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2014 Commission Summary for Cass County

Residential Real Property - Current

Number of Sales	519	Median	98.40
Total Sales Price	\$93,361,985	Mean	100.72
Total Adj. Sales Price	\$93,336,846	Wgt. Mean	97.76
Total Assessed Value	\$91,241,508	Average Assessed Value of the Base	\$114,745
Avg. Adj. Sales Price	\$179,840	Avg. Assessed Value	\$175,803

Confidence Interval - Current

95% Median C.I	97.83 to 99.08
95% Wgt. Mean C.I	96.36 to 99.15
95% Mean C.I	99.15 to 102.29
% of Value of the Class of all Real Property Value in the	51.33
% of Records Sold in the Study Period	4.00
% of Value Sold in the Study Period	6.12

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	530	98	98.43
2012	437	98	97.65
2011	577	98	98
2010	559	97	97

2014 Commission Summary for Cass County

Commercial Real Property - Current

Number of Sales	25	Median	99.65
Total Sales Price	\$9,717,800	Mean	99.44
Total Adj. Sales Price	\$8,459,150	Wgt. Mean	88.74
Total Assessed Value	\$7,506,540	Average Assessed Value of the Base	\$201,728
Avg. Adj. Sales Price	\$338,366	Avg. Assessed Value	\$300,262

Confidence Interval - Current

95% Median C.I	90.40 to 109.07
95% Wgt. Mean C.I	78.29 to 99.18
95% Mean C.I	86.92 to 111.96
% of Value of the Class of all Real Property Value in the County	6.55
% of Records Sold in the Study Period	2.65
% of Value Sold in the Study Period	3.95

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	24	99	98.70
2012	28	98	98.06
2011	33	99	99
2010	44	98	98

2014 Opinions of the Property Tax Administrator for Cass County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	69	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 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator



2014 Residential Assessment Actions for Cass County

Cass County continued on with the six year plan of inspection and review by conducting a review of the town of Murray, as well as the area of Beaver Lake and Lake Waconda. The county also reviewed the residential parcels in three townships; 3265 East Rock Bluff, 3267 West Rock Bluff, and 3483 Liberty. This review consisted of a physical inspection of the property and interior inspection when requested by the property owner. The property characteristics are verified against the property record card as well as updating the condition of the improvements. New photos were taken and measurements were reviewed and spot checked.

The appraisal staff continually verifies sales and does an annual statistical review of the entire residential sales file. The County also completed pickup and permit work for the class for 2013.

2014 Residential Assessment Survey for Cass County

1.	Valuation data collection done by:																							
	Appraisal staff in addition the land analysis and sales analysis is completed by the contract appraiser.																							
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Plattsmouth, Murray- Plattsmouth is the County seat. Major trade center Murray is in close proximity to Plattsmouth and Beaver Lake. These are looked at during the same appraisal cycle.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Louisville, Avoca, Weeping Water, Union, Manley, and various rural subs(subdivision codes) Similar amenities</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Lake properties, Beaver Lake, Horse Shoe Lake, Lake WA CON DA, Rural Res</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Elmwood, Eagle, South Bend, Greenwood, Alvo, Murdock</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Plattsmouth, Murray- Plattsmouth is the County seat. Major trade center Murray is in close proximity to Plattsmouth and Beaver Lake. These are looked at during the same appraisal cycle.	02	Louisville, Avoca, Weeping Water, Union, Manley, and various rural subs(subdivision codes) Similar amenities	04	Lake properties, Beaver Lake, Horse Shoe Lake, Lake WA CON DA, Rural Res	05	Elmwood, Eagle, South Bend, Greenwood, Alvo, Murdock										
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05	Elmwood, Eagle, South Bend, Greenwood, Alvo, Murdock																							
3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	The cost approach with market based depreciation(RCNLD)																							
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																							
	Yes, The assessor's office develops depreciation tables that align with the dates of the costing for the different areas as they were appraised.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes																							
6.	Describe the methodology used to determine the residential lot values?																							
	The county uses vacant lot sale and also allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 25%;"><u>Date of Depreciation Tables</u></th> <th style="width: 25%;"><u>Date of Costing</u></th> <th style="width: 35%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">04</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">05</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2010	2010	2011	02	2010	2010	2011	04	2008	2008	2011	05	2008	2008	2011
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																					
01	2010	2010	2011																					
02	2010	2010	2011																					
04	2008	2008	2011																					
05	2008	2008	2011																					
	The groupings represent the appraisal cycle the county uses for their review. Each grouping consists of assessor locations that are in the same geographic area. The assessor location withingthe valuation groups use the same costing year in the CAMA system.																							

2014 Residential Correlation Section for Cass County

County Overview

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County where the northern portion of the county is influenced by the Omaha metropolitan area. Interstate 80 crosses through the northwest corner of the county, with U.S. highways 34 and 75 also providing major transportation routes. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha—Council Bluffs Metropolitan statistical area.

Description of Analysis

The statistical sampling of 519 qualified sales is considered an adequate and reliable sample for the measurement of the residential class of real property in Cass County. The measures of central tendency offer support for each other with only the mean being above the acceptable range with an overall range of three points. In analyzing the qualitative statistics the COD is within the recommended range and the PRD rounds to the recommended range. The overall calculated median is 98 for the residential class of property. The valuation groups reported in the statistics consist of groupings of assessor locations from the same general geographic locations in the counties, which also reflect the appraisal cycle. All of the valuation groups are within the acceptable range.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The appraisal staff in the county handle the verification of sales and provide input to the contract appraiser in conducting his sales analysis. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level Of Value.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

2014 Residential Correlation Section for Cass County

Level of Value

Based on analysis of all available information, the LOV is determined to be 98% of market value for the residential class of property.

**2014 ASSESSMENT ACTIONS FOR CASS COUNTY
TAKEN TO ADDRESS THE FOLLOWING PROPERTY CLASSES/SUBCLASSES:**

COMMERCIAL

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

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

2014 Commercial Assessment Survey for Cass County

1.	Valuation data collection done by:		
	Contract appraiser and assessor		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	
	01	Plattsmouth-County seat and predominate trade center in the county.	
	02	SE Commercial, Nehawka, Union	
	03	Elmwood, Murdock, Weeping Water,	
	04	NE Commercial, Louisville, Cedar Creek	
3.	List and describe the approach(es) used to estimate the market value of commercial properties.		
	The county uses a mix of income and cost, the preferred method is the income but it is only used when market rents can be established.		
3a.	Describe the process used to determine the value of unique commercial properties.		
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales as provided by the Property Assessment Division.		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?		
	The County develops their own depreciation schedules based on market information and builds those into the tables in the CAMA program.		
5.	Are individual depreciation tables developed for each valuation grouping?		
	Yes		
6.	Describe the methodology used to determine the commercial lot values.		
	The county uses vacant lot sales if available and also abstracts the lot values from improved sales.		
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>
	01	2010	2010
	02	2010	2010
	03	2010	2010
	04	2010	2010

The valuation groups are as much appraisal grouping tied to the sequence of reviewing and updating the various locations throughout the counties. Each valuation group consists of assessor locations that are in the same general geographic area of the county.

