87.40 | 87.40 | 00.00 | 100.00 | 87.40 | 87.40 | N/A | 312,200 | 272,855 |
| 326 | 5 | 98.95 | 99.02 | 98.53 | 01.37 | 100.50 | 96.88 | 101.93 | N/A | 203,530 | 200,546 |
| 336 | 2 | 97.25 | 97.25 | 97.19 | 00.42 | 100.06 | 96.84 | 97.66 | N/A | 350,500 | 340,658 |
| 341 | 1 | 95.03 | 95.03 | 95.03 | 00.00 | 100.00 | 95.03 | 95.03 | N/A | 180,000 | 171,060 |
| 343 | 1 | 92.80 | 92.80 | 92.80 | 00.00 | 100.00 | 92.80 | 92.80 | N/A | 1,347,975 | 1,250,945 |
| 344 | 30 | 98.55 | 101.07 | 99.14 | 07.05 | 101.95 | 75.70 | 137.17 | 96.91 to 100.00 | 268,251 | 265,935 |
| 349 | 2 | 102.17 | 102.17 | 92.30 | 17.94 | 110.69 | 83.84 | 120.49 | N/A | 390,000 | 359,970 |
| 350 | 4 | 99.17 | 98.15 | 98.29 | 01.40 | 99.86 | 94.67 | 99.60 | N/A | 60,974 | 59,931 |
| 352 | 16 | 97.71 | 98.56 | 98.83 | 03.04 | 99.73 | 91.04 | 117.98 | 95.68 to 99.98 | 405,344 | 400,608 |
| 353 | 10 | 96.04 | 97.63 | 97.55 | 03.24 | 100.08 | 92.25 | 106.26 | 94.88 to 102.83 | 201,300 | 196,374 |
| 384 | 2 | 105.48 | 105.48 | 107.85 | 08.03 | 97.80 | 97.01 | 113.95 | N/A | 93,750 | 101,113 |
| 386 | 10 | 98.09 | 100.80 | 94.86 | 14.15 | 106.26 | 49.55 | 141.53 | 94.92 to 124.13 | 163,820 | 155,406 |
| 406 | 3 | 99.84 | 129.86 | 123.76 | 30.69 | 104.93 | 98.91 | 190.83 | N/A | 93,235 | 115,385 |
| 407 | 1 | 99.99 | 99.99 | 99.99 | 00.00 | 100.00 | 99.99 | 99.99 | N/A | 611,930 | 611,850 |
| 412 | 3 | 95.29 | 95.30 | 95.14 | 01.45 | 100.17 | 93.24 | 97.38 | N/A | 1,750,000 | 1,664,965 |
| 418 | 1 | 112.38 | 112.38 | 112.38 | 00.00 | 100.00 | 112.38 | 112.38 | N/A | 151,000 | 169,690 |
| 426 | 2 | 99.90 | 99.90 | 99.89 | 00.09 | 100.01 | 99.81 | 99.98 | N/A | 140,625 | 140,473 |
| 430 | 1 | 108.69 | 108.69 | 108.69 | 00.00 | 100.00 | 108.69 | 108.69 | N/A | 13,000 | 14,130 |
| 436 | 1 | 99.59 | 99.59 | 99.59 | 00.00 | 100.00 | 99.59 | 99.59 | N/A | 175,000 | 174,290 |
| 442 | 3 | 96.55 | 93.23 | 89.52 | 05.40 | 104.14 | 83.76 | 99.39 | N/A | 208,465 | 186,613 |
| 470 | 1 | 96.63 | 96.63 | 96.63 | 00.00 | 100.00 | 96.63 | 96.63 | N/A | 150,000 | 144,950 |
| 528 | 7 | 98.63 | 107.17 | 100.47 | 10.17 | 106.67 | 94.90 | 153.67 | 94.90 to 153.67 | 241,212 | 242,340 |
| 531 | 2 | 95.74 | 95.74 | 96.63 | 03.49 | 99.08 | 92.40 | 99.08 | N/A | 750,500 | 725,180 |
| 851 | 3 | 95.34 | 95.83 | 96.92 | 02.42 | 98.88 | 92.61 | 99.54 | N/A | 101,667 | 98,538 |
| <u>ALL</u> | <u>116</u> | <u>98.08</u> | <u>100.54</u> | <u>98.18</u> | <u>06.79</u> | <u>102.40</u> | <u>49.55</u> | <u>190.83</u> | <u>97.38 to 99.08</u> | <u>344,635</u> | <u>338,378</u> |

2012 Correlation Section for Buffalo County

A. Commercial Real Property

The commercial market in Buffalo County has been stable to slightly increasing in recent years. The City of Kearney is a regional center for goods and services and there is strong demand for commercial property. The market in the rest of the county is less organized, and more subject to local economic trends. Two valuation groupings have been identified based on these influences.

Sales verification is typically done when a sale has an assessment to sale ratio less than 80% or greater than 100%. The review may include an interview with the buyer, seller, realtor, or other professional and typically includes a drive-by review or exterior inspection. A review of the qualified and non-qualified sales rosters revealed no apparent bias in the qualification determinations.

One commercial appraiser conducts most of the appraisal work within the commercial class; the county continues to progress towards completing a review cycle in six years. Based on the amount of work completed to date it is believed that the county is on track to complete the cycle timely. Annually, after completing the physical review work, the valuation models are calibrated by adjusting the economic depreciation/location factor of each neighborhood and/or occupancy grouping to a target median. When insufficient sales exist within a grouping, adjustments are based on the area that the group is most similar to. This appraisal process has been employed by the county for several years.

During 2011, the Department of Revenue, Property Assessment Division (Division) implemented a cyclical review process to annually conduct an assessment practices review of one-third of the counties within the state. Buffalo County was one of the counties reviewed during 2011. The review indicated that appraisal techniques were consistently and equitably applied within the class.

Analysis of sold commercial properties shows that both valuation groupings have a sufficient number of sales. While it is uncertain whether the types of sold properties proportionately represent the types of properties found in the population, the occupancy code substrata indicates that all properties have been assessed at relatively similar portions of market value. Therefore, it is reasonable to conclude that the sample of sales provides a reliable indicator of the level of value of the class. The qualitative statistics show an abnormally low amount of dispersion in the assessment to sale ratios; this is believed to be a result of the county's annual practice of adjusting neighborhoods and/or occupancies to a target median. The abstract of assessment does reflect that the commercial population changed similarly to the sales, and Division's assessment practices review supported that the county equalizes changes to unsold properties. It is determined that commercial assessments are at uniform portions of market value.

Based on a review of all available information, the level of value of commercial properties in Buffalo County is determined to be 98%; all subclasses are in the acceptable range.

**2012 Correlation Section
for Buffalo County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section
for Buffalo 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 of 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 International Association of Assessing Officers (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.

2012 Correlation Section for Buffalo 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Buffalo County**

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. 239.

2012 Agricultural Assessment Actions for Buffalo County

The improved and unimproved parcels in six rural townships (approximately 1,690 parcels) were physically reviewed for 2012; this is about 90% of the work that was forecasted to be completed in the three year plan. The pickup work was also completed. The process for reviewing improved agricultural properties will mirror the process described within the residential class. Additionally, land use is reviewed and updated as necessary.

Annually, all sales are reviewed within the county. Sales studies are conducted and depreciation tables and economic/location factors are reviewed. The appraisal models are calibrated to the market as necessary.

Both the influenced and the uninfluenced market areas are reviewed and studied for market influences. No changes to the market areas were made for 2012. A sales study was conducted to determine the agricultural land values. The following adjustments were made:

Dry land

- The dry land values in all six market areas received a slight increase to 1D and a slight decrease to the lower groupings.

Market Area 1

- Irrigation: 1A1-2A increased 23-40% and 3A1 – 4A decreased 8-25%; resulted in a 7% average increase
- Grass: Most LCGs increased 4-25%, 4G decreased 4%, resulting in a 5% average increase

Market Area 3

- Irrigation: 1A1 – 1A increased 12-14%, 2A1 – 4A decreased 2-17%, resulting in a 6% average increase
- Grass: All grass values increased, on average about 7%.

Special Value Area 2

- Irrigation increased 2%, grass increased 20%

Special Value Area 4

- Irrigation increased 16%, grass increased 23%

Special Value Area 8

- Irrigation increased 35%, grass was not changed

Special Value Area 10

- Irrigated in 1A1 – 1A increased significantly, 2A1 – 4A decreased about 12%, resulting in a 23% average increase
- Grass increased about 3%

2012 Agricultural Assessment Survey for Buffalo County

| | | |
|----|---|--|
| 1. | Valuation data collection done by: | |
| | The appraisal staff | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | |
| | Market Area | Description of unique characteristics |
| | 01 | This area includes the portion of the county in the Lower Loup NRD. The topography is steeper, well depths are deeper, and the soil quality is poorer in much of the area. |
| | 03 | This area includes the uninfluenced area of the county that lies within the Central Platte NRD. The topography of this area is much flatter than area 1, soil quality is better in this area as is irrigation potential. |
| 3. | Describe the process that is used to determine and monitor market areas. | |
| | Annually, sales are plotted, NRD restrictions are reviewed, soils are considered as are water availability, allocation and rights, and location. Non-agricultural influences are reviewed for changes in special valuation areas. | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | |
| | Typically, residential parcels are any parcel less than 20 acres. However, parcels of land are reviewed and inspected to determine whether the use is residential, recreational, or agricultural. | |
| 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? | |
| | Farm home sites and rural residential home sites are valued using the same methodology; however, four different classifications of home sites exist within the county. Home sites are valued based on the quality of the well and septic systems (inferior, average, or good). Also, a separate home site value is maintained for parcels with desirable locations (near paved roads, lakes, rivers, roads, or with superior views, etc.) | |
| 6. | What process is used to annually update land use? (Physical inspection, FSA maps, etc.) | |
| | Physical inspections, FSA maps, the Central Platte NRD's on-line GIS mapping and certification, and normal discovery through tax payers. | |
| 7. | Describe the process used to identify and monitor the influence of non-agricultural characteristics. | |
| | The county recognizes four market areas with non-agricultural influences. A market study including sales analysis and physical inspection is completed annually, and is described in the county's special valuation methodology. | |
| 8. | Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels. | |
| | Yes, special valuation applications have been filed in Buffalo County. Currently there are four influenced areas receiving special valuations. | |

| | |
|----|---|
| 9. | How do you determine whether a sold parcel is substantially changed? |
| | Generally, substantially changed parcels will involve new construction. If major remodeling or other changes are noted during pick-up work the reviewing appraiser will make a determination as to whether the change is substantial enough to be removed from the sales file. For agricultural land, parcels will also be considered substantially changed if there has been a change of land use or when acres are split off the original sale. |

10 Buffalo
AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 47
Total Sales Price : 15,056,078
Total Adj. Sales Price : 15,041,078
Total Assessed Value : 10,124,852
Avg. Adj. Sales Price : 320,023
Avg. Assessed Value : 215,422

MEDIAN : 71
WGT. MEAN : 67
MEAN : 76
COD : 24.15
PRD : 112.33

COV : 32.81
STD : 24.81
Avg. Abs. Dev : 17.15
MAX Sales Ratio : 161.56
MIN Sales Ratio : 36.67

95% Median C.I. : 67.43 to 80.51
95% Wgt. Mean C.I. :
95% Mean C.I. : 68.52 to 82.70

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qtrts</u> | | | | | | | | | | | |
| 01-JUL-08 To 30-SEP-08 | 4 | 88.76 | 95.91 | 83.65 | 24.01 | 114.66 | 73.13 | 132.99 | N/A | 269,750 | 225,640 |
| 01-OCT-08 To 31-DEC-08 | 5 | 70.47 | 71.55 | 70.22 | 07.21 | 101.89 | 60.98 | 85.04 | N/A | 335,904 | 235,877 |
| 01-JAN-09 To 31-MAR-09 | 7 | 67.43 | 70.84 | 67.09 | 14.36 | 105.59 | 52.85 | 98.04 | 52.85 to 98.04 | 387,959 | 260,279 |
| 01-APR-09 To 30-JUN-09 | 1 | 75.25 | 75.25 | 75.25 | 00.00 | 100.00 | 75.25 | 75.25 | N/A | 480,000 | 361,190 |
| 01-JUL-09 To 30-SEP-09 | | | | | | | | | | | |
| 01-OCT-09 To 31-DEC-09 | 3 | 69.40 | 77.07 | 75.99 | 12.18 | 101.42 | 68.23 | 93.59 | N/A | 350,073 | 266,013 |
| 01-JAN-10 To 31-MAR-10 | 5 | 63.71 | 79.53 | 59.30 | 40.67 | 134.11 | 47.75 | 161.56 | N/A | 267,870 | 158,854 |
| 01-APR-10 To 30-JUN-10 | 6 | 77.54 | 74.53 | 69.49 | 12.02 | 107.25 | 50.45 | 88.42 | 50.45 to 88.42 | 240,167 | 166,903 |
| 01-JUL-10 To 30-SEP-10 | 4 | 70.03 | 80.33 | 67.02 | 39.75 | 119.86 | 45.44 | 135.82 | N/A | 151,826 | 101,758 |
| 01-OCT-10 To 31-DEC-10 | 4 | 71.71 | 71.98 | 63.45 | 24.42 | 113.44 | 52.55 | 91.95 | N/A | 404,500 | 256,642 |
| 01-JAN-11 To 31-MAR-11 | 7 | 53.93 | 65.72 | 57.89 | 39.83 | 113.53 | 36.67 | 118.06 | 36.67 to 118.06 | 403,710 | 233,706 |
| 01-APR-11 To 30-JUN-11 | 1 | 95.85 | 95.85 | 95.85 | 00.00 | 100.00 | 95.85 | 95.85 | N/A | 205,000 | 196,500 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-JUL-08 To 30-JUN-09 | 17 | 71.31 | 77.21 | 71.63 | 16.87 | 107.79 | 52.85 | 132.99 | 63.86 to 85.04 | 350,249 | 250,887 |
| 01-JUL-09 To 30-JUN-10 | 14 | 70.89 | 76.86 | 67.71 | 22.95 | 113.51 | 47.75 | 161.56 | 54.46 to 88.42 | 273,612 | 185,266 |
| 01-JUL-10 To 30-JUN-11 | 16 | 65.27 | 72.82 | 62.14 | 35.77 | 117.19 | 36.67 | 135.82 | 52.55 to 91.95 | 328,517 | 204,128 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-09 To 31-DEC-09 | 11 | 69.18 | 72.94 | 70.21 | 13.28 | 103.89 | 52.85 | 98.04 | 63.63 to 93.59 | 385,994 | 271,016 |
| 01-JAN-10 To 31-DEC-10 | 19 | 71.59 | 76.53 | 64.51 | 28.05 | 118.63 | 45.44 | 161.56 | 54.46 to 87.03 | 263,455 | 169,962 |
| <u>ALL</u> | 47 | 71.00 | 75.61 | 67.31 | 24.15 | 112.33 | 36.67 | 161.56 | 67.43 to 80.51 | 320,023 | 215,422 |

| AREA (MARKET) | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|---------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 1 | 28 | 72.22 | 78.10 | 70.52 | 25.48 | 110.75 | 36.67 | 161.56 | 63.86 to 81.67 | 259,829 | 183,241 |
| 3 | 19 | 70.47 | 71.95 | 64.31 | 21.64 | 111.88 | 37.80 | 135.82 | 53.93 to 85.04 | 408,730 | 262,847 |
| <u>ALL</u> | 47 | 71.00 | 75.61 | 67.31 | 24.15 | 112.33 | 36.67 | 161.56 | 67.43 to 80.51 | 320,023 | 215,422 |

10 Buffalo
AGRICULTURAL LAND

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MEAN : 76
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COV : 32.81
STD : 24.81
Avg. Abs. Dev : 17.15
MAX Sales Ratio : 161.56
MIN Sales Ratio : 36.67

95% Median C.I. : 67.43 to 80.51
95% Wgt. Mean C.I. :
95% Mean C.I. : 68.52 to 82.70

