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## 2013 Commission Summary for Buffalo County

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### Residential Real Property - Current

Number of Sales	1260	Median	94.91
Total Sales Price	\$192,178,475	Mean	95.71
Total Adj. Sales Price	\$192,178,475	Wgt. Mean	94.36
Total Assessed Value	\$181,333,015	Average Assessed Value of the Base	\$106,810
Avg. Adj. Sales Price	\$152,523	Avg. Assessed Value	\$143,915

### Confidence Interval - Current

95% Median C.I	94.55 to 95.00
95% Wgt. Mean C.I	93.74 to 94.97
95% Mean C.I	94.96 to 96.46
% of Value of the Class of all Real Property Value in the	48.36
% of Records Sold in the Study Period	7.82
% of Value Sold in the Study Period	10.53

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	1,267	95	95.48
2011	1,369	96	96
2010	1,369	96	96
2009	1,834	97	97

## 2013 Commission Summary for Buffalo County

### Commercial Real Property - Current

Number of Sales	125	Median	97.79
Total Sales Price	\$51,655,961	Mean	102.05
Total Adj. Sales Price	\$51,398,565	Wgt. Mean	97.08
Total Assessed Value	\$49,898,315	Average Assessed Value of the Base	\$360,414
Avg. Adj. Sales Price	\$411,189	Avg. Assessed Value	\$399,187

### Confidence Interval - Current

95% Median C.I	97.13 to 98.34
95% Wgt. Mean C.I	95.81 to 98.35
95% Mean C.I	98.68 to 105.42
% of Value of the Class of all Real Property Value in the County	20.14
% of Records Sold in the Study Period	6.28
% of Value Sold in the Study Period	6.96

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	116	98	98.08
2011	137	98	98
2010	155	97	97
2009	239	96	96



## 2013 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
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2013 Residential Assessment Actions for Buffalo County**

For 2013, the county completed a physical review of 4,670 residential and recreational parcels. This work included 65 neighborhoods within Kearney, 54 rural subdivisions, 10 mobile home courts, 31 recreational parcels, and residential parcels within the Villages of Pleasanton, Gibbon, Shelton, and a portion of Elm Creek.

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 buildings 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.

This year the costing tables were updated to the Marshall & Swift June 2012 table. 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 was completed timely.

## 2013 Residential Assessment Survey for Buffalo County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff and the assessor	
2.	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Kearney, good local economy with an active and strong market. The 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. The market 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 lack of industry makes the residential property here 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, most similar to Gibbon in proximity to Kearney; however, in recent years Ravenna has experienced a strong market due to the ethanol plant that is near the community.
	06	Small Villages; includes Amherst, Miller, Odessa, Pleasanton, and Riverdale. These communities offer few amenities; generally the market is not active here.
	07	Rural residential acreages not in subdivisions
	08	Rural residential subdivisions
	12	Recreational parcels in the eastern half of the county.
	13	Recreational parcels in the western half of the county.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	The cost approach and the sales comparison approach are used.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2012	
5.	<b>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?</b>	
	Depreciation tables are developed by the county using local market information.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	There are two different physical depreciation tables that are used within the class. Economic depreciation is also applied and is calibrated for each neighborhood grouping annually.	

7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	The depreciation tables are updated annually.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	A lot value study is completed annually.
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	For parcels under one acre, lots are valued per square foot. For lots over one acre, a size break scatter-gram is used in the residential model.

**10 Buffalo**  
**RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 1,260  
Total Sales Price : 192,178,475  
Total Adj. Sales Price : 192,178,475  
Total Assessed Value : 181,333,015  
Avg. Adj. Sales Price : 152,523  
Avg. Assessed Value : 143,915

MEDIAN : 95  
WGT. MEAN : 94  
MEAN : 96  
COD : 07.42  
PRD : 101.43

COV : 14.23  
STD : 13.62  
Avg. Abs. Dev : 07.04  
MAX Sales Ratio : 284.88  
MIN Sales Ratio : 61.36

95% Median C.I. : 94.55 to 95.00  
95% Wgt. Mean C.I. : 93.74 to 94.97  
95% Mean C.I. : 94.96 to 96.46

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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-OCT-10 To 31-DEC-10	111	98.13	101.21	99.33	08.14	101.89	79.46	180.21	96.87 to 99.66	141,713	140,757
01-JAN-11 To 31-MAR-11	95	96.51	98.30	97.53	06.17	100.79	79.14	142.12	95.00 to 97.98	149,619	145,929
01-APR-11 To 30-JUN-11	193	95.46	96.45	95.79	06.03	100.69	74.75	158.12	94.77 to 96.47	154,677	148,169
01-JUL-11 To 30-SEP-11	156	95.02	97.28	95.84	07.96	101.50	65.60	284.88	94.28 to 96.04	148,068	141,908
01-OCT-11 To 31-DEC-11	149	95.00	96.78	93.67	07.67	103.32	65.68	284.77	94.39 to 96.26	163,166	152,835
01-JAN-12 To 31-MAR-12	172	93.66	93.85	92.91	08.27	101.01	61.36	184.70	91.57 to 94.77	147,691	137,214
01-APR-12 To 30-JUN-12	200	94.30	93.87	93.00	06.34	100.94	68.58	162.89	93.16 to 94.95	157,505	146,477
01-JUL-12 To 30-SEP-12	184	92.27	91.84	90.65	07.71	101.31	65.17	167.02	90.77 to 93.45	152,542	138,276
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	555	96.02	97.95	96.77	07.12	101.22	65.60	284.88	95.23 to 96.71	149,361	144,543
01-OCT-11 To 30-SEP-12	705	94.10	93.95	92.52	07.50	101.55	61.36	284.77	93.43 to 94.41	155,012	143,420
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	593	95.38	97.05	95.51	06.99	101.61	65.60	284.88	95.00 to 96.00	154,261	147,335
<u>ALL</u>	1,260	94.91	95.71	94.36	07.42	101.43	61.36	284.88	94.55 to 95.00	152,523	143,915

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	961	94.84	95.56	94.69	06.63	100.92	66.08	284.88	94.45 to 95.00	159,088	150,644
02	28	94.90	99.15	96.55	09.06	102.69	75.26	132.32	93.16 to 99.37	94,827	91,551
03	23	94.38	92.73	93.29	09.95	99.40	62.84	112.94	89.10 to 100.23	100,447	93,712
04	36	95.23	102.00	97.24	15.28	104.90	74.75	184.70	90.75 to 103.03	86,405	84,024
05	51	95.04	95.45	93.50	08.26	102.09	71.47	163.03	92.96 to 96.61	73,666	68,879
06	31	95.00	99.27	95.66	17.06	103.77	65.17	177.55	88.08 to 100.76	77,279	73,927
07	67	95.02	92.86	91.24	09.39	101.78	61.36	162.89	92.66 to 97.22	157,146	143,376
08	61	95.00	95.99	94.77	05.35	101.29	72.23	180.21	93.53 to 95.01	214,720	203,499
12	2	77.59	77.59	69.15	15.35	112.21	65.68	89.50	N/A	720,000	497,915
<u>ALL</u>	1,260	94.91	95.71	94.36	07.42	101.43	61.36	284.88	94.55 to 95.00	152,523	143,915

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	1,251	94.87	95.52	94.50	07.21	101.08	61.36	284.88	94.53 to 95.00	152,202	143,832
06	3	89.50	86.06	72.96	13.90	117.96	65.68	102.99	N/A	540,833	394,597
07	6	135.36	139.29	142.51	25.06	97.74	100.76	179.20	100.76 to 179.20	25,167	35,865
<u>ALL</u>	1,260	94.91	95.71	94.36	07.42	101.43	61.36	284.88	94.55 to 95.00	152,523	143,915

**10 Buffalo**  
**RESIDENTIAL**

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 95% Wgt. Mean C.I. : 93.74 to 94.97  
 95% Mean C.I. : 94.96 to 96.46

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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	1	68.50	68.50	68.50	00.00	100.00	68.50	68.50	N/A	1,000	685	
Less Than 15,000	2	84.63	84.63	98.37	19.06	86.03	68.50	100.76	N/A	6,750	6,640	
Less Than 30,000	20	108.13	114.72	115.60	17.04	99.24	68.50	179.20	100.55 to 117.60	20,775	24,017	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,259	94.93	95.73	94.36	07.39	101.45	61.36	284.88	94.55 to 95.00	152,643	144,029	
Greater Than 14,999	1,258	94.91	95.73	94.36	07.40	101.45	61.36	284.88	94.55 to 95.00	152,754	144,133	
Greater Than 29,999	1,240	94.81	95.40	94.31	07.15	101.16	61.36	284.88	94.47 to 95.00	154,648	145,849	
<u>Incremental Ranges</u>												
0 TO 4,999	1	68.50	68.50	68.50	00.00	100.00	68.50	68.50	N/A	1,000	685	
5,000 TO 14,999	1	100.76	100.76	100.76	00.00	100.00	100.76	100.76	N/A	12,500	12,595	
15,000 TO 29,999	18	108.76	118.06	116.18	16.36	101.62	90.75	179.20	100.55 to 127.67	22,333	25,948	
30,000 TO 59,999	71	96.39	107.45	106.56	19.94	100.84	65.60	284.88	94.56 to 101.35	44,678	47,609	
60,000 TO 99,999	203	95.19	97.20	97.09	09.75	100.11	64.67	184.70	95.00 to 95.96	81,449	79,077	
100,000 TO 149,999	404	94.39	94.05	93.93	05.73	100.13	62.84	144.20	94.07 to 95.00	125,826	118,191	
150,000 TO 249,999	448	94.77	94.71	94.73	05.47	99.98	61.36	117.79	94.28 to 95.01	190,217	180,196	
250,000 TO 499,999	112	93.92	92.57	92.54	05.41	100.03	66.08	111.06	92.64 to 94.99	304,917	282,173	
500,000 TO 999,999	1	85.00	85.00	85.00	00.00	100.00	85.00	85.00	N/A	625,000	531,245	
1,000,000 +	1	65.68	65.68	65.68	00.00	100.00	65.68	65.68	N/A	1,230,000	807,870	
<u>ALL</u>	1,260	94.91	95.71	94.36	07.42	101.43	61.36	284.88	94.55 to 95.00	152,523	143,915	



## 2013 Correlation Section for Buffalo County

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### A. Residential Real Property

The residential market in Buffalo County has been slightly increasing in recent years; the market is 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.

The Department conducts two different scheduled reviews each year. The first is a cyclical review of assessment practices, in which one-third of the counties within the state are reviewed each year. Buffalo County received this review during 2011. The review indicated that assessment actions were consistently and equitably applied within the class. The second review is a review of sales qualification determinations that was conducted for all counties in 2012. In Buffalo County this involved reviewing the non-qualified sales rosters to ensure that reasons for disqualifying sales were documented and appropriate, an on-site interview with the county assessor and spot check of verification documentation was also completed. Within the residential class, it was apparent that due to the volume of sales, few transactions are being verified unless the assessment-to-sale ratio was substantially low or high. While the county may benefit from a more structured review of sales, there was no apparent bias in the qualification determinations and the county appears to be using as many arm's length transactions as possible within the class.

The county has struggled in recent years to adapt its physical inspection process into a six-year cycle; this year however, significant progress was made to catch-up the number of parcels reviewed. Based on reports provided by the county assessor, the Department estimates that at least 93% of the parcels within the residential class have been reviewed to date. The county is expected to timely complete the cycle by 2014.

A review of the residential statistical profile reveals that all valuation groupings, except 12, have a sufficient number of sales. Generally, all measures of central tendency and qualitative statistics are within the acceptable range. The median of nearly every valuation grouping rounds to 95%, which reflects the county's annual practice of adjusting economic depreciation factors to a target median. This practice also results in a low overall COD; however, the coefficients of dispersion are generally wider in the smaller towns and villages and in the rural area, than they are within Kearney or the rural subdivisions surrounding Kearney. These results are expected, since the market in and around Kearney would be the most organized. Analysis of the sold parcels compared to the abstract shows similar movement of sold and unsold properties. Additionally, the calculated medians for the residential class have been relatively stable in recent years, with small annual valuation increases. These factors suggest that assessment actions have been applied uniformly within the class.

Based on a review of all available information, the level of value of residential property in Buffalo County is determined to be 95%; assessment practices meet generally accepted mass appraisal standards.

**2013 Correlation Section  
for Buffalo County**

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**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.

## 2013 Correlation Section for Buffalo County

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### 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.

## 2013 Correlation Section for Buffalo County

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### 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Buffalo County**

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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 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.



## **2013 Commercial Assessment Actions for Buffalo County**

For 2013, approximately 867 commercial properties were physically inspected. This work included 729 parcels in and around the City of Kearney as well as commercial parcels in the Villages of Gibbon and Riverdale. 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, new photographs are entered. The inspection date and reviewing appraiser is also recorded in the CAMA system.

The costing tables were updated this year to the Marshall & Swift June 2011 table. Additionally, all sales were reviewed; a sales study was conducted and the depreciation tables and economic/locational factors were reviewed. The appraisal models are calibrated to the market as necessary. For the commercial class, the appraiser also gathered income/expense data and developed the income approach where appropriate.

## 2013 Commercial Assessment Survey for Buffalo County

1.	<b>Valuation data collection done by:</b>	
	The chief appraiser and the appraisal staff.	
2.	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Kearney, all commercial and industrial parcels located in the city limits. 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 outside the City of Kearney. 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.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The sales comparison and cost approach are both used. The income approach is used where income and expense data can be obtained.	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Generally, the cost approach is used. The commercial appraiser will rely on sales information from across the state (when necessary) to develop the appraisal tables; where appropriate the income approach is considered.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2011 is used for the entire class.	
5.	<b>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?</b>	
	Depreciation tables are developed using local market information.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	The depreciation tables are updated annually.	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	A lot value study is completed annually.	
9.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Lot size and location are both considered in establishing the lot values.	