2014 Commercial Correlation Section for Cass County

County Overview

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. The Missouri river is the eastern border of the County with the State of Iowa to the east. The western portion of the county is influenced by the City of Lincoln in Lancaster County where the northern portion of the county is influenced by the Omaha metropolitan area. Interstate 80 crosses through the northwest corner of the county, with U.S. highways 34 and 75 also providing major transportation routes. The city of Plattsmouth is the largest community and also the county seat. The county experienced a population increase of just over 3.5% between 2000 and 2010 and is one of five Nebraska counties in the eight-county Omaha—Council Bluffs Metropolitan statistical area.

Description of Analysis

The statistical sampling for the commercial class of real property is made up of 25 sales and will not be relied upon to determine a level of value for Cass County. In reviewing the overall data for measurement purposes the overall median and mean are at an acceptable level of value, but the weighted mean is below the acceptable range. The qualitative measures displayed have the COD within the range while the PRD is above the range by almost ten points. Further stratification of the sample by occupancy codes displays 14 different codes within the profile but there are still many property types with no representation in the statistical analysis. The range in sale prices in the commercial file is from 5,000 to having three sales that average 1.75 million. A level of value for the commercial class of property cannot be made without a reasonable degree of certainty that the commercial sample is adequate and representative of the commercial population as a whole.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The appraisal staff handles the verification of sales and provides input to the contract appraiser in conducting his sales analysis. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level of Value.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Cass County was selected for review in 2011. It has been confirmed that the assessment actions are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

2014 Commercial Correlation Section for Cass County

Level of Value

There is no information available to indicate that Cass County has not met an acceptable level of value. Based on the consideration of all information available the level of value for commercial property is determined to be at the statutory level of 100% of market value.

2014 Agricultural Assessment Actions for Cass County

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

The County continually reviews sales and sends out letters requesting information to re-certify proof of agricultural/commercial production on owned parcels. Each record is being noted as to what criteria were used to maintain the parcel as an agricultural parcel or for disqualifying the parcel as being a non-agricultural parcel. The County continually updates land use using the latest GIS imagery as well as conducting physical inspections when necessary.

The county completed, all permit, and pick up work for the agricultural class of property.

2014 Agricultural Assessment Survey for Cass County

1.	Valuation data collection done by:				
	Assessor				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. The market is similar to that of the northern tier of Otoe county.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. The market is similar to that of the northern tier of Otoe county.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	Comprised of the south and west portions of the county. This area is considered to be an area where the market is not generally influenced by factors other than agricultural. The market is similar to that of the northern tier of Otoe county.				
3.	Describe the process used to determine and monitor market areas.				
	Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	They are treated the same for assessment purposes.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	The county utilizes a comprehensive sales verification along with monitoring permits and or zoning changes.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	Yes. The county relies on rental income to use in an income approach. They also use sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the PAD sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	For parcels enrolled in the program the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel.				

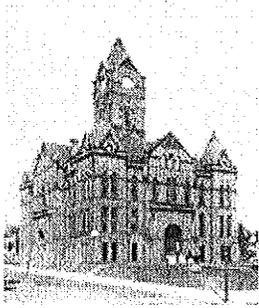
Cass County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	27	5,760	5,570	4,900	4,900	4,140	4,140	3,760	3,760	4,458
Lancaster	1	6,000	6,000	5,982	5,993	4,874	4,854	2,999	2,999	5,463
Otoe	8000	4,700	4,700	4,500	4,000	3,400	3,200	3,000	2,800	3,917
Sarpy	1	5,428	5,267	4,888	4,500	4,230	4,000	3,240	2,800	4,606
Saunders	1	5,604	5,400	5,201	4,751	4,602	4,315	3,405	3,200	4,394

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	27	4,340	4,300	4,130	3,720	3,550	3,550	3,560	2,980	3,780
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,624	3,263
Otoe	8000	4,100	4,100	3,900	3,600	3,300	3,200	3,000	2,700	3,490
Sarpy	1	5,000	4,850	4,510	4,140	3,900	3,690	2,990	2,580	4,141
Saunders	1	4,703	4,506	4,303	3,856	3,704	3,306	2,705	2,412	3,354

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	27	1,770	1,770	1,500	1,500	1,460	1,460	1,340	1,340	1,421
Lancaster	1	2,362	2,539	2,088	2,163	1,817	1,829	1,432	1,366	1,805
Otoe	8000	1,682	1,924	1,669	1,926	1,815	1,657	1,488	1,051	1,607
Sarpy	1	2,040	1,970	1,840	1,680	1,580	1,490	1,200	1,050	1,514
Saunders	1	2,052	1,760	2,048	1,803	1,955	1,463	1,435	1,083	1,513

Source: 2014 Abstract of Assessment, Form 45, Schedule IX



ALLEN J. SUTCLIFFE
CASS COUNTY ASSESSOR

145 N. 4TH STREET
PLATTSMOUTH, NE 68048-1964

Phone: 402-296-9310

FAX: 402-296-9319

E-mail: assessor@cassne.org

Teresa Salinger, Deputy Assessor

March 4, 2014

Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Subject: 2014 County Agricultural Special and Actual Valuation Report

This report is submitted in accordance with REG-11-005.04 and 17-003.03.

For the 2014 assessment, a review and comparison to comparable counties was done with the primary county being Otoe County.

My sales analysis for Cass County revealed dry land values in 5 market areas ranging from \$4,000 to \$8,000 based on 67 sales. When considered as a whole the median value is \$6,787. I also ran the income approach using the soil types and income data from the annual study produced by the University of Nebraska, Department of Agricultural Economics.

The study shows a small increase for all agricultural land. In Market Area 3, the indicated sale value of \$4,200 was under the indicated income value of \$4,900 before the 75% assessment valuation. The other four Market Areas all showed a significant difference in value ranging from \$5,700 to \$7,900 with an average of 70% difference from the indicated income model value. Sales of majority use were run with Cass and Otoe sales that were considered comparable by our PAD liaison with the income approach values input that resulted in satisfactory results based on state measurements. I believe overall this analysis demonstrates there are other than agricultural influences impacting values in Cass County and that the income approach best supports the agricultural market value. I will therefore continue to use a special valuation based on the income approach to assess agricultural land within Cass County for 2014. 2014 values do reflect a 20% increase in irrigated land and a 15% increase for both dry and grass/timber.

The current process and method for agricultural land valuation, both special value and market value is outlined below:

a. Highest and best use is determined by applying standard appraisal techniques and utilizing the county GIS, available FSA reports, and field inspections when practical. Recent information and changes in agricultural land definitions has led to adding the classification of recreational land. Previously, little if any parcels were identified as having a recreational purpose. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value somewhat higher than

grass/tree is indicated from the fewer than 7 sales which demonstrate a clear recreational use. Most of the remaining rural parcels have associated FSA reports to support the agricultural use classification.

b. Two separate valuation methods are needed for rural parcels as both income and sales comparison approaches can be applied. The sales comparison approach for market value is a simple spreadsheet application which guides appropriate adjustments to the assessed values. The income approach uses a somewhat more complicated spreadsheet application along with data from the source(s) listed above. While the actual purchase and use of the parcel was not likely broken down based on LCG's, it is directed by regulation as the basis for assigning value.

c. Market areas were originally defined using like sales, which remains true today. Adjustments to market area borders for 2014 were made to reflect market values discussed above.