Printed:3/29/2012 3:53:13PM

95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 7 | 60.98 | 63.14 | 59.31 | 21.66 | 106.46 | 37.80 | 98.04 | 37.80 to 98.04 | 580,785 | 344,478 |
| 3 | 7 | 60.98 | 63.14 | 59.31 | 21.66 | 106.46 | 37.80 | 98.04 | 37.80 to 98.04 | 580,785 | 344,478 |
| _____Dry_____ | | | | | | | | | | | |
| County | 3 | 56.38 | 57.85 | 53.35 | 25.91 | 108.43 | 36.67 | 80.51 | N/A | 157,919 | 84,248 |
| 1 | 3 | 56.38 | 57.85 | 53.35 | 25.91 | 108.43 | 36.67 | 80.51 | N/A | 157,919 | 84,248 |
| _____Grass_____ | | | | | | | | | | | |
| County | 8 | 83.36 | 89.63 | 81.69 | 19.28 | 109.72 | 59.54 | 161.56 | 59.54 to 161.56 | 153,188 | 125,131 |
| 1 | 5 | 87.03 | 100.18 | 88.27 | 20.13 | 113.49 | 81.46 | 161.56 | N/A | 133,200 | 117,579 |
| 3 | 3 | 71.59 | 72.06 | 73.84 | 11.87 | 97.59 | 59.54 | 85.04 | N/A | 186,500 | 137,718 |
| _____ALL_____ | 47 | 71.00 | 75.61 | 67.31 | 24.15 | 112.33 | 36.67 | 161.56 | 67.43 to 80.51 | 320,023 | 215,422 |

80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 21 | 67.43 | 65.35 | 62.16 | 18.70 | 105.13 | 37.80 | 98.04 | 52.85 to 73.13 | 466,970 | 290,262 |
| 1 | 10 | 65.65 | 64.89 | 62.99 | 17.49 | 103.02 | 45.44 | 95.85 | 50.45 to 75.25 | 441,161 | 277,901 |
| 3 | 11 | 68.23 | 65.77 | 61.48 | 19.87 | 106.98 | 37.80 | 98.04 | 47.75 to 88.42 | 490,431 | 301,500 |
| _____Dry_____ | | | | | | | | | | | |
| County | 3 | 56.38 | 57.85 | 53.35 | 25.91 | 108.43 | 36.67 | 80.51 | N/A | 157,919 | 84,248 |
| 1 | 3 | 56.38 | 57.85 | 53.35 | 25.91 | 108.43 | 36.67 | 80.51 | N/A | 157,919 | 84,248 |
| _____Grass_____ | | | | | | | | | | | |
| County | 13 | 81.46 | 84.83 | 79.80 | 16.19 | 106.30 | 59.54 | 161.56 | 69.96 to 89.18 | 176,509 | 140,854 |
| 1 | 9 | 81.67 | 90.34 | 83.38 | 17.42 | 108.35 | 69.40 | 161.56 | 69.96 to 91.95 | 160,013 | 133,424 |
| 3 | 4 | 72.60 | 72.45 | 73.76 | 09.48 | 98.22 | 59.54 | 85.04 | N/A | 213,625 | 157,573 |
| _____ALL_____ | 47 | 71.00 | 75.61 | 67.31 | 24.15 | 112.33 | 36.67 | 161.56 | 67.43 to 80.51 | 320,023 | 215,422 |

Buffalo County 2012 Average LCG Value Comparison

| | County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | AVG IRR |
|-------|---------|----------|---------|-------|-------|-------|---------|---------|-------|-------|---------|
| 10.10 | Buffalo | 1 | 2,980 | 2,985 | 2,846 | 2,450 | 1,800 | 1,650 | 1,449 | 1,396 | 2,127 |
| 10.20 | Buffalo | 2 | 2,042 | 2,002 | 1,950 | 1,950 | 1,725 | 2,135 | 1,550 | 1,450 | 1,964 |
| 10.30 | Buffalo | 3 | 2,500 | 2,500 | 1,575 | 1,575 | 1,575 | 1,575 | 1,575 | 1,550 | 2,055 |
| 10.40 | Buffalo | 4 | 2,834 | 2,538 | 2,406 | 2,336 | 2,000 | 2,007 | 1,613 | 1,510 | 2,358 |
| 10.80 | Buffalo | 8 | 2,750 | 2,650 | 2,000 | 1,900 | 1,625 | #DIV/0! | 1,450 | 1,350 | 2,341 |
| 10.01 | Buffalo | 10 | 2,686 | 2,545 | 900 | 850 | #DIV/0! | 850 | 954 | 750 | 2,037 |
| 24.10 | Dawson | 1 | #DIV/0! | 2,294 | 2,222 | 2,063 | 1,865 | 1,579 | 1,590 | 1,495 | 2,144 |
| 21.10 | Custer | 1 | #DIV/0! | 2,902 | 2,562 | 2,439 | 2,281 | 2,105 | 2,084 | 2,082 | 2,512 |
| 82.10 | Sherman | 1 | #DIV/0! | 2,075 | 2,005 | 2,005 | 1,935 | 1,935 | 1,895 | 1,895 | 1,962 |
| 47.71 | Howard | 7100 | 2,650 | 2,550 | 2,300 | 2,300 | 2,220 | 2,220 | 1,900 | 1,800 | 2,115 |
| 47.72 | Howard | 7200 | 2,750 | 2,750 | 2,500 | 2,350 | 2,155 | 2,100 | 1,910 | 1,800 | 2,439 |
| 40.10 | Hall | 1 | 3,279 | 3,281 | 2,810 | 2,797 | 1,965 | 1,963 | 1,861 | 1,861 | 2,890 |
| 1.10 | Adams | 1 | 3,350 | 3,268 | 2,899 | 2,550 | 2,075 | 2,055 | 1,895 | 1,704 | 3,030 |
| 50.10 | Kearney | 1 | #DIV/0! | 3,150 | 2,500 | 2,400 | 1,600 | 1,200 | 1,050 | 800 | 2,584 |
| 69.10 | Phelps | 1 | 1,966 | 2,700 | 2,500 | 2,398 | 2,000 | 1,900 | 1,700 | 1,500 | 2,552 |

| | County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | AVG DRY |
|--|---------|----------|---------|-------|-------|-------|---------|---------|-------|-------|---------|
| | Buffalo | 1 | 1,208 | 1,291 | 1,005 | 1,000 | 853 | 850 | 857 | 845 | 940 |
| | Buffalo | 2 | 1,650 | 1,625 | 1,100 | 1,100 | #DIV/0! | 1,725 | 1,900 | 2,000 | 1,610 |
| | Buffalo | 3 | 1,200 | 1,100 | 1,100 | 1,100 | 850 | 850 | 850 | 850 | 965 |
| | Buffalo | 4 | 1,200 | 1,203 | 1,026 | 1,043 | 850 | 850 | 851 | 853 | 958 |
| | Buffalo | 8 | 1,200 | 1,100 | 900 | 825 | 750 | #DIV/0! | 700 | 650 | 914 |
| | Buffalo | 10 | 1,209 | 1,211 | 1,000 | 850 | #DIV/0! | 850 | 683 | 625 | 927 |
| | Dawson | 1 | #DIV/0! | 1,160 | 1,090 | 1,025 | 950 | 880 | 730 | 730 | 948 |
| | Custer | 1 | #DIV/0! | 1,050 | 980 | 972 | 910 | 710 | 705 | 700 | 876 |
| | Sherman | 1 | #DIV/0! | 865 | 820 | 820 | 775 | 775 | 730 | 730 | 767 |
| | Howard | 7100 | 1,100 | 1,100 | 1,000 | 1,000 | 900 | 850 | 800 | 700 | 858 |
| | Howard | 7200 | 920 | 900 | 765 | 760 | 730 | 710 | 700 | 660 | 744 |
| | Hall | 1 | 2,047 | 2,042 | 1,809 | 1,520 | 1,365 | 1,192 | 1,200 | 962 | 1,697 |
| | Adams | 1 | 1,430 | 1,430 | 1,210 | 1,100 | 1,100 | 1,100 | 1,000 | 1,000 | 1,311 |
| | Kearney | 1 | #DIV/0! | 1,450 | 1,350 | 1,350 | 700 | 500 | 509 | 500 | 1,224 |
| | Phelps | 1 | 1,300 | 1,300 | 1,100 | 950 | 700 | 600 | 550 | 500 | 1,131 |

| | County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | AVG GRASS |
|--|---------|----------|---------|-------|-------|-------|-------|-----|-----|-----|-----------|
| | Buffalo | 1 | 923 | 863 | 839 | 856 | 715 | 642 | 587 | 530 | 615 |
| | Buffalo | 2 | 1,053 | 961 | 1,100 | 1,031 | 1,006 | 790 | 904 | 547 | 921 |
| | Buffalo | 3 | 849 | 837 | 834 | 832 | 788 | 797 | 696 | 672 | 710 |
| | Buffalo | 4 | 826 | 1,072 | 738 | 644 | 928 | 659 | 732 | 634 | 738 |
| | Buffalo | 8 | 924 | 868 | 475 | 730 | 700 | 575 | 544 | 524 | 586 |
| | Buffalo | 10 | 950 | 795 | 600 | 550 | 494 | 462 | 450 | 424 | 559 |
| | Dawson | 1 | #DIV/0! | 690 | 585 | 540 | 515 | 475 | 471 | 465 | 481 |
| | Custer | 1 | #DIV/0! | 512 | 505 | 507 | 501 | 500 | 480 | 485 | 487 |
| | Sherman | 1 | #DIV/0! | 607 | 594 | 590 | 559 | 556 | 547 | 546 | 550 |
| | Howard | 7100 | 805 | 800 | 795 | 780 | 750 | 725 | 685 | 685 | 701 |
| | Howard | 7200 | 740 | 720 | 693 | 693 | 665 | 651 | 556 | 555 | 581 |
| | Hall | 1 | 1,554 | 1,556 | 1,218 | 1,219 | 717 | 717 | 714 | 718 | 868 |
| | Adams | 1 | 900 | 899 | 899 | 845 | 725 | 725 | 725 | 725 | 780 |
| | Kearney | 1 | #DIV/0! | 575 | 525 | 500 | 500 | 500 | 500 | 500 | 507 |
| | Phelps | 1 | 447 | 634 | 857 | 658 | 520 | 543 | 479 | 399 | 521 |

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

Agricultural Land Valuation: 2012 Special Valuation

All agricultural land in Buffalo County is valued using the market approach. In 2002, Buffalo County adopted county zoning that became effective January 1, 2003. The Assessor's Office initiated "Special Valuation" or Greenbelt Valuation after discussion with the Buffalo County Board of Supervisors.

A file is available for the public inspection in the Buffalo County Assessor's Office with the comparable sales used in the development of "Special (or Greenbelt) Valuation." Based on all sales of dry land, the same dry land values apply for the entire county.

The agland tables in Terra Scan (CAMA) reflect both market (i.e., the "Highest and Best Use" value) and the uninfluenced agland value which reflects 75% of the value if the land were available only for agricultural or horticultural purposes. "Special Valuation" is derived from the sales prices which reflect non-agricultural use and is applied to applicable market areas. Agricultural market areas are calibrated to be between 69% and 75% with an ultimate target of 72%

For 2012, there are 6 different market areas. Two market areas do not recognize a difference between agland value and value for other uses and therefore are not "Greenbelted" ("Special Valuation"). A difference between value for agricultural purposes and a higher market value based upon other influences or uses was indicated for four areas. These are treated as "Special Valuation" or "Greenbelted" The complete study with spreadsheets, review reports and analysis is performed each year and archived in the Buffalo County Assessor's Office.

Agland market data has been tracked for 17 years in Buffalo County. The Assessor's Office has completed 10 years of market studies specifically for the "Highest and Best Use" market values. This experience and the study of comparable sales were utilized to determine the feasibility of merging market areas. For 2011, five market areas that were similar in market activity were combined.

2012 Correlation Section for Buffalo County

A. Agricultural Land

Agricultural land in Buffalo County is divided into four influenced market areas and two uninfluenced areas (one and three). The uninfluenced areas are drawn based on the natural resource district (NRD) boundaries; additionally, there are topographical and soil quality differences in the areas. Annually, agricultural land sales are plotted, reviewed, and studied in analyzing the market areas. Area one, in the Lower Loup NRD is comparable to adjoining Custer, Sherman, and Howard Counties. The far northwest corner of Hall County is in the Lower Loup NRD and is comparable to Buffalo County; the rest of Hall County would compare more to the influenced areas in the eastern part of Buffalo County. Area three, in the Central Platte NRD, is fully appropriated and is only comparable to the fully appropriated area of Dawson County. In addition to the NRD differences, Phelps and Kearney County are both much flatter topographically than Buffalo and have superior soil types; these counties are not considered comparable.

The actions taken by the Buffalo County assessor for 2012 varied significantly by land capability grouping (LCG), the upper LCGs were increased and the lower classes decreased. These actions are detailed in the assessment actions report.

The analysis of the agricultural class included expanding the sample with sales from the defined comparable areas to proportionately distribute sales among the study period years and increase the size of the samples. After bringing in as many comparable sales as possible, the samples are still small, particularly in the subclasses. The area three sample does not meet the prescribed thresholds for land use representation; irrigation is over represented and grass land is under represented. Because the samples are small and the land uses have not been assessed at similar portions of market value, the reliability of the statistics is uncertain.

In analyzing the general movement of the agricultural market in this area, it appears that counties in this region of the state have generally increased cropland values 10-20% for 2012, while grass land values increased 0-10%. The dry land values in Buffalo County decreased slightly for 2012, but remain higher than every comparable county, except Hall. Buffalo's grass land values increased similarly to the adjoining counties resulting in values that are generally comparable. This supports that the dry and grass land values established by the county are within the acceptable range.

Irrigated land in Buffalo County generally exists in the top three and bottom two land capability groupings, with fewer acres in the middle classes. The described assessment actions only increased the average value of irrigated land in the county about 6-7%; however, because of the distribution of acres, some parcels will experience a total value decrease. Analysis of sold irrigated parcels in and around Buffalo County does not support a decrease to the lower capability groupings. A comparison to contiguous counties shows that irrigated acres in Sherman and Custer Counties are distributed among the capability groupings similar to Buffalo County; Sherman and Custer Counties only have a 9% and 28% spread between class one and class four groupings while Buffalo has a 53% and 37% spread in areas one and three respectively; Buffalo County's dry land values are also not spread among the LCGs as drastically as the irrigated values are. This information suggests that the irrigated land values

2012 Correlation Section for Buffalo County

were not adjusted to uniform portions of market value, and that irrigated assessments are below acceptable portions of market value.

The subclasses of agricultural land in Buffalo County are not equalized. Dry and grassland have been assessed at a higher portion of market value than irrigated land. The action of the county assessor to decrease some irrigated land values is not supported by the market.

Based on the consideration of all available information, it has been determined that the irrigated assessed values set by the county assessor are not equalized with the adjoining counties. It is therefore the recommendation of the Property Tax Administrator that irrigated land in the 3A1 through 4A land capability groupings of market area one be increased 35%. It is further recommended that irrigated land in the 2A1 through 4A land capability groupings of market area three be increased 15%. These subclass adjustments would result in equalized irrigated land values at an acceptable assessment level and would bring the overall level of value of the agricultural class to 72%.

A1. Correlation for Special Valuation of Agricultural Land

Market areas two, four, eight, and ten are all influenced by non-agricultural uses; the county arrives at the special valuations by considering sales of uninfluenced agricultural land. Since these market areas are all in the Central Platte Natural Resource District the value of agricultural land without the non-agricultural influence would be similar to the value of agricultural land in market area three.

Dry and grass land values in the influenced areas were changed similarly to the uninfluenced areas and resulted in values that are comparable to Dawson and Hall Counties. Based on the county's action and the comparison of surrounding county values, the dry and grass land values are determined to be acceptable.

Irrigated values in areas four and eight were increased 16% and 35% respectively, resulting in values that are generally comparable to both Dawson and Hall Counties. Irrigated values in area two were only increased 2% on average. In area ten, values increased in the class one groupings but decreased in the lower classes. The average irrigated values in areas two and ten are below both Dawson and Hall Counties. Based on the movement of the general market and a comparison of adjoining county values, irrigated values in areas four and eight are determined to be acceptable, while irrigated values in areas two and ten are below the acceptable range.

Based on a review of all available information, it has been determined that the irrigated assessed values set by the county assessor are not equalized with Dawson and Hall Counties. It is therefore the recommendation of the Property Tax Administrator that the special value irrigated land values be increased 15% in all area two irrigated subclasses and in the area ten 2A1-4A land capability groupings. These subclass adjustments would result in equalized irrigated land values at an acceptable assessment level and would bring the overall level of value for Special Valuation of agricultural land to 72%.

**2012 Correlation Section
for Buffalo County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2012 Correlation Section for Buffalo 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 of 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 International Association of Assessing Officers (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.

2012 Correlation Section for Buffalo 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Buffalo County**

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. 239.