**10 Buffalo**  
**COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 125  
Total Sales Price : 51,655,961  
Total Adj. Sales Price : 51,398,565  
Total Assessed Value : 49,898,315  
Avg. Adj. Sales Price : 411,189  
Avg. Assessed Value : 399,187

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 102  
COD : 08.35  
PRD : 105.12

COV : 18.81  
STD : 19.20  
Avg. Abs. Dev : 08.17  
MAX Sales Ratio : 218.68  
MIN Sales Ratio : 76.11

95% Median C.I. : 97.13 to 98.34  
95% Wgt. Mean C.I. : 95.81 to 98.35  
95% Mean C.I. : 98.68 to 105.42

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	6	96.87	96.93	95.07	03.15	101.96	92.49	102.25	92.49 to 102.25	661,058	628,473
01-JAN-10 To 31-MAR-10	9	99.98	111.28	102.17	16.26	108.92	83.84	159.42	97.33 to 137.98	360,516	368,322
01-APR-10 To 30-JUN-10	9	100.00	100.77	99.11	02.50	101.67	96.69	108.19	96.91 to 104.21	308,444	305,693
01-JUL-10 To 30-SEP-10	11	97.73	105.91	99.01	12.31	106.97	87.97	186.57	91.07 to 109.99	213,564	211,457
01-OCT-10 To 31-DEC-10	16	97.06	107.31	97.70	15.08	109.84	83.28	186.57	94.81 to 117.98	352,666	344,541
01-JAN-11 To 31-MAR-11	9	98.71	112.52	105.71	16.59	106.44	91.04	218.68	96.08 to 108.71	183,556	194,036
01-APR-11 To 30-JUN-11	11	99.02	100.37	95.86	04.75	104.70	89.92	113.34	94.92 to 108.02	329,401	315,760
01-JUL-11 To 30-SEP-11	13	96.61	99.03	94.84	08.18	104.42	82.04	159.34	89.29 to 97.79	638,086	605,162
01-OCT-11 To 31-DEC-11	10	98.58	100.81	98.88	03.29	101.95	96.19	114.42	97.57 to 107.76	508,348	502,641
01-JAN-12 To 31-MAR-12	12	96.20	97.48	95.87	02.31	101.68	93.83	108.98	95.18 to 97.85	710,464	681,087
01-APR-12 To 30-JUN-12	8	95.36	96.02	97.36	02.89	98.62	91.96	101.62	91.96 to 101.62	405,244	394,563
01-JUL-12 To 30-SEP-12	11	97.39	93.97	92.72	04.38	101.35	76.11	99.43	86.18 to 99.35	272,564	252,719
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	35	99.07	104.43	98.60	09.41	105.91	83.84	186.57	97.33 to 100.00	352,463	347,514
01-OCT-10 To 30-SEP-11	49	97.79	104.51	96.81	11.43	107.95	82.04	218.68	96.57 to 98.61	392,106	379,581
01-OCT-11 To 30-SEP-12	41	97.51	97.07	96.41	03.51	100.68	76.11	114.42	95.83 to 98.20	484,127	466,728
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	45	98.61	106.46	99.23	12.30	107.29	83.28	186.57	97.10 to 100.00	311,389	308,996
01-JAN-11 To 31-DEC-11	43	98.13	102.61	97.10	08.16	105.67	82.04	218.68	97.14 to 99.02	433,814	421,237
<u>ALL</u>	125	97.79	102.05	97.08	08.35	105.12	76.11	218.68	97.13 to 98.34	411,189	399,187

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	79	97.56	100.12	96.36	07.24	103.90	76.11	186.57	96.91 to 98.20	556,102	535,885
02	46	98.39	105.36	101.30	10.17	104.01	87.85	218.68	96.57 to 101.36	162,316	164,421
<u>ALL</u>	125	97.79	102.05	97.08	08.35	105.12	76.11	218.68	97.13 to 98.34	411,189	399,187

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02	15	97.56	98.39	97.44	03.29	100.97	91.04	117.98	95.74 to 99.98	688,405	670,814
03	109	97.79	102.22	96.59	08.75	105.83	76.11	218.68	96.91 to 98.44	373,142	360,405
04	1	137.98	137.98	137.98	00.00	100.00	137.98	137.98	N/A	400,000	551,925
<u>ALL</u>	125	97.79	102.05	97.08	08.35	105.12	76.11	218.68	97.13 to 98.34	411,189	399,187

**10 Buffalo**  
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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	2	100.55	100.55	103.94	07.61	96.74	92.90	108.19	N/A	9,000	9,355	
Less Than 30,000	19	99.12	105.86	105.53	10.62	100.31	87.85	159.34	95.34 to 108.02	21,503	22,692	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	125	97.79	102.05	97.08	08.35	105.12	76.11	218.68	97.13 to 98.34	411,189	399,187	
Greater Than 14,999	123	97.79	102.07	97.08	08.36	105.14	76.11	218.68	97.13 to 98.34	417,728	405,525	
Greater Than 29,999	106	97.63	101.36	97.01	07.91	104.48	76.11	218.68	97.01 to 98.23	481,038	466,671	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	100.55	100.55	103.94	07.61	96.74	92.90	108.19	N/A	9,000	9,355	
15,000 TO 29,999	17	99.12	106.48	105.60	10.97	100.83	87.85	159.34	95.34 to 108.02	22,974	24,261	
30,000 TO 59,999	8	99.58	106.82	106.29	08.59	100.50	96.61	159.42	96.61 to 159.42	48,378	51,419	
60,000 TO 99,999	14	98.83	120.55	119.16	24.90	101.17	92.38	218.68	96.08 to 186.57	75,488	89,951	
100,000 TO 149,999	7	99.98	106.57	106.81	09.19	99.78	95.61	136.49	95.61 to 136.49	124,137	132,594	
150,000 TO 249,999	24	97.68	97.76	97.78	02.54	99.98	91.04	109.99	96.19 to 98.81	170,958	167,157	
250,000 TO 499,999	26	96.63	97.17	97.20	07.38	99.97	76.11	137.98	93.85 to 98.61	348,742	338,969	
500,000 TO 999,999	14	97.26	95.19	95.23	04.06	99.96	83.84	100.25	89.92 to 99.98	691,925	658,907	
1,000,000 +	13	95.95	96.22	96.12	01.80	100.10	89.29	98.92	95.18 to 98.32	1,986,151	1,909,131	
<u>ALL</u>	125	97.79	102.05	97.08	08.35	105.12	76.11	218.68	97.13 to 98.34	411,189	399,187	

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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	2	99.24	99.24	99.28	00.12	99.96	99.12	99.35	N/A	39,000	38,718
311	1	99.02	99.02	99.02	00.00	100.00	99.02	99.02	N/A	762,500	755,025
326	8	94.92	94.88	95.19	01.29	99.67	92.90	97.14	92.90 to 97.14	140,894	134,122
329	1	96.57	96.57	96.57	00.00	100.00	96.57	96.57	N/A	260,000	251,085
341	3	91.07	92.16	90.62	04.78	101.70	86.18	99.24	N/A	321,667	291,478
343	3	98.51	97.79	96.98	01.00	100.84	95.95	98.92	N/A	2,622,535	2,543,410
344	25	98.11	100.38	98.16	07.57	102.26	76.11	137.98	96.08 to 100.54	294,842	289,423
349	5	97.51	96.84	95.15	05.88	101.78	83.84	109.99	N/A	879,551	836,928
350	2	95.34	95.34	93.44	03.55	102.03	91.96	98.71	N/A	102,500	95,778
352	17	98.32	108.90	98.61	13.55	110.44	91.04	186.57	95.74 to 100.25	629,122	620,386
353	11	96.69	102.41	96.88	07.76	105.71	92.48	159.34	93.85 to 100.00	326,318	316,129
384	2	96.60	96.60	96.43	00.42	100.18	96.19	97.01	N/A	116,250	112,100
386	13	99.43	104.40	96.52	08.56	108.16	87.85	141.78	96.04 to 108.02	131,069	126,510
406	7	97.80	116.32	104.35	24.18	111.47	82.04	218.68	82.04 to 218.68	151,705	158,298
407	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	54,125	54,125
412	3	95.29	93.88	94.33	02.72	99.52	89.29	97.05	N/A	1,728,573	1,630,570
426	2	101.15	101.15	101.23	01.16	99.92	99.98	102.32	N/A	140,625	142,355
430	1	108.19	108.19	108.19	00.00	100.00	108.19	108.19	N/A	13,000	14,065
434	2	106.23	106.23	102.95	07.72	103.19	98.03	114.42	N/A	125,000	128,685
442	2	90.56	90.56	88.01	08.04	102.90	83.28	97.83	N/A	285,197	250,995
455	1	98.20	98.20	98.20	00.00	100.00	98.20	98.20	N/A	1,410,904	1,385,530
470	1	98.34	98.34	98.34	00.00	100.00	98.34	98.34	N/A	150,000	147,505
528	6	97.33	105.94	97.06	12.57	109.15	87.97	159.42	87.97 to 159.42	245,033	237,823
531	2	96.94	96.94	97.51	02.20	99.42	94.81	99.07	N/A	750,500	731,800
554	1	96.61	96.61	96.61	00.00	100.00	96.61	96.61	N/A	50,000	48,305
851	3	97.25	99.31	102.50	03.42	96.89	95.34	105.34	N/A	48,333	49,540
<u>ALL</u>	<u>125</u>	<u>97.79</u>	<u>102.05</u>	<u>97.08</u>	<u>08.35</u>	<u>105.12</u>	<u>76.11</u>	<u>218.68</u>	<u>97.13 to 98.34</u>	<u>411,189</u>	<u>399,187</u>



## 2013 Correlation Section for Buffalo County

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### A. Commercial Real Property

The commercial market in Buffalo County has been slightly increasing in recent years, that trend continues in 2013. 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.

The Division conducts two different scheduled reviews each year. The first is a cyclical review of assessment practices, in which one-third of the counties within the state are reviewed each year. Buffalo County received this review during 2011. The review indicated that appraisal techniques were consistently and equitably applied within the class. The second review was implemented in 2012 and included a review of sales qualification determinations in all counties. The review included examining the non-qualified roster to determine whether qualification determinations were documented and acceptable; an on-site spot check of verification documentation was also reviewed. Within the commercial class, it was apparent that most sales had been verified, and that there was no bias in the verification determinations. All arm's length transactions were available for use in measuring the commercial class of property.

The county has struggled in recent years to adapt its physical inspection process into a six-year cycle; this year however, significant progress was made to catch-up the number of parcels reviewed. Based on reports provided by the county assessor, the Division estimates that 94% of the commercial class has been reviewed to date. The county is expected to timely complete the inspection cycle by 2014.

A review of the statistical profile shows that both valuation groupings have a sufficient number of sales. The occupancy code substratum shows that all occupancies with a sufficient sampling of sales have similar medians. This reflects the counties process of annually adjusting economic depreciation to a target median. This practice also results in a COD that is somewhat lower than would typically be expected. Analysis of the sold properties and the abstract shows similar movement of sold and unsold properties. Additionally, the calculated median of the commercial class has been stable over the past several years, with small annual valuation increases. These factors suggest that the class has been assessed uniformly and support the use of the statistics in determining the level of value.

Based on the review of all available evidence, the level of value of commercial property in Buffalo County is determined to be 98%; the quality of assessment is in compliance with generally accepted mass appraisal standards.

**2013 Correlation Section  
for Buffalo County**

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**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.

## 2013 Correlation Section for Buffalo County

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### 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.

**2013 Correlation Section  
for Buffalo County**

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**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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Buffalo County**

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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 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.



## **2013 Agricultural Assessment Actions for Buffalo County**

A physical inspection of 1,883 agricultural parcels was completed for 2013. This work included all the improved and unimproved parcels in the townships of Cherry Creek, Garfield, Beaver, Loup, Sartoria, and Armada. Portions of the Garden, Sharon, Valley, Thornton, and Divide townships were also reviewed. The process for reviewing improved agricultural parcels is the same as the process described within the residential class. Additionally, land use is reviewed and updated as necessary.

All sales were reviewed. A sales study was conducted and depreciation tables and economic/locational factors were reviewed. The appraisal models were calibrated to the market as necessary. The pickup work was also completed.

For agricultural land, both the influenced and the uninfluenced market areas were reviewed and studied for market influences, several changes were made.

The boundary around market area one is unchanged from 2012. In 2012, adjustments were made to irrigated values that were not typical for the market, resulting in some LCG's increasing significantly and others decreasing. To offset that adjustment, irrigated land values increased 7-68% in this area for 2013. Dry land increased about 15%. The upper LCG's of grass land were decreased, but the 4g value was unchanged from 2012, this resulted in an approximate 3% decrease to the value of grassland.

Market area two was redrawn to include all areas around the City of Kearney and the highway strips outside of Kearney where residential development is occurring. Additionally, this area includes the Highway 30 and I-80 corridor from Kearney to the eastern border of the county where both residential development and influence from the Union Pacific Railroad purchasing property can still be seen. The area includes what was previously identified as areas two, most of eight, and a portion of area four; the newly drawn area two is the only portion of the county that is still receiving special valuation. After analyzing the market, it was determined to use the area four land values to determine the special values in area two. Because this area combines several market areas and includes some irrigated values that were not adjusted in 2012, the valuation changes are erratic. Irrigated values increased 39-130%, dry land increased 2-70%, and grass generally increased 0-40%.

Market area three was also redrawn for 2013, it includes what used to be area ten and a portion of what was area eight. Area ten was a special value market area in 2012; analysis by the appraisal staff showed no influence along the highway corridors in the western part of the county. Area eight was also a special valuation area in 2012, the portion that was combined with area three includes the area around the Village of Amherst. Analysis for 2013 showed no residential influence in the agricultural land sales around Amherst. In 2012, the irrigated values in the lower LCG were decreased in this area; therefore, a corrective adjustment was necessary in

2013. Irrigated values increased 20-52%, dry land increased about 18%, and grass land increased about 3%.

In 2012, area four was considered a special value area. For 2013, the southern portion of the area was moved into area two, and the rest is considered to be uninfluenced based on analysis by the appraisal staff. Irrigated values increased about 53% on average, dry land about 25%, and grass increased about 11%.

## 2013 Agricultural Assessment Survey for Buffalo County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	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.
	02	This area contains agricultural land around the City of Kearney, the Highway 10 corridor North of Kearney, and the Highway 30/Interstate 80 corridor in the Eastern part of the county. Agricultural land in this area is similar to area 4; however, non-agricultural influences from commercial and residential development in this area have led to this area being identified as a special value market area.
	03	The topography and soil types in this market are similar to market area one. The primary difference is that area 3 lies in the Central Platte NRD, while area one is in the Lower Loup. The very southern portion of this market area will flatten out in the valley around the Platte River. This portion of the river valley is considered over appropriated, and is not as desirable as area 4.
	04	This area of the county is the flattest topographically and is primarily irrigated farmland. This area is also in the Central Platte NRD; however, no portion of this area is designated as over appropriated.
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	NRD restrictions are reviewed; topography and soils are considered as are water availability, allocation and rights, and location. Non-agricultural influences are reviewed for changes in special valuation area(s).	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Typically, residential parcels are any parcel less than 20 acres. Along the Platte River, the highest and best use of all parcels is recreational. All parcels are reviewed and inspected periodically to determine whether the use is residential, recreational, or agricultural.	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	The home site values are similar; however, market analysis suggests that rural residential sites with 20 acres or less will generally sell for a premium; therefore, the home site values on small acreages is slightly higher.	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	A market study including sales analysis and physical inspection of sales is completed	

	annually to identify all factors influencing the market for agricultural land.
7.	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>
	Yes, special value applications are on file. A value difference exists in market area two only; the uninfluenced values are derived from agricultural land sales in market area four.
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Lands enrolled in the Wetlands Reserve Program are generally valued at 100% of market value using sales of similar land.

**10 Buffalo**  
**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 91  
Total Sales Price : 36,555,905  
Total Adj. Sales Price : 36,551,905  
Total Assessed Value : 23,761,283  
Avg. Adj. Sales Price : 401,669  
Avg. Assessed Value : 261,113

MEDIAN : 72  
WGT. MEAN : 65  
MEAN : 72  
COD : 29.24  
PRD : 110.00

COV : 38.01  
STD : 27.18  
Avg. Abs. Dev : 21.04  
MAX Sales Ratio : 154.86  
MIN Sales Ratio : 00.00

95% Median C.I. : 61.63 to 77.62  
95% Wgt. Mean C.I. : 58.08 to 71.93  
95% Mean C.I. : 65.93 to 77.09

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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-OCT-09 To 31-DEC-09	7	98.37	88.61	95.17	30.29	93.11	00.00	130.03	00.00 to 130.03	283,746	270,035
01-JAN-10 To 31-MAR-10	8	85.74	82.91	85.08	19.38	97.45	33.95	107.70	33.95 to 107.70	285,725	243,090
01-APR-10 To 30-JUN-10	8	81.31	85.45	85.40	11.98	100.06	71.69	105.42	71.69 to 105.42	249,255	212,874
01-JUL-10 To 30-SEP-10	9	86.25	92.93	90.79	20.79	102.36	60.80	154.86	64.01 to 122.30	241,473	219,242
01-OCT-10 To 31-DEC-10	11	77.80	84.43	77.80	16.25	108.52	64.12	120.30	71.03 to 110.98	491,377	382,312
01-JAN-11 To 31-MAR-11	10	66.64	69.01	65.20	31.47	105.84	30.79	129.71	43.68 to 89.00	399,357	260,394
01-APR-11 To 30-JUN-11	2	67.50	67.50	68.86	09.20	98.02	61.29	73.70	N/A	115,438	79,495
01-JUL-11 To 30-SEP-11	6	50.36	56.45	49.13	23.97	114.90	42.47	77.18	42.47 to 77.18	489,161	240,303
01-OCT-11 To 31-DEC-11	6	57.16	60.27	58.21	11.81	103.54	50.12	74.97	50.12 to 74.97	593,933	345,719
01-JAN-12 To 31-MAR-12	15	49.29	54.74	48.61	35.12	112.61	25.46	118.55	38.33 to 72.43	511,256	248,503
01-APR-12 To 30-JUN-12	5	58.20	53.93	55.84	12.08	96.58	32.44	61.66	N/A	407,000	227,287
01-JUL-12 To 30-SEP-12	4	39.15	39.85	39.54	08.43	100.78	35.14	45.94	N/A	570,146	225,420
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	32	85.85	87.61	89.00	21.93	98.44	00.00	154.86	80.40 to 100.03	263,729	234,723
01-OCT-10 To 30-SEP-11	29	73.21	72.15	66.94	22.81	107.78	30.79	129.71	60.07 to 77.80	433,261	290,006
01-OCT-11 To 30-SEP-12	30	53.99	53.73	50.42	25.38	106.56	25.46	118.55	43.61 to 58.93	518,268	261,332
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	36	84.71	86.44	82.86	17.31	104.32	33.95	154.86	77.80 to 91.03	329,396	272,953
01-JAN-11 To 31-DEC-11	24	59.69	63.56	58.56	24.49	108.54	30.79	129.71	50.12 to 73.84	446,792	261,628
<u>ALL</u>	91	71.95	71.51	65.01	29.24	110.00	00.00	154.86	61.63 to 77.62	401,669	261,113