Allen J. Sutcliffe
Cass County Assessor

2014 Agricultural Correlation Section for Cass County

County Overview

Cass County is located in east central Nebraska. The County shares the Platte River, as a border with Sarpy County to the north. Lancaster is directly west, with Saunders touching a portion of the northwest portion of the county. The Missouri river is the eastern border of the County with the State of Iowa to the east. Otoe County is directly to the south of Cass.

For the past several years the agricultural land in Cass County had been measured by the 994 process. It was assumed that all agricultural land had market influences other than purely agricultural influencing the market value in the county. The County valued their land using an income approach and the Department measured the level of value using a correlated measurement from both an income approach, based on rental income and a sales approach using sales from comparable counties.

Description of Analysis

For 2014 the county continued with their own income analysis in arriving at the assessed values for the county. The department measured them utilizing the income approach as in the past, but also by using sales from a portion of the county appearing to not have any influence other than agricultural and balancing the file with sales from the adjacent Otoe County which was determined to be of the same general agricultural market.

The area in Cass County where the agricultural sales were deemed to not have any influence other than agricultural could generally be described as the south western portion of the County. The northern tier of Otoe has the same general market influence as the southern and western portion of Cass County. Sales from this area of Otoe County were included in the sample to analyze the schedule of values that Cass County has used to value their agricultural land for 2014.

In comparing average acre values by land class with adjoining counties demonstrates a consistent range of values with the neighboring counties. In the majority land use of dry; Cass is between Sarpy and Otoe which mirrors the geographic location.

Sales Qualification

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level of Value. Only the uninfluenced sales were used in the calculation of the statistical profile along with sales from the similar market area outside the county.

2014 Agricultural Correlation Section for Cass County

Equalization and Quality of Assessment

A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The department does not use sales that have an influence other than that for agricultural use for measuring the agricultural land in the County. There is no evidence of excessive trimming and it appears that all available sales are utilized in determining a Level of Value.

Level of Value

There is no information available to indicate that Cass County has not met an acceptable level of value. Based on the consideration of all information available the level of value for agricultural land is determined to be at 69% of market value.

Special Value

A review of the agricultural land values in Cass County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas 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 Cass County is 69%.

13 Cass
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 519
Total Sales Price : 93,361,985
Total Adj. Sales Price : 93,336,846
Total Assessed Value : 91,241,508
Avg. Adj. Sales Price : 179,840
Avg. Assessed Value : 175,803

MEDIAN : 98
WGT. MEAN : 98
MEAN : 101
COD : 09.50
PRD : 103.03

COV : 18.13
STD : 18.26
Avg. Abs. Dev : 09.35
MAX Sales Ratio : 319.90
MIN Sales Ratio : 60.25

95% Median C.I. : 97.83 to 99.08
95% Wgt. Mean C.I. : 96.36 to 99.15
95% Mean C.I. : 99.15 to 102.29

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	62	99.45	102.05	101.64	07.77	100.40	84.43	162.43	97.04 to 102.27	154,143	156,672
01-JAN-12 To 31-MAR-12	48	98.14	101.53	100.63	10.75	100.89	78.30	319.90	93.98 to 100.53	177,153	178,262
01-APR-12 To 30-JUN-12	87	99.55	100.54	98.77	07.74	101.79	63.50	148.72	98.47 to 101.32	176,194	174,027
01-JUL-12 To 30-SEP-12	110	98.71	101.30	96.90	09.40	104.54	60.25	172.81	97.83 to 100.35	192,418	186,445
01-OCT-12 To 31-DEC-12	18	101.74	108.51	103.92	16.80	104.42	80.60	165.39	92.75 to 115.01	175,217	182,080
01-JAN-13 To 31-MAR-13	27	95.32	94.67	93.21	05.91	101.57	78.88	114.90	91.26 to 99.10	194,418	181,224
01-APR-13 To 30-JUN-13	66	97.77	99.81	96.47	09.25	103.46	74.39	215.11	94.60 to 99.65	184,671	178,157
01-JUL-13 To 30-SEP-13	101	96.81	99.88	95.62	10.92	104.46	66.01	222.58	94.68 to 98.28	180,102	172,208
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	307	98.97	101.27	98.84	08.83	102.46	60.25	319.90	98.34 to 99.76	177,704	175,634
01-OCT-12 To 30-SEP-13	212	97.19	99.93	96.24	10.40	103.83	66.01	222.58	95.38 to 98.34	182,933	176,047
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	263	98.99	101.58	98.61	09.67	103.01	60.25	319.90	98.36 to 99.76	183,088	180,545
<u>ALL</u>	519	98.40	100.72	97.76	09.50	103.03	60.25	319.90	97.83 to 99.08	179,840	175,803

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	100	99.73	102.15	100.81	08.13	101.33	75.97	162.71	98.15 to 101.47	104,983	105,836
02	58	96.07	96.83	95.67	09.06	101.21	77.60	125.67	92.96 to 98.45	174,730	167,157
03	58	97.95	98.93	95.92	06.78	103.14	77.38	215.11	96.51 to 99.28	228,658	219,326
04	227	98.97	101.94	98.62	09.99	103.37	60.25	319.90	98.28 to 100.07	202,816	200,019
05	49	96.43	101.70	96.39	13.17	105.51	71.72	222.58	92.88 to 99.29	168,334	162,260
06	27	95.14	95.68	94.81	08.56	100.92	78.04	123.53	90.24 to 99.56	190,907	180,994
<u>ALL</u>	519	98.40	100.72	97.76	09.50	103.03	60.25	319.90	97.83 to 99.08	179,840	175,803

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	503	98.40	100.46	97.74	09.20	102.78	60.25	319.90	97.83 to 99.08	182,844	178,712
06											
07	16	98.24	108.95	98.76	19.00	110.32	77.38	215.11	93.48 to 109.12	85,392	84,331
<u>ALL</u>	519	98.40	100.72	97.76	09.50	103.03	60.25	319.90	97.83 to 99.08	179,840	175,803

13 Cass
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 519
 Total Sales Price : 93,361,985
 Total Adj. Sales Price : 93,336,846
 Total Assessed Value : 91,241,508
 Avg. Adj. Sales Price : 179,840
 Avg. Assessed Value : 175,803

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 101
 COD : 09.50
 PRD : 103.03

COV : 18.13
 STD : 18.26
 Avg. Abs. Dev : 09.35
 MAX Sales Ratio : 319.90
 MIN Sales Ratio : 60.25

95% Median C.I. : 97.83 to 99.08
 95% Wgt. Mean C.I. : 96.36 to 99.15
 95% Mean C.I. : 99.15 to 102.29