Buffalo County 2012 Average LCG Value Comparison After Recommended Adjustment

| | County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | AVG IRR |
|-------|---------|----------|---------|-------|-------|-------|---------|---------|-------|-------|---------|
| 10.10 | Buffalo | 1 | 2,980 | 2,985 | 2,846 | 2,450 | 2,430 | 2,228 | 1,956 | 1,884 | 2,397 |
| 10.20 | Buffalo | 2 | 2,348 | 2,302 | 2,242 | 2,242 | 1,984 | 2,455 | 1,783 | 1,668 | 2,259 |
| 10.30 | Buffalo | 3 | 2,500 | 2,500 | 1,811 | 1,811 | 1,811 | 1,811 | 1,811 | 1,783 | 2,167 |
| 10.40 | Buffalo | 4 | 2,834 | 2,538 | 2,406 | 2,336 | 2,000 | 2,007 | 1,613 | 1,510 | 2,358 |
| 10.80 | Buffalo | 8 | 2,750 | 2,650 | 2,000 | 1,900 | 1,625 | #DIV/0! | 1,450 | 1,350 | 2,341 |
| 10.01 | Buffalo | 10 | 2,686 | 2,545 | 1,035 | 978 | #DIV/0! | 978 | 1,097 | 863 | 2,084 |
| 24.10 | Dawson | 1 | #DIV/0! | 2,294 | 2,222 | 2,063 | 1,865 | 1,579 | 1,590 | 1,495 | 2,144 |
| 21.10 | Custer | 1 | #DIV/0! | 2,902 | 2,562 | 2,439 | 2,281 | 2,105 | 2,084 | 2,082 | 2,512 |
| 82.10 | Sherman | 1 | #DIV/0! | 2,075 | 2,005 | 2,005 | 1,935 | 1,935 | 1,895 | 1,895 | 1,962 |
| 47.71 | Howard | 7100 | 2,650 | 2,550 | 2,300 | 2,300 | 2,220 | 2,220 | 1,900 | 1,800 | 2,115 |
| 47.72 | Howard | 7200 | 2,750 | 2,750 | 2,500 | 2,350 | 2,155 | 2,100 | 1,910 | 1,800 | 2,439 |
| 40.10 | Hall | 1 | 3,279 | 3,281 | 2,810 | 2,797 | 1,965 | 1,963 | 1,861 | 1,861 | 2,890 |
| 1.10 | Adams | 1 | 3,350 | 3,268 | 2,899 | 2,550 | 2,075 | 2,055 | 1,895 | 1,704 | 3,030 |
| 50.10 | Kearney | 1 | #DIV/0! | 3,150 | 2,500 | 2,400 | 1,600 | 1,200 | 1,050 | 800 | 2,584 |
| 69.10 | Phelps | 1 | 1,966 | 2,700 | 2,500 | 2,398 | 2,000 | 1,900 | 1,700 | 1,500 | 2,552 |

| | County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | AVG DRY |
|--|---------|----------|---------|-------|-------|-------|---------|---------|-------|-------|---------|
| | Buffalo | 1 | 1,208 | 1,291 | 1,005 | 1,000 | 853 | 850 | 857 | 845 | 940 |
| | Buffalo | 2 | 1,650 | 1,625 | 1,100 | 1,100 | #DIV/0! | 1,725 | 1,900 | 2,000 | 1,610 |
| | Buffalo | 3 | 1,200 | 1,100 | 1,100 | 1,100 | 850 | 850 | 850 | 850 | 965 |
| | Buffalo | 4 | 1,200 | 1,203 | 1,026 | 1,043 | 850 | 850 | 851 | 853 | 958 |
| | Buffalo | 8 | 1,200 | 1,100 | 900 | 825 | 750 | #DIV/0! | 700 | 650 | 914 |
| | Buffalo | 10 | 1,209 | 1,211 | 1,000 | 850 | #DIV/0! | 850 | 683 | 625 | 927 |
| | Dawson | 1 | #DIV/0! | 1,160 | 1,090 | 1,025 | 950 | 880 | 730 | 730 | 948 |
| | Custer | 1 | #DIV/0! | 1,050 | 980 | 972 | 910 | 710 | 705 | 700 | 876 |
| | Sherman | 1 | #DIV/0! | 865 | 820 | 820 | 775 | 775 | 730 | 730 | 767 |
| | Howard | 7100 | 1,100 | 1,100 | 1,000 | 1,000 | 900 | 850 | 800 | 700 | 858 |
| | Howard | 7200 | 920 | 900 | 765 | 760 | 730 | 710 | 700 | 660 | 744 |
| | Hall | 1 | 2,047 | 2,042 | 1,809 | 1,520 | 1,365 | 1,192 | 1,200 | 962 | 1,697 |
| | Adams | 1 | 1,430 | 1,430 | 1,210 | 1,100 | 1,100 | 1,100 | 1,000 | 1,000 | 1,311 |
| | Kearney | 1 | #DIV/0! | 1,450 | 1,350 | 1,350 | 700 | 500 | 509 | 500 | 1,224 |
| | Phelps | 1 | 1,300 | 1,300 | 1,100 | 950 | 700 | 600 | 550 | 500 | 1,131 |

| | County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | AVG GRASS |
|--|---------|----------|---------|-------|-------|-------|-------|-----|-----|-----|-----------|
| | Buffalo | 1 | 923 | 863 | 839 | 856 | 715 | 642 | 587 | 530 | 615 |
| | Buffalo | 2 | 1,053 | 961 | 1,100 | 1,031 | 1,006 | 790 | 904 | 547 | 921 |
| | Buffalo | 3 | 849 | 837 | 834 | 832 | 788 | 797 | 696 | 672 | 710 |
| | Buffalo | 4 | 826 | 1,072 | 738 | 644 | 928 | 659 | 732 | 634 | 738 |
| | Buffalo | 8 | 924 | 868 | 475 | 730 | 700 | 575 | 544 | 524 | 586 |
| | Buffalo | 10 | 950 | 795 | 600 | 550 | 494 | 462 | 450 | 424 | 559 |
| | Dawson | 1 | #DIV/0! | 690 | 585 | 540 | 515 | 475 | 471 | 465 | 481 |
| | Custer | 1 | #DIV/0! | 512 | 505 | 507 | 501 | 500 | 480 | 485 | 487 |
| | Sherman | 1 | #DIV/0! | 607 | 594 | 590 | 559 | 556 | 547 | 546 | 550 |
| | Howard | 7100 | 805 | 800 | 795 | 780 | 750 | 725 | 685 | 685 | 701 |
| | Howard | 7200 | 740 | 720 | 693 | 693 | 665 | 651 | 556 | 555 | 581 |
| | Hall | 1 | 1,554 | 1,556 | 1,218 | 1,219 | 717 | 717 | 714 | 718 | 868 |
| | Adams | 1 | 900 | 899 | 899 | 845 | 725 | 725 | 725 | 725 | 780 |
| | Kearney | 1 | #DIV/0! | 575 | 525 | 500 | 500 | 500 | 500 | 500 | 507 |
| | Phelps | 1 | 447 | 634 | 857 | 658 | 520 | 543 | 479 | 399 | 521 |

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

**Adjusted Values are displayed in bold font.

| | | | | |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 22,381 | Value : 3,142,453,525 | Growth 13,309,575 | Sum Lines 17, 25, & 41 |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|---------------|----------|-------------|---------|-------------|---------|---------------|------------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 665 | 13,618,485 | 300 | 6,841,390 | 456 | 6,929,565 | 1,421 | 27,389,440 | |
| 02. Res Improve Land | 10,586 | 272,020,915 | 1,026 | 34,149,685 | 1,550 | 39,465,620 | 13,162 | 345,636,220 | |
| 03. Res Improvements | 11,621 | 952,395,115 | 1,111 | 116,308,545 | 1,699 | 159,132,130 | 14,431 | 1,227,835,790 | |
| 04. Res Total | 12,286 | 1,238,034,515 | 1,411 | 157,299,620 | 2,155 | 205,527,315 | 15,852 | 1,600,861,450 | 7,048,565 |
| % of Res Total | 77.50 | 77.34 | 8.90 | 9.83 | 13.59 | 12.84 | 70.83 | 50.94 | 52.96 |
| 05. Com UnImp Land | 230 | 15,136,900 | 56 | 4,988,590 | 27 | 5,314,370 | 313 | 25,439,860 | |
| 06. Com Improve Land | 1,378 | 149,098,830 | 112 | 7,119,025 | 60 | 3,705,505 | 1,550 | 159,923,360 | |
| 07. Com Improvements | 1,422 | 392,369,695 | 133 | 48,088,895 | 74 | 12,820,795 | 1,629 | 453,279,385 | |
| 08. Com Total | 1,652 | 556,605,425 | 189 | 60,196,510 | 101 | 21,840,670 | 1,942 | 638,642,605 | 3,856,660 |
| % of Com Total | 85.07 | 87.15 | 9.73 | 9.43 | 5.20 | 3.42 | 8.68 | 20.32 | 28.98 |
| 09. Ind UnImp Land | 0 | 0 | 3 | 446,270 | 0 | 0 | 3 | 446,270 | |
| 10. Ind Improve Land | 5 | 711,765 | 15 | 4,419,320 | 0 | 0 | 20 | 5,131,085 | |
| 11. Ind Improvements | 5 | 5,002,240 | 16 | 36,748,115 | 1 | 185,385 | 22 | 41,935,740 | |
| 12. Ind Total | 5 | 5,714,005 | 19 | 41,613,705 | 1 | 185,385 | 25 | 47,513,095 | 813,360 |
| % of Ind Total | 20.00 | 12.03 | 76.00 | 87.58 | 4.00 | 0.39 | 0.11 | 1.51 | 6.11 |
| 13. Rec UnImp Land | 1 | 22,950 | 8 | 472,570 | 138 | 9,758,945 | 147 | 10,254,465 | |
| 14. Rec Improve Land | 0 | 0 | 3 | 227,625 | 53 | 4,305,010 | 56 | 4,532,635 | |
| 15. Rec Improvements | 0 | 0 | 3 | 302,095 | 55 | 3,109,370 | 58 | 3,411,465 | |
| 16. Rec Total | 1 | 22,950 | 11 | 1,002,290 | 193 | 17,173,325 | 205 | 18,198,565 | 132,470 |
| % of Rec Total | 0.49 | 0.13 | 5.37 | 5.51 | 94.15 | 94.37 | 0.92 | 0.58 | 1.00 |
| Res & Rec Total | 12,287 | 1,238,057,465 | 1,422 | 158,301,910 | 2,348 | 222,700,640 | 16,057 | 1,619,060,015 | 7,181,035 |
| % of Res & Rec Total | 76.52 | 76.47 | 8.86 | 9.78 | 14.62 | 13.75 | 71.74 | 51.52 | 53.95 |
| Com & Ind Total | 1,657 | 562,319,430 | 208 | 101,810,215 | 102 | 22,026,055 | 1,967 | 686,155,700 | 4,670,020 |
| % of Com & Ind Total | 84.24 | 81.95 | 10.57 | 14.84 | 5.19 | 3.21 | 8.79 | 21.84 | 35.09 |
| 17. Taxable Total | 13,944 | 1,800,376,895 | 1,630 | 260,112,125 | 2,450 | 244,726,695 | 18,024 | 2,305,215,715 | 11,851,055 |
| % of Taxable Total | 77.36 | 78.10 | 9.04 | 11.28 | 13.59 | 10.62 | 80.53 | 73.36 | 89.04 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. Commercial | 10 | 1,645,495 | 52,921,735 | 1 | 712,800 | 7,342,785 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. Commercial | 0 | 0 | 0 | 11 | 2,358,295 | 60,264,520 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 11 | 2,358,295 | 60,264,520 |

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 | 13 | 2,310 | 1 | 5 | 207 | 33,005 | 221 | 35,320 | 0 |
| 25. Total | 13 | 2,310 | 1 | 5 | 207 | 33,005 | 221 | 35,320 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 728 | 132 | 381 | 1,241 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|---------|----------|-----------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 3 | 137,685 | 48 | 7,158,235 | 2,868 | 515,640,435 | 2,919 | 522,936,355 |
| 28. Ag-Improved Land | 0 | 0 | 30 | 3,755,885 | 1,174 | 261,001,865 | 1,204 | 264,757,750 |
| 29. Ag Improvements | 0 | 0 | 30 | 1,415,390 | 1,187 | 48,092,995 | 1,217 | 49,508,385 |
| 30. Ag Total | | | | | | | 4,136 | 837,202,490 |

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 | 18 | 19.00 | 170,500 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 17 | 18.00 | 1,042,375 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 3 | 10.62 | 75,300 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 29 | 53.97 | 77,590 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 28 | 0.00 | 373,015 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 3.02 | 0 | 0 | 106.49 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Records | Acres | Value | Records | Acres | Value | Growth |
| 31. HomeSite UnImp Land | 10 | 9.58 | 113,405 | 10 | 9.58 | 113,405 | |
| 32. HomeSite Improv Land | 780 | 825.34 | 7,274,795 | 798 | 844.34 | 7,445,295 | |
| 33. HomeSite Improvements | 781 | 802.82 | 35,500,340 | 798 | 820.82 | 36,542,715 | 1,458,520 |
| 34. HomeSite Total | | | | 808 | 853.92 | 44,101,415 | |
| 35. FarmSite UnImp Land | 42 | 59.20 | 160,710 | 45 | 69.82 | 236,010 | |
| 36. FarmSite Improv Land | 1,062 | 2,810.97 | 2,487,165 | 1,091 | 2,864.94 | 2,564,755 | |
| 37. FarmSite Improvements | 1,099 | 0.00 | 12,592,655 | 1,127 | 0.00 | 12,965,670 | 0 |
| 38. FarmSite Total | | | | 1,172 | 2,934.76 | 15,766,435 | |
| 39. Road & Ditches | 0 | 10,074.17 | 0 | 0 | 10,183.68 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 41. Total Section VI | | | | 1,980 | 13,972.36 | 59,867,850 | 1,458,520 |