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	34	73.73	68.47	63.38	24.59	108.03	25.46	129.71	54.53 to 81.48	277,936	176,156
3	27	71.65	72.25	63.14	29.32	114.43	32.44	154.86	58.20 to 82.96	569,668	359,682
4	30	70.18	74.30	68.77	34.47	108.04	00.00	130.03	59.31 to 87.40	390,701	268,685
<u>ALL</u>	91	71.95	71.51	65.01	29.24	110.00	00.00	154.86	61.63 to 77.62	401,669	261,113

**10 Buffalo**  
**AGRICULTURAL LAND**

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95% Wgt. Mean C.I. : 58.08 to 71.93  
95% Mean C.I. : 65.93 to 77.09

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**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
<b>_____Irrigated_____</b>											
County	16	73.00	74.94	62.03	28.41	120.81	42.47	122.30	46.37 to 100.80	625,881	388,243
3	9	71.03	70.26	58.48	25.45	120.14	43.61	107.70	45.20 to 93.06	764,199	446,873
4	7	75.00	80.97	69.83	31.48	115.95	42.47	122.30	42.47 to 122.30	448,043	312,861
<b>_____Dry_____</b>											
County	4	60.74	61.95	53.74	37.11	115.28	35.14	91.17	N/A	193,439	103,957
1	2	67.43	67.43	60.37	35.22	111.69	43.68	91.17	N/A	166,878	100,744
3	1	35.14	35.14	35.14	00.00	100.00	35.14	35.14	N/A	300,000	105,420
4	1	77.80	77.80	77.80	00.00	100.00	77.80	77.80	N/A	140,000	108,920
<b>_____Grass_____</b>											
County	16	76.15	74.77	74.27	19.42	100.67	25.46	120.30	60.80 to 84.10	151,775	112,721
1	8	81.31	74.15	74.32	17.17	99.77	25.46	100.03	25.46 to 100.03	124,375	92,434
3	4	66.81	67.06	64.83	08.73	103.44	60.80	73.84	N/A	197,375	127,960
4	4	77.80	83.71	85.76	23.78	97.61	58.93	120.30	N/A	160,975	138,058
<b>_____ALL_____</b>	<b>91</b>	<b>71.95</b>	<b>71.51</b>	<b>65.01</b>	<b>29.24</b>	<b>110.00</b>	<b>00.00</b>	<b>154.86</b>	<b>61.63 to 77.62</b>	<b>401,669</b>	<b>261,113</b>

**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
<b>_____Irrigated_____</b>											
County	35	71.65	72.33	64.77	25.00	111.67	40.34	122.30	59.31 to 80.40	617,057	399,661
1	8	66.66	66.47	63.49	20.12	104.69	45.94	85.45	45.94 to 85.45	397,263	252,235
3	11	71.65	71.05	62.91	21.48	112.94	43.61	107.70	45.20 to 93.06	847,527	533,161
4	16	70.18	76.15	67.12	31.18	113.45	40.34	122.30	55.03 to 100.87	568,505	381,593
<b>_____Dry_____</b>											
County	4	60.74	61.95	53.74	37.11	115.28	35.14	91.17	N/A	193,439	103,957
1	2	67.43	67.43	60.37	35.22	111.69	43.68	91.17	N/A	166,878	100,744
3	1	35.14	35.14	35.14	00.00	100.00	35.14	35.14	N/A	300,000	105,420
4	1	77.80	77.80	77.80	00.00	100.00	77.80	77.80	N/A	140,000	108,920
<b>_____Grass_____</b>											
County	22	74.26	71.35	66.99	21.47	106.51	25.46	120.30	60.80 to 81.94	190,800	127,810
1	11	81.14	72.44	64.82	19.18	111.76	25.46	100.03	37.96 to 91.03	195,200	126,533
3	5	71.95	69.26	68.43	08.19	101.21	60.80	78.06	N/A	216,900	148,423
4	6	66.39	71.08	70.18	31.45	101.28	30.37	120.30	30.37 to 120.30	160,983	112,974
<b>_____ALL_____</b>	<b>91</b>	<b>71.95</b>	<b>71.51</b>	<b>65.01</b>	<b>29.24</b>	<b>110.00</b>	<b>00.00</b>	<b>154.86</b>	<b>61.63 to 77.62</b>	<b>401,669</b>	<b>261,113</b>

## Buffalo County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Buffalo	1	3,190	3,180	2,949	2,824	2,500	2,450	2,348	2,347	2,685
Custer	1	N/A	3,199	2,823	2,682	2,521	2,309	2,294	2,290	2,765
Sherman	1	N/A	2,700	2,610	2,610	2,520	2,520	2,460	2,459	2,549
Howard	7200	3,100	2,900	2,725	2,700	2,550	2,550	2,525	2,400	2,747
Buffalo	3	3,050	3,050	2,400	2,400	2,000	2,000	1,900	1,900	2,585
Dawson	1	N/A	2,975	2,900	2,680	2,425	2,062	2,021	1,945	2,778
Phelps	1	2,806	3,800	3,000	2,798	2,500	2,400	2,300	2,100	3,526
Buffalo	4	3,950	3,947	3,500	3,450	3,200	3,150	3,099	3,100	3,608
Buffalo	2	4,018	4,017	3,518	3,589	3,200	3,527	3,100	3,191	3,807
Hall	1	4,096	4,099	3,512	3,498	2,553	2,551	2,420	2,420	3,631
Kearney	1	N/A	3,585	2,930	2,675	1,780	1,210	1,210	910	2,932
Adams	4000	4,190	4,090	3,625	3,190	2,595	2,570	2,370	2,130	3,787

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Buffalo	1	1,350	1,350	1,300	1,250	1,000	950	925	900	1,077
Custer	1	N/A	1,365	1,275	1,265	1,185	925	915	910	1,140
Sherman	1	N/A	1,210	1,150	1,150	1,085	1,085	1,020	1,019	1,076
Howard	7200	970	950	810	800	770	750	740	700	788
Buffalo	3	1,400	1,400	1,200	1,275	1,100	1,000	950	925	1,142
Dawson	1	N/A	1,485	1,390	1,310	1,215	1,124	935	935	1,214
Phelps	1	1,400	1,400	1,200	1,100	1,050	1,000	900	800	1,277
Buffalo	4	1,700	1,650	1,500	1,450	1,250	1,101	1,000	1,000	1,200
Buffalo	2	1,874	1,685	1,498	1,450	1,250	1,503	1,022	1,280	1,469
Hall	1	2,047	2,046	1,809	1,802	1,365	1,347	1,205	1,204	1,763
Kearney	1	N/A	1,600	1,500	1,400	850	650	650	500	1,348
Adams	4000	2,075	2,075	1,755	1,595	1,595	1,595	1,450	1,450	1,902

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Buffalo	1	849	832	799	788	672	595	549	535	593
Custer	1	N/A	561	555	556	550	550	528	534	536
Sherman	1	N/A	631	613	610	583	582	571	570	574
Howard	7200	760	740	713	713	675	666	611	610	629
Buffalo	3	922	912	831	831	756	791	724	679	728
Dawson	1	N/A	915	775	720	685	625	625	620	641
Phelps	1	750	925	1,127	813	728	726	639	530	708
Buffalo	4	1,169	1,116	888	868	850	811	808	756	820
Buffalo	2	1,232	1,171	943	923	988	902	905	830	933
Hall	1	1,555	1,556	1,221	1,224	896	896	892	897	1,002
Kearney	1	N/A	600	600	600	600	600	600	550	592
Adams	4000	945	945	945	885	760	760	760	760	818

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

March 1, 2013

### Agricultural Land Value Valuation: 2013 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.

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 for agricultural or horticultural purposes. Special Valuation values are derived from sales of similar classes or subclasses of agricultural land from agricultural areas in which actual value is not subject to influences by other purposes or uses. These Agricultural market areas are calibrated to be between 69% and 75% with an ultimate target of 72%.

For 2013, there are 4 different market areas. This was reduced from 8 markets areas in the 2012 year. Three market areas do not recognize a difference between agland value and value for other uses and therefore are not in a Special Valuation area. A difference between values for agricultural purposes and a higher market value based upon other influences or uses was indicated for one area. This area, market area 2, is treated as Special Valuation or Greenbelted. Market area 4 and market area 3 were considered in determining the special value, but ultimately area 4 values were used to establish this value. 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 18 years in Buffalo County. The Assessor's Office has completed 11 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 areas. For 2013, four market areas that were similar in market activity were combined. Market area 10 was combined with market area 3. Area 10 was in special value last year. Market area 8 and 6 were combined with area 3 and area 2. Market area 7, was combined with area 2. This area will continue to be in a special value area. This area only had 11 parcels in it for 2012. Market area 4 was redrawn and this area is no longer in a special value area. No other influences, other than agricultural were determined in this area. Area 2 was also redrawn. It is the only special value market area in the county. This area is mostly around the City of Kearney, along east Hwy 30 and south of east highway 30. Market area 50 was deleted. This market area only had three parcels in 2012.

A file of all data used in determining the special and actual value, is available for public inspection in the Buffalo County Assessor's Office.



## 2013 Correlation Section for Buffalo County

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### A. Agricultural Land

Agricultural land in Buffalo County is divided into four market areas; areas one, three, and four are uninfluenced areas. Area two is considered to have nonagricultural influences and is receiving special valuation. The uninfluenced areas are drawn based on natural resource district boundaries and based on soil and topographical differences. Annually, agricultural land sales are plotted, reviewed, and studied in analyzing the market. Several changes were made to the market areas this year. Buffalo County is comparable to all adjoining counties, except for Phelps, Kearney, and Adams Counties to the south. These counties are all plains counties and contain superior farmland that is heavily irrigated. Buffalo County is about half irrigation, half grass with small dry land parcels scattered throughout. Farmland in Buffalo County is typically good quality, but generally less desirable than the three counties to the south.

Analysis of sales within Buffalo County revealed that none of the market areas had a sufficient sample of sales, only area three was proportionately distributed when stratified by sale date, and the area one sample was not representative of the mix of land uses found in the population. The samples were expanded using sales from the defined comparable areas. After expansion, all samples are sufficiently large and are proportionately distributed. The samples for areas one and three are not representative of the land uses within; since the county made adjustments to bring all land uses to uniform levels of market value this would not impact the statistical measures.

The actions taken by the Buffalo County assessor for 2013 varied significantly by market area and by land capability grouping (LCG). These actions and a description of the market area changes are detailed in the assessment actions report.

The assessment actions indicate that grassland in area one was decreased slightly for 2013. While this would seem to be an arbitrary adjustment given that the market for grass has been stable to slightly increasing, analysis shows that the upper LCG's were significantly higher than adjoining counties in 2012, and that the majority of the acres are in the 4g subclass which was not changed in 2013. The resulting values compare well to adjoining counties. The MLU statistics for grass in area one are both above the acceptable range; these samples are unreliable small. Based on the comparison of values to adjoining counties grassland in area one is considered to be in the acceptable range.

Analysis of the statistical profile for the agricultural class shows that all three market areas have been assessed at relatively similar portions of market value. With the exception of irrigated land in area four, none of the majority land use statistics have a sufficient number of sales. All of the value adjustments made by the county for 2013 were at a minimum typical for the market; several adjustments were larger than typical to account for past inequities. The values established by the county for 2013 compare very well to all counties that are considered comparable. These factors support that the subclasses of agricultural land in the county have been assessed at uniform portions of market value.

**2013 Correlation Section  
for Buffalo County**

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in Buffalo County is determined to be 72%; all subclasses are within the acceptable range.

**A1. Correlation for Special Valuation of Agricultural Land**

A review of agricultural land values in Buffalo County in areas that have other nonagricultural influences indicates the assessed values used are similar to market area four in the County where no nonagricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Buffalo County is 70%.

**2013 Correlation Section  
for Buffalo County**

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**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.

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### 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.

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### 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

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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 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.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 22,524</b>	<b>Value : 3,559,554,050</b>	<b>Growth 39,795,400</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	638	15,408,500	292	7,686,760	443	6,891,730	1,373	29,986,990	
<b>02. Res Improve Land</b>	10,661	273,447,620	1,039	36,743,250	1,574	40,452,435	13,274	350,643,305	
<b>03. Res Improvements</b>	11,703	1,019,228,825	1,120	126,020,195	1,716	173,316,880	14,539	1,318,565,900	
<b>04. Res Total</b>	12,341	1,308,084,945	1,412	170,450,205	2,159	220,661,045	15,912	1,699,196,195	25,684,310
<b>% of Res Total</b>	77.56	76.98	8.87	10.03	13.57	12.99	70.64	47.74	64.54
<b>05. Com UnImp Land</b>	242	21,098,655	55	6,086,305	24	1,695,770	321	28,880,730	
<b>06. Com Improve Land</b>	1,393	156,991,340	114	8,704,475	62	4,886,120	1,569	170,581,935	
<b>07. Com Improvements</b>	1,436	400,561,010	133	55,307,210	75	13,831,585	1,644	469,699,805	
<b>08. Com Total</b>	1,678	578,651,005	188	70,097,990	99	20,413,475	1,965	669,162,470	10,783,835
<b>% of Com Total</b>	85.39	86.47	9.57	10.48	5.04	3.05	8.72	18.80	27.10
<b>09. Ind UnImp Land</b>	0	0	4	102,800	0	0	4	102,800	
<b>10. Ind Improve Land</b>	5	747,755	14	4,791,200	0	0	19	5,538,955	
<b>11. Ind Improvements</b>	5	5,116,120	14	36,745,430	1	198,485	20	42,060,035	
<b>12. Ind Total</b>	5	5,863,875	18	41,639,430	1	198,485	24	47,701,790	234,005
<b>% of Ind Total</b>	20.83	12.29	75.00	87.29	4.17	0.42	0.11	1.34	0.59
<b>13. Rec UnImp Land</b>	1	26,025	8	768,500	139	12,637,210	148	13,431,735	
<b>14. Rec Improve Land</b>	0	0	3	355,055	53	5,058,200	56	5,413,255	
<b>15. Rec Improvements</b>	0	0	3	300,570	55	3,224,070	58	3,524,640	
<b>16. Rec Total</b>	1	26,025	11	1,424,125	194	20,919,480	206	22,369,630	106,805
<b>% of Rec Total</b>	0.49	0.12	5.34	6.37	94.17	93.52	0.91	0.63	0.27
<b>Res &amp; Rec Total</b>	12,342	1,308,110,970	1,423	171,874,330	2,353	241,580,525	16,118	1,721,565,825	25,791,115
<b>% of Res &amp; Rec Total</b>	76.57	75.98	8.83	9.98	14.60	14.03	71.56	48.36	64.81
<b>Com &amp; Ind Total</b>	1,683	584,514,880	206	111,737,420	100	20,611,960	1,989	716,864,260	11,017,840
<b>% of Com &amp; Ind Total</b>	84.62	81.54	10.36	15.59	5.03	2.88	8.83	20.14	27.69
<b>17. Taxable Total</b>	14,025	1,892,625,850	1,629	283,611,750	2,453	262,192,485	18,107	2,438,430,085	36,808,955
<b>% of Taxable Total</b>	77.46	77.62	9.00	11.63	13.55	10.75	80.39	68.50	92.50

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	15	2,680,415	53,040,895	1	712,800	7,358,120
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	16	3,393,215	60,399,015
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				16	3,393,215	60,399,015

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	13	2,330	1	5	214	33,540	228	35,875	0
25. Total	13	2,330	1	5	214	33,540	228	35,875	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	722	140	382	1,244