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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	215.11	215.11	215.11	00.00	100.00	215.11	215.11	N/A	4,700	10,110	
Less Than 15,000	4	107.94	127.09	110.64	39.42	114.87	77.38	215.11	N/A	9,675	10,704	
Less Than 30,000	12	111.79	126.14	122.42	28.89	103.04	77.38	215.11	93.48 to 172.81	16,892	20,679	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	518	98.38	100.50	97.75	09.29	102.81	60.25	319.90	97.83 to 99.05	180,178	176,122	
Greater Than 14,999	515	98.40	100.52	97.75	09.24	102.83	60.25	319.90	97.83 to 99.08	181,161	177,085	
Greater Than 29,999	507	98.36	100.12	97.70	08.92	102.48	60.25	319.90	97.74 to 99.05	183,697	179,474	
<u>Incremental Ranges</u>												
0 TO 4,999	1	215.11	215.11	215.11	00.00	100.00	215.11	215.11	N/A	4,700	10,110	
5,000 TO 14,999	3	91.71	97.75	96.20	17.00	101.61	77.38	124.16	N/A	11,333	10,902	
15,000 TO 29,999	8	111.79	125.66	125.20	24.30	100.37	93.48	197.03	93.48 to 197.03	20,500	25,666	
30,000 TO 59,999	24	112.97	119.46	118.41	18.14	100.89	82.53	222.58	99.65 to 124.56	45,421	53,781	
60,000 TO 99,999	81	99.69	102.87	102.47	09.80	100.39	75.97	162.71	98.15 to 102.72	82,407	84,445	
100,000 TO 149,999	126	99.12	100.22	100.03	08.44	100.19	71.72	147.27	97.65 to 100.73	123,269	123,310	
150,000 TO 249,999	154	98.34	99.52	99.25	08.03	100.27	63.50	319.90	97.09 to 99.28	190,738	189,300	
250,000 TO 499,999	116	96.16	95.85	95.83	05.99	100.02	66.01	165.39	94.14 to 97.85	315,950	302,770	
500,000 TO 999,999	6	83.16	81.48	80.04	09.37	101.80	60.25	93.06	60.25 to 93.06	635,568	508,687	
1,000,000 +												
<u>ALL</u>	519	98.40	100.72	97.76	09.50	103.03	60.25	319.90	97.83 to 99.08	179,840	175,803	

13 Cass
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 25
Total Sales Price : 9,717,800
Total Adj. Sales Price : 8,459,150
Total Assessed Value : 7,506,540
Avg. Adj. Sales Price : 338,366
Avg. Assessed Value : 300,262

MEDIAN : 100
WGT. MEAN : 89
MEAN : 99
COD : 20.76
PRD : 112.06

COV : 30.51
STD : 30.34
Avg. Abs. Dev : 20.69
MAX Sales Ratio : 184.96
MIN Sales Ratio : 23.48

95% Median C.I. : 90.40 to 109.07
95% Wgt. Mean C.I. : 78.29 to 99.18
95% Mean C.I. : 86.92 to 111.96

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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-10 To 31-DEC-10	2	84.20	84.20	73.23	14.33	114.98	72.13	96.26	N/A	769,000	563,114
01-JAN-11 To 31-MAR-11	1	107.04	107.04	107.04	00.00	100.00	107.04	107.04	N/A	72,350	77,444
01-APR-11 To 30-JUN-11	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	2,400,000	2,288,450
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	97.42	97.42	97.42	00.00	100.00	97.42	97.42	N/A	850,000	828,083
01-JAN-12 To 31-MAR-12	3	107.02	105.90	107.06	03.34	98.92	99.98	110.70	N/A	94,667	101,349
01-APR-12 To 30-JUN-12	4	92.86	91.92	77.91	12.83	117.98	73.94	108.01	N/A	417,250	325,072
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	3	116.07	101.86	113.60	13.54	89.67	71.17	118.34	N/A	205,000	232,876
01-JAN-13 To 31-MAR-13	2	120.88	120.88	121.07	02.09	99.84	118.35	123.40	N/A	46,500	56,297
01-APR-13 To 30-JUN-13	3	93.08	88.40	69.56	16.48	127.08	63.04	109.07	N/A	245,667	170,891
01-JUL-13 To 30-SEP-13	5	90.40	103.98	128.54	52.68	80.89	23.48	184.96	N/A	40,160	51,622
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	4	95.81	92.70	87.08	09.35	106.45	72.13	107.04	N/A	1,002,588	873,030
01-OCT-11 To 30-SEP-12	8	99.82	97.85	86.78	08.60	112.76	73.94	110.70	73.94 to 110.70	350,375	304,052
01-OCT-12 To 30-SEP-13	13	109.07	102.49	96.12	27.97	106.63	23.48	184.96	71.17 to 123.40	126,600	121,692
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	97.42	99.94	96.14	04.00	103.95	95.35	107.04	N/A	1,107,450	1,064,659
01-JAN-12 To 31-DEC-12	10	103.50	99.10	89.68	12.49	110.50	71.17	118.34	73.94 to 116.07	256,800	230,296
<u>ALL</u>	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	96.84	108.94	88.54	24.98	123.04	72.13	184.96	73.94 to 148.84	681,280	603,177
02	1	23.48	23.48	23.48	00.00	100.00	23.48	23.48	N/A	5,000	1,174
03	6	96.37	94.34	99.21	09.45	95.09	72.20	110.70	72.20 to 110.70	72,500	71,925
04	8	107.53	100.89	86.38	12.85	116.80	63.04	123.40	63.04 to 123.40	150,794	130,256
<u>ALL</u>	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262
04											
<u>ALL</u>	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262

13 Cass
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 25
Total Sales Price : 9,717,800
Total Adj. Sales Price : 8,459,150
Total Assessed Value : 7,506,540
Avg. Adj. Sales Price : 338,366
Avg. Assessed Value : 300,262

MEDIAN : 100
WGT. MEAN : 89
MEAN : 99
COD : 20.76
PRD : 112.06

COV : 30.51
STD : 30.34
Avg. Abs. Dev : 20.69
MAX Sales Ratio : 184.96
MIN Sales Ratio : 23.48

95% Median C.I. : 90.40 to 109.07
95% Wgt. Mean C.I. : 78.29 to 99.18
95% Mean C.I. : 86.92 to 111.96

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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	1	23.48	23.48	23.48	00.00	100.00	23.48	23.48	N/A	5,000	1,174	
Less Than 30,000	1	23.48	23.48	23.48	00.00	100.00	23.48	23.48	N/A	5,000	1,174	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262	
Greater Than 14,999	24	99.82	102.60	88.78	18.41	115.57	63.04	184.96	90.40 to 110.70	352,256	312,724	
Greater Than 29,999	24	99.82	102.60	88.78	18.41	115.57	63.04	184.96	90.40 to 110.70	352,256	312,724	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	23.48	23.48	23.48	00.00	100.00	23.48	23.48	N/A	5,000	1,174	
15,000 TO 29,999												
30,000 TO 59,999	8	103.34	103.88	104.39	19.86	99.51	71.17	148.84	71.17 to 148.84	44,125	46,062	
60,000 TO 99,999	6	103.51	115.07	114.09	18.00	100.86	93.08	184.96	93.08 to 184.96	69,358	79,130	
100,000 TO 149,999	1	108.01	108.01	108.01	00.00	100.00	108.01	108.01	N/A	105,000	113,410	
150,000 TO 249,999	3	110.70	105.04	106.44	09.72	98.68	86.07	118.34	N/A	180,667	192,298	
250,000 TO 499,999	1	116.07	116.07	116.07	00.00	100.00	116.07	116.07	N/A	350,000	406,252	
500,000 TO 999,999	2	80.23	80.23	83.06	21.43	96.59	63.04	97.42	N/A	730,000	606,317	
1,000,000 +	3	73.94	80.47	83.26	10.47	96.65	72.13	95.35	N/A	1,742,667	1,450,966	
<u>ALL</u>	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262	