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 | 1 | 57.52 | 176,350 | 1 | 57.52 | 176,350 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------------|---------|------------|-------------|----------|------------|-------------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 1 | 41.51 | 109,955 | 70 | 6,736.48 | 10,122,295 |
| 44. Recapture Value N/A | 1 | 41.51 | 206,050 | 70 | 6,736.48 | 25,898,995 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 2,969 | 395,531.19 | 578,695,935 | 3,040 | 402,309.18 | 588,928,185 |
| 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 | 8,129.47 | 9.58% | 24,226,830 | 13.42% | 2,980.12 |
| 46. 1A | 10,017.25 | 11.81% | 29,902,210 | 16.57% | 2,985.07 |
| 47. 2A1 | 14,412.88 | 16.99% | 41,019,355 | 22.73% | 2,846.02 |
| 48. 2A | 8,175.86 | 9.64% | 20,030,840 | 11.10% | 2,450.00 |
| 49. 3A1 | 3,980.51 | 4.69% | 7,165,415 | 3.97% | 1,800.12 |
| 50. 3A | 2,650.24 | 3.12% | 4,372,900 | 2.42% | 1,650.00 |
| 51. 4A1 | 27,410.49 | 32.31% | 39,723,910 | 22.01% | 1,449.22 |
| 52. 4A | 10,052.58 | 11.85% | 14,029,485 | 7.77% | 1,395.61 |
| 53. Total | 84,829.28 | 100.00% | 180,470,945 | 100.00% | 2,127.46 |
| Dry | | | | | |
| 54. 1D1 | 1,014.33 | 3.43% | 1,225,595 | 4.41% | 1,208.28 |
| 55. 1D | 1,852.09 | 6.26% | 2,390,305 | 8.60% | 1,290.60 |
| 56. 2D1 | 6,020.67 | 20.35% | 6,052,365 | 21.77% | 1,005.26 |
| 57. 2D | 3,133.80 | 10.59% | 3,134,705 | 11.27% | 1,000.29 |
| 58. 3D1 | 1,348.25 | 4.56% | 1,149,765 | 4.14% | 852.78 |
| 59. 3D | 783.19 | 2.65% | 665,710 | 2.39% | 850.00 |
| 60. 4D1 | 12,072.55 | 40.81% | 10,345,970 | 37.21% | 856.98 |
| 61. 4D | 3,358.60 | 11.35% | 2,839,185 | 10.21% | 845.35 |
| 62. Total | 29,583.48 | 100.00% | 27,803,600 | 100.00% | 939.84 |
| Grass | | | | | |
| 63. 1G1 | 2,190.02 | 2.38% | 2,021,165 | 3.57% | 922.90 |
| 64. 1G | 3,949.00 | 4.28% | 3,409,450 | 6.01% | 863.37 |
| 65. 2G1 | 3,550.93 | 3.85% | 2,978,080 | 5.25% | 838.68 |
| 66. 2G | 6,381.18 | 6.92% | 5,461,605 | 9.63% | 855.89 |
| 67. 3G1 | 2,645.13 | 2.87% | 1,891,230 | 3.34% | 714.99 |
| 68. 3G | 7,939.69 | 8.61% | 5,096,695 | 8.99% | 641.93 |
| 69. 4G1 | 19,417.73 | 21.06% | 11,393,000 | 20.10% | 586.73 |
| 70. 4G | 46,121.64 | 50.03% | 24,435,610 | 43.11% | 529.81 |
| 71. Total | 92,195.32 | 100.00% | 56,686,835 | 100.00% | 614.86 |
| Irrigated Total | | | | | |
| | 84,829.28 | 39.89% | 180,470,945 | 67.52% | 2,127.46 |
| Dry Total | | | | | |
| | 29,583.48 | 13.91% | 27,803,600 | 10.40% | 939.84 |
| Grass Total | | | | | |
| | 92,195.32 | 43.36% | 56,686,835 | 21.21% | 614.86 |
| 72. Waste | 6,024.47 | 2.83% | 2,312,485 | 0.87% | 383.85 |
| 73. Other | 2.96 | 0.00% | 445 | 0.00% | 150.34 |
| 74. Exempt | 3,576.11 | 1.68% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 212,635.51 | 100.00% | 267,274,310 | 100.00% | 1,256.96 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 5,635.21 | 45.30% | 11,505,480 | 47.09% | 2,041.71 |
| 46. 1A | 2,583.69 | 20.77% | 5,172,220 | 21.17% | 2,001.87 |
| 47. 2A1 | 1,017.46 | 8.18% | 1,984,045 | 8.12% | 1,950.00 |
| 48. 2A | 1,787.46 | 14.37% | 3,485,535 | 14.27% | 1,949.99 |
| 49. 3A1 | 128.90 | 1.04% | 222,360 | 0.91% | 1,725.06 |
| 50. 3A | 191.24 | 1.54% | 408,310 | 1.67% | 2,135.07 |
| 51. 4A1 | 662.15 | 5.32% | 1,026,335 | 4.20% | 1,550.00 |
| 52. 4A | 433.15 | 3.48% | 628,070 | 2.57% | 1,450.01 |
| 53. Total | 12,439.26 | 100.00% | 24,432,355 | 100.00% | 1,964.13 |
| Dry | | | | | |
| 54. 1D1 | 173.52 | 14.91% | 286,315 | 15.28% | 1,650.04 |
| 55. 1D | 526.42 | 45.22% | 855,460 | 45.65% | 1,625.05 |
| 56. 2D1 | 160.88 | 13.82% | 176,970 | 9.44% | 1,100.01 |
| 57. 2D | 15.90 | 1.37% | 17,490 | 0.93% | 1,100.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 67.20 | 5.77% | 115,925 | 6.19% | 1,725.07 |
| 60. 4D1 | 186.07 | 15.98% | 353,535 | 18.87% | 1,900.01 |
| 61. 4D | 34.16 | 2.93% | 68,320 | 3.65% | 2,000.00 |
| 62. Total | 1,164.15 | 100.00% | 1,874,015 | 100.00% | 1,609.77 |
| Grass | | | | | |
| 63. 1G1 | 258.70 | 13.05% | 272,315 | 14.93% | 1,052.63 |
| 64. 1G | 374.88 | 18.91% | 360,165 | 19.74% | 960.75 |
| 65. 2G1 | 171.20 | 8.64% | 188,320 | 10.32% | 1,100.00 |
| 66. 2G | 87.15 | 4.40% | 89,845 | 4.92% | 1,030.92 |
| 67. 3G1 | 345.43 | 17.43% | 347,355 | 19.04% | 1,005.57 |
| 68. 3G | 105.44 | 5.32% | 83,290 | 4.56% | 789.93 |
| 69. 4G1 | 373.73 | 18.86% | 338,015 | 18.53% | 904.44 |
| 70. 4G | 265.45 | 13.39% | 145,245 | 7.96% | 547.17 |
| 71. Total | 1,981.98 | 100.00% | 1,824,550 | 100.00% | 920.57 |
| Irrigated Total | | | | | |
| | 12,439.26 | 78.18% | 24,432,355 | 86.64% | 1,964.13 |
| Dry Total | | | | | |
| | 1,164.15 | 7.32% | 1,874,015 | 6.65% | 1,609.77 |
| Grass Total | | | | | |
| | 1,981.98 | 12.46% | 1,824,550 | 6.47% | 920.57 |
| 72. Waste | 323.00 | 2.03% | 69,570 | 0.25% | 215.39 |
| 73. Other | 2.15 | 0.01% | 325 | 0.00% | 151.16 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 15,910.54 | 100.00% | 28,200,815 | 100.00% | 1,772.46 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 6,693.49 | 16.99% | 16,733,720 | 20.68% | 2,500.00 |
| 46. 1A | 13,891.67 | 35.27% | 34,723,815 | 42.90% | 2,499.61 |
| 47. 2A1 | 3,023.68 | 7.68% | 4,762,405 | 5.88% | 1,575.04 |
| 48. 2A | 1,119.80 | 2.84% | 1,763,720 | 2.18% | 1,575.03 |
| 49. 3A1 | 1,126.99 | 2.86% | 1,775,080 | 2.19% | 1,575.06 |
| 50. 3A | 53.00 | 0.13% | 83,475 | 0.10% | 1,575.00 |
| 51. 4A1 | 7,768.97 | 19.72% | 12,236,375 | 15.12% | 1,575.03 |
| 52. 4A | 5,712.97 | 14.50% | 8,855,110 | 10.94% | 1,550.00 |
| 53. Total | 39,390.57 | 100.00% | 80,933,700 | 100.00% | 2,054.65 |
| Dry | | | | | |
| 54. 1D1 | 301.39 | 3.27% | 361,670 | 4.06% | 1,200.01 |
| 55. 1D | 2,733.73 | 29.65% | 3,007,100 | 33.79% | 1,100.00 |
| 56. 2D1 | 773.44 | 8.39% | 850,785 | 9.56% | 1,100.00 |
| 57. 2D | 310.80 | 3.37% | 341,880 | 3.84% | 1,100.00 |
| 58. 3D1 | 275.11 | 2.98% | 233,845 | 2.63% | 850.01 |
| 59. 3D | 2.50 | 0.03% | 2,125 | 0.02% | 850.00 |
| 60. 4D1 | 3,097.55 | 33.59% | 2,632,920 | 29.59% | 850.00 |
| 61. 4D | 1,726.75 | 18.73% | 1,467,740 | 16.50% | 850.00 |
| 62. Total | 9,221.27 | 100.00% | 8,898,065 | 100.00% | 964.95 |
| Grass | | | | | |
| 63. 1G1 | 1,025.95 | 1.77% | 870,910 | 2.12% | 848.88 |
| 64. 1G | 3,689.82 | 6.37% | 3,089,545 | 7.52% | 837.32 |
| 65. 2G1 | 1,204.32 | 2.08% | 1,004,395 | 2.44% | 833.99 |
| 66. 2G | 861.58 | 1.49% | 716,910 | 1.74% | 832.09 |
| 67. 3G1 | 323.88 | 0.56% | 255,355 | 0.62% | 788.42 |
| 68. 3G | 5,337.88 | 9.21% | 4,255,085 | 10.35% | 797.15 |
| 69. 4G1 | 14,200.95 | 24.52% | 9,879,900 | 24.04% | 695.72 |
| 70. 4G | 31,282.97 | 54.00% | 21,031,115 | 51.17% | 672.29 |
| 71. Total | 57,927.35 | 100.00% | 41,103,215 | 100.00% | 709.56 |
| Irrigated Total | | | | | |
| | 39,390.57 | 36.71% | 80,933,700 | 61.76% | 2,054.65 |
| Dry Total | | | | | |
| | 9,221.27 | 8.59% | 8,898,065 | 6.79% | 964.95 |
| Grass Total | | | | | |
| | 57,927.35 | 53.99% | 41,103,215 | 31.36% | 709.56 |
| 72. Waste | 746.52 | 0.70% | 118,705 | 0.09% | 159.01 |
| 73. Other | 5.00 | 0.00% | 750 | 0.00% | 150.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 107,290.71 | 100.00% | 131,054,435 | 100.00% | 1,221.49 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 23,657.75 | 24.72% | 67,054,740 | 29.71% | 2,834.37 |
| 46. 1A | 35,078.83 | 36.65% | 89,046,085 | 39.46% | 2,538.46 |
| 47. 2A1 | 7,668.91 | 8.01% | 18,448,330 | 8.17% | 2,405.60 |
| 48. 2A | 4,420.84 | 4.62% | 10,326,625 | 4.58% | 2,335.90 |
| 49. 3A1 | 601.30 | 0.63% | 1,202,600 | 0.53% | 2,000.00 |
| 50. 3A | 2,706.70 | 2.83% | 5,432,615 | 2.41% | 2,007.10 |
| 51. 4A1 | 15,570.86 | 16.27% | 25,118,710 | 11.13% | 1,613.19 |
| 52. 4A | 5,997.26 | 6.27% | 9,057,140 | 4.01% | 1,510.21 |
| 53. Total | 95,702.45 | 100.00% | 225,686,845 | 100.00% | 2,358.21 |
| Dry | | | | | |
| 54. 1D1 | 325.86 | 2.02% | 391,030 | 2.53% | 1,199.99 |
| 55. 1D | 3,318.10 | 20.59% | 3,990,315 | 25.83% | 1,202.59 |
| 56. 2D1 | 1,867.85 | 11.59% | 1,916,390 | 12.41% | 1,025.99 |
| 57. 2D | 642.40 | 3.99% | 670,140 | 4.34% | 1,043.18 |
| 58. 3D1 | 127.20 | 0.79% | 108,120 | 0.70% | 850.00 |
| 59. 3D | 160.83 | 1.00% | 136,705 | 0.89% | 850.00 |
| 60. 4D1 | 8,018.47 | 49.75% | 6,820,515 | 44.16% | 850.60 |
| 61. 4D | 1,656.68 | 10.28% | 1,412,375 | 9.14% | 852.53 |
| 62. Total | 16,117.39 | 100.00% | 15,445,590 | 100.00% | 958.32 |
| Grass | | | | | |
| 63. 1G1 | 719.96 | 1.82% | 594,605 | 2.04% | 825.89 |
| 64. 1G | 2,928.22 | 7.41% | 3,138,455 | 10.75% | 1,071.80 |
| 65. 2G1 | 1,887.22 | 4.77% | 1,393,495 | 4.77% | 738.39 |
| 66. 2G | 1,458.25 | 3.69% | 939,415 | 3.22% | 644.21 |
| 67. 3G1 | 2,650.41 | 6.70% | 2,459,640 | 8.43% | 928.02 |
| 68. 3G | 1,029.63 | 2.60% | 678,135 | 2.32% | 658.62 |
| 69. 4G1 | 17,078.26 | 43.19% | 12,507,355 | 42.84% | 732.36 |
| 70. 4G | 11,791.52 | 29.82% | 7,481,025 | 25.63% | 634.44 |
| 71. Total | 39,543.47 | 100.00% | 29,192,125 | 100.00% | 738.23 |
| Irrigated Total | | | | | |
| | 95,702.45 | 61.72% | 225,686,845 | 83.28% | 2,358.21 |
| Dry Total | | | | | |
| | 16,117.39 | 10.39% | 15,445,590 | 5.70% | 958.32 |
| Grass Total | | | | | |
| | 39,543.47 | 25.50% | 29,192,125 | 10.77% | 738.23 |
| 72. Waste | 3,701.68 | 2.39% | 661,910 | 0.24% | 178.81 |
| 73. Other | 2.62 | 0.00% | 260 | 0.00% | 99.24 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 155,067.61 | 100.00% | 270,986,730 | 100.00% | 1,747.54 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 2,088.67 | 38.85% | 4,908,375 | 41.54% | 2,350.00 |
| 46. 1A | 1,270.71 | 23.64% | 2,986,170 | 25.27% | 2,350.00 |
| 47. 2A1 | 483.00 | 8.98% | 1,135,050 | 9.61% | 2,350.00 |
| 48. 2A | 670.41 | 12.47% | 1,575,455 | 13.33% | 2,349.99 |
| 49. 3A1 | 111.47 | 2.07% | 181,155 | 1.53% | 1,625.15 |
| 50. 3A | 156.45 | 2.91% | 238,590 | 2.02% | 1,525.02 |
| 51. 4A1 | 354.49 | 6.59% | 478,560 | 4.05% | 1,350.00 |
| 52. 4A | 240.49 | 4.47% | 312,635 | 2.65% | 1,299.99 |
| 53. Total | 5,375.69 | 100.00% | 11,815,990 | 100.00% | 2,198.04 |
| Dry | | | | | |
| 54. 1D1 | 166.60 | 18.55% | 206,060 | 25.32% | 1,236.85 |
| 55. 1D | 210.10 | 23.39% | 210,100 | 25.82% | 1,000.00 |
| 56. 2D1 | 53.10 | 5.91% | 45,135 | 5.55% | 850.00 |
| 57. 2D | 145.80 | 16.23% | 123,930 | 15.23% | 850.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 112.65 | 12.54% | 50,130 | 6.16% | 445.01 |
| 60. 4D1 | 115.94 | 12.91% | 98,550 | 12.11% | 850.01 |
| 61. 4D | 93.94 | 10.46% | 79,845 | 9.81% | 849.96 |
| 62. Total | 898.13 | 100.00% | 813,750 | 100.00% | 906.05 |
| Grass | | | | | |
| 63. 1G1 | 126.46 | 1.64% | 113,085 | 2.15% | 894.24 |
| 64. 1G | 471.00 | 6.11% | 391,780 | 7.46% | 831.80 |
| 65. 2G1 | 103.73 | 1.35% | 98,015 | 1.87% | 944.91 |
| 66. 2G | 614.20 | 7.97% | 384,275 | 7.32% | 625.65 |
| 67. 3G1 | 1,094.60 | 14.20% | 845,360 | 16.11% | 772.30 |
| 68. 3G | 1,701.12 | 22.07% | 1,331,020 | 25.36% | 782.44 |
| 69. 4G1 | 487.51 | 6.33% | 263,410 | 5.02% | 540.32 |
| 70. 4G | 3,108.47 | 40.33% | 1,822,045 | 34.71% | 586.15 |
| 71. Total | 7,707.09 | 100.00% | 5,248,990 | 100.00% | 681.06 |
| Irrigated Total | 5,375.69 | 34.74% | 11,815,990 | 64.87% | 2,198.04 |
| Dry Total | 898.13 | 5.80% | 813,750 | 4.47% | 906.05 |
| Grass Total | 7,707.09 | 49.80% | 5,248,990 | 28.82% | 681.06 |
| 72. Waste | 1,494.99 | 9.66% | 337,360 | 1.85% | 225.66 |
| 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 | 15,475.90 | 100.00% | 18,216,090 | 100.00% | 1,177.06 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 4,713.50 | 41.89% | 12,962,150 | 49.20% | 2,750.01 |
| 46. 1A | 2,814.58 | 25.01% | 7,458,620 | 28.31% | 2,649.99 |
| 47. 2A1 | 718.55 | 6.39% | 1,437,100 | 5.45% | 2,000.00 |
| 48. 2A | 405.90 | 3.61% | 771,210 | 2.93% | 1,900.00 |
| 49. 3A1 | 224.20 | 1.99% | 364,330 | 1.38% | 1,625.02 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 1,458.44 | 12.96% | 2,114,735 | 8.03% | 1,450.00 |
| 52. 4A | 917.02 | 8.15% | 1,237,980 | 4.70% | 1,350.00 |
| 53. Total | 11,252.19 | 100.00% | 26,346,125 | 100.00% | 2,341.42 |
| Dry | | | | | |
| 54. 1D1 | 370.30 | 19.96% | 444,360 | 26.21% | 1,200.00 |
| 55. 1D | 376.16 | 20.28% | 413,775 | 24.41% | 1,100.00 |
| 56. 2D1 | 212.64 | 11.46% | 191,375 | 11.29% | 900.00 |
| 57. 2D | 244.74 | 13.19% | 201,910 | 11.91% | 825.00 |
| 58. 3D1 | 6.20 | 0.33% | 4,650 | 0.27% | 750.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 397.78 | 21.44% | 278,445 | 16.42% | 700.00 |
| 61. 4D | 247.46 | 13.34% | 160,850 | 9.49% | 650.00 |
| 62. Total | 1,855.28 | 100.00% | 1,695,365 | 100.00% | 913.81 |
| Grass | | | | | |
| 63. 1G1 | 526.13 | 4.43% | 486,010 | 6.98% | 923.75 |
| 64. 1G | 959.84 | 8.08% | 833,040 | 11.96% | 867.89 |
| 65. 2G1 | 295.11 | 2.48% | 140,185 | 2.01% | 475.03 |
| 66. 2G | 537.44 | 4.52% | 392,205 | 5.63% | 729.77 |
| 67. 3G1 | 156.61 | 1.32% | 109,625 | 1.57% | 699.99 |
| 68. 3G | 191.28 | 1.61% | 110,045 | 1.58% | 575.31 |
| 69. 4G1 | 3,492.01 | 29.39% | 1,898,275 | 27.25% | 543.61 |
| 70. 4G | 5,723.97 | 48.17% | 2,996,780 | 43.02% | 523.55 |
| 71. Total | 11,882.39 | 100.00% | 6,966,165 | 100.00% | 586.26 |
| <hr/> | | | | | |
| Irrigated Total | 11,252.19 | 43.84% | 26,346,125 | 74.89% | 2,341.42 |
| Dry Total | 1,855.28 | 7.23% | 1,695,365 | 4.82% | 913.81 |
| Grass Total | 11,882.39 | 46.30% | 6,966,165 | 19.80% | 586.26 |
| 72. Waste | 675.09 | 2.63% | 172,860 | 0.49% | 256.05 |
| 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 | 25,664.95 | 100.00% | 35,180,515 | 100.00% | 1,370.76 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1 | 2,550.79 | 38.46% | 6,851,605 | 50.72% | 2,686.07 |
| 46. 1A | 1,804.03 | 27.20% | 4,591,280 | 33.99% | 2,545.01 |
| 47. 2A1 | 251.22 | 3.79% | 226,095 | 1.67% | 899.99 |
| 48. 2A | 642.18 | 9.68% | 545,860 | 4.04% | 850.01 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 8.10 | 0.12% | 6,885 | 0.05% | 850.00 |
| 51. 4A1 | 1,249.89 | 18.85% | 1,192,150 | 8.83% | 953.80 |
| 52. 4A | 125.90 | 1.90% | 94,425 | 0.70% | 750.00 |
| 53. Total | 6,632.11 | 100.00% | 13,508,300 | 100.00% | 2,036.80 |
| Dry | | | | | |
| 54. 1D1 | 106.33 | 11.49% | 128,595 | 14.99% | 1,209.40 |
| 55. 1D | 210.98 | 22.79% | 255,575 | 29.79% | 1,211.37 |
| 56. 2D1 | 26.60 | 2.87% | 26,600 | 3.10% | 1,000.00 |
| 57. 2D | 307.68 | 33.24% | 261,525 | 30.48% | 849.99 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 7.00 | 0.76% | 5,950 | 0.69% | 850.00 |
| 60. 4D1 | 222.15 | 24.00% | 151,620 | 17.67% | 682.51 |
| 61. 4D | 45.00 | 4.86% | 28,125 | 3.28% | 625.00 |
| 62. Total | 925.74 | 100.00% | 857,990 | 100.00% | 926.82 |
| Grass | | | | | |
| 63. 1G1 | 151.72 | 12.35% | 144,140 | 20.97% | 950.04 |
| 64. 1G | 43.08 | 3.51% | 34,265 | 4.98% | 795.38 |
| 65. 2G1 | 3.00 | 0.24% | 1,800 | 0.26% | 600.00 |
| 66. 2G | 207.88 | 16.92% | 114,335 | 16.63% | 550.00 |
| 67. 3G1 | 468.48 | 38.12% | 231,340 | 33.65% | 493.81 |
| 68. 3G | 167.98 | 13.67% | 77,670 | 11.30% | 462.38 |
| 69. 4G1 | 184.85 | 15.04% | 83,180 | 12.10% | 449.99 |
| 70. 4G | 1.85 | 0.15% | 785 | 0.11% | 424.32 |
| 71. Total | 1,228.84 | 100.00% | 687,515 | 100.00% | 559.48 |
| Irrigated Total | | | | | |
| Irrigated Total | 6,632.11 | 70.41% | 13,508,300 | 89.13% | 2,036.80 |
| Dry Total | | | | | |
| Dry Total | 925.74 | 9.83% | 857,990 | 5.66% | 926.82 |
| Grass Total | | | | | |
| Grass Total | 1,228.84 | 13.05% | 687,515 | 4.54% | 559.48 |
| 72. Waste | 632.70 | 6.72% | 102,390 | 0.68% | 161.83 |
| 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 | 9,419.39 | 100.00% | 15,156,195 | 100.00% | 1,609.04 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|---------------|----------------|----------------|----------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 2.60 | 1.88% | 32,500 | 3.72% | 12,500.00 |
| 47. 2A1 | 28.30 | 20.46% | 327,850 | 37.56% | 11,584.81 |
| 48. 2A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 49. 3A1 | 5.70 | 4.12% | 57,000 | 6.53% | 10,000.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 84.70 | 61.24% | 415,030 | 47.55% | 4,900.00 |
| 52. 4A | 17.00 | 12.29% | 40,440 | 4.63% | 2,378.82 |
| 53. Total | 138.30 | 100.00% | 872,820 | 100.00% | 6,311.06 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 3.90 | 39.00% | 4,095 | 16.09% | 1,050.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 4.90 | 49.00% | 17,150 | 67.40% | 3,500.00 |
| 61. 4D | 1.20 | 12.00% | 4,200 | 16.51% | 3,500.00 |
| 62. Total | 10.00 | 100.00% | 25,445 | 100.00% | 2,544.50 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.80 | 26.67% | 960 | 11.09% | 1,200.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 1.30 | 43.33% | 4,550 | 52.54% | 3,500.00 |
| 70. 4G | 0.90 | 30.00% | 3,150 | 36.37% | 3,500.00 |
| 71. Total | 3.00 | 100.00% | 8,660 | 100.00% | 2,886.67 |
| Irrigated Total | | | | | |
| Irrigated Total | 138.30 | 91.41% | 872,820 | 96.24% | 6,311.06 |
| Dry Total | | | | | |
| Dry Total | 10.00 | 6.61% | 25,445 | 2.81% | 2,544.50 |
| Grass Total | | | | | |
| Grass Total | 3.00 | 1.98% | 8,660 | 0.95% | 2,886.67 |
| 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 | 151.30 | 100.00% | 906,925 | 100.00% | 5,994.22 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 13