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	196,300	52	11,688,330	2,906	702,680,220	2,961	714,564,850
28. Ag-Improved Land	0	0	35	6,734,170	1,180	341,725,655	1,215	348,459,825
29. Ag Improvements	0	0	35	2,019,885	1,193	56,043,530	1,228	58,063,415
30. Ag Total							4,189	1,121,088,090

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	23	24.00	258,095	
33. HomeSite Improvements	0	0.00	0	22	23.00	1,610,105	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	13.62	296,200	
36. FarmSite Improv Land	0	0.00	0	34	60.71	113,780	
37. FarmSite Improvements	0	0.00	0	33	0.00	409,780	
38. FarmSite Total							
39. Road & Ditches	0	3.02	0	0	113.07	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	11	11.58	149,410	11	11.58	149,410	
32. HomeSite Improv Land	784	831.82	8,209,460	807	855.82	8,467,555	
33. HomeSite Improvements	792	814.82	41,709,435	814	837.82	43,319,540	2,986,445
34. HomeSite Total				<b>825</b>	<b>867.40</b>	<b>51,936,505</b>	
35. FarmSite UnImp Land	55	63.32	136,745	59	76.94	432,945	
36. FarmSite Improv Land	1,060	2,864.90	3,778,985	1,094	2,925.61	3,892,765	
37. FarmSite Improvements	1,103	0.00	14,334,095	1,136	0.00	14,743,875	0
38. FarmSite Total				<b>1,195</b>	<b>3,002.55</b>	<b>19,069,585</b>	
39. Road & Ditches	0	10,090.36	0	0	10,206.45	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,020</b>	<b>14,076.40</b>	<b>71,006,090</b>	<b>2,986,445</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	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	161,415	73	6,644.65	15,851,730
44. Recapture Value N/A	1	41.51	360,990	73	6,644.65	35,997,560
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,984	395,647.73	803,032,140	3,058	402,333.89	819,045,285
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	8,138.18	9.60%	25,961,835	11.41%	3,190.13
46. 1A	9,985.29	11.78%	31,757,595	13.96%	3,180.44
47. 2A1	14,422.29	17.02%	42,534,960	18.70%	2,949.25
48. 2A	8,014.58	9.46%	22,637,115	9.95%	2,824.49
49. 3A1	4,145.46	4.89%	10,363,650	4.56%	2,500.00
50. 3A	2,818.99	3.33%	6,906,530	3.04%	2,450.00
51. 4A1	27,271.48	32.18%	64,020,495	28.14%	2,347.53
52. 4A	9,943.54	11.73%	23,334,950	10.26%	2,346.74
53. Total	84,739.81	100.00%	227,517,130	100.00%	2,684.89
<b>Dry</b>					
54. 1D1	1,044.95	3.59%	1,410,690	4.50%	1,350.01
55. 1D	1,728.81	5.94%	2,333,905	7.45%	1,350.01
56. 2D1	5,898.40	20.27%	7,667,915	24.46%	1,300.00
57. 2D	3,083.49	10.60%	3,854,375	12.30%	1,250.00
58. 3D1	1,301.76	4.47%	1,301,760	4.15%	1,000.00
59. 3D	851.69	2.93%	809,100	2.58%	949.99
60. 4D1	11,924.55	40.98%	11,030,355	35.19%	925.01
61. 4D	3,264.42	11.22%	2,937,985	9.37%	900.00
62. Total	29,098.07	100.00%	31,346,085	100.00%	1,077.26
<b>Grass</b>					
63. 1G1	2,173.03	2.38%	1,843,915	3.40%	848.55
64. 1G	3,965.94	4.34%	3,300,665	6.09%	832.25
65. 2G1	3,446.67	3.77%	2,755,465	5.08%	799.46
66. 2G	5,275.38	5.77%	4,155,755	7.66%	787.76
67. 3G1	2,679.13	2.93%	1,799,435	3.32%	671.65
68. 3G	9,025.37	9.87%	5,370,195	9.90%	595.01
69. 4G1	18,998.98	20.77%	10,432,215	19.24%	549.09
70. 4G	45,918.47	50.19%	24,571,610	45.31%	535.11
71. Total	91,482.97	100.00%	54,229,255	100.00%	592.78
<b>Irrigated Total</b>					
	84,739.81	40.02%	227,517,130	72.10%	2,684.89
<b>Dry Total</b>					
	29,098.07	13.74%	31,346,085	9.93%	1,077.26
<b>Grass Total</b>					
	91,482.97	43.21%	54,229,255	17.18%	592.78
72. Waste	5,938.42	2.80%	2,363,225	0.75%	397.96
73. Other	476.87	0.23%	122,155	0.04%	256.16
74. Exempt	3,569.82	1.69%	0	0.00%	0.00
75. Market Area Total	211,736.14	100.00%	315,577,850	100.00%	1,490.43

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,404.91	34.54%	106,083,255	36.45%	4,017.56
46. 1A	24,861.37	32.52%	99,867,760	34.31%	4,016.99
47. 2A1	5,763.09	7.54%	20,276,810	6.97%	3,518.39
48. 2A	5,514.96	7.21%	19,792,865	6.80%	3,588.94
49. 3A1	942.60	1.23%	3,016,320	1.04%	3,200.00
50. 3A	3,442.76	4.50%	12,143,980	4.17%	3,527.40
51. 4A1	5,519.67	7.22%	17,110,975	5.88%	3,100.00
52. 4A	3,993.76	5.22%	12,744,620	4.38%	3,191.13
53. Total	76,443.12	100.00%	291,036,585	100.00%	3,807.23
<b>Dry</b>					
54. 1D1	630.83	9.64%	1,182,365	12.31%	1,874.30
55. 1D	2,267.00	34.66%	3,820,445	39.76%	1,685.24
56. 2D1	686.54	10.49%	1,028,255	10.70%	1,497.74
57. 2D	369.00	5.64%	535,050	5.57%	1,450.00
58. 3D1	38.10	0.58%	47,625	0.50%	1,250.00
59. 3D	385.63	5.90%	579,615	6.03%	1,503.03
60. 4D1	1,381.54	21.12%	1,412,135	14.70%	1,022.15
61. 4D	782.97	11.97%	1,002,535	10.43%	1,280.43
62. Total	6,541.61	100.00%	9,608,025	100.00%	1,468.76
<b>Grass</b>					
63. 1G1	748.94	2.89%	922,660	3.82%	1,231.95
64. 1G	2,858.31	11.04%	3,347,250	13.86%	1,171.06
65. 2G1	669.77	2.59%	631,885	2.62%	943.44
66. 2G	1,944.21	7.51%	1,795,115	7.43%	923.31
67. 3G1	3,619.88	13.98%	3,576,120	14.81%	987.91
68. 3G	2,465.85	9.53%	2,223,375	9.21%	901.67
69. 4G1	5,083.22	19.64%	4,601,285	19.05%	905.19
70. 4G	8,496.96	32.82%	7,051,785	29.20%	829.92
71. Total	25,887.14	100.00%	24,149,475	100.00%	932.88
<b>Irrigated Total</b>					
	76,443.12	67.58%	291,036,585	89.20%	3,807.23
<b>Dry Total</b>					
	6,541.61	5.78%	9,608,025	2.94%	1,468.76
<b>Grass Total</b>					
	25,887.14	22.89%	24,149,475	7.40%	932.88
72. Waste	4,011.68	3.55%	1,372,285	0.42%	342.07
73. Other	231.86	0.20%	115,500	0.04%	498.15
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	113,115.41	100.00%	326,281,870	100.00%	2,884.50

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,894.55	22.05%	33,228,375	26.01%	3,050.00
46. 1A	16,036.99	32.45%	48,912,840	38.29%	3,050.00
47. 2A1	3,446.32	6.97%	8,271,165	6.48%	2,400.00
48. 2A	2,073.68	4.20%	4,976,840	3.90%	2,400.00
49. 3A1	1,116.86	2.26%	2,233,720	1.75%	2,000.00
50. 3A	62.80	0.13%	125,600	0.10%	2,000.00
51. 4A1	9,478.62	19.18%	18,009,375	14.10%	1,900.00
52. 4A	6,303.97	12.76%	11,977,545	9.38%	1,900.00
53. Total	49,413.79	100.00%	127,735,460	100.00%	2,585.02
<b>Dry</b>					
54. 1D1	632.53	5.64%	885,545	6.91%	1,400.00
55. 1D	3,118.22	27.79%	4,365,505	34.06%	1,400.00
56. 2D1	901.31	8.03%	1,081,570	8.44%	1,200.00
57. 2D	748.90	6.67%	954,865	7.45%	1,275.02
58. 3D1	288.51	2.57%	317,360	2.48%	1,100.00
59. 3D	75.43	0.67%	75,430	0.59%	1,000.00
60. 4D1	3,583.52	31.93%	3,404,345	26.56%	950.00
61. 4D	1,873.97	16.70%	1,733,490	13.52%	925.04
62. Total	11,222.39	100.00%	12,818,110	100.00%	1,142.19
<b>Grass</b>					
63. 1G1	1,485.25	2.37%	1,368,670	3.00%	921.51
64. 1G	3,918.23	6.25%	3,572,040	7.84%	911.65
65. 2G1	1,314.28	2.10%	1,091,870	2.40%	830.77
66. 2G	1,181.32	1.89%	982,075	2.15%	831.34
67. 3G1	1,130.06	1.80%	853,900	1.87%	755.62
68. 3G	5,702.51	9.10%	4,508,690	9.89%	790.65
69. 4G1	14,966.56	23.89%	10,840,340	23.78%	724.30
70. 4G	32,946.54	52.59%	22,370,240	49.07%	678.99
71. Total	62,644.75	100.00%	45,587,825	100.00%	727.72
<b>Irrigated Total</b>					
	49,413.79	39.37%	127,735,460	68.36%	2,585.02
<b>Dry Total</b>					
	11,222.39	8.94%	12,818,110	6.86%	1,142.19
<b>Grass Total</b>					
	62,644.75	49.91%	45,587,825	24.40%	727.72
72. Waste	1,915.58	1.53%	587,860	0.31%	306.88
73. Other	328.09	0.26%	114,830	0.06%	350.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	125,524.60	100.00%	186,844,085	100.00%	1,488.51

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,351.90	17.85%	32,990,010	19.54%	3,950.00
46. 1A	17,185.39	36.73%	67,826,935	40.18%	3,946.78
47. 2A1	4,231.42	9.04%	14,809,970	8.77%	3,500.00
48. 2A	1,249.97	2.67%	4,312,400	2.55%	3,450.00
49. 3A1	164.90	0.35%	527,680	0.31%	3,200.00
50. 3A	2.00	0.00%	6,300	0.00%	3,150.00
51. 4A1	12,444.40	26.60%	38,562,115	22.84%	3,098.75
52. 4A	3,154.25	6.74%	9,778,175	5.79%	3,100.00
<b>53. Total</b>	<b>46,784.23</b>	<b>100.00%</b>	<b>168,813,585</b>	<b>100.00%</b>	<b>3,608.34</b>
<b>Dry</b>					
54. 1D1	222.05	1.73%	377,485	2.45%	1,700.00
55. 1D	2,160.91	16.80%	3,565,500	23.11%	1,650.00
56. 2D1	1,594.60	12.40%	2,391,900	15.50%	1,500.00
57. 2D	387.86	3.02%	562,400	3.64%	1,450.01
58. 3D1	146.90	1.14%	183,625	1.19%	1,250.00
59. 3D	3.63	0.03%	3,995	0.03%	1,100.55
60. 4D1	6,967.70	54.17%	6,967,700	45.15%	1,000.00
61. 4D	1,378.70	10.72%	1,378,700	8.93%	1,000.00
<b>62. Total</b>	<b>12,862.35</b>	<b>100.00%</b>	<b>15,431,305</b>	<b>100.00%</b>	<b>1,199.73</b>
<b>Grass</b>					
63. 1G1	614.36	1.99%	718,335	2.83%	1,169.24
64. 1G	1,735.08	5.61%	1,936,240	7.63%	1,115.94
65. 2G1	1,542.70	4.99%	1,369,235	5.40%	887.56
66. 2G	567.51	1.84%	492,385	1.94%	867.62
67. 3G1	171.12	0.55%	145,455	0.57%	850.02
68. 3G	482.61	1.56%	391,605	1.54%	811.43
69. 4G1	15,245.03	49.30%	12,324,315	48.58%	808.42
70. 4G	10,564.64	34.16%	7,988,995	31.49%	756.20
<b>71. Total</b>	<b>30,923.05</b>	<b>100.00%</b>	<b>25,366,565</b>	<b>100.00%</b>	<b>820.31</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>46,784.23</b>	<b>50.83%</b>	<b>168,813,585</b>	<b>80.37%</b>	<b>3,608.34</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>12,862.35</b>	<b>13.98%</b>	<b>15,431,305</b>	<b>7.35%</b>	<b>1,199.73</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>30,923.05</b>	<b>33.60%</b>	<b>25,366,565</b>	<b>12.08%</b>	<b>820.31</b>
72. Waste	1,140.78	1.24%	313,600	0.15%	274.90
73. Other	325.25	0.35%	113,835	0.05%	349.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>92,035.66</b>	<b>100.00%</b>	<b>210,038,890</b>	<b>100.00%</b>	<b>2,282.15</b>

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	4.00%	12,500.00
47. 2A1	28.30	20.46%	297,150	36.61%	10,500.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	5.70	4.12%	14,250	1.76%	2,500.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	84.70	61.24%	415,030	51.14%	4,900.00
52. 4A	17.00	12.29%	52,700	6.49%	3,100.00
<b>53. Total</b>	<b>138.30</b>	<b>100.00%</b>	<b>811,630</b>	<b>100.00%</b>	<b>5,868.62</b>
<b>Dry</b>					
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%	5,070	19.19%	1,300.00
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	64.91%	3,500.00
61. 4D	1.20	12.00%	4,200	15.90%	3,500.00
<b>62. Total</b>	<b>10.00</b>	<b>100.00%</b>	<b>26,420</b>	<b>100.00%</b>	<b>2,642.00</b>
<b>Grass</b>					
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
<b>71. Total</b>	<b>3.00</b>	<b>100.00%</b>	<b>8,660</b>	<b>100.00%</b>	<b>2,886.67</b>
<hr/>					
<b>Irrigated Total</b>	<b>138.30</b>	<b>91.41%</b>	<b>811,630</b>	<b>95.86%</b>	<b>5,868.62</b>
<b>Dry Total</b>	<b>10.00</b>	<b>6.61%</b>	<b>26,420</b>	<b>3.12%</b>	<b>2,642.00</b>
<b>Grass Total</b>	<b>3.00</b>	<b>1.98%</b>	<b>8,660</b>	<b>1.02%</b>	<b>2,886.67</b>
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
<b>75. Market Area Total</b>	<b>151.30</b>	<b>100.00%</b>	<b>846,710</b>	<b>100.00%</b>	<b>5,596.23</b>

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
<b>53. Total</b>	<b>1,258.70</b>	<b>100.00%</b>	<b>149,765</b>	<b>100.00%</b>	<b>118.98</b>
<b>Dry</b>					
54. 1D1	313.70	61.84%	17,250	46.04%	54.99
55. 1D	182.60	35.99%	10,045	26.81%	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%	10,175	27.16%	925.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>507.30</b>	<b>100.00%</b>	<b>37,470</b>	<b>100.00%</b>	<b>73.86</b>
<b>Grass</b>					
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
<b>71. Total</b>	<b>806.35</b>	<b>100.00%</b>	<b>36,595</b>	<b>100.00%</b>	<b>45.38</b>
<b>Irrigated Total</b>					
	1,258.70	48.93%	149,765	66.91%	118.98
<b>Dry Total</b>					
	507.30	19.72%	37,470	16.74%	73.86
<b>Grass Total</b>					
	806.35	31.35%	36,595	16.35%	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	53.34	2.07%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,572.35</b>	<b>100.00%</b>	<b>223,830</b>	<b>100.00%</b>	<b>87.01</b>