13 Cass
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 25
Total Sales Price : 9,717,800
Total Adj. Sales Price : 8,459,150
Total Assessed Value : 7,506,540
Avg. Adj. Sales Price : 338,366
Avg. Assessed Value : 300,262

MEDIAN : 100
WGT. MEAN : 89
MEAN : 99
COD : 20.76
PRD : 112.06

COV : 30.51
STD : 30.34
Avg. Abs. Dev : 20.69
MAX Sales Ratio : 184.96
MIN Sales Ratio : 23.48

95% Median C.I. : 90.40 to 109.07
95% Wgt. Mean C.I. : 78.29 to 99.18
95% Mean C.I. : 86.92 to 111.96

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	69.78	69.78	114.77	66.35	60.80	23.48	116.07	N/A	177,500	203,713
303	2	96.39	96.39	95.89	01.08	100.52	95.35	97.42	N/A	1,625,000	1,558,267
340	1	123.40	123.40	123.40	00.00	100.00	123.40	123.40	N/A	50,000	61,701
344	1	86.07	86.07	86.07	00.00	100.00	86.07	86.07	N/A	162,000	139,426
349	1	72.13	72.13	72.13	00.00	100.00	72.13	72.13	N/A	1,468,000	1,058,848
350	1	72.20	72.20	72.20	00.00	100.00	72.20	72.20	N/A	42,000	30,322
351	3	90.40	86.82	67.42	16.22	128.77	63.04	107.02	N/A	232,000	156,425
352	1	110.70	110.70	110.70	00.00	100.00	110.70	110.70	N/A	160,000	177,120
353	3	107.04	118.62	113.57	15.22	104.45	99.98	148.84	N/A	66,450	75,468
406	3	93.08	86.84	88.84	08.98	97.75	71.17	96.26	N/A	60,000	53,302
419	2	96.15	96.15	75.30	23.10	127.69	73.94	118.35	N/A	701,500	528,246
426	1	108.01	108.01	108.01	00.00	100.00	108.01	108.01	N/A	105,000	113,410
444	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	42,000	41,851
494	1	184.96	184.96	184.96	00.00	100.00	184.96	184.96	N/A	64,800	119,856
528	2	113.71	113.71	116.30	04.08	97.77	109.07	118.34	N/A	141,000	163,985
<u>ALL</u>	25	99.65	99.44	88.74	20.76	112.06	23.48	184.96	90.40 to 109.07	338,366	300,262

13 Cass
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 91
Total Sales Price : 44,756,604
Total Adj. Sales Price : 45,123,414
Total Assessed Value : 30,086,208
Avg. Adj. Sales Price : 495,862
Avg. Assessed Value : 330,618

MEDIAN : 69
WGT. MEAN : 67
MEAN : 73
COD : 24.49
PRD : 109.22

COV : 29.60
STD : 21.56
Avg. Abs. Dev : 16.88
MAX Sales Ratio : 128.70
MIN Sales Ratio : 29.77

95% Median C.I. : 65.51 to 77.44
95% Wgt. Mean C.I. : 61.96 to 71.39
95% Mean C.I. : 68.40 to 77.26

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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-10 To 31-DEC-10	10	85.50	87.41	82.64	19.06	105.77	58.48	121.33	61.85 to 108.17	478,319	395,277
01-JAN-11 To 31-MAR-11	9	88.56	87.87	88.80	14.17	98.95	63.51	110.93	70.66 to 102.09	348,528	309,494
01-APR-11 To 30-JUN-11	4	70.82	70.40	69.07	14.80	101.93	57.46	82.50	N/A	771,840	533,078
01-JUL-11 To 30-SEP-11	11	89.17	89.14	90.03	11.75	99.01	50.34	114.08	77.93 to 112.42	297,996	268,278
01-OCT-11 To 31-DEC-11	5	69.41	69.53	72.06	10.73	96.49	54.42	85.74	N/A	586,387	422,547
01-JAN-12 To 31-MAR-12	13	66.45	70.94	65.62	15.97	108.11	53.77	113.32	58.37 to 82.44	486,877	319,481
01-APR-12 To 30-JUN-12	8	69.12	71.85	69.44	09.03	103.47	60.46	93.39	60.46 to 93.39	287,577	199,698
01-JUL-12 To 30-SEP-12	1	45.31	45.31	45.31	00.00	100.00	45.31	45.31	N/A	629,596	285,285
01-OCT-12 To 31-DEC-12	16	62.13	68.44	57.62	28.20	118.78	38.87	128.70	53.92 to 67.34	681,390	392,592
01-JAN-13 To 31-MAR-13	3	42.59	42.68	42.51	01.08	100.40	42.03	43.42	N/A	557,333	236,931
01-APR-13 To 30-JUN-13	1	48.65	48.65	48.65	00.00	100.00	48.65	48.65	N/A	70,000	34,052
01-JUL-13 To 30-SEP-13	10	54.11	53.86	51.47	21.57	104.64	29.77	77.84	33.07 to 69.81	600,238	308,945
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	34	87.36	86.09	82.75	15.64	104.04	50.34	121.33	79.26 to 92.60	420,155	347,694
01-OCT-11 To 30-SEP-12	27	68.00	70.00	66.84	13.66	104.73	45.31	113.32	63.65 to 71.99	451,539	301,809
01-OCT-12 To 30-SEP-13	30	56.29	60.35	54.25	27.46	111.24	29.77	128.70	48.65 to 65.24	621,554	337,192
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	29	84.00	82.78	80.28	15.75	103.11	50.34	114.08	71.99 to 90.86	428,759	344,191
01-JAN-12 To 31-DEC-12	38	65.95	69.40	61.09	20.06	113.60	38.87	128.70	60.08 to 68.92	530,575	324,147
<u>ALL</u>	91	68.92	72.83	66.68	24.49	109.22	29.77	128.70	65.51 to 77.44	495,862	330,618

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	91	68.92	72.83	66.68	24.49	109.22	29.77	128.70	65.51 to 77.44	495,862	330,618
<u>ALL</u>	91	68.92	72.83	66.68	24.49	109.22	29.77	128.70	65.51 to 77.44	495,862	330,618

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
<u>Dry</u>											
County	28	70.10	72.78	67.35	24.21	108.06	29.77	118.16	60.46 to 87.47	513,420	345,800
1	28	70.10	72.78	67.35	24.21	108.06	29.77	118.16	60.46 to 87.47	513,420	345,800
<u>ALL</u>	91	68.92	72.83	66.68	24.49	109.22	29.77	128.70	65.51 to 77.44	495,862	330,618

13 Cass
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 91
 Total Sales Price : 44,756,604
 Total Adj. Sales Price : 45,123,414
 Total Assessed Value : 30,086,208
 Avg. Adj. Sales Price : 495,862
 Avg. Assessed Value : 330,618

MEDIAN : 69
 WGT. MEAN : 67
 MEAN : 73
 COD : 24.49
 PRD : 109.22

COV : 29.60
 STD : 21.56
 Avg. Abs. Dev : 16.88
 MAX Sales Ratio : 128.70
 MIN Sales Ratio : 29.77

95% Median C.I. : 65.51 to 77.44
 95% Wgt. Mean C.I. : 61.96 to 71.39
 95% Mean C.I. : 68.40 to 77.26