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|----------------|----------------|-------------------------|
| 45. 1A1 | 849.10 | 67.46% | 101,890 | 68.03% | 120.00 |
| 46. 1A | 344.60 | 27.38% | 41,350 | 27.61% | 119.99 |
| 47. 2A1 | 25.00 | 1.99% | 2,625 | 1.75% | 105.00 |
| 48. 2A | 28.00 | 2.22% | 2,940 | 1.96% | 105.00 |
| 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 | 12.00 | 0.95% | 960 | 0.64% | 80.00 |
| 53. Total | 1,258.70 | 100.00% | 149,765 | 100.00% | 118.98 |
| Dry | | | | | |
| 54. 1D1 | 313.70 | 61.84% | 17,250 | 46.72% | 54.99 |
| 55. 1D | 182.60 | 35.99% | 10,045 | 27.21% | 55.01 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 11.00 | 2.17% | 9,625 | 26.07% | 875.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 507.30 | 100.00% | 36,920 | 100.00% | 72.78 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 30.00 | 3.72% | 1,645 | 4.50% | 54.83 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 57.80 | 7.17% | 2,605 | 7.12% | 45.07 |
| 68. 3G | 26.10 | 3.24% | 1,180 | 3.22% | 45.21 |
| 69. 4G1 | 59.50 | 7.38% | 2,680 | 7.32% | 45.04 |
| 70. 4G | 632.95 | 78.50% | 28,485 | 77.84% | 45.00 |
| 71. Total | 806.35 | 100.00% | 36,595 | 100.00% | 45.38 |
| Irrigated Total | | | | | |
| | 1,258.70 | 48.93% | 149,765 | 67.07% | 118.98 |
| Dry Total | | | | | |
| | 507.30 | 19.72% | 36,920 | 16.54% | 72.78 |
| Grass Total | | | | | |
| | 806.35 | 31.35% | 36,595 | 16.39% | 45.38 |
| 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 | 2,572.35 | 100.00% | 223,280 | 100.00% | 86.80 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 32

| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.08 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 33

| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 21.30 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-----------------|----------------|------------------|----------------|-------------------------|
| 45. 1A1 | 217.50 | 50.97% | 913,500 | 57.09% | 4,200.00 |
| 46. 1A | 63.20 | 14.81% | 259,120 | 16.19% | 4,100.00 |
| 47. 2A1 | 45.00 | 10.55% | 144,000 | 9.00% | 3,200.00 |
| 48. 2A | 36.00 | 8.44% | 114,300 | 7.14% | 3,175.00 |
| 49. 3A1 | 34.00 | 7.97% | 96,900 | 6.06% | 2,850.00 |
| 50. 3A | 13.80 | 3.23% | 38,640 | 2.41% | 2,800.00 |
| 51. 4A1 | 10.20 | 2.39% | 20,400 | 1.27% | 2,000.00 |
| 52. 4A | 7.00 | 1.64% | 13,300 | 0.83% | 1,900.00 |
| 53. Total | 426.70 | 100.00% | 1,600,160 | 100.00% | 3,750.08 |
| Dry | | | | | |
| 54. 1D1 | 20.38 | 4.56% | 55,430 | 5.33% | 2,719.82 |
| 55. 1D | 135.20 | 30.25% | 354,225 | 34.09% | 2,620.01 |
| 56. 2D1 | 97.50 | 21.82% | 255,450 | 24.58% | 2,620.00 |
| 57. 2D | 64.00 | 14.32% | 166,400 | 16.01% | 2,600.00 |
| 58. 3D1 | 11.66 | 2.61% | 26,820 | 2.58% | 2,300.17 |
| 59. 3D | 45.20 | 10.11% | 101,700 | 9.79% | 2,250.00 |
| 60. 4D1 | 58.00 | 12.98% | 63,800 | 6.14% | 1,100.00 |
| 61. 4D | 15.00 | 3.36% | 15,375 | 1.48% | 1,025.00 |
| 62. Total | 446.94 | 100.00% | 1,039,200 | 100.00% | 2,325.14 |
| Grass | | | | | |
| 63. 1G1 | 197.84 | 3.29% | 326,435 | 4.87% | 1,649.99 |
| 64. 1G | 283.22 | 4.71% | 454,480 | 6.78% | 1,604.69 |
| 65. 2G1 | 175.40 | 2.91% | 231,530 | 3.45% | 1,320.01 |
| 66. 2G | 322.00 | 5.35% | 412,640 | 6.15% | 1,281.49 |
| 67. 3G1 | 509.59 | 8.47% | 582,530 | 8.69% | 1,143.13 |
| 68. 3G | 663.50 | 11.02% | 729,850 | 10.88% | 1,100.00 |
| 69. 4G1 | 1,517.63 | 25.21% | 1,707,340 | 25.46% | 1,125.00 |
| 70. 4G | 2,350.15 | 39.04% | 2,261,155 | 33.72% | 962.13 |
| 71. Total | 6,019.33 | 100.00% | 6,705,960 | 100.00% | 1,114.07 |
| Irrigated Total | | | | | |
| | 426.70 | 5.95% | 1,600,160 | 16.38% | 3,750.08 |
| Dry Total | | | | | |
| | 446.94 | 6.23% | 1,039,200 | 10.64% | 2,325.14 |
| Grass Total | | | | | |
| | 6,019.33 | 83.89% | 6,705,960 | 68.65% | 1,114.07 |
| 72. Waste | 282.58 | 3.94% | 423,620 | 4.34% | 1,499.12 |
| 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 | 7,175.55 | 100.00% | 9,768,940 | 100.00% | 1,361.42 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 50

| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 15.00 | 9.55% | 12,000 | 18.39% | 800.00 |
| 67. 3G1 | 12.00 | 7.64% | 4,500 | 6.90% | 375.00 |
| 68. 3G | 130.00 | 82.80% | 48,750 | 74.71% | 375.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 157.00 | 100.00% | 65,250 | 100.00% | 415.61 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 157.00 | 100.00% | 65,250 | 100.00% | 415.61 |
| 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 | 157.00 | 100.00% | 65,250 | 100.00% | 415.61 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 72

| 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 | 73.20 | 100.00% | 183,000 | 100.00% | 2,500.00 |
| 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 | 73.20 | 100.00% | 183,000 | 100.00% | 2,500.00 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 3.50 | 100.00% | 2,625 | 100.00% | 750.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 3.50 | 100.00% | 2,625 | 100.00% | 750.00 |
| <hr/> | | | | | |
| Irrigated Total | 73.20 | 95.44% | 183,000 | 98.59% | 2,500.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 3.50 | 4.56% | 2,625 | 1.41% | 750.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 61.11 | 79.67% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 76.70 | 100.00% | 185,625 | 100.00% | 2,420.14 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 139

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|--------|-------------|---------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 85.47 | 100.00% | 74,785 | 100.00% | 874.99 |
| 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 | 85.47 | 100.00% | 74,785 | 100.00% | 874.99 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 24.24 | 55.75% | 20,000 | 67.52% | 825.08 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 19.24 | 44.25% | 9,620 | 32.48% | 500.00 |
| 62. Total | 43.48 | 100.00% | 29,620 | 100.00% | 681.23 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 19.62 | 100.00% | 9,810 | 100.00% | 500.00 |
| 71. Total | 19.62 | 100.00% | 9,810 | 100.00% | 500.00 |
| Irrigated Total | | | | | |
| | 85.47 | 53.52% | 74,785 | 64.84% | 874.99 |
| Dry Total | | | | | |
| | 43.48 | 27.22% | 29,620 | 25.68% | 681.23 |
| Grass Total | | | | | |
| | 19.62 | 12.28% | 9,810 | 8.51% | 500.00 |
| 72. Waste | 11.14 | 6.98% | 1,115 | 0.97% | 100.09 |
| 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 | 159.71 | 100.00% | 115,330 | 100.00% | 722.12 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5000

| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 200.00 | 100.00% | 200 | 100.00% | 1.00 |
| 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 | 200.00 | 100.00% | 200 | 100.00% | 1.00 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5978

| 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 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 61. 4D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 62. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Irrigated Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Dry Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 72. Waste | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 7.07 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------------|----------------|-----------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 172.44 | 137,685 | 3,821.81 | 7,812,225 | 253,609.67 | 558,124,880 | 257,603.92 | 566,074,790 |
| 77. Dry Land | 0.00 | 0 | 482.61 | 645,570 | 60,290.55 | 57,873,990 | 60,773.16 | 58,519,560 |
| 78. Grass | 0.00 | 0 | 2,668.50 | 2,064,090 | 216,806.74 | 146,474,205 | 219,475.24 | 148,538,295 |
| 79. Waste | 0.00 | 0 | 219.03 | 68,520 | 13,873.14 | 4,131,695 | 14,092.17 | 4,200,215 |
| 80. Other | 0.00 | 0 | 2.15 | 325 | 10.58 | 1,455 | 12.73 | 1,780 |
| 81. Exempt | 2.97 | 0 | 454.13 | 0 | 3,208.57 | 0 | 3,665.67 | 0 |
| 82. Total | 172.44 | 137,685 | 7,194.10 | 10,590,730 | 544,590.68 | 766,606,225 | 551,957.22 | 777,334,640 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 257,603.92 | 46.67% | 566,074,790 | 72.82% | 2,197.46 |
| Dry Land | 60,773.16 | 11.01% | 58,519,560 | 7.53% | 962.92 |
| Grass | 219,475.24 | 39.76% | 148,538,295 | 19.11% | 676.79 |
| Waste | 14,092.17 | 2.55% | 4,200,215 | 0.54% | 298.05 |
| Other | 12.73 | 0.00% | 1,780 | 0.00% | 139.83 |
| Exempt | 3,665.67 | 0.66% | 0 | 0.00% | 0.00 |
| Total | 551,957.22 | 100.00% | 777,334,640 | 100.00% | 1,408.32 |