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
<b>Dry</b>					
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
<b>Grass</b>					
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
<b>Dry</b>					
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
<b>Grass</b>					
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/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	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	55.25%	4,200.00
46. 1A	63.20	14.81%	259,120	15.67%	4,100.00
47. 2A1	45.00	10.55%	155,250	9.39%	3,450.00
48. 2A	36.00	8.44%	122,400	7.40%	3,400.00
49. 3A1	34.00	7.97%	107,100	6.48%	3,150.00
50. 3A	13.80	3.23%	42,780	2.59%	3,100.00
51. 4A1	10.20	2.39%	31,620	1.91%	3,100.00
52. 4A	7.00	1.64%	21,700	1.31%	3,100.00
<b>53. Total</b>	<b>426.70</b>	<b>100.00%</b>	<b>1,653,470</b>	<b>100.00%</b>	<b>3,875.02</b>
<b>Dry</b>					
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
<b>62. Total</b>	<b>446.94</b>	<b>100.00%</b>	<b>1,039,200</b>	<b>100.00%</b>	<b>2,325.14</b>
<b>Grass</b>					
63. 1G1	197.84	3.29%	326,435	4.83%	1,649.99
64. 1G	283.22	4.71%	453,430	6.72%	1,600.98
65. 2G1	175.40	2.92%	231,530	3.43%	1,320.01
66. 2G	294.00	4.89%	375,680	5.56%	1,277.82
67. 3G1	509.59	8.47%	582,530	8.63%	1,143.13
68. 3G	691.50	11.50%	760,650	11.27%	1,100.00
69. 4G1	1,517.63	25.23%	1,707,340	25.29%	1,125.00
70. 4G	2,346.15	39.00%	2,314,395	34.28%	986.47
<b>71. Total</b>	<b>6,015.33</b>	<b>100.00%</b>	<b>6,751,990</b>	<b>100.00%</b>	<b>1,122.46</b>
<b>Irrigated Total</b>					
	426.70	5.95%	1,653,470	16.76%	3,875.02
<b>Dry Total</b>					
	446.94	6.23%	1,039,200	10.53%	2,325.14
<b>Grass Total</b>					
	6,015.33	83.88%	6,751,990	68.42%	1,122.46
72. Waste	282.58	3.94%	423,620	4.29%	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
<b>75. Market Area Total</b>	<b>7,171.55</b>	<b>100.00%</b>	<b>9,868,280</b>	<b>100.00%</b>	<b>1,376.03</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 71

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
<b>Dry</b>					
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
<b>Grass</b>					
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	4.95	11.57%	4,455	11.57%	900.00
68. 3G	37.85	88.43%	34,065	88.43%	900.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	42.80	100.00%	38,520	100.00%	900.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	42.80	21.26%	38,520	39.06%	900.00
72. Waste	158.53	78.74%	60,085	60.94%	379.01
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	201.33	100.00%	98,605	100.00%	489.77

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%	248,880	100.00%	3,400.00
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
<b>53. Total</b>	<b>73.20</b>	<b>100.00%</b>	<b>248,880</b>	<b>100.00%</b>	<b>3,400.00</b>
<b>Dry</b>					
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
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
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	3.68	51.25%	3,680	56.49%	1,000.00
69. 4G1	3.50	48.75%	2,835	43.51%	810.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>7.18</b>	<b>100.00%</b>	<b>6,515</b>	<b>100.00%</b>	<b>907.38</b>
<b>Irrigated Total</b>					
	73.20	91.07%	248,880	97.45%	3,400.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	7.18	8.93%	6,515	2.55%	907.38
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	61.11	76.03%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>80.38</b>	<b>100.00%</b>	<b>255,395</b>	<b>100.00%</b>	<b>3,177.35</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 403

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
<b>Dry</b>					
54. 1D1	1.00	3.80%	1,600	4.59%	1,600.00
55. 1D	3.80	14.45%	6,080	17.44%	1,600.00
56. 2D1	9.00	34.22%	12,600	36.15%	1,400.00
57. 2D	6.00	22.81%	8,400	24.10%	1,400.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6.50	24.71%	6,175	17.72%	950.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	26.30	100.00%	34,855	100.00%	1,325.29
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.70	100.00%	8,145	100.00%	936.21
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	8.70	100.00%	8,145	100.00%	936.21
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	26.30	59.25%	34,855	75.31%	1,325.29
<b>Grass Total</b>					
	8.70	19.60%	8,145	17.60%	936.21
72. Waste	9.39	21.15%	3,285	7.10%	349.84
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	44.39	100.00%	46,285	100.00%	1,042.69

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
<b>Dry</b>					
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
<b>Grass</b>					
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
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
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
<b>Dry</b>					
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
<b>Grass</b>					
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/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	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
<b>76. Irrigated</b>	172.44	196,300	3,956.83	14,531,270	255,148.58	803,238,935	259,277.85	817,966,505
<b>77. Dry Land</b>	0.00	0	483.26	701,045	60,231.70	69,640,425	60,714.96	70,341,470
<b>78. Grass</b>	0.00	0	2,677.68	2,430,895	215,143.59	153,752,650	217,821.27	156,183,545
<b>79. Waste</b>	0.00	0	215.78	87,570	13,441.18	5,036,590	13,656.96	5,124,160
<b>80. Other</b>	0.00	0	8.15	3,645	1,353.92	462,675	1,362.07	466,320
<b>81. Exempt</b>	2.97	0	454.13	0	3,255.62	0	3,712.72	0
<b>82. Total</b>	<b>172.44</b>	<b>196,300</b>	<b>7,341.70</b>	<b>17,754,425</b>	<b>545,318.97</b>	<b>1,032,131,275</b>	<b>552,833.11</b>	<b>1,050,082,000</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	259,277.85	46.90%	817,966,505	77.90%	3,154.79
<b>Dry Land</b>	60,714.96	10.98%	70,341,470	6.70%	1,158.55
<b>Grass</b>	217,821.27	39.40%	156,183,545	14.87%	717.03
<b>Waste</b>	13,656.96	2.47%	5,124,160	0.49%	375.21
<b>Other</b>	1,362.07	0.25%	466,320	0.04%	342.36
<b>Exempt</b>	3,712.72	0.67%	0	0.00%	0.00
<b>Total</b>	<b>552,833.11</b>	<b>100.00%</b>	<b>1,050,082,000</b>	<b>100.00%</b>	<b>1,899.46</b>

## 2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

### 10 Buffalo

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,603,845,980	1,699,196,195	95,350,215	5.95%	25,684,310	4.34%
02. Recreational	18,559,915	22,369,630	3,809,715	20.53%	106,805	19.95%
03. Ag-Homesite Land, Ag-Res Dwelling	43,785,100	51,936,505	8,151,405	18.62%	2,986,445	11.80%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,666,190,995</b>	<b>1,773,502,330</b>	<b>107,311,335</b>	<b>6.44%</b>	<b>28,777,560</b>	<b>4.71%</b>
05. Commercial	631,094,030	669,162,470	38,068,440	6.03%	10,783,835	4.32%
06. Industrial	47,562,835	47,701,790	138,955	0.29%	234,005	-0.20%
07. Ag-Farmsite Land, Outbuildings	15,495,175	19,069,585	3,574,410	23.07%	0	23.07%
08. Minerals	35,775	35,875	100	0.28	0	0.28
<b>09. Total Commercial (sum lines 5-8)</b>	<b>694,187,815</b>	<b>735,969,720</b>	<b>41,781,905</b>	<b>6.02%</b>	<b>11,017,840</b>	<b>4.43%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,360,378,810</b>	<b>2,509,472,050</b>	<b>149,093,240</b>	<b>6.32%</b>	<b>39,795,400</b>	<b>4.63%</b>
11. Irrigated	566,976,580	817,966,505	250,989,925	44.27%		
12. Dryland	58,415,750	70,341,470	11,925,720	20.42%		
13. Grassland	147,182,645	156,183,545	9,000,900	6.12%		
14. Wasteland	4,173,945	5,124,160	950,215	22.77%		
15. Other Agland	770	466,320	465,550	60,461.04%		
<b>16. Total Agricultural Land</b>	<b>776,749,690</b>	<b>1,050,082,000</b>	<b>273,332,310</b>	<b>35.19%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>3,137,128,500</b>	<b>3,559,554,050</b>	<b>422,425,550</b>	<b>13.47%</b>	<b>39,795,400</b>	<b>12.20%</b>

**2012 Plan of Assessment for Buffalo County**  
**Assessment Years 2012, 2013, and 2014**  
**Date: June 14, 2012**

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)*

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 and the PAT Dept Directive prescribed each parcel be identified with a current picture. The operative date is stated as July 1, 2007 for 77-1311.03. According to the email sent by Ruth Sorensen, Property Tax Administrator, on May 10, 2012 to Lynn Mussman, Larry Dix, Marilyn Hladky and Jon Cannon, quote: **“At this juncture, the date of March 19, 2014 for the first six year cycle is appropriate.”**

### **OBSERVATIONS**

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.

General Description of Real Property in Buffalo County:

Per the 2012 Active Neighborhood Parcels in our Terra Scan CAMA, Buffalo County consists of the following real property types:

<u>Table</u>	<u>Area</u>	<u>Neighbor-</u> <u>hoods</u>	<u>Parcels</u>	<u>% Of</u> <u>Total</u>
1	Residential	155	9,054	<b>40.1%</b>
	(Residential on Commercial Subs)	( 13)	( 55)	( <b>0.2%</b> )
2	Rural Subs	96	1,509	<b>6.7%</b>
3	Small Towns & Villages	25	2,602	<b>11.5%</b>
4	Recreational	2	217	<b>1.0%</b>
5	Mobile Homes	28	1,186	<b>5.3%</b>
6	Townships: Acreages	11	1,850	<b>8.2%</b>
	Agricultural Land	10	4,113	<b>18.2%</b>
<u>7</u>	<u>Commercial</u>	<u>73</u>	<u>1,978</u>	<u><b>8.8%</b></u>
	<b>Total</b>	<b>400 NBHDS</b>	<b>*22,564</b>	<b>100.0%</b>

**\*Does not include Exempt, Inactive nor Deleted Parcels nor Zero Parcel Neighborhoods**

<u>Actually done in 2011 for 2012</u>	<u>(incl Protests, Pickup &amp; Sales Rev)</u>
TABLE 1            1,757 parcels	Kearney Residential
TABLE 2            238 “	Rural Subs
TABLE 3            350 “	Towns and Small Villages
TABLE 4            129 “	Recreational
TABLE 5            0 “	Mobile Homes
TABLE 6            567 “	AG Land
	958 “                    Acreages
<u>TABLE 7</u> <u>567 “</u>	<u>Commercial</u>
<b>4,469 parcels TOTAL</b>	

### 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.
- 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, Mobile Home, Rural Subs and Towns-Small Villages 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 Township Ag Land and Acreages and helps with Rural Subs Neighborhoods. The Deputy Assessor, Joe, works 80% FTE (20% on other duties) on Residential, Mobile Homes, Rural Subs, Towns-Small Villages, Ag Land, Acreages, Exempt, and Commercial (if needed). For approximately 11 weeks in the summer months we will have 2 FT Temporary workers at 0.21 FTE each. Therefore, for 2012 we should have available 6.02 Full Time Equivalent personnel available as field appraisers to accomplish the 2012 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
1 ½ months	Protests	June & ½ July
2 months	Pickup	Nov, Dec
	Data Entry into Terra Scan & on	
*3 months	Property Record Cards	Jan, Feb, 2/3 Mar

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.

Field Appraisal Forecast (Objectives) For Years 2012 - 2017

<u>Appraisal Type</u>	<u>*2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
TABLE 1 Residential	2304	980	858	1034	1641	2339
TABLE 2 Rural Subs	583	23	210	172	543	425
TABLE 3 Towns-Villages	1316	0	0	226	901	273
TABLE 4 Recreational	37	0	1	0	77	136
TABLE 5 Mobile Home	340	164	171	203	388	0
TABLE 6 AG Land	1402	804	865	643	646	924
Acreage	456	235	342	360	585	428
<u>TABLE 7 Commercial</u>	<u>654</u>	<u>118</u>	<u>107</u>	<u>258</u>	<u>548</u>	<u>516</u>
<b>TOTAL</b>	<b>*7092</b>	<b>2324</b>	<b>2554</b>	<b>2896</b>	<b>5329</b>	<b>5041</b>

**\*Required 3-Year Forecast**

**Forecast of 6 Year Required Review and Assessment Plan For 2012, 2013, 2014**  
**(and including projected years 2015-2017)**

Attached are tables for accomplishing the 6 – year statutory inspection/review plus that which has already been done since 2008 for Tables 1 - 6. Table 7 begins 2012 and goes forward to 2019.

<b>TABLE 1</b>	<b>RESIDENTIAL</b>	neighborhood review forecast 2012-17
<b>TABLE 2</b>	<b>RURAL SUBS</b>	neighborhood review forecast 2012-17
<b>TABLE 3</b>	<b>TOWN-VILLAGES</b>	neighborhood review forecast 2012-17
<b>TABLE 4</b>	<b>RECREATIONAL</b>	neighborhood review forecast 2012-17
<b>TABLE 5</b>	<b>MOBILE HOME</b>	neighborhood review forecast 2012-17
<b>TABLE 6</b>	<b>RURAL TOWNSHIPS:</b>	
	<b>AGRICULTURAL LAND</b>	neighborhood review forecast 2012-17
	<b>ACREAGES</b>	neighborhood review forecast 2012-17
<b>TABLE 7</b>	<b>COMMERCIAL</b>	neighborhood review forecast 2012-19

Respectfully submitted,

**Josiah H Woodward**

Josiah H Woodward, PhD

Buffalo County Assessor

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Frederick's Add & Second	602 475 101 - 602 620 301	1017	17	2003						17					
Marianne Hunt 2nd	580 099 000 - 580 099 094	1018	55	2005					2-2011	53					55
Norleys/Sibleys/Park Add &	605 179 100 - 606 535 110	1024	12	2005						12					
Park View Estates	604 236 111 - 604 236 234	1036	72	2005						72					
Raymond Sub	605 112 000 - 605 152 000	1037	38	2005						38					
Rapp/Park Vw/City Lnds in 11-8-16	600 056 100 - 605 096 924	1038	52	1999						52					
K L & I Choice Add	603 295 000 - 603 450 000	1041	162	2006						162					
Downg/Marrow/Wilcox	602 092 104 - 603 786 122	1042	37	2005					3-2011	34					
Chidesters/Hustons/Petrs	601 835 000 - 606 070 000	1046	131	2005						131					
P&H 2/N Hght/Manor Hgt/	603 767 000 - 605 242 000	1049	62	2000						62					
P & H Sub / Franks Add	600 149 000 - 604 844 000	1050	540	45-2006				495-2010		45				540	
Northern Heights	604 143 000 - 604 169 000	1051	25	2000						25					
Murrish Sub	603 823 000 - 603 847 000	NEW-1052	25	2000						25					
Hechts / Bellingers	601 492 000 - 602 589 000	1054	18	2002						18					
Pratts Sub/Stadium PL 2nd	605 044 000 - 605 841 000	1058	50	2002						50					
Hutchn/Grand/Wiegands	602 487 101 - 606 421 110	1061	16	2001						16					
Blair/Centerville/Elmer/Edg	601 677 000 - 602 556 005	1066	69	2003						69					
Bodinsons 2nd Sub	601 756 000 - 601 777 000	1068	19	2003						19					
A & L Sub	601 215 000 - 601 228 000	1071	14	2005						14					
Boa 1st & 2nd	601 676 110 - 601 676 405	1074	22	2001						22					
Bunnell/Carvers/Edgefield Sub/	601 779 000 - 602 306 000	1075	72	2003						72					
Arrowhd Village of St James	605 168 110 - 605 168 640	1076	25	2001						25					
Arrowhead Hills	601 245 000 - 601 331 000	1079	84	2002						84					
Keck/Wiley/Pt NW4SS/	603 567 000 - 605 246 000	1081	27	2003						27					
Bethany Manor, Plainview,	601 525 000 - 605 043 000	1085	505	2002					321-2011	151					505
Hansens Sub 1-3rd	602 509 000 - 602 542 000	1085	-33	2004						33					X
Parkview Manor	604 240 001 - 604 240 058	1088	54	2001						54					