Printed: 3/25/2014 10:38:30AM

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
____Dry____											
County	70	70.10	74.34	67.45	26.55	110.21	29.77	128.70	65.24 to 79.39	504,157	340,044
1	70	70.10	74.34	67.45	26.55	110.21	29.77	128.70	65.24 to 79.39	504,157	340,044
____ALL____	91	68.92	72.83	66.68	24.49	109.22	29.77	128.70	65.51 to 77.44	495,862	330,618

Total Real Property Sum Lines 17, 25, & 30	Records : 19,018	Value : 2,901,983,012	Growth 22,020,437	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	901	10,102,810	518	14,025,574	1,299	23,493,994	2,718	47,622,378	
02. Res Improve Land	4,948	91,080,271	1,280	54,258,828	3,350	156,080,356	9,578	301,419,455	
03. Res Improvements	5,297	399,195,152	1,316	224,029,928	3,400	500,504,111	10,013	1,123,729,191	
04. Res Total	6,198	500,378,233	1,834	292,314,330	4,699	680,078,461	12,731	1,472,771,024	16,028,781
% of Res Total	48.68	33.98	14.41	19.85	36.91	46.18	66.94	50.75	72.79
05. Com UnImp Land	110	2,446,148	18	896,033	44	2,436,093	172	5,778,274	
06. Com Improve Land	544	18,193,057	30	1,668,719	98	12,146,285	672	32,008,061	
07. Com Improvements	559	72,742,343	34	4,674,766	109	26,382,903	702	103,800,012	
08. Com Total	669	93,381,548	52	7,239,518	153	40,965,281	874	141,586,347	2,255,039
% of Com Total	76.54	65.95	5.95	5.11	17.51	28.93	4.60	4.88	10.24
09. Ind UnImp Land	6	693,550	15	838,404	22	2,378,803	43	3,910,757	
10. Ind Improve Land	7	503,416	10	1,884,919	7	2,001,848	24	4,390,183	
11. Ind Improvements	7	1,633,203	10	33,835,795	8	4,671,480	25	40,140,478	
12. Ind Total	13	2,830,169	25	36,559,118	30	9,052,131	68	48,441,418	424,137
% of Ind Total	19.12	5.84	36.76	75.47	44.12	18.69	0.36	1.67	1.93
13. Rec UnImp Land	9	74,822	47	4,411,769	146	5,396,851	202	9,883,442	
14. Rec Improve Land	2	10,000	5	356,157	32	3,416,531	39	3,782,688	
15. Rec Improvements	2	1,835	6	78,643	42	3,212,272	50	3,292,750	
16. Rec Total	11	86,657	53	4,846,569	188	12,025,654	252	16,958,880	74,925
% of Rec Total	4.37	0.51	21.03	28.58	74.60	70.91	1.33	0.58	0.34
Res & Rec Total	6,209	500,464,890	1,887	297,160,899	4,887	692,104,115	12,983	1,489,729,904	16,103,706
% of Res & Rec Total	47.82	33.59	14.53	19.95	37.64	46.46	68.27	51.33	73.13
Com & Ind Total	682	96,211,717	77	43,798,636	183	50,017,412	942	190,027,765	2,679,176
% of Com & Ind Total	72.40	50.63	8.17	23.05	19.43	26.32	4.95	6.55	12.17
17. Taxable Total	6,891	596,676,607	1,964	340,959,535	5,070	742,121,527	13,925	1,679,757,669	18,782,882
% of Taxable Total	49.49	35.52	14.10	20.30	36.41	44.18	73.22	57.88	85.30

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	292	21,246,467	1,254,005	0	0	0
19. Commercial	37	4,927,457	6,218,148	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	292	21,246,467	1,254,005
19. Commercial	0	0	0	37	4,927,457	6,218,148
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				329	26,173,924	7,472,153

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	14	0	14	0	0
24. Non-Producing	0	0	0	0	8	0	8	0	0
25. Total	0	0	0	0	22	0	22	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	531	167	1,019	1,717

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	186,404	517	79,921,194	3,180	671,592,008	3,704	751,699,606
28. Ag-Improved Land	0	0	165	32,365,348	1,161	303,170,214	1,326	335,535,562
29. Ag Improvements	0	0	165	21,109,874	1,202	113,880,301	1,367	134,990,175
30. Ag Total							5,071	1,222,225,343

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	17,500	
32. HomeSite Improv Land	0	0.00	0	108	111.77	2,045,000	
33. HomeSite Improvements	0	0.00	0	115	109.77	17,978,056	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	7,250	20	68.16	296,531	
36. FarmSite Improv Land	0	0.00	0	147	365.06	2,587,195	
37. FarmSite Improvements	0	0.00	0	155	0.00	3,131,818	
38. FarmSite Total							
39. Road & Ditches	0	1.12	0	0	541.61	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	6	6.00	105,000	7	7.00	122,500	
32. HomeSite Improv Land	746	768.92	14,074,138	854	880.69	16,119,138	
33. HomeSite Improvements	774	754.92	91,580,105	889	864.69	109,558,161	3,237,555
34. HomeSite Total				896	887.69	125,799,799	
35. FarmSite UnImp Land	146	562.45	1,988,081	167	631.61	2,291,862	
36. FarmSite Improv Land	1,074	2,555.62	16,567,520	1,221	2,920.68	19,154,715	
37. FarmSite Improvements	1,123	0.00	22,300,196	1,278	0.00	25,432,014	0
38. FarmSite Total				1,445	3,552.29	46,878,591	
39. Road & Ditches	0	5,207.77	0	0	5,750.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,341	10,190.48	172,678,390	3,237,555

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5	55.44	169,169	674	31,630.30	107,140,017
44. Recapture Value N/A	5	55.44	169,169	674	31,630.30	107,302,773
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,314	273,577.54	940,657,688	4,993	305,263.28	1,047,966,874
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	24.39	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 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	234.65	1.54%	1,018,382	1.78%	4,340.00
55. 1D	1,827.29	12.01%	7,857,351	13.75%	4,300.00
56. 2D1	1,338.79	8.80%	5,529,210	9.67%	4,130.01
57. 2D	4,936.14	32.44%	18,362,436	32.13%	3,720.00
58. 3D1	91.21	0.60%	323,798	0.57%	3,550.03
59. 3D	3,643.54	23.94%	12,934,604	22.63%	3,550.01
60. 4D1	3,018.54	19.84%	10,746,006	18.80%	3,560.00
61. 4D	127.69	0.84%	380,522	0.67%	2,980.05
62. Total	15,217.85	100.00%	57,152,309	100.00%	3,755.61
Grass					
63. 1G1	42.10	1.88%	74,518	2.30%	1,770.02
64. 1G	160.41	7.17%	283,933	8.76%	1,770.05
65. 2G1	108.18	4.84%	162,270	5.00%	1,500.00
66. 2G	667.00	29.83%	1,000,500	30.85%	1,500.00
67. 3G1	34.77	1.55%	50,763	1.57%	1,459.97
68. 3G	258.76	11.57%	377,794	11.65%	1,460.02
69. 4G1	581.86	26.02%	779,697	24.04%	1,340.01
70. 4G	383.03	17.13%	513,261	15.83%	1,340.00
71. Total	2,236.11	100.00%	3,242,736	100.00%	1,450.17
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	15,217.85	87.08%	57,152,309	94.63%	3,755.61
Grass Total					
	2,236.11	12.80%	3,242,736	5.37%	1,450.17
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.16	0.12%	2,116	0.00%	100.00
74. Exempt	0.20	0.00%	0	0.00%	0.00
75. Market Area Total	17,475.12	100.00%	60,397,161	100.00%	3,456.18