2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

10 Buffalo

| | 2011 CTL County Total | 2012 Form 45 County Total | Value Difference (2012 form 45 - 2011 CTL) | Percent Change | 2012 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 1,584,808,520 | 1,600,861,450 | 16,052,930 | 1.01% | 7,048,565 | 0.57% |
| 02. Recreational | 16,116,440 | 18,198,565 | 2,082,125 | 12.92% | 132,470 | 12.10% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 51,323,550 | 44,101,415 | -7,222,135 | -14.07% | 1,458,520 | -16.91% |
| 04. Total Residential (sum lines 1-3) | 1,652,248,510 | 1,663,161,430 | 10,912,920 | 0.66% | 8,639,555 | 0.14% |
| 05. Commercial | 620,706,895 | 638,642,605 | 17,935,710 | 2.89% | 3,856,660 | 2.27% |
| 06. Industrial | 46,638,210 | 47,513,095 | 874,885 | 1.88% | 813,360 | 0.13% |
| 07. Ag-Farmsite Land, Outbuildings | 18,434,895 | 15,766,435 | -2,668,460 | -14.48% | 0 | -14.48% |
| 08. Minerals | 35,390 | 35,320 | -70 | -0.20 | 0 | -0.20 |
| 09. Total Commercial (sum lines 5-8) | 685,815,390 | 701,957,455 | 16,142,065 | 2.35% | 4,670,020 | 1.67% |
| 10. Total Non-Agland Real Property | 2,338,063,900 | 2,365,118,885 | 27,054,985 | 1.16% | 13,309,575 | 0.59% |
| 11. Irrigated | 506,289,825 | 566,074,790 | 59,784,965 | 11.81% | | |
| 12. Dryland | 61,774,440 | 58,519,560 | -3,254,880 | -5.27% | | |
| 13. Grassland | 134,580,135 | 148,538,295 | 13,958,160 | 10.37% | | |
| 14. Wasteland | 4,819,880 | 4,200,215 | -619,665 | -12.86% | | |
| 15. Other Agland | 175,730 | 1,780 | -173,950 | -98.99% | | |
| 16. Total Agricultural Land | 707,640,010 | 777,334,640 | 69,694,630 | 9.85% | | |
| 17. Total Value of all Real Property (Locally Assessed) | 3,045,703,910 | 3,142,453,525 | 96,749,615 | 3.18% | 13,309,575 | 2.74% |

**2011 Plan of Assessment for Buffalo County
Assessment Years 2011, 2012, and 2013
Date: June 01, 2011**

Plan of Assessment and Preparation Requirements

Pursuant to Neb. Revised Statute, 77-1311.02,

*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. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. **The plan shall be presented to the county board of equalization on or before July 31 each year.** The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year. **(Highlighting Added)***

Real Property Assessment Requirements

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

Plan of Systematic Inspection and Review

On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable

*real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels or real property in the county have been **inspected and reviewed no less frequently than every six years.** (Highlighting added)*

General Description of Real Property in Buffalo County:

Per the 2010 Active Neighborhood Parcels in our Terra Scan CAMA, Buffalo County consists of the following real property types:

| | <u>Neighbor-</u> <u>hoods</u> | <u>Parcels</u> | <u>% of Total Parcels</u> |
|----------------------------|----------------------------------|----------------|---------------------------|
| Residential | 156 | 8,731 | 36% |
| Rural Subs | 94 | 1,534 | 6% |
| Small Towns & Villages | 25 | 2,584 | 11% |
| Recreational | 2 | 200 | 1% |
| Mobile Homes | 26 | 1,277 | 5% |
| Acreages (401 – 415) | 11 | 3,441 | 15% |
| Agricultural Land (2 – 10) | 6 | 4,224 | 18% |
| <u>Commercial</u> | <u>72</u> | <u>1,957</u> | <u>8%</u> |
| Total | 392 | *23,948 | 100.0% |

*Does not include Exempt, Inactive nor Deleted Parcels

OBSERVATIONS

The 6 – year “inspection” requirement of state statute 77-1311.03 requires an actual inspection of every property from the date of inception to six years hence. The operative date is stated as July 1, 2007 for 77-1311.03.

Assuming actual enactment in the planning year 2008 and not in the remaining operative year, all properties have to be “inspected and reviewed” by the end of 2013.

To accomplish that six year statutory “inspection and review” given our review history for the last two years we will have to accelerate our “inspection” to have all properties in Kearney Residential, Rural Subs, Towns and Small Villages, Recreational, Mobile Homes, Townships, and Commercial reviewed within the statutory requirements of 6 years.

Normal 6 Year Inspection Requirement

Our normal 6 year “inspection” requirement would be **1/6 of 23,948** parcels or:

| | |
|----------------------|--------------------------|
| 1,455 parcels | Kearney Residential |
| 256 “ | Rural Subs |
| 431 “ | Towns and Small Villages |
| 33 “ | Recreational |
| 213 “ | Mobile Homes |
| 574 “ | Acreages |
| 704 “ | Agricultural Land |
| <u>326 “</u> | <u>Commercial</u> |
| | |
| 3,992 parcels | Total |

However, due to the need of acceleration to accomplish the 6 year compliance from 2008 to 2013, our requirement would change to:

| | |
|----------------------|--------------------------|
| 1,785 parcels | Kearney Residential |
| 310 “ | Rural Subs |
| 575 “ | Towns and Small Villages |
| 200 “ | Recreational |
| 319 “ | Mobile Homes |
| 525 “ | Acreages |
| 1,063 “ | Agricultural Land |
| <u>390 “</u> | <u>Commercial</u> |
| | |
| 5,167 parcels | Total |

Actually done in 2010 for 2011

Actually done in 2010 for 2011, our **Total Review** work was as follows:

| | | |
|--------------|----------------|--------------------------|
| 2,068 | parcels | Kearney Residential |
| 351 | “ | Rural Subs |
| 1,246 | “ | Towns and Small Villages |
| 63 | “ | Recreational |
| 1,011 | “ | Mobile Homes |
| 572 | “ | Acreages (401-415) |
| 1,016 | “ | Agricultural Land (2-10) |
| 745 | “ | <u>Commercial</u> |
| 7,072 | parcels | |

Our **Pick-Up Work** was: **799 parcels**

For a **Total** of : **7,871 Parcels**

Activities Performed During Neighborhood Review, Sales Review and Pickup Work

This figure includes neighborhood review, pickup work and sales review work. These reviews include:

- Remeasuring the house and all sheds and / or outbuildings
- Evaluating Quality / Condition and noting in the condition whether remodeling has taken place
- Data entering the Remodel Type and Year, if applicable
- Evaluating the siding including calculation of percentage of brick veneer
- Obtaining the number of plumbing fixtures
- Obtaining the amount of basement finish
- Establishing an attached or unattached garage and its size, condition and interior finish
- Remeasuring and recording all miscellaneous improvements – porches, decks, covered or uncovered entries, garage finish, walkout basement, garden level basement, egress windows and measuring concrete / asphalt driveways
- Taking pictures front / back of main building and outbuildings
- Updating the parcel record with the changes observed and noted.

- Transferring Inside Info of Value from Old card to New card.
- Making new drawings to 1" = 20' Scale and new CAMA sketches
- Entering pictures into the CAMA system.

Field Staff

Three full-time field appraisers (1.0 Full Time Equivalent each) are currently available for Residential and Rural NBHD review work: Laura, Gwen, and Nora . Scott is our Chief Appraiser (i.e., commercial appraiser) available at 1.0 FTE for commercial work. Our experienced Ag Appraiser, Lennie, works 4 days/week, or at 80% FTE, on Acreages and Agricultural Land by Townships and NBHD. The Deputy Assessor, Joe, works 80% FTE (20% on other duties) on Residential, Rural Residential, Ag, Exempt, and Commercial (if needed). Three full-time temporary field appraisers were trained and worked three months or 33% FTE, each, on Mobile Homes, Residential, and small villages and transferring parcel card data from an old card to a new card. Therefore, for 2011 we should have available 5.60 Full Time Equivalent personnel available as field appraisers to accomplish the 2011 review objectives.

Available Time Allotments For Field Appraisers

The Assessor's Office has available time allotments for each field appraiser as follows:

| | | |
|------------------|---------------------------------|---|
| 5 ½ months | Inspection & Review* | April, May, 1/2 of July, Aug, Sept, Oct |
| 1½ months | Protests | June & ½ July |
| 2 months | Pickup & Data Entry | Nov, Dec |
| <u>*3 months</u> | <u>Neighborhood Calibration</u> | <u>Jan, Feb, 2/3 Mar</u> |
| 12 months | | |

((*3 months Review of work & analysis by Assessor, Deputy and Chief (Commercial) Appraiser))

The 5 1/2 months available for review, the 2 months available for pickup, and the 1 1/2 months available for protests, a total of 10 months, account for the total “inspection and review” for the year.

Year 2011 Field Appraisal Forecast (Objectives)

| Appraisal Type | 2011 Forecast |
|------------------------|----------------------|
| Kearney Residential | 1,909 Parcels |
| Rural Subs | 176 |
| Towns & Small Villages | 356 |
| Recreational Lands | 63 |
| Mobile Homes | 17 |
| Acreage | 557 |
| Agricultural Land | 991 |
| <u>Commercial</u> | <u>647</u> |
| Total | 4,716 Parcels |

SUMMARY

| Appraisal Type | Required To Close Gap 2010-2013 | Done in 2010 | Forecast and Done in 2011 | % of Last Year |
|--------------------------------------|--|---------------------|----------------------------------|-----------------------|
| Table 1 Residential | 1,785 | 2,068 | 1,909 | 92% |
| Table 2 Rural Subs | 310 | 351 | 176 | 50% |
| Table 3 Small Towns & Small Villages | 575 | 1,246 | 356 | 28% |
| Table 4 Recreational Lands | 200 | 63 | 63 | 100% |
| Table 5 Mobile Homes | 319 | 1,011 | 17 | 2% |
| Table 6 <u>Rural Townships</u> | | | | |
| Acreages | 525 | 572 | 557 | 97% |
| Agricultural Land | 1,063 | 1,016 | 991 | 98% |
| Table 7 <u>Commercial</u> | 390 | 745 | 647 | 87% |
| Total | 5,167 | 7,072 | 4,716 | 67% |

Again, 1/6 of 23,948 parcels = 3,991 per year. The difference between 2011 and 2010 is accounted for in several ways. One, is the large push in 2010 to catch up Mobile Homes with part time help accounting for an almost 1,000 parcel difference. Less attention was given to Small Towns this year in order to catch up elsewhere. This was the year to transfer all information from the old parcel card that ran out of room for posting yearly values to the new cards. Although 0.33 FTE, part-time, help was greatly useful in transferring information from the outside of the card, the field appraisers needed to transfer the description information carrying value on the inside of the card. This process is still going on. An unusually high number of protests kept the field appraisers from reviewing in June and July as they did last year in 2010. And an increase in paper work by the state also cut into actual field time for review. Not included is current Pick-up review which could range from 600-800 parcels.

Forecast of 6 Year Required Review and Assessment Plan For 2011, 2012, 2013

Attached are tables for accomplishing the 6 – year statutory inspection and review plus the last 3 of the 6 years which are 2011, 2012 and 2013:

- Tables:**
1. Forecast of 6 Year Required Review of **Kearney Residential**
 2. Forecast of 6 Year Required Review of **Rural Subs**
 3. Forecast of 6 Year Required Review of **Towns & Sm Villages**
 4. Forecast of 6 Year Required Review of **Recreational Lands**
 5. Forecast of 6 Year Required Review of **Mobile Homes**
 6. Forecast of 6 Year Required Review of **Rural Townships**
(Acreages & Agricultural Land)
 7. Forecast of 6 Year Required Review of **Commercial**

All By Neighborhood Summary.

Respectfully submitted,

Josiah H Woodward

Josiah H Woodward, PhD

Buffalo County Assessor

TABLE 1 FORECAST OF REVIEW OF KEARNEY RESIDENTIAL

2011, 2012 AND 2013 FORECAST

| 77-1311.03 Operative Date July 1, 2007 | | LAST DONE | | | | | | | | | | FORECAST & RED = DONE | | | | | | | | |
|--|---|-----------|-------|------|------|------|------|------|------|------|------|-----------------------|------|------|------|------|------|------|------|------|
| NBHD | DESCRIPTION | Num | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
| FORECAST FOR 2011 | | | | | | | | | | | | | | | | | | | | |
| 1001 | Strip S of Up RR - W of 2nd Ave | 53 | | | | | | | | 2006 | | | | 52 | | | | | | 1001 |
| 1002 | R R Strip - N of UP / W of 2nd Ave | 152 | | | | JDB | | | | | | | | 151 | | | | | | 1002 |
| 1005 | Westown Sub | 42 | JSW | | | | | | | | | 42 | | 42 | | | | | | 1005 |
| 1015 | Lieman Add | 6 | | JJ | | | | | | | | | | 6 | | | | | | 1015 |
| 1019 | Starostka 3rd | 14 | | JJ | | | | | | | | | | 14 | | | | | | 1019 |
| 1022 | Glen Add | 8 | | | JJ | | | | | | | | | 8 | | | | | | 1022 |
| 1035 | East Lawn 1st, 2nd & 3rd | 19 | | | JLW | | | | | | | | | 19 | | | | | | 1035 |
| 1047 | Switz's / Norwood | 58 | | | JJ | | | | | | | | | 59 | | | | | | 1047 |
| 1055 | West Addition & Tax Lots 2-8-16 | 69 | | | | JDB | | | | | | | | 69 | | | | | | 1055 |
| 1056 | Ashland Add | 77 | | | | JDB | | | | | | | | 76 | | | | | | 1056 |
| 1057 | Crawford/Col. View/K L & I 2nd | 140 | | | | JDB | | | | | | | | 143 | | | | | | 1057 |
| 1059 | Tract E | 8 | | | | | JDB | | | | | | | 8 | | | | | | 1059 |
| 1060 | Sunny Acres | 120 | | | JLW | | | | | | | | | 120 | | | | | | 1060 |
| 1062 | Terrace PK/Nursery PL/Huston/Holub & Idts/NE1/4SS | 42 | | | | | | JJ | | | | | | 42 | | | | | | 1062 |
| 1064 | SW1/4SS Add Ky | 223 | | | | | | | | | | 220 | | 220 | | | | | | 1064 |
| 1075 | Bunnell / Carvers / Edgefield Sub | 69 | 98 LW | | | | | | | | | | | 70 | | | | | | 1075 |
| 1078 | Steadwells Sub / Mannix Place Ky | 8 | | | | | | JJ | | | | | | 8 | | | | | | 1078 |
| 1079 | Arrowhead Hills Sub | 85 | | | | JJ | | | | | | | | 85 | | | | | | 1079 |
| 1081 | Kecks/Wiley/Pt NW1/4SS/Osborne | 27 | JJ | | | | | | | | | | | 27 | | | | | | 1081 |
| 1082 | Harvey Park Add | 44 | | | | JJ | | | | | | | | 44 | | | | | | 1082 |
| 1084 | Crestview Place / Mazur Add | 36 | | | | JJ | | | | | | | | 36 | | | | | | 1084 |
| 1085 | Nursery Pl/Plainview/Holub&Idts | 195 | | JJ | | | | | | | | | | 128 | | | | | | 1085 |
| 1086 | Ft. Kearney Sub, Parkview, Hansons | 114 | | JJ | | | | | | | | | | 113 | | | | | | 1086 |
| 1093 | Fountain Hills Fourth Add | 80 | | | | | | | | | | | | 1 | | | | | | 1093 |
| 1094 | North Acre Condos | 24 | JSW | | | | | | | | | | | 16 | | | | | | 1094 |
| 1110 | Lighthouse Point / Sunny Meadows C | 48 | | RLP | | | | | | | | | | 8 | | | | | | 1110 |
| 1125 | Aspen Meadows/Grace Add Co | 65 | | | | | | | | | | | 64 | 1 | | | | | | 1125 |
| 1128 | Skyview Estates 1st, 2nd, 3rd | 67 | | | 2001 | | | | | | | | | 67 | | | | | | 1128 |
| 1129 | Imperial Village 1-3/ Morrison Zobel | 171 | 96 LW | | | | | | | | | | | 171 | | | | | | 1129 |
| 1317 | Spruce Hollow Estates | 21 | | | | | | | | 2006 | | | | 3 | | | | | | 1317 |
| 1401 | Anderson Sub | 7 | | | JJ | | | | | | | | | 7 | | | | | | 1401 |
| 1403 | Deyle Sub | 16 | | | | | | | JJ | | | | | 16 | | | | | | 1403 |
| 1820 | Kearney Plaza | 104 | | | | JDB | | | | | | | | 78 | | | | | | 1820 |