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fairview & N Pt NE1/4	602 184 000 - 603 907 000	1089	92	2001						92					
Plainvw/Duplexes Ave G &	604 898 000 - 604 983 000	1091	21	2001						21					
Valleyview Add	600 146 000 - 606 172 000	1096	56	2005						56					
Lakevw Manor/Lakevw Dr	603 690 000 - 603 731 000	1097	40	2005						40					
Marianne Hunt/Aspen Falls	603 786 082 - 603 786 125	1108	20	2005						20					
Meadowlark Estates	603 787 080 - 603 787 220	1109	15	2003						15					
Lighthse Pt/Sunny Meadow	603 741 649 - 606 019 183	1110	48	2006					8-2011	40					48
Pk Meadow/Sunny Meadow	604 240 201 - 606 019 508	1114	36	2003						36					
Colonial Estates Pl	601 955 501 - 601 955 512	1117	12	2004						12					
Colnl Est 1 & Pt 2/W Villa (	601 896 000 - 603 787 805	1119	91	2004						91					
Anderson Acres/City Ld 35-9-16	600 139 000 - 602 455 000	1124	22	2005						22					
Skyline Drive	604 864 000 - 605 230 000	1126	33	2000						33					
Hellman Add	602 575 110 - 602 575 210	1127	10	2003						10					
Country Side 1-3/Morrison-Zobel 5	602 066 101 - 603 822 507	1132	141	2004						141					
Windsor Est 6th & 7th	606 534 735 - 606 534 831	1136	56	2000						56					
Pine's Condominium	605 179 601 - 605 179 646	1139	34	2002						34					
Swanson Add	606 044 101 - 606 044 112	1193	7	2005						7					
Heritage Heights	602 590 101 - 602 590 115	1194	15	2005						15					
Deines & Sweeney Sub	602 092 000 - na	1196	1	2005						1					
Heritage Townhouse Condos	606 534 652 - 606 534 667	1549	16	2001						16					
E of Kearney - In City Limits	600 009 050 - 605 332 512	1551	4	2001						4					
Stoneridge	605 841 700 - 605 841 984	1578	63	2006		8-2008	9-2009	6-2010	13-2011	27		63			
King's Crossing (Condos)	601 834 420 - 602 140 844	1579	32	2003						32					
Bel Air	560 436 010 - 560 436 097	1582	60	2006		8-2008	10-2009	11-2010	10-2011	21		60			
Ky Plaza 3rd & Village Plaza	603 566 200 - 603 566 251	1821	33	2002						33					
Mom Lakefnt/Terrys/Bober	601 676 410 - 608 001 900	1915	17	2004					3-2011	14					17
Lake Villa/South Lake, etc	603 741 114 - 603 741 138	1916	21	2005						21					

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST						
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Lake Villa - not on S lake	603 741 102 - 603 741 304	1917	57	2003							57					
Res on Comm 2nd Ave-26 to 38th	P&H Strip 604 850 000 +	2011	3	2005							3					
Res on Comm 2nd Ave S 25 to 21st	O T Ky 600 475 000 +	2012	3	1995				3-2010			3					
Res on Comm 2nd Av 11 to 16th St	O T Ky 600 872 000 +	2014	8	1995				3-2010			8					
Res on Comm 39th W 2nd Ave	Prairie Vw Gdn 605 043 303+	2030	3	2003							3					
Res on Comm E 25-Ave E to Ave N	Whit & North 606 404 000 +	2041	4	2003							4					
Res on Comm E 25-1st to Ave E	SW1/4SS 605 389 000 +	2047	6	2003							6					
Res on Comm W 2nd 16th-21st to 15	O T Ky 600 481 000 +	2057	4	1995				2-2010			4					
Res on Comm Cen - 3rd to 12th	Carlson/Littells 600 071 000 +	2061	2	2003				1-2010			2					
Res on Comm N RR Ave B-L	O T Ky 600 242 000 +	2064	2	2006							2					
Hartman & Dryden/Millers PL	602 563 000 - 603 812 000	1034	34	2004								34				
Centennial / Ingersol	602 060 101 - 602 926 102	1039	58	2006								58				
K L & I 1st Add / J & M	602 926 210 - 603 154 000	1040	185	2006								185				
Keens Park Add	603 584 000 - 603 668 000	1065	72	2005								72				
Indian Hills Est Condos	606 019 010 - 606 019 132	1073	12	2006								12				
Hoener Estates	602 620 110 - 602 620 260	1095	8	2006								8				
NW Hts/McElhinny Add	603 763 600 - 604 043 000	1099	122	2005								122				
Lighthse Pt W of Cntry Clb Ln	603 741 655 - 603 741 976	1111	140	2002								140				
Pony Express Condos	602 918 401 - 602 918 418	1131	18	2006								18				
Lake Vw Condo/Imperial Vil	602 918 651 - 602 918 667	1134	16	2006								16				
Lost Lake Condos	602 918 113 - 603 763 160	1550	6	12-2006								6				
Kings Crossing 2nd & Kingwo	601 834 483 - 601 834 514	1576	32	2004				3-2010				29			32	
Elementary School Add	602 165 510 - 602 165 560	1577	11	2004								11				
North by Northwest / North Park	603 907 301 - 603 907 368	1583	44	2004								44				
Castle Ridge / Wellington Greens	603 907 321 - 606 175 121	1584	27	12-2006		2-2008	6-2009	1-2010	6-2011			27				
Ky Condos Not Anywhere Else	602 060 001 - 606 175 025	NEW-1590	19	2005								19				
Tract G Ky 34-9-16	606 073 000 - 606 088 000	1730	13	2006					2-2011			13				

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Wamsley & Adjact Nonconformg	608 001 225 - 608 001 825	1909	8	2005				1-2010	3-2011		4			8	
Pony Lake Ranch	602 918 480 - 602 918 487	1919	4	2006							4				
Sobotka & Smith 1-4th	603 443 050 - 606 421 402	1044	193	2000	166-2007	3-2008	5-2009	5-2010	12-2011	2	193				
Lee's Sub	603 732 000 - 603 739 000	1070	8	1999	2007						8				
Brandt 2-3rd/Honey Hill Fm	600 126 188 - 601 748 123	1101	56	2000	48-2007	1-2008	1-2009	1-2010	5-2011		56				
Lighthse Pt E of Cntry Clb Ln	603 741 630 - 603 741 955	1112	27	9-2003							27				
Colonial Gardens	602 089 051 - 602 089 056	1120	6	2000	2007						6				
West Lake Acres	606 316 000 - 606 335 000	1123	14	1995	2007						14				
Grace Condo/Aspen Mead Condo	601 472 011 - 602 486 597	1125	46	2007	2007						46				
Imperial Village Condos	602 918 151 - 602 918 156	1137	6	2006	2007						6				
Rolling Hills Est	607 000 100 - 607 000 345	1150	43	1988	2007						43				
Res on Comm Cen RR to 12th St	O T Ky 601 057 000 +	2062	2	1-2007			1-2009				2				
Cottage Ad/Frank Miller/Rainbow	600 006 000 - 606 175 007	1012	76	1997		2008						76			
Ky Junc - OT (E of Central Ave)	600 768 000 - 603 741 999	1020	357	1997		2008						357			
Hammer-McCarty Add	603 786 146 - 603 786 169	1045	18	1995		2008						18			
Pt of SE1/4SS	605 808 000 - 605 830 000	1067	20	2004		2008						20			
E 2nd/1st Av/Cen Av &	602 048 000 - 605 740 000	1069	129	2003		2008						129			
Northeast Heights	604 198 101 - 604 198 201	1133	101	1995		2008						101			
Stone Ridge Condos 1st & 2nd	605 841 800 - 605 841 833	1574	34	2006		2008						34			
RR Strip - E of Ave A/N of tracks	600 033 000 - 605 806 000	1003	130	1996			2009						130		
Blighted Downtown Residential	600 206 000 - 605 351 000	1004	31	2000			2009						31		
Whitaker's Grove & Blighted Tr	600 004 000 - 606 396 000	1010	35	1995			2009						35		
Area S of CB&O ROW, Irvins	600 098 000 - 600 765 100	1011	115	1997			2009						115		
Henthorne's/Irvines Sub	602 592 000 - 602 926 010	1014	13	1998			2009						13		
Hisey/Cash/Evans/Heizman/Cook	601 193 100 - 606 175 204	1016	69	1998			2009						69		
Ky Junc - OT (W of Central Ave)	600 652 000 - 605 156 000	1021	35	1998			2009						35		
South Kearney Add	605 248 000 - 605 316 010	1023	71	1998			2009						71		

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Hammer Park Estates	601 108 000 - 601 108 027	1025	22	2006			2009						22		
S Cen Ave 11th to UPRR	600 849 000 - 601 148 000	1026	7	1998			2009						7		
Wilson's Sub	606 427 000 - 606 533 000	1048	107	1988			2009						107		
NW4SS/Crtland/Gillette	601 999 000 - 604 112 000	1080	55	2005			2009						55		
Spruce Holw/Fountn Hills	560 336 120 - 580 140 186	1092	68	2008			2009						68		
Fairacres 3-4/Fountain Hills 4th	580 143 401 - 602 179 375	1093	81	2000			2009						81		
North Acre Condos	603 907 021 - 603 907 158	1094	24	2000			2009						24		
Brandts Sub	601 686 000 - 601 720 000	1100	35	2002			2009						35		
Loskill Sub	603 741 701 - 603 741 704	1141	4	2000			2009						4		
Altmaier Acres 1st & 3rd Sub	600 157 101 - 600 157 404	1195	104	2004			2009						104		
Spruce Hollow & 2nd/North Acre 6	560 402 261 - 603 907 180	1317	11	2006			2009						11		
Abood Add	608 001 000 - 608 001 050	1913	5	2005			2009						5		
Res on Comm Whit Gv/Glacier Pk/	O T Ky 600 561 000	2058	1	2000			2009						1		
Res on Comm S Cen S of Canal & E	City Lnd/Marg 2 600 086 000	2060	11	2003			2-2009	9-2010					11		
Eq Hills/Pony R/Lake Villa/LtHse Pt	580 060 014 - 603 741 634	40	7	2006				2010		1				7	
Richters/LtHse Pt/Skiview/BelAir 3	560 091 122 - 620 346 119	441	15	2004				2010		2				15	
Sun West / G & K	600 047 411 - 605 830 689	1043	161	1999				2010						161	
Baker Sub/Bodinson Sub	601 491 000 - 601 754 100	1077	5	2000				2010						5	
Dillons/Meuret/Fairacr1&2	602 089 133 - 603 787 555	1090	127	2005				2010						127	
Hillcrest/Franks2/City Land	602 595 000 - 602 619 000	1098	25	2000				2010						25	
Dillons Sub - Duplexes Only	602 089 121 - 602 089 135	1103	14	2005				2010						14	
Imperial Village 4th	602 918 202 - 602 918 218	1115	17	2006				2010						17	
Camelot 1-3,6/Patriot/Regency	601 748 171 - 605 096 550	1121	118	1999				2010						118	
Country Club/West Villa/Morris	602 052 101 - 606 176 133	1122	86	1999				2010						86	
Imperial Village 7th/Prussia Add	602 918 500 - 605 079 406	1135	34	2000				2010						34	
Imperial Village Add Condos	602 918 185 - 602 918 196	1138	19	2000				2010						19	
Grandvw Est-Single Fam Homes	602 486 812 - 602 487 049	1407	86	2000				2010						86	

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Grandview Est - Condos	602 486 600 - 602 487 122	1408	72	2000				2010						72	
Grandview Est - Duplex	602 486 602 - 602 487 054	1409	14	2001				2010						14	
Rustic Pointe Condos	605 841 902 - 605 841 908	1575	6	2006				2010						6	
Eastbrooke 1-8 (19-9-15)	602 140 605 - 620 346 176	1580	176	1999				2010						176	
Eastbrooke 9 & 10	620 346 175 - 620 346 215	NEW-1581	25	2008		2008		2010						25	
Village Plaza Add	603 566 107 - 603 566 278	NEW 1600	29	2006				2010						29	
Meadowlark Manor	603 787 410 - 603 787 459	1726	41	1997				2010						41	
Res on Comm N 26 to 39/E of 1st Av	Ragains Sub 605 084 000 +	2056	6	2004				2010						6	
Strip S of UPRR - W of 2nd Ave	602 932 000 - 603 293 000	1001	54	2006					2011						54
RR Strip - N of UP/W of 2nd Ave	601 410 000 - 606 315 000	1002	153	2002					2011						153
Westown Sub	606 335 101 - 606 335 607	1005	42	1999					2011						42
Lierman Add	603 763 302 - 603 763 308	1015	6	2000					2011						6
Staroska 3rd	605 841 651 - 605 841 665	1019	14	2000					2011						14
Glen Add	602 475 551 - 602 475 558	1022	8	2001					2011						8
Eastlawn 1st, 2nd & 3rd	602 095 000 - 602 140 509	1035	19	2001					2011						19
Switzs / Norwood Park	604 172 000 - 605 890 000	1047	56	1988					2011	2					56
West Add & T L 2-8-16	600 473 000 - 606 238 000	1055	67	2002					2011						67
Ashland Add	601 332 000 - 601 446 000	1056	76	2002					2011						76
Crawford/Col Vw/K L & I 2nd	601 513 101 - 603 260 000	1057	143	2002					2011						143
Tract E 2-8-16	606 095 100 - 606 111 000	1059	7	2003					2011						7
Sunny Acres Sub	605 897 000 - 606 019 000	1060	120	2001					2011						120
NE Sub/Nursry PL/Hustin	602 621 000 - 604 198 000	1062	42	2001					2011						42
Pt of SW 1/4 SS	605 406 000 - 605 777 000	1064	216	1988		2008			2011						216
Mannix Pl/Steadwells	603 764 000 - 605 896 000	1078	8	2004					2011						8
Harvey Park Add	602 580 101 - 602 580 146	1082	44	2003					2011						44
Crestvw PL / Mazur Add	601 958 000 - 603 786 254	1084	36	2002					2011						36
Plainview Sub	604 907 000 - 605 043 000	1085	128	1988					2011						128

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2012-17**

**FORECAST FOR 2012 , 2013, 2014, ,2015, 2016, 2017**

**VERIFIED BY PICTURE & INSPECTION DATE**

**DONE FEBRUARY 28, 2012**

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fort Kearney Sub	602 307 000 - 602 421 000	1086	113	2000					2011						113
Skiview Est 1st, 2nd, 3rd	605 179 520 - 605 179 713	1128	67	2002					2011						67
Imperial Village 1st-3rd, 5th	602 662 000 - 602 918 314	1129	171	2004					2011						171
Anderson Sub	601 473 000 - 601 482 000	1401	7	2003					2011						7
Deyle Sub	602 089 101 - 602 089 116	1403	16	2005					2011						16
Kearney Plaza	603 457 000 - 603 787 400	1820	101	2002					2011	6					101
Colonial Estates Pt 2nd & 4th	NA	1118	0	0											
Golfside Lots w no road yet	NA	1333	0	0											
AVAILABLE	NA	1334	0	0											
Younes Add (30-9-15)	NA	1609	0	0											
		<b>TOTAL</b>	<b>9,054</b>		<b>289</b>	<b>998</b>	<b>1057</b>	<b>1626</b>	<b>2102</b>	<b>2,304</b>	980	858	1,034	1,641	2,339
<b>TOTAL</b>	NBHDs	172		82	<b>8</b>	<b>14</b>	<b>17</b>	<b>34</b>	<b>37</b>	<b>65</b>	28	7	21	21	25
	RES ON COMMERCIAL NBHD	13	9054 / 6 = <b>1509</b> ON AVE PER YEAR												
	Unused	4													
	Total Kearney Res NBHDs	155													