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 27

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.68	0.43%	15,437	0.56%	5,760.07
46. 1A	49.05	7.88%	273,209	9.85%	5,570.01
47. 2A1	110.88	17.81%	543,312	19.58%	4,900.00
48. 2A	86.54	13.90%	424,046	15.28%	4,900.00
49. 3A1	4.42	0.71%	18,299	0.66%	4,140.05
50. 3A	298.07	47.89%	1,234,009	44.48%	4,140.00
51. 4A1	61.97	9.96%	233,007	8.40%	3,760.00
52. 4A	8.79	1.41%	33,051	1.19%	3,760.07
53. Total	622.40	100.00%	2,774,370	100.00%	4,457.54
Dry					
54. 1D1	1,582.26	3.21%	6,867,007	3.69%	4,340.00
55. 1D	5,084.66	10.32%	21,864,038	11.74%	4,300.00
56. 2D1	8,209.28	16.66%	33,904,369	18.21%	4,130.01
57. 2D	10,706.58	21.73%	39,828,500	21.39%	3,720.00
58. 3D1	195.55	0.40%	694,219	0.37%	3,550.08
59. 3D	11,612.81	23.57%	41,225,593	22.14%	3,550.01
60. 4D1	11,090.34	22.51%	39,481,633	21.20%	3,560.00
61. 4D	784.30	1.59%	2,337,216	1.26%	2,980.00
62. Total	49,265.78	100.00%	186,202,575	100.00%	3,779.55
Grass					
63. 1G1	46.93	0.63%	83,071	0.79%	1,770.10
64. 1G	287.67	3.88%	509,183	4.83%	1,770.02
65. 2G1	443.60	5.98%	665,400	6.31%	1,500.00
66. 2G	1,532.82	20.66%	2,299,230	21.81%	1,500.00
67. 3G1	242.70	3.27%	354,338	3.36%	1,459.98
68. 3G	915.47	12.34%	1,336,585	12.68%	1,460.00
69. 4G1	1,489.69	20.08%	1,996,192	18.94%	1,340.00
70. 4G	2,460.72	33.17%	3,297,351	31.28%	1,339.99
71. Total	7,419.60	100.00%	10,541,350	100.00%	1,420.74
Irrigated Total					
Irrigated Total	622.40	1.07%	2,774,370	1.39%	4,457.54
Dry Total					
Dry Total	49,265.78	84.96%	186,202,575	93.29%	3,779.55
Grass Total					
Grass Total	7,419.60	12.80%	10,541,350	5.28%	1,420.74
72. Waste	19.21	0.03%	6,916	0.00%	360.02
73. Other	660.16	1.14%	72,766	0.04%	110.22
74. Exempt	0.14	0.00%	0	0.00%	0.00
75. Market Area Total	57,987.15	100.00%	199,597,977	100.00%	3,442.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 28

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	151.50	3.53%	657,509	3.94%	4,339.99
55. 1D	1,025.13	23.90%	4,408,059	26.42%	4,300.00
56. 2D1	996.28	23.23%	4,114,638	24.66%	4,130.00
57. 2D	204.82	4.78%	761,930	4.57%	3,720.00
58. 3D1	54.98	1.28%	195,180	1.17%	3,550.02
59. 3D	1,762.07	41.09%	6,255,371	37.49%	3,550.01
60. 4D1	19.94	0.46%	70,987	0.43%	3,560.03
61. 4D	73.99	1.73%	220,491	1.32%	2,980.01
62. Total	4,288.71	100.00%	16,684,165	100.00%	3,890.25
Grass					
63. 1G1	4.72	1.17%	8,354	1.44%	1,769.92
64. 1G	41.87	10.38%	74,112	12.74%	1,770.05
65. 2G1	20.01	4.96%	30,015	5.16%	1,500.00
66. 2G	58.57	14.52%	87,855	15.10%	1,500.00
67. 3G1	15.75	3.90%	22,994	3.95%	1,459.94
68. 3G	55.88	13.85%	81,582	14.02%	1,459.95
69. 4G1	45.47	11.27%	60,929	10.47%	1,339.98
70. 4G	161.24	39.96%	216,061	37.13%	1,340.00
71. Total	403.51	100.00%	581,902	100.00%	1,442.10
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,288.71	91.23%	16,684,165	96.62%	3,890.25
Grass Total					
	403.51	8.58%	581,902	3.37%	1,442.10
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.02	0.19%	902	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,701.24	100.00%	17,266,969	100.00%	3,672.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 29

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.64	7.41%	228,326	8.96%	5,759.99
46. 1A	79.95	14.95%	445,322	17.48%	5,570.01
47. 2A1	77.18	14.43%	378,182	14.84%	4,900.00
48. 2A	131.81	24.64%	645,869	25.35%	4,900.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	195.41	36.53%	808,998	31.75%	4,140.00
51. 4A1	3.29	0.62%	12,371	0.49%	3,760.18
52. 4A	7.67	1.43%	28,838	1.13%	3,759.84
53. Total	534.95	100.00%	2,547,906	100.00%	4,762.89
Dry					
54. 1D1	4,300.00	7.17%	18,661,958	8.00%	4,339.99
55. 1D	11,285.47	18.81%	48,527,519	20.81%	4,300.00
56. 2D1	14,444.97	24.08%	59,657,075	25.58%	4,129.95
57. 2D	2,684.04	4.47%	9,984,631	4.28%	3,720.00
58. 3D1	669.37	1.12%	2,376,287	1.02%	3,550.04
59. 3D	23,533.57	39.23%	83,544,416	35.83%	3,550.01
60. 4D1	2,168.10	3.61%	7,718,439	3.31%	3,560.00
61. 4D	907.25	1.51%	2,703,603	1.16%	2,980.00
62. Total	59,992.77	100.00%	233,173,928	100.00%	3,886.70
Grass					
63. 1G1	37.65	0.56%	66,644	0.69%	1,770.09
64. 1G	478.46	7.12%	846,888	8.75%	1,770.03
65. 2G1	418.33	6.23%	627,497	6.49%	1,500.00
66. 2G	1,338.14	19.92%	2,007,210	20.75%	1,500.00
67. 3G1	87.95	1.31%	128,409	1.33%	1,460.02
68. 3G	1,348.13	20.07%	1,968,267	20.34%	1,460.00
69. 4G1	553.08	8.23%	741,128	7.66%	1,340.00
70. 4G	2,454.88	36.55%	3,289,535	34.00%	1,340.00
71. Total	6,716.62	100.00%	9,675,578	100.00%	1,440.54
Irrigated Total					
Irrigated Total	534.95	0.79%	2,547,906	1.04%	4,762.89
Dry Total					
Dry Total	59,992.77	88.60%	233,173,928	95.00%	3,886.70
Grass Total					
Grass Total	6,716.62	9.92%	9,675,578	3.94%	1,440.54
72. Waste	209.53	0.31%	35,812	0.01%	170.92
73. Other	254.54	0.38%	25,454	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	67,708.41	100.00%	245,458,678	100.00%	3,625.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 37