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|--|--|-----------|------|------|------|------|------|------|------|------|------|-----------------------|------|------|------|------|------|------|------|-----------|
| NBHD | DESCRIPTION | Num | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
| 2012 | Ky Res Comm: O T KY Lt 424 | 3 | | | | | | | | | | | | | 1 | | | | | 2012 |
| | | | | | | | | | | | | | | | 1909 | | | | | |
| | FORECAST FOR 2012 | | | | | | | | | | | | | | | | | | | |
| 1017 | Frederick's Add & Second Add | 18 | | | | JJ | | | | | | | | | | 18 | | | | 1017 |
| 1034 | Hartman & Dryden / Millers Place | 33 | | | | | | JJ | | | | | | | | 33 | | | | 1034 |
| 1036 | Park View Estates | 58 | | | | | | JDB | | | | | | | | 58 | | | | 1036 |
| 1046 | Chidesters/Hustons/Peterson/Pt NE1/ | 108 | | | | JJ | | | | | | | | | | 108 | | | | 1046 |
| 1049 | P & H 2nd/N Heights/Murrish/Manor | 110 | | JDB | | | | | | | | | | | | 110 | | | | 1049 |
| 1050 | P & H Sub / Franks Add | 530 | | | | | | JDB | | | | | | 480 | | 530 | | | | 1050 / JK |
| 1054 | Hecht's Sub, Bellinger's Sub | 19 | | | | JDB | | | | | | | | | | 19 | | | | 1054 |
| 1058 | Pratt's Sub / Stadium Pl 2nd | 50 | | | | JDB | | | | | | | | | | 50 | | | | 1058 |
| 1061 | Hutchison / Grand Ave / Wiegands Su | 16 | | | JLW | | | | | | | | | | | 16 | | | | 1061 |
| 1065 | Keen's Park Add | 74 | | | | | | JJ | | | | | | | | 74 | | | | 1065 |
| 1066 | Blair/Centerville/ Imer/Edgeworth | 72 | | | | | JJ | | | | | | | | | 72 | | | | 1066 |
| 1067 | Part Of SE1/4SS Add | 21 | | | | | | JJ | | | | | | | | 21 | | | | 1067 |
| 1068 | Bodinson's 2nd Sub | 19 | | | | | JJ | | | | | | | | | 19 | | | | 1068 |
| 1069 | 25th St To 31st St (2nd Ave To Ave A) | 132 | JJ | | | | | | | | | | | | | 132 | | | | 1069 |
| 1074 | Boa 1st & 2nd | 22 | | | JLW | | | | | | | | | | | 22 | | | | 1074 |
| 1076 | Arrowhd Vill of St. James Condos | 25 | | | JDB | | | | | | | | | | | 25 | | | | 1076 |
| 1083 | Bethany Manor | 151 | | | | JJ | | | | | | | | | | 151 | | | | 1083 |
| 1087 | Hansens 1st, 2nd & 3rd | 33 | | | | | | SDA | | | | | | | | 33 | | | | 1087 |
| 1088 | Parkview Manor | 54 | | | JLW | | | | | | | | | | | 54 | | | | 1088 |
| 1089 | Fairview Sub & N. Part of NE1/4SS | 92 | | | JJ | | | | | | | | | | | 92 | | | | 1089 |
| 1091 | Plainview Sub/Duplexes Ave G&37 | 18 | | | JJ | | | | | | | | | | | 18 | | | | 1091 |
| 1109 | Meadowlark Estates | 16 | | | | | JDB | | | | | | | | | 16 | | | | 1109 |
| 1111 | Lighthouse Pt/W of Country Club Ln | 142 | | | | JDB | | | | | | | | | | 142 | | | | 1111 |
| 1112 | Lighthouse Pt/E of Country Club Ln | 27 | | | | JDB | | | | | | | | | | 27 | | | | 1112 |
| 1114 | Park Meadow/Sunny Meadow Est | 36 | | | | | JDB | | | | | | | | | 36 | | | | 1114 |
| 1117 | Colonial Estates Place | 12 | | | | | | SDA | | | | | | | | 12 | | | | 1117 |
| 1126 | Skyline Drive | 33 | | JDB | | | | | | | | | | | | 33 | | | | 1126 |
| 1127 | Hellman Add | 10 | | | | | JDB | | | | | | | | | 10 | | | | 1127 |
| 1139 | Pines Condominium | 34 | | | | JJ | | | | | | | | | | 34 | | | | 1139 |
| 1549 | Heritage Townhouse Condos | 16 | | | | | | SDA | | | | | | | | 16 | | | | 1549 |

TABLE 1 FORECAST OF REVIEW OF KEARNEY RESIDENTIAL

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| NBHD | DESCRIPTION | Num | LAST DONE | | | | | | | | | FORECAST & RED = DONE | | | | | | | 2014 | 2015 | NBHD |
| | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | | | | |
| 1550 | Lost Lake Condos | 6 | 97JSW | | | | | | | | | | | | | | 6 | | | 1550 | |
| 1551 | East of Kearney - In City Limits | 4 | | | JLW | | | | | | | | | | | | 4 | | | 1551 | |
| 1578 | Stoneridge, Bel Air | 52 | | | | | JJ | | | | | | | | | | 52 | | | 1578 | |
| 1579 | King's Crossing (Condos) | 16 | | | | JJ | | | | | | | | | | | 16 | | | 1579 | |
| 1583 | N By NW / North Pk | 44 | | | | | | JDB | | | | | | | | | 44 | | | 1583 | |
| 1821 | Ky Plaza 3/Vill Plaza Add | 60 | | | | JDB | | | | | | | | | | | 60 | | | 1821 | |
| 1916 | Lake Villa - South Lake, etc. | 21 | | | | | JHW | | | | | | | | | | 21 | | | 1916 | |
| 1917 | Lake Villa - NOT on S Lake | 59 | | | | | JHW | | | | | | | | | | 59 | | | 1917 | |
| 2011 | Second Ave - 26th to 38th (RES) | 3 | | | | | | | JDB | | | | | | | | 3 | | | 2011 | |
| 2060 | Ky Res Comm: S Cen S of Canal | 10 | | | | | JJ | | | | | | | | | | 10 | | | 2060 | |
| 2061 | Ky Res Comm: Cen Ave/3rd to12 | 2 | | | | | JJ | | | | | | | | | | 2 | | | 2061 | |
| | | | | | | | | | | | | | | | | 2258 | | | | | |
| FORECAST FOR 2013 | | | | | | | | | | | | | | | | | | | | | |
| 126 | Kearney Condos | 19 | | | | | | | JDB | | | | | | | | 19 | | | 126 | |
| 1018 | Marianne Hunt 2nd | 81 | | | | | | | JJ | | | | | | | | 81 | | | 1018 | |
| 1024 | Norleys/Sibleys/S Park/Pennocks | 13 | | | | | | | JDB | | | | | | | | 13 | | | 1024 | |
| 1039 | Centennial / Ingersol Subs | 58 | | | | | | | | JDB | | | | | | | 58 | | | 1039 | |
| 1040 | K L & I / J & M | 182 | | | | | | | | JDB | | | | | | | 182 | | | 1040 | |
| 1041 | K L & I Choice Add | 162 | | | | | | | | JDB | | | | | | | 162 | | | 1041 | |
| 1042 | Downing/Marrow/Wilcox/Maurer/Ed | 37 | | | | | | | JDB | | | | | | | | 37 | | | 1042 | |
| 1045 | Hammer - McCarty Add | 24 | | | | | | | | JDB | | | | | | | 24 | | | 1045 | |
| 1070 | Lee's Sub | 8 | | | | | | | | | JDB | | | | | | 8 | | | 1070 | |
| 1071 | A & L Sub | 14 | | | | | | | JDB | | | | | | | | 14 | | | 1071 | |
| 1073 | Indian Hills Condos | 12 | | | | | | | | JLW | | | | | | | 12 | | | 1073 | |
| 1095 | Hoehner Estates | 8 | | | | | | | | JDB | | | | | | | 8 | | | 1095 | |
| 1096 | Valleyview Add | 54 | | | | | | | JDB | | | | | | | | 54 | | | 1096 | |
| 1097 | Lakeview Manor / Lakeview Dr | 40 | | | | | | | JDB | | | | | | | | 40 | | | 1097 | |
| 1099 | NW Heights sub, McElhinny Add | 123 | | | | | | | SDA | | | | | | | | 123 | | | 1099 | |
| 1101 | Brandt's 2nd & 3rd / Honey Hill | 56 | | | | | | | | | JDB | | | | | | 56 | | | 1101 | |
| 1108 | Marianne Hunt/Aspen Falls Condo | 20 | | | | | | | JDB | | | | | | | | 20 | | | 1108 | |
| 1119 | Colonial Est 1& Pt 2/W Villa | 92 | | | | | | SDA | | | | | | | | | 92 | | | 1119 | |
| 1120 | Colonial Gardens | 6 | | | | | | | | JDB | | | | | | | 6 | | | 1120 | |
| 1123 | Westlake Acres | 14 | | | | | | | | | JDB | | | | | | 14 | | | 1123 | |
| 1124 | Anderson Acres / City Lands 35 - 9 | 22 | | | | | | | JDB | | | | | | | | 22 | | | 1124 | |

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|--|-------------------------------------|-----|-----------|------|------|------|------|------|------|------|------|-----------------------|------|------|------|------|------|------|------|------|
| NBHD | DESCRIPTION | Num | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
| 1131 | Pony Express Condos | 18 | | | | | | | | JLW | | | | | | | 18 | | | 1131 |
| 1132 | Country Side 1-3/Morison Zobel | 142 | | | | | | JDB | | | | | | | | | 141 | | | 1132 |
| 1134 | LakeViewVilla Condo/Imperial Vill 7 | 16 | | | | | | | | JLW | | | | | | | 16 | | | 1134 |
| 1137 | Imperial Village Condos | 6 | | | | | | | | | JDB | | | | | | 6 | | | 1137 |
| 1150 | Rolling Hills Estates | 43 | | | | | | | | | JDB | | | | | | 43 | | | 1150 |
| 1193 | Swanson Add | 7 | | | | | | | JDB | | | | | | | | 7 | | | 1193 |
| 1194 | Heritage Heights | 15 | | | | | | | JDB | | | | | | | | 15 | | | 1194 |
| 1196 | Deines & Sweeny | 1 | | | | | | | JDB | | | | | | | | 1 | | | 1196 |
| 1574 | Stone Ridge Condos (1st & 2nd) | 34 | | | | | | JJ | | | | | | | | | 34 | | | 1574 |
| 1576 | Kings Crossing 2&Kingwood Circle | 32 | | | | | | JJ | | | | | | | | | 32 | | | 1576 |
| 1577 | Elementary School Add | 11 | | | | | | JDB | | | | | | | | | 11 | | | 1577 |
| 1582 | Bel Air | 58 | | | | | | JJ | | | | | | | | | 58 | | | 1582 |
| 1730 | Tract G - 34 - 9 - 16 | 10 | | | | | | | JDB | | | | | | | | 10 | | | 1730 |
| 1909 | Wamsley&Adjacent NonConforming | 8 | | | | | | | JDB | | | | | | | | 8 | | | 1909 |
| 1913 | Abood Add | 5 | | | | | | | JDB | | | | | | | | 5 | | | 1913 |
| 1915 | Mom Lakefront/Terrys Add Bober | 16 | | | | | | | JJ | | | | | | | | 16 | | | 1915 |
| 1919 | Pony Lake | 4 | | | | | | | | JJ | | | | | | | 4 | | | 1919 |
| 2062 | KY Res on Comm:Cen Ave RR 12 | 2 | | | | | | | | | JDB | | | | | | 2 | | | 2062 |
| | | | | | | | | | | | | | | | | | 1472 | | | |

TABLE 2 FORECAST OF REVIEW OF RURAL SUBS BY TOWNSHIP

2011, 2012 AND 2013 FORECAST

| 77-1311.03 Operative Date July 1, 2007 | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|-----------|-----------|-------|------|------|------|------|------|------|------|-----------------------|------|------|------|------|------|--|------|------|------|--|--|
| NBHD | DESCRIPTION and TOWNSHIP | Num | LAST DONE | | | | | | | | | FORECAST & RED = DONE | | | | | | | 2014 | 2015 | NBHD | | |
| | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | | | | | | |
| FORECAST FOR 2011 | | | | | | | | | | | | | | | | | | | | | | | |
| 5750 | Bridal Acres / Standage Country Est | Odessa | 44 | | | | | | | | | | | | | | | | | | 5750 | | |
| 5801 | Dentons Sub/Smith Add & Rural 27-9-16 | Collins | 3 | | | | | JDB | | | | | | | | | | | | | 5801 | | |
| 5802 | 30TH Ave Between 30th St & 39th St | Elm Creek | 3 | | | | 2002 | | | | | | | | | | | | | | 5802 | | |
| 5803 | Gealys Addn | Collins | 2 | 1995 | | | | | | | | | | | | | | | | | 5803 | | |
| 5811 | W Hills / Kendalls & Valley Sub | Collins | 19 | JJ | | | | | | | | | | | | | | | | | 5811 | | |
| 5834 | Horseshoe Hill | Collins | 1 | | JDB | | | | | | | | | | | | | | | | 5834 | | |
| 5835 | Starview/Starry Hills/Star Sub/Starry Time | Collins | 1 | | JDB | | | | | | | | | | | | | | | | 5835 | | |
| 5853 | 1733 Estates / O'Mara Sub | Collins | 30 | | JLW | | | | | | | | | | | | | | | | 5853 | | |
| 5908 | Schroeder Est 1-3 / Stone Acre | Riverdale | 28 | | JDB | | | | | | | | | | | | | | | | 5908 | | |
| 5910 | (Glenwood Est) / Elken Sub | Riverdale | 137 | | | | | | | | | | | | | | | | | | 5910 | | |
| 5932 | Homestead / W Trail / Greenhill | Riverdale | 30 | 98JSW | | | | | | | | | | | | | | | | | 5932 | | |
| 5977 | Eastridge Est | Center | 25 | | | | | | | | | | | | | | | | | | 5977 | | |
| 5986 | Golfside Est | Rusco | 49 | | | JDB | | | | | | | | | | | | | | | 5986 | | |
| 5995 | T Bar J Sub | Shelton | 4 | | | JJ | | | | | | | | | | | | | | | 5995 | | |
| 5996 | Jeffres Sub (Rural Shelton) | Shelton | 3 | | JJ | | | | | | | | | | | | | | | | 5996 | | |
| 5999 | P & M Sub | Platte | 17 | | | JJ | | | | | | | | | | | | | | | 5999 | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| FORECAST FOR 2012 | | | | | | | | | | | | | | | | | | | | | | | |
| 5710 | Little Sub / Meads Add | Elm Creek | 4 | | JDB | | | | | | | | | | | | | | | | 5710 | | |
| 5830 | Cottonmill Sub & Little USA | Collins | 1 | | JDB | | | | | | | | | | | | | | | | 5830 | | |
| 5841 | Vel-Co Sub / Cahill Sub | Collins | 5 | | | JDB | | | | | | | | | | | | | | | 5841 | | |
| 5842 | Pollats Ponderosa | Collins | 11 | | JDB | | | | | | | | | | | | | | | | 5842 | | |
| 5844 | Little Ponderosa Acres Sub | Collins | 10 | | 2000 | | | | | | | | | | | | | | | | 5844 | | |
| 5849 | Paradise acres / Country View | Collins | 39 | 98 LW | | | | | | | | | | | | | | | | | 5849 | | |
| 5850 | Seven Hills 1 & 2 / Stahly Add | Collins | 31 | | JDB | | | | | | | | | | | | | | | | 5850 | | |
| 5852 | L W Sheen / Meadowlark / Valley Sub | Collins | 9 | 1995 | | | | | | | | | | | | | | | | | 5852 | | |
| 5902 | Riverview / Austin & Shannon Ests | Riverdale | 20 | 98FDR | | | | | | | | | | | | | | | | | 5902 | | |
| 5903 | Henderson / Bent Bar C | Riverdale | 2 | 96 BH | | | | | | | | | | | | | | | | | 5903 | | |
| 5904 | Saltzgaber / Triplett | Riverdale | 11 | 1995 | | | | | | | | | | | | | | | | | 5904 | | |
| 5905 | Clearview Add, 2-5th | Riverdale | 34 | JDB | | | | | | | | | | | | | | | | | 5905 | | |
| 5906 | Greenhill / Trail ridge Country Est | Riverdale | 27 | 98 LW | | | | | | | | | | | | | | | | | 5906 | | |
| 5907 | Riverdale Township Suburban | Riverdale | 21 | 98FDR | | | | | | | | | | | | | | | | | 5907 | | |
| 5908 | Shroeder Est / Katie Rose / Stone Acres / Henning / Paquin & Deets | Riverdale | 28 | | JDB | | | | | | | | | | | | | | | | 5908 | | |
| 5912 | Fortiks 1-4/ Dale Cudaback Add | Riverdale | 24 | JDB | | | | | | | | | | | | | | | | | 5912 | | |