**TABLE 2 RURAL SUBS FORECAST BY NBHD ORDER 2012-17**

**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**

VERIFIED BY PICTURE & INSPECTION DATE

Thursday, March 01, 2012					YEAR REVIEWED					FORECAST					
NBHD	DESCRIPTION	TOWNSHIP	NUMBER	YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
5801	Dentons Sub/Smith Add	Collins	3	2003					2-2011	1					3
5802	30 Ave betw 30th-39th St	Collins	4	2006					3-2011	1					4
5812	Subs in Grant Twsp	Grant	3	2005					1-2011	2					3
5819	Pat/Lundgrn/Knapp/Webb/Randolph	Collins	10	2006					1-2011	9					10
5830	Cottonmill Sub & Little USA	Collins	9	2000					1-2011	8					9
5831	Briarwood/Sherman/Tracts in Sect	Collins	25	1-2000				2-2010	7-2011	16				25	
5832	Cottonmill Lake Sub/Sherman Add	Collins	39	2000						39					
5836	Quail Country	Collins	1	2006						1					
5840	Wiebe	Collins	1	2006						1					
5841	Vel-Co Sub/Cahill Sub	Collins	5	2000					1-2011	4					5
5842	Pollats Ponderosa	Collins	10	2000					1-2011	9					10
5844	Little Ponderosa Acres Sub (LPA)	Collins	11	2001		1-2008		1-2010	7-2011	2		11			10
5848	Dove Hill Acres	Collins	7	2003					3-2011	4					7
5849	Paradise Acres/Country View/Eagle	Collins	25	2002				2-2010	7-2011	16				25	
5850	Seven Hills 1 & 2/Stahly Add	Collins	32	2000			1-2009		12-2011	19			32		
5851	Cedar Hills/Woodland Pk 1-3/Ellenwd	Collins	61	2000						61					
5852	LW Sheen Meadowlark Valley Sub	Collins	9	1995						9					
5855	Bennetts Add N of Seven Hills	Collins	3	2000						3					
5856	Fech Sub	Collins	2	2006				1-2010		1				2	
5901	Heiden Add	Riverdale	4	1-2003					1-2011	4					
5902	Riverview/Austin/Tami/Heiden 2nd	Riverdale	24	1998			1-2009	1-2010	9-2011	13			24		
5903	Henderson/Browlett Subs	Riverdale	2	1-2006					1-2011	1					2
5904	Saltzgaber/Triplett	Riverdale	9	2004		1-2008	1-2009	4-2010	1-2011	2		9		10	
5905	Clearview Add,2nd,3rd,4th	Riverdale	34	2000					2-2011	32					34
5906	Greenhill Acres/Trail Ridge Country	Riverdale	27	1995			1-2009	2-2010	7-2011	17			27		
5907	Riverdale Township Suburban	Riverdale	21	1995					4-2011	17					21
5908	Schroder Est,1-3/Stone Ac/Henning	Riverdale	28	2000				2-2010	6-2011	20				28	
5913	Miracle Hills Estates	Riverdale	44	2004			5-2009	4-2010	15-2011	20		44			43
5914	Miracle meadows & Davis Woods	Riverdale	21	2000		1-2008	2-2009	1-2010	15-2011	3		21			21
5915	Pleasant Valley 1-2/Kennedy Add	Riverdale	25	2000			1-2009	1-2010	14-2011	8			25		25
5918	Central/Gilming/Senior Subs	Riverdale	9	2004					2-2011	7					9
5919	Hidden Hills Estates/Sunset Hills	Riverdale	4	2003		1-2008		1-2010		2		4		4	
5920	Larson Est/Vista Del Valle/Cea 2nd	Riverdale	37	2004		1-2008	1-2009	4-2010	10-2011	21		37			
5922	Silver Meadows	Riverdale	6	2002					2-2011	4					6
5924	Rohrs/REA Sub/Farm Est/Duncan	Riverdale	22	1995			7-2009	1-2010	1-2011	12			22		

**TABLE 2 RURAL SUBS FORECAST BY NBHD ORDER 2012-17**

**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**

VERIFIED BY PICTURE & INSPECTION DATE

Thursday, March 01, 2012					YEAR REVIEWED					FORECAST					
NBHD	DESCRIPTION	TOWNSHIP	NUMBER	YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
5926	Torrey Est/Dry Creek 17-9-16	Riverdale	10	2000				1-2010	4-2011	5				10	10
5955	Hidden Val/Riverw Ac/Stark Seeds	Loup	11	2003				1-2010	1-2011	9				11	
5956	Eagle View Sub 29-12-15	Beaver	9	2000						9					
5992	Suburban Ravenna Subs - South	Garfield	14	1998						14					
5911	Nickmans	Riverdale	7		7-2007					7					
5909	Pine Hill	Riverdale	8			3-2008				5		8			
5910	Glenwood Est / Elken Sub	Riverdale	136			4-2008	2-2010		2-2011	128					
5959	Subs in Cherry Creek Township	Cherry Creek	4						4-2011	4					4
5988	Raasch Sub & Adjacent Acreages	Riverdale	18		NEW	12-2008	1-2009	1-2010	3-2011	1		18			
5813	Buffalo Hill/Tr NW4 29-9-16	Collins	18			14-2008	3-2009		1-2011			18			
5951	Whisp'g Mead/Country A/Hand/Herit	Riverdale	21			1-2008	15-2009	3-2010	3-2011			21	20		
5952	Majestic View Acres/Schake Acres	Riverdale	9				7-2009		1-2011	1			9		
5953	Iron Horse 35-10-16	Divide	13				7-2009	2-2010	3-2011	1			13		
5700	Roadside Est S of Elm Ck	Elm Creek	2					2-2010						2	
5750	Bridal/Dunbar/GreenValley Ranch	Odessa	37					29-2010	8-2011					37	
5760	Sullwod/Subs NE Odes Tp	Odessa	1					1-2010						1	
5805	Canal Heights	Collins	10					9-2010	1-2011					10	
5806	Highland Park Add	Collins	28					26-2010	2-2011					28	
5808	Equestrian Hills	Collins	21					20-2010	1-2011					21	
5916	CEA Sub 1st Add	Riverdale	6					6-2010						6	
5917	Richters 2nd & 3rd 13-9-16	Riverdale	23					20-2010	2-2011	1				23	
5970	Subs & Small Tracts Center Twsp	Center	1					1-2010						1	
5971	Antelope Park Est 8-9-15	Center	12					10-2010	1-2011	1				12	
5972	Antelope Ridge Est,2nd,3rd 6-9-15	Center	28					26-2010	2-2011					28	
5973	Hermann/F Millers/Leo&Sal/Pempertn	Center	6					5-2010	1-2011					6	
5974	Osantowski/Rose/Wolford X-8-15	Center	6					6-2010						6	
5975	Madison Way 6-9-15	Center	15					14-2010	1-2011					15	
5977	Eastridge Estates 5-9-15	Center	26					23-2010	3-2011					26	
5978	O'Briens/Younes/Acr in 30-9-15	Center	35	3 - NO	PIC			30-2010	2-2011					35	
5979	Buffalo Ridge Est, 2nd 19-9-15	Center	39					37-2010	2-2011					39	
5980	Windy Meadows Sub, 2nd 6-9-15	Center	12	(1 - NO	PIC)			10-2010	1-2011					12	
5981	Small Lots/Subs in 9 & 10 (8-15)	Center	10					8-2010	2-2011					10	
5982	Slaughter Sub/Reynolds TR Adm	Center	3					3-2010						2	
5983	H R Sub/Woodriver Sub/Wilderns Tr	Center	8					7-2010	1-2011					8	
5984	Wood Rvr Bend/Shiers/Bendfeldt Ad	Gibbon	13					11-2010	1-2011	1				13	

**TABLE 2 RURAL SUBS FORECAST BY NBHD ORDER 2012-17**

**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**

VERIFIED BY PICTURE & INSPECTION DATE

Thursday, March 01, 2012					YEAR REVIEWED					FORECAST					
NBHD	DESCRIPTION	TOWNSHIP	NUMBER	YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
5985	Spencer Sub	Gibbon	2					1-2010	1-2011					2	
5989	Rural Subs In Sharon Township	Sharon	5					3-2010	1-2011	1				5	
5990	Blue Sky/Windmill Mdows/Valley	Valley	42					36-2010	6-2011					42	
5710	Littell/Meads/Walker/Willow	Elm Creek	9	(1 - NO	PIC)			4-2010	2-2011	2				9	
5803	Gealys Add	Collins	1						1-2011						1
5804	Deerfield	Collins	23		1-2007			1-2010	20-2011	1	23				
5811	W Hills/Kendalls/Valley Sub	Collins	20						20-2011						20
5834	Horseshoe Hill	Collins	1						1-2011						1
5835	Starview/Starry Hills/Star Sub	Collins	1						1-2011						1
5845	Eagle View Estates 2nd	Collins	13	(1 - NO	PIC)	2-2008	1-2009		9-2011			13			
5853	1733 Estates/O'Mara Sub	Collins	29						29-2011						29
5912	Fortiks 1,2,3,4/Dale Cudaback	Riverdale	24						22-2011	2					24
5927	Page Adm/Riverdale Int'l Airport	Riverdale	2						2-2011						2
5929	Erins Valley Sub/McCan Sub	Riverdale	6				1-2009	1-2010	4-2011			6			6
5930	DJ Sleepy Hollow 10-9-16	Riverdale	12						12-2011						12
5932	Homestead/W Trail/Greenhill 20-9-16	Riverdale	29						29-2011						29
5961	Subs in Scott & Armada Townships	Scott	3					1-2010	1-2011	1				3	
5976	Petes Town & Co Add - Residential	Center	2						2-2011						2
5986	Golfside Est 36-11-16	Rusco	47						47-2011						47
5987	Hunter Acres	Rusco	1						1-2011						1
5995	T Bar J Sub 25-9-13	Shelton	4						4-2011						4
5996	Jeffres Sub/Chizek-Sich Sub	Sharon	3						3-2011						3
5997	Andersens Add to Denman	Platte - East	7						7-2011						7
5998	Woodland Acres 36-9-14	Platte - East	10					2-2010	8-2011					10	
5999	P & M Sub NW1/4 9-8-14	Platte - East	16					1-2010	15-2011					16	
5935	Western Trails	Riverdale	0												
	PARCEL TOTAL		1509	621	8	41	57	389	437	583	23	210	172	543	425
96	NBHD TOTAL		96	39	2	11	17	50	77	54	1	12	8	37	35

**TABLE 3 TOWN-VILLAGES FORECAST BY NBHD 2012-17**

**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**

VERIFIED BY PICTURE & INSPECTION DATE

Thursday March 1, 2012

NBHD	DESCRIPTION	TOWN/VILL	NUMBER	YEAR	YEAR REVIEWED					FORECAST					
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
4600	Pleasanton Village	PLEASANTON	116	2005				2-2010	8-2011	106				116	
4700	Dixon/Pearson/Vil Lnd Ptw	PLEASANTON	61	2005					3-2011	61					
5150	Elm Creek Village	ELM CREEK	87	2001						87					
6100	Newer Gibbon - S of 7th	GIBBON	24	2006						24					
6150	Space Acres/Drew Add	GIBBON	45	2006						45					
6200	S Gibbon-Johnsons/Gibson	GIBBON	327	2006						327					
6250	N Gibbon-Old Mill/Hersheys	GIBBON	53	2006						53					
6300	Gibbon City - RR & Hi Traff	GIBBON	118	2006						118					
6400	Mobile Hom on R E in Gibbon	GIBBON	7	2006						7					
6500	Mobile Home Park in Gibbon	GIBBON	1	2004						1					
7100	Shelton Village - N of UPRR	SHELTON	41					41-2010		41					
7200	Woodman/Thienel/Triplett	SHELTON	15					15-2010		15					
7300	Shelton Village - S of UPRR	SHELTON	216					216-2010		216					
7400	Shelton Village	SHELTON	195					195-2010		195					
3100	R Vill, Cudaback, South'n 2n	RIVERDALE	106				98-2009	3-2010	4-2011	1			106		
4500	Miller Village	MILLER	120	1-NEW	NO PIC		114-2009	1-2010	4-2011				120		
5140	Elm Creek Village	Elm Creek	119	4-NEW	NO PIC			100-2010	8-2011	6				119	
5700	Roadside Estates	ELM CREEK	2					2-2010						2	
4800	Odessa Village	ODESSA	52					1-2010	51-2011					47	
5100	Countryside Acres	Elm Creek	17					1-2010	16-2011					17	
9100	North of Genoa/Seneca	RAVENNA	600	(1-2001	NO PIC)			566-2010	30-2011	3				600	
9200	South of Genoa/Seneca	RAVENNA	0					0						0	
9300	Svanda/Vesleys/Finkes & North of Sherman	RAVENNA	0					0						0	
9400	Rav Annexed NW in 2002	RAVENNA	0					0						0	
4000	Amherst Village	AMHERST	124						118-2011	6					124
5110	Elm Creek Vill - N of RR	Elm Creek	156						152-2011	4					149
	<b>TOTAL</b>		<b>2602</b>	839			<b>212</b>	<b>1143</b>	<b>394</b>	<b>1316</b>	0	0	226	901	273
26	<b>TOTAL</b>	9 Twn/Vill		<b>10</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>15*</b>	<b>10</b>	<b>19</b>			2	<b>9*</b>	
NBHD															

\*\*\* Entire City on 1 NBHD for 2013

**TABLE 4 RECREATIONAL AREA FORECAST BY NBHD & TOWNSHIP 2012-17**

**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**

VERIFIED BY PICTURE & INSPECTION DATE

Thursday March 1, 2012					YEAR REVIEWED					FORECAST					
NBHD	DESCRIPTION	TOWNSHIP	NUMBER	YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>71</b>	Recreational Lands <b>West</b> of Hwy 10 & 2nd Ave		<b>35</b>												
	500 009 000 - 500 125 000	Elm Creek	<b>12</b>					<b>11-2010</b>	<b>1-2011</b>					12	
	520 005 000 - 520 128 000	Odessa	<b>7</b>					<b>7-2010</b>						7	
	560 085 100	Riverdale	<b>1</b>							<b>1</b>					
	580 000 450 - 580 136 000	Collins	<b>13</b>						<b>13-2011</b>						13
	608 001 100 & 608 001 250	Kearney City	<b>2</b>	<b>(1995)</b>						<b>2</b>					
<b>72</b>	Recreational Lands <b>East</b> of Hwy 10 & 2nd Ave		<b>182</b>												
	620 269 000 (EXEMPT)	Center	<b>1</b>			<b>1.2008</b>						1			
	620 269 000 - 620 519 100	Center	<b>58</b>					<b>28-2010</b>	<b>2-2011</b>	<b>28</b>				58	
	700 151 000 - 700 320 000	Shelton	<b>17</b>						<b>2011</b>						17
	720 001 000 - 720 189 100	Platte	<b>104</b>						<b>2011</b>						104
	728 118 000 & 728 118 001	Platte	<b>2</b>						<b>2011</b>						2
	TOTAL		<b>217</b>	2		<b>1</b>		<b>48</b>	<b>131</b>	<b>37</b>	0	1	0	77	136
<b>2</b>	TOTAL	8		1	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>6</b>	<b>5</b>		1		3	4

**TABLE 5 MOBILE HOME FORECAST 2012-17**  
**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**  
**VERIFIED BY PICTURE & INSPECTION DATE**

NBHD	DESCRIPTION	TOT	PARCEL NUMBERS	NUM BER	YEAR	YEAR REVIEWED					FORECAST					
						2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
14	Center,Gibbon,Shelton 1/2 Mile	1	850 000 881	1							1					
811	Valley View M H Crt IOLL	236	650 305 380 - 651 117 215	157	1-NoPic						156	1				
			850 000 023 - 850 001 030	79					1-2010		78					
821	Fawn Woods Lake M H Park	9	850 000 273 - 850 000790	9							9					
827	Van Vleet M H Crt IOLL	8	850 000 242 - 850 000 809	8							8					
828	West Side M H Crt IOLL	5	651 115 561	1							1					
			850 000 270 - 850 000 835	4	1-NoPic						3	1				
853	Odessa Village M H IOLL	1	850 000 136	1							1					
870	All M H Crts in Shelton	6	850 000 356 - 850 000 480	6							6					
874	L & N MH Crt (Shelton)	3	850 000 391 - 850 000 892	3							3					
6400	MH on R E in Gibbon	7	640 192 020 - 640 576 000	7							7					
6500	MH Park in Gibbon (Commercial)	2	640 058 000 - 640 060 000	2							2					
880	Hand M H (Pleasanton)	4	651 109 240	1							1					
			850 000 026 - 850 000 028	3	1-2005						2	1				
806	L & M Mobile Home Crt IOLL	19	650 209 231 -650 616 340	18	1-2000	2-2007			15-2010			18				
	L & J Court		650 303 250	1	1-2000							1				
807	Merriweather M H Crt IOLL	22	650 116 280 - 651 106 716	16	1-2000 2-2004	1-NoPic			12-2010			16				
			850 000 444 - 850 001 053	6	1-2002				5-2010			6				
826	Sheens M H Crt IOLL	45	650 308 800 - 650 315 475	2		1-2007					1	2				
			850 000 083 - 850 000945	43	8<2006	1-NoPic	1-2008		33-2010			43				
860	L & J M H / Sun Valley (Gibbon)	56	650 305 624 - 650 315 551	4	1-2006	2-NoPic		1-2009				4				
			850 000 299 - 850 000 952	52	20<2006	22-NoPic		10-2009				52				
802	Country Side M H Crt IOLL	123	650 200 321 - 650 309 460	92		1-2007			91-2010				92			
			850 000 272 - 850 000 839	31	1-NoPic			1-2009	24-2010		5		31			
809	R Villa M H Crt IOLL	48	650 304 176 - 650 915 281	41	7-2004				31-2010	3-2011		7	41			
			850 000 458 - 850 001 022	7	1-2004				6-2010				7			
801	Cornhusker MH Crt IOLL	33	650 100 200 - 651 106 092	17		1-2007			16-2010					17		
			850 000 409 - 850 000 794	16					15-2010		1			16		
810	Rodeo M H Crt IOLL	28	650 304 010 - 651 016 865	22	1-2004				21-2010			1		22		
			850 000 520 - 850 001 020	6	1-2004				4-2010		1	1		6		
812	Villa Park M H Crt	24	650 305 470 - 651 217 260	22	1-2004	2-NoPic			19-2010			3		22		
			850 000 078 - 850 000 776	2					2-2010					2		
823	Woodriver Valley M H Pk IOLL	15	650 300 948 - 651 107 973	5					4-2010		1			5		
			850 000 150 - 850 001 027	10					8-2010		2			10		

**TABLE 5 MOBILE HOME FORECAST 2012-17**  
**FORECAST FOR 2012, 2013, 2014, 2015, 2016, 2017**  
**VERIFIED BY PICTURE & INSPECTION DATE**

NBHD	DESCRIPTION	TOT	PARCEL NUMBERS	NUM BER	YEAR	YEAR REVIEWED					FORECAST						
						2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
824	Northside M H Crt IOLL	3	850 000 167 - 850 000 171	3					2-2010		1			3			
825	Schnase M H Park IOLL	10	650 300 097 - 651 111 925	6				1-2009			5			6			
			850 000 240 - 850 000 963	4							4			4			
840	Rural M H IOLL NOT in a Court	54	650 307 161 - 651 111 747	3							3			3			
			850 000 004 - 850 001 000	51	1-NoPic	1-2007		2-2009	8-2010	12-2011	27	2		51			
850	Elm Creek M H Courts	36	650 208 413 - 651 113 474	5					5-2010					5			
			850 000 069 - 850 001 026	31					27-2010	3-2011	1			31			
803	East Lawn M H Court	367	650 101 965 - 651 116 345	209	4-NoPic				204-2010	1-2011		4			209		
			850 000 223 - 850 000 970	158	1-NoPic		2-2008		139-2010	7-2011	9	1			158		
820	Cottonmill M H Crt IOLL	12	850 000 109 - 850 000 829	12					11-2010		1				12		
890	Eastside Court Ravenna	9	850 000 008 - 850 000 710	3					3-2010						3		
	Ravenna Court Ravenna		850 000 015 - 850 000 923	6					6-2010						6		
800	Mobile Homes (Available)	0		0													
808	Park Way M H Crt (S of UNK)	0		0													
813	Williams M H Crt IOLL	0		0													
861	NE Turkey Growers M H (Gibbon)	0		0													
873	Kandi Meints M H Crt (Shelton)	0		0													
33			TOTAL	1186		6	3	15	712	26	340	164	171	203	388	0	
-5	ZEROs		NBHDs	TOTAL	28	13	5	2	4	16	4	23	12	2	8	3	0
28	ACTIVE NBHDs																

**TABLE 6 RURAL TOWNSHIPS / AG LAND & ACREAGE**  
**AS OF JUNE 26, 2012**  
**SUMMARY FORECAST OF 6 YEAR REQUIRED REVIEW OF TOWNSHIPS**

TOTAL NUMBER IN INDEX	PARCEL CODE PREFIX	TOWN SHIP	AC REAGE	AG LAND	Ed Lands	NET TOTAL	DONE IN RED / ARREARS IN BLUE / FORECASTED IN BLACK									
							2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
211	300	Gardner	20	180	1	199	113	2	3	2	82	117				
239	320	Sharon	43	172		215	125	5	9	11	81	134				
232	340	Valley	39	141	3	183	82	1	4	7	88/(-1)	95 + 1				
218	360	Thornton	33	169	1	203		126	9	6	59/(-3)	144 + 3				
407	380	Divide	100	198		298	3	224	12	4	52/(-3)	3	298			
277	440	Grant	78	165		243	2	121	2	7	107/(-3)	3	243			
234	280	Schnieder	29	171		200			191	6	1/(-2)	2	200			
178	460	Logan	20	137	1	157			139	3	13/(-2)	2	157			
410	500	Elm Creek	116	193		309			288	4	11/(-3)	3	309			
495	520	Odessa	140	195	2	337			323	4	9/0			337		
967	620	Center	121	246		367		9	312	8	36/(-1)	1		367		
395	700	Shelton	99	202		301	1	1	3	288	1/(-7)	7		301		
319	720	Platte	73	71	3	147		1	2	142	1/(-1)	1			147	
1231	560	Riverdale	242	128		370	2	13	19	250	76/(-5)	5			370	
173	160	Harrison	15	130	4	149			1	144	3/(-1)	1			149	
1057	580	Collins	143	88		231			9	206	10/(-3)	3			231	
419	660	Gibbon	112	222		334		1	3	325	0/(-5)	5			335	
207	020	Cherry Creek	26	154	1	181				2	178/(-1)	1				181
329	060	Garfield	94	150	2	246					246/0					246
274	080	Beaver	76	150	1	227					227/0					227
282	100	Loup	39	173	2	214					212/(-2)	2				214
197	140	Sartoria	18	140	4	162				1	159/(-1)	1				162
249	200	Armada	44	145	2	191					190/(-1)	1				191
186	220	Scott	22	126	2	150	28	4	2	5	6/105	144				
275	240	Rusco	57	127	2	186	81	2	6	5	7/(-85)	179				
228	260	Cedar	52	140		192	101	1	3	5	3/(-11)	181				
9689		Number=26	1851	4113	31	5992	538	511	1340	1435	1858	1039	1207	1005	1232	1221

1 / 6 of 5992 = 999 Parcels on Ave To Review Yearly

ARREARS = (- 252) for 2012

Townships Scott, Rusco & Cedar combined 2007 & 2008

**TABLE 7 COMMERCIAL NEIGHBORHOODS FORECAST 2012-2019**

April 2012

ROW	NAME	NBHD	INDEX	ACTUAL	2012	2013	2014	2015	2016	2017	2018	2019
<b>Commercial Inside of City of Kearney</b>												
29	South of I-80	2001	21	18					18			
99	Comm S 2nd Ave, I-80-11th	2002	82	55	3				55			
126	2nd Ave; Mall Area	2003	0	0								
168	W of 2nd (N of Canal to 11th St)	2005	13	13	10						13	
187	Multi-Family S of 11th St	2006	0	0								
218	Multi-Family W of 2nd Ave; S of	2007	0	0								
249	Commercial / Industrial - S Kearney	2009	3	2	1					2		
323	2nd Ave; 39th - 56th St	2010	51	44	16			44				
388	2nd Ave; 26th to 38th St	2011	76	48	31						48	
412	2nd Ave S of 25th St to 21st St	2012	31	15	15						15	
469	Comm 2nd Ave 11th St to 16th St	2014	47	40	25					40		
503	Beg 1/2+ Blk E & W of 2nd N of 39th	2015	18	15	2				15			
541	Nof 39th;W of 2nd More than 1 Blk	2016	27	23			23					
550	Golf Courses in Kearney	2025	3	2	2						2	
603	On 39th W of 2nd More than 1 Blk	2030	34	25		25						25
615	Ky Plaza 6th Add Blk 1 Not on Hwy	2038	7	7					7			
644	Ky Plaza 6th Blk 1 Hwy 30 Access	2039	6	6					6			
669	W of 30th Ave & N of 24th St	2040	1	1			1					
739	East 25th St - Ave E to Ave N	2041	40	36		36						36
774	30th Ave - 29th St to 56th St	2042	16	15		4		15				
793	30th A S of RR & 11th W of Canal	2044	3	3				3				
845	W Hwy 30 - 15th Ave to 32nd Ave	2045	33	24	1				24			
861	Corner 2nd Ave / 25th & E to 1st	2046	18	11				11				
922	East 25th St - 1st Ave to Ave E	2047	75	39		39						39
963	Comm 26th St Ave I to Ave N	2048	22	22				22				
1019	And Pk - 6th St Add to 13th-Av A-E	2049	47	46			46					
1052	E Ky Industrial (Not on Hwy 30)	2050	19	17	12						17	
1101	Kearney Industrial Park	2051	41	37	6				37			
1124	Comm N or 56th St, W of 2nd Ave	2052	1	1						1		
1168	Northridge Condo	2054	14	14		14						14
1204	College 3rd Av W to 15th Av 25th S	2055	23	19	6						19	
1241	N of 26th to 39th / E of 1st Ave	2056	66	27					27			
1284	W of 2nd (16th - 21 St to 15th Ave	2057	49	38	16					38		
1419	Whit Grove / Glacier Pk / Tracks S	2058	113	109	15			106			109	
1452	Cen Ave N of Canal to 3rd-W to Ave E	2059	46	23	2				23			
1478	S Cen, S of Canal & E 1st St	2060	31	19					19			
1528	Cen Ave -3rd to 12th-Anderson Pk 3	2061	77	35	2				35			
1624	Cen Ave RR to 12th St	2062	85	70	69							70

**TABLE 7 COMMERCIAL NEIGHBORHOODS FORECAST 2012-2019**

April 2012

ROW	NAME	NBHD	INDEX	ACTUAL	2012	2013	2014	2015	2016	2017	2018	2019
1643	2nd Ave (E Side) 18th to RR Tracks	2063	0	0								
1704	N RR Ave-Not under Viaduct-AvB-L	2064	32	28	26					28		
1774	Dntwn Ky RR to 22nd CenAve Only	2065	82	36	43						36	
1889	Dntwn Ky 26th St-1st Av-Av B N 22	2066	174	89	89							89
1924	Casey's Add-GrndVw Est - Comm	2080	15	11						11		
1955	Ingalls Crsng / N of 56th, E of 2nd	2252	12	12	4				12			
1985	N Acre Subs - No 2nd Ave Access	2255	13	12	3						12	
2019	N Acre 4th & 5th Add	2256	16	15	15						15	
2051	Skyview Est 1-3 (E of Walmart Only)	2258	18	17	6				17			
2066	Skyview 3rd	2259	0	0								
2112	Ky Multi-Family N of 39th St	2300	19	17						17		
2218	Ky Multi-Fam W of 2nd N of RR Tks	2310	88	86						86		
2299	Ky MultiFam E of 2nd & N of RR Tks	2320	51	50						50		
2325	Ky MultiFam S of UP RR Tracks	2330	19	19						19		
2357	IOLL on RR Land Inside Kearneuy	2400	22	21	1				21			
2376	Mobile Home Parks in Ky City Limits	2500	10	10	8					10	10	
<b>KEARNEY SUB-TOTAL</b>		<b>54</b>	<b>1810</b>	<b>1342</b>	<b>429</b>	<b>118</b>	<b>70</b>	<b>201</b>	<b>316</b>	<b>302</b>	<b>296</b>	<b>273</b>
		<b>NET 49</b>										

**Commercial Outside of City of Kearney**

2428	Rural Comm (Not on Major Highways)	2600	33	24	16				25			
2463	Mobile Home Crts Collinnngs/Rivdale Tnsp	2601	7	7	7						7	
2486	Golf Courses Outside Kearney	2625	5	4	4						4	
2517	N of Windsor Est (17th Ave)	2648	5	5	2					5		
2546	Tami Add (Commercial)	2649	3	3					3			
2641	Rural Comm on Major Highways	2650	65	61	44				61			
2671	Kearney Industrial Area - Industrial	2651	9	6	6						6	
2698	Commercial Along Railroads	2652	7	7	3						7	
2744	Airport similar to Coleman/Delux-Not Taxd	2653	19	16	7					16		
2779	Leased Comm/Airport Lnd EXEMPT=20	2669	0	0								
2819	Commercial - Little USA	2681	29	27				27				
2857	Comm E of KY/ Collins-Not on Hwy 30	2701	33	32					32			
2893	Commercial on RR R/O/W Outside Ky	2800	14	12	9				12			
2926	Leased Lland Outside Kearney	2801	15	14	3			14		14		
2944	Meyer International Airport	2802	2	1						1		
<b>Outside City of Kearney Sub - Total</b>		<b>15</b>	<b>246</b>	<b>219</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>133</b>	<b>36</b>	<b>24</b>	<b>0</b>

**TABLE 7 COMMERCIAL NEIGHBORHOODS FORECAST 2012-2019**

April 2012

ROW	NAME	NBHD	INDEX	ACTUAL	2012	2013	2014	2015	2016	2017	2018	2019
<b>Commercial in Small Towns &amp; Villages</b>												
2998	Amherst Commercial	2910	29	26					26			
3080	Elm Creek Commercial	2920	78	73	8				73			
3166	Gibbon Commercial	2930	82	68	65						68	
3201	Miller Commercial	2950	18	16	9			16				
3256	Pleasanton Commercial	2954	38	37	6		37					
3297	Ravenna Rural Industrial / Commercial	2955	20	19						19		
3421	Ravenna Commercial	2960	120	103	14					103		
3444	Riverdale Commercial	2970	20	19	18						19	
3522	Shelton Commercial	2980	60	56	4					56		
<b>Small Towns &amp; Villages Sub - Total</b>		<b>9</b>	<b>465</b>	<b>417</b>	<b>124</b>	<b>0</b>	<b>37</b>	<b>16</b>	<b>99</b>	<b>178</b>	<b>87</b>	<b>0</b>
<b>TOTAL</b>		<b>72 (NET)***</b>	<b>2521</b>	<b>1978</b>	<b>654</b>	<b>118</b>	<b>107</b>	<b>258</b>	<b>548</b>	<b>516</b>	<b>407</b>	<b>273</b>
		NBHD	INDEX	ACTUAL	2012	2013	2014	2015	2016	2017	2018	2019
FORECASTED YEARS												

(\*\*\*Total Number of Neighborhoods = 78)  
(6 Neighborhoods Unused)

## 2013 Assessment Survey for Buffalo County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	3, the deputy assessor also does appraisal work
3.	<b>Other full-time employees:</b>
	4
4.	<b>Other part-time employees:</b>
	1
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$519,851
7.	<b>Adopted budget, or granted budget <i>if different from above</i>:</b>
	Same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	All appraisal work is done in-house; therefore, the appraisal expense primarily includes the salaries of the staff appraisers, which is approximately \$176,290.
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	A budget for the computer system is maintained by the county IT Department.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,450 is available for travel expenses
12.	<b>Other miscellaneous funds:</b>
	n/a
13.	<b>Amount of last year's assessor's budget not used:</b>
	None

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	n/a
5.	<b>Does the county have GIS software?</b>
	Yes

6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, www.buffalo.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	The County IT Department
8.	<b>Personal Property software:</b>
	TerraScan

### C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	GIS Workshop, Inc.
3.	<b>Other services:</b>
	AgriData, two subscriptions; NADA (mobile home guide) 1 subscription

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	n/a
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	n/a
4.	<b>Have the existing contracts been approved by the PTA?</b>
	n/a
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	n/a



# 2013 Certification for Buffalo County

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This is to certify that the 2013 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 5th day of April, 2013.



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

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Ruth A. Sorensen  
Property Tax Administrator