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| NBHD | DESCRIPTION and TOWNSHIP | Num | LAST DONE | | | | | | | | | FORECAST & RED = DONE | | | | | | 2014 | 2015 | NBHD |
| | | | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | | | |
| 5914 | Miracle Meadows & Davis Woods Est Riverdale | 24 | 98FDR | | | | | | | | | | | | | 24 | | | | 5914 |
| 5915 | Pleasant Valley 1 & 2 Riverdale | 27 | JDB | | | | | | | | | | | | | 27 | | | | 5915 |
| 5918 | Central / Gilming subs Riverdale | 9 | | | | JDB | | | | | | | | | | 9 | | | | 5922 |
| 5922 | Silver Meadows Riverdale | 5 | | | | JDB | | | | | | | | | | 5 | | | | 5923 |
| 5923 | Larson Est Riverdale | 13 | | | | JDB | | | | | | | | | | 13 | | | | 5995 |
| 5924 | Rohrs, Rea & Farm Est Subs Riverdale | 22 | 1995 | | | | | | | | | | | | | 22 | | | | 5924 |
| 5956 | Eagle View Sub Beaver | 9 | | | JJ | | | | | | | | | | | 9 | | | | 5956 |
| 5958 | Suburban Ravenna Subs - S of City Garfield | 11 | 98 JJ | | | | | | | | | | | | | 11 | | | | 5958 |
| 5997 | Andersens (Denman) Platte | 5 | | | | JJ | | | | | | | | | | 5 | | | | 5997 |
| | | | | | | | | | | | | | | | 393 | | | | | |
| FORECAST FOR 2013 | | | | | | | | | | | | | | | | | | | | |
| 2600 | Residential on Rural Comm - Lingers Sub Platte | 1 | | | | JDB | | | | | | | | | | 1 | | | | 2600 |
| 2650 | Residential on Rural Comm - Lingers Sub Platte | 1 | | | | JDB | | | | | | | | | | 1 | | | | 2650 |
| 5700 | Roadside Est (S of Elm Crk) Elm Creek | 2 | | | | SDA | | | | | | | | | | 2 | | | | 5700 |
| 5804 | Deerfield Sub Collins | 39 | | | | | | | JDB | | | | | | | 39 | | | | 5804 |
| 5812 | Collins Township Suburban Collins | 2 | | | | | | JDB | | | | | | | | 2 | | | | 5812 |
| 5819 | (9-8-16) Pats Sub/Lundgren Sub/Knapps Collins | 1 | | | | | | | JDB | | | | | | | 1 | | | | 5819 |
| 5820 | Vista Del Valley / CEA 2nd (All 7-9-16) Riverdale | 19 | | | | SDA | | | | | | | | | | 19 | | | | 5820 |
| 5831 | Briarwood/Sherman/Tr in Sect 28 thru 33 Collins | 25 | JDB | | | | | | | | | | | | | 25 | | | | 5831 |
| 5832 | Cottonmill Lake Sub / Sherman Add Collins | 40 | JDB | | | | | | | | | | | | | 40 | | | | 5832 |
| 5836 | Quail Country Collins | 1 | | | | | | | SDA | | | | | | | 1 | | | | 5836 |
| 5840 | Wiebe Collins | 1 | | | | | | | JDB | | | | | | | 1 | | | | 5840 |
| 5848 | Dove Hill Acres Collins | 7 | | | | | | SDA | | | | | | | | 7 | | | | 5848 |
| 5851 | Cedar Hills/Woodland Pk 1-3/Ellenwood 1-2/ Collins | 61 | JDB | | | | | | | | | | | | | 61 | | | | 5851 |
| 5855 | Bennetts Add (N of Seven Hills) Collins | 3 | | | | | SDA | | | | | | | | | 3 | | | | 5855 |
| 5856 | Fecht Sub Collins | 2 | | | | | | | JDB | | | | | | | 2 | | | | 5856 |
| 5901 | Heiden Add Riverdale | 4 | | | | | SDA | | | | | | | | | 4 | | | | 5901 |
| 5911 | Nickmans Riverdale | 6 | | | | | | | | | JDB | | | | | 6 | | | | 5911 |
| 5913 | Miracle Hills Est Riverdale | 42 | | | | JDB | | | | | | | | | | 42 | | | | 5913 |
| 5919 | Hidden Hills Riverdale | 3 | | | | | | SDA | | | | | | | | 3 | | | | 5919 |
| 5926 | Torrey Est / Dry Creek Riverdale | 10 | JLW | | | | | | | | | | | | | 10 | | | | 5926 |
| 5930 | D J Sleeph Hollow Riverdale | 12 | | | | | SDA | | | | | | | | | 12 | | | | 5930 |
| 5951 | Whisp'g Meadow/Country Acres/Wolf Rdg 1st Thornton | 2 | | | | | | | | | 2007 | | | | | 2 | | | | 5951 |
| 5955 | Hidden Valley / Riverview Acres Loup | 10 | | | | | | SDA | | | | | | | | 10 | | | | 5955 |
| 5961 | Harvest Moon Hills Scott | 10 | | | | | | | | | DP | | | | | 10 | | | | 5961 |
| 5970 | Center Twnshp Small Tracts & Subs Center | 1 | | | | | | | | | DP | | | | | 1 | | | | 5970 |
| 5981 | Small Lots in (9-8-15) Center | 12 | | | | | | | | | 2007 | | | | | 12 | | | | 5981 |

TABLE 2 FORECAST OF REVIEW OF RURAL SUBS BY TOWNSHIP

2011, 2012 AND 2013 FORECAST

| 77-1311.03 Operative Date July 1, 2007 | | | LAST DONE | | | | | | | | | FORECAST & RED = DONE | | | | | | | | |
|--|--------------------------|-----|-----------|------|------|------|------|------|------|------|------|-----------------------|------|------|------|------|------|------|------|------|
| NBHD | DESCRIPTION and TOWNSHIP | Num | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
| 5998 | Woodland Acres Platte | 9 | | | | | SDA | | | | | | | | | | 9 | | | 5998 |
| | | | | | | | | | | | | | | | | | 326 | | | |

TABLE 3 FORECAST OF REVIEW OF TOWNS AND SMALL VILLAGES

2011, 2012 AND 2013 FORECAST

| 77-1311.03 Operative Date July 1, 2007 | | LAST DONE | | | | | | | | | | FORECAST & RED = DONE | | | | | 2014 | 2015 | NBHD | |
|--|--------------------|-----------|------|------|------|------|------|------|------|------|------|-----------------------|------|------|------|------|------|------|------|-----------|
| NBHD | DESCRIPTION | Num | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
| FORECAST FOR 2011 | | | | | | | | | | | | | | | | | | | | |
| 4000 | AMHERST VILLAGE | 136 | | | JLW | | | | | | | | | | 136 | | | | | 4000 |
| 4800 | ODESSA VILLAGE | 53 | 1995 | | | | | | | | | | | 11 | 51 | | | | | 4800 / GC |
| 5100 | ELM CREEK TOWN | 17 | | | JDB | | | | | | | | | | 17 | | | | | 5100 |
| 5110 | ELM CREEK TOWN | 158 | | | JDB | | | | | | | | | | 152 | | | | | 5110 |
| | | | | | | | | | | | | | | 356 | | | | | | |
| FORECAST FOR 2012 | | | | | | | | | | | | | | | | | | | | |
| 5150 | ELM CREEK TOWN | 91 | | | JDB | | | | | | | | | | | 91 | | | | 5150 |
| 4600 | PLEASANTON VILLAGE | 120 | | | | | | | SDA | | | | | | | 120 | | | | 4600 |
| 4700 | PLEASANTON VILLAGE | 60 | | | | | | | SDA | | | | | | | 60 | | | | 4700 |
| 7200 | SHELTON TOWN | 2 | | | | | | | SDA | | | | | | | 2 | | | | 7200 |
| 6300 | GIBBON TOWN | 115 | | | | | | | SDA | | | | | | | 115 | | | | 6300 |
| | | | | | | | | | | | | | | 388 | | | | | | |
| FORECAST FOR 2013 | | | | | | | | | | | | | | | | | | | | |
| 6100 | GIBBON TOWN | 56 | | | | | | | SDA | | | | | | | | 56 | | | 6100 |
| 6200 | GIBBON TOWN | 245 | | | | | | | SDA | | | | | | | | 245 | | | 6200 |
| 6220 | GIBBON TOWN | 13 | | | | | | | SDA | | | | | | | | 13 | | | 6220 |
| 6250 | GIBBON TOWN | 53 | | | | | | | SDA | | | | | | | | 53 | | | 6250 |
| 6500 | GIBBON TOWN | 2 | 98 | | | | | 2004 | | | | | | | | | 2 | | | 6500 |
| | | | | | | | | | | | | | | 369 | | | | | | |

MOBILE HOMES

TABLE 5 FORECAST OF 6 YEAR REQUIRED REVIEW OF MOBILE HOMES

2011, 2012, AND 2013 FORECAST

VERIFIED BY: WORKING FILE

EDIT LOG

PICTURE DATE

CARD ENTRY

77-1311.03 Operative Date July 1, 2007

FORECAST & RED = DONE

| SUBDIVISION | PARCEL NUMBERS | NBHD | NUM | Review | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
|-------------------------|--|------|------------|-----------|------|------|------|------|------|------|------|------|----------|
| IOLL Cornhusker Court | 850 000 409 - 850 000 794 | 801 | 18 | 2007 / JB | | | 32 | | | | | | 801 / TW |
| IOLL Countryside Court | 650 200 321 - 650 309 460 850 000 272 - 850 000 839 | 802 | 107 27 | 2007 / JB | | | 123 | | | | | | 801 / TW |
| IOLL East Lawn Court | 650 101 965 - 651 116 345 850 000 223 - 850 000 970 | 803 | 209 188 | | | | 384 | | | | | | 803 / TW |
| IOLL Valley View Court | 850 000 721 | 803 | 1 | | | | 1 | | | | | | |
| IOLL L & M Court | 650 209 231 - 650 616 340 | 806 | 18 | 2007 / JB | | | 18 | | | | | | 806 / TW |
| IOLL Merriweather Court | 650 116 280 - 651 106 716 850 000 444 - 850 000 818 | 807 | 17 5 | 2004 / JB | | | 23 | | | | | | 807 / TW |
| IOLL R - Villa Court | 650 902 259 - 650 915 284 850 000 458 - 850 000 676 | 809 | 27 6 | 2004 / JB | | | 47 | | | | | | 809 / TW |
| IOLL R - Villa West | 650 900 250 - 650 915 000 850 000 706 | 809 | 3 1 | 2004 / JB | | | 4 | | | | | | 806 / TW |
| IOLL R - Villa East | 650 914 700 - 650 915 180 | 809 | 6 | 2004 / JB | | | 6 | | | | | | 806 / TW |
| IOLL R - Villa South | 650 903 482 - 650 915 284 | 809 | 3 | 2004 / JB | | | 3 | | | | | | 806 / TW |
| IOLL Rodeo Court | 650 304 010 - 651 016 865 850 000 520 - 850 000 830 | 810 | 24 5 | 1999 / JJ | | | 28 | | | | | | 810 / TW |
| IOLL Valley View Court | 650 305 380 - 651 117 215 850 000 023 - 850 000 958 | 811 | 163 87 | | | | 235 | | | | | | 811 / TW |
| IOLL Villa Park Court | 650 305 470 - 651 217 260 850 000 078 - 850 000 776 | 812 | 25 2 | | | | 24 | | | | | | 812 / TW |
| IOLL Cottonmill Court | 850 000 109 - 850 000 829 | 820 | 14 | | | | 13 | | | | | | 820 / TW |
| IOLL Sheens Court | 650 308 800 850 000 080 - 850 000 945 | 826 | 1 51 | | | | 52 | | | | | | 826 / TW |
| IOLL Turkey Growers Crt | 850 000 344 - 850 000 345 | 861 | 2 | | | 1 | 1 | | | | | | |
| IOLL Eastside Court | 850 000 008 - 850 000 013 | 890 | 3 | | | | 10 | | | | | | 890 / TW |

| SUBDIVISION | PARCEL NUMBERS | NBHD | NUM | Review | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | NBHD |
|---------------------------------|--|------|---------|----------|-------------|------|------|------|------|-----------|------|------|----------|
| IOLL Ravenna Court | 850 000 015 - 850 000 923 | 890 | 8 | | | | 8 | | | | | | 806 / TW |
| | | | | | <u>1012</u> | | | | | | | | |
| IOLL Rural w/o court | 650 213 545 - 651 111 747 850 000 001 - 850 000 961 | 840 | 5 81 | | | 4 | 5 | 12 | 51 | | | | |
| IOLL Oak Ridge Court | 650 208 413 - 651 113 474 | | 3 | | | | | | | | | | |
| IOLL Elm Creek Court | 850 000 069 - 850 000 924 | 850 | 17 | 2001 | | | 28 | 5 | 1 | | | | |
| | | | | | <u>17</u> | | | | | | | | |
| IOLL L & J Court (Gibbon) | 650 303 250 | 806 | 1 | 2000 | | | | | 1 | | | | 806 / TW |
| IOLL Fawn Woods Lake Court | 850 000 276 - 850 000 282 | 821 | 9 | | | | | | 9 | | | | |
| IOLL Van Vleet Court | 850 000 242 - 850 000 809 | 827 | 11 | | | | | | 9 | | | | |
| Shelton - All MH Courts | 800 000 356 - 850 000 480 | 870 | 6 | | | | | | 6 | | | | |
| IOLL Bevs Court | 650 308 676 850 000 369 - 850 000 892 | 874 | 1 6 | | | | | | 5 | | | | |
| IOLL Woodriver Vallely Court | 650 300 948 - 651 107 973 850 000 150 - 850 000 740 | 823 | 5 9 | | | | 7 | | 7 | | | | |
| IOLL Schnase Court | 650 300 097 - 651 111 925 850 000 238 - 850 000 963 | 825 | 6 7 | 2001 | | 3 | | | 10 | | | | |
| IOLL Hand Court | 850 000 026 - 850 000 028 | 880 | 3 | 2005 | | | | | 3 | | | | |
| | | | | | <u>50</u> | | | | | | | | |
| IOLL Northside Court | 850 000 166 - 850 000 172 | 824 | 7 | | | | 6 | | | 1 | | | |
| IOLL West Side Court | 850 000 270 - 850 000 835 | 828 | 5 | 2006 JDB | | 1 | | | | 4 | | | |
| IOLL Schnase Court | 850 000 787 | 828 | 1 | 2006 JDB | | | | | | 1 | | | |
| IOLL Hasbrouck Tr Court | 850 000 136 | 853 | 1 | | | | | | | 1 | | | |
| IOLL Sun Valley Court | 650 305 624 - 650 315 520 850 000 299 - 850 000 952 | 860 | 3 27 | | | | 1 | | | 30 | | | |
| IOLL L & J Court | 650 309 970 - 650 310 551 850 000 283 - 850 000 916 | 860 | 2 28 | | | | | | | 30 | | | |
| TOTAL | | | | | | | | | | <u>67</u> | | | |
| | | | | | 1,277 | | | | | | | | |

2012 Assessment Survey for Buffalo County

A. Staffing and Funding Information

| | |
|-----|---|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | 5 plus the deputy assessor who does appraisal work |
| 3. | Other full-time employees: |
| | 4 |
| 4. | Other part-time employees: |
| | 3 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$507,770 |
| 7. | Adopted budget, or granted budget if different from above: |
| | Same |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | All appraisal work is done in-house; therefore, the appraisal expense primarily includes the salaries of the staff appraisers. This information is not listed separately in the budget. |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | n/a |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | A budget for the computer system is maintained by the county IT Department. |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$4,075 |
| 12. | Other miscellaneous funds: |
| | n/a |
| 13. | Amount of last year's assessor's budget not used: |
| | n/a |

B. Computer, Automation Information and GIS

| | |
|----|---|
| 1. | Administrative software: |
| | TerraScan |
| 2. | CAMA software: |
| | TerraScan |
| 3. | Are cadastral maps currently being used? |
| | No |
| 4. | If so, who maintains the Cadastral Maps? |
| | n/a |

| | |
|----|---|
| 5. | Does the county have GIS software? |
| | No |
| 6. | Is GIS available on a website? If so, what is the name of the website? |
| | n/a |
| 7. | Who maintains the GIS software and maps? |
| | n/a |
| 8. | Personal Property software: |
| | TerraScan |

C. Zoning Information

| | |
|----|--|
| 1. | Does the county have zoning? |
| | Yes |
| 2. | If so, is the zoning countywide? |
| | Yes, there are 2 zoning areas, ag and ag residential. Both require building permits. |
| 3. | What municipalities in the county are zoned? |
| | Elm Creek, Gibbon, Kearney, Miller, Pleasanton, Ravenna, Riverdale and Shelton |
| 4. | When was zoning implemented? |
| | 2003 |

D. Contracted Services

| | |
|----|--------------------------------------|
| 1. | Appraisal Services: |
| | n/a – all appraisal is done in-house |
| 2. | Other services: |
| | AgriData, two subscriptions |

2012 Certification for Buffalo County

This is to certify that the 2012 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 Buffalo County Assessor.

Dated this 9th day of April, 2012.



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

Ruth A. Sorensen
Property Tax Administrator