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	23.01	1.80%	99,863	2.09%	4,339.98
55. 1D	89.24	7.00%	383,732	8.04%	4,300.00
56. 2D1	297.02	23.30%	1,226,693	25.69%	4,130.00
57. 2D	14.10	1.11%	52,452	1.10%	3,720.00
58. 3D1	0.10	0.01%	355	0.01%	3,550.00
59. 3D	530.06	41.58%	1,881,717	39.42%	3,550.01
60. 4D1	296.19	23.23%	1,054,437	22.09%	3,560.00
61. 4D	25.11	1.97%	74,826	1.57%	2,979.93
62. Total	1,274.83	100.00%	4,774,075	100.00%	3,744.87
Grass					
63. 1G1	3.58	0.66%	6,337	0.85%	1,770.11
64. 1G	10.07	1.87%	17,827	2.40%	1,770.31
65. 2G1	45.87	8.50%	68,805	9.26%	1,500.00
66. 2G	2.26	0.42%	3,390	0.46%	1,500.00
67. 3G1	3.26	0.60%	4,760	0.64%	1,460.12
68. 3G	51.32	9.51%	74,926	10.08%	1,459.98
69. 4G1	128.32	23.79%	171,954	23.14%	1,340.04
70. 4G	294.78	54.64%	395,003	53.16%	1,339.99
71. Total	539.46	100.00%	743,002	100.00%	1,377.31
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,274.83	69.85%	4,774,075	86.52%	3,744.87
Grass Total					
	539.46	29.56%	743,002	13.46%	1,377.31
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	10.70	0.59%	1,070	0.02%	100.00
74. Exempt	0.57	0.03%	0	0.00%	0.00
75. Market Area Total	1,824.99	100.00%	5,518,147	100.00%	3,023.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 39

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	171.86	10.63%	738,998	11.93%	4,300.00
56. 2D1	584.50	36.14%	2,413,986	38.98%	4,130.00
57. 2D	21.18	1.31%	78,790	1.27%	3,720.02
58. 3D1	0.34	0.02%	1,207	0.02%	3,550.00
59. 3D	779.60	48.20%	2,767,586	44.69%	3,550.01
60. 4D1	22.49	1.39%	80,064	1.29%	3,559.98
61. 4D	37.47	2.32%	111,659	1.80%	2,979.96
62. Total	1,617.44	100.00%	6,192,290	100.00%	3,828.45
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	16.58	6.37%	29,347	8.03%	1,770.02
65. 2G1	10.00	3.84%	15,000	4.10%	1,500.00
66. 2G	14.49	5.57%	21,735	5.95%	1,500.00
67. 3G1	2.29	0.88%	3,343	0.91%	1,459.83
68. 3G	46.50	17.88%	67,891	18.58%	1,460.02
69. 4G1	13.48	5.18%	18,064	4.94%	1,340.06
70. 4G	156.79	60.27%	210,097	57.49%	1,339.99
71. Total	260.13	100.00%	365,477	100.00%	1,404.98
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,617.44	85.91%	6,192,290	94.42%	3,828.45
Grass Total					
	260.13	13.82%	365,477	5.57%	1,404.98
72. Waste	2.47	0.13%	247	0.00%	100.00
73. Other	2.66	0.14%	266	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,882.70	100.00%	6,558,280	100.00%	3,483.44

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 41

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	110.39	0.53%	479,092	0.60%	4,339.99
55. 1D	1,187.05	5.65%	5,104,313	6.43%	4,300.00
56. 2D1	6,701.59	31.91%	27,677,562	34.88%	4,130.00
57. 2D	658.41	3.13%	2,449,290	3.09%	3,720.01
58. 3D1	27.40	0.13%	97,277	0.12%	3,550.26
59. 3D	11,429.59	54.41%	40,575,162	51.14%	3,550.01
60. 4D1	532.31	2.53%	1,895,022	2.39%	3,560.00
61. 4D	357.75	1.70%	1,066,097	1.34%	2,980.01
62. Total	21,004.49	100.00%	79,343,815	100.00%	3,777.47
Grass					
63. 1G1	23.97	0.59%	42,427	0.74%	1,770.00
64. 1G	117.72	2.88%	208,368	3.62%	1,770.03
65. 2G1	160.81	3.93%	241,215	4.19%	1,500.00
66. 2G	444.69	10.88%	667,035	11.58%	1,500.00
67. 3G1	188.11	4.60%	274,639	4.77%	1,459.99
68. 3G	853.55	20.88%	1,246,179	21.63%	1,460.00
69. 4G1	470.18	11.50%	630,040	10.94%	1,340.00
70. 4G	1,828.54	44.73%	2,450,247	42.54%	1,340.00
71. Total	4,087.57	100.00%	5,760,150	100.00%	1,409.19
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	21,004.49	80.81%	79,343,815	92.72%	3,777.47
Grass Total					
	4,087.57	15.73%	5,760,150	6.73%	1,409.19
72. Waste	696.43	2.68%	449,866	0.53%	645.96
73. Other	203.18	0.78%	21,303	0.02%	104.85
74. Exempt	35.59	0.14%	0	0.00%	0.00
75. Market Area Total	25,991.67	100.00%	85,575,134	100.00%	3,292.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 42

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	237.97	42.28%	1,023,271	45.97%	4,300.00
56. 2D1	73.02	12.97%	301,573	13.55%	4,130.01
57. 2D	38.64	6.86%	143,741	6.46%	3,720.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	199.68	35.47%	708,871	31.85%	3,550.04
60. 4D1	13.57	2.41%	48,309	2.17%	3,559.99
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	562.88	100.00%	2,225,765	100.00%	3,954.24
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4.88	9.06%	8,638	10.87%	1,770.08
65. 2G1	10.98	20.38%	16,470	20.73%	1,500.00
66. 2G	6.45	11.97%	9,675	12.18%	1,500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	19.75	36.66%	28,835	36.30%	1,460.00
69. 4G1	10.99	20.40%	14,726	18.54%	1,339.95
70. 4G	0.82	1.52%	1,099	1.38%	1,340.24
71. Total	53.87	100.00%	79,443	100.00%	1,474.72
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	562.88	91.27%	2,225,765	96.55%	3,954.24
Grass Total					
	53.87	8.73%	79,443	3.45%	1,474.72
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	616.75	100.00%	2,305,208	100.00%	3,737.67

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 43

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	37.25	12.11%	214,561	13.88%	5,760.03
46. 1A	25.01	8.13%	139,307	9.01%	5,570.05
47. 2A1	137.07	44.56%	671,643	43.45%	4,900.00
48. 2A	98.08	31.89%	480,592	31.09%	4,900.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3.21	1.04%	13,289	0.86%	4,139.88
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	6.98	2.27%	26,245	1.70%	3,760.03
53. Total	307.60	100.00%	1,545,637	100.00%	5,024.83
Dry					
54. 1D1	92.76	1.13%	402,580	1.29%	4,340.02
55. 1D	1,250.00	15.27%	5,375,000	17.18%	4,300.00
56. 2D1	2,151.30	26.28%	8,884,880	28.40%	4,130.01
57. 2D	687.62	8.40%	2,557,945	8.18%	3,720.00
58. 3D1	7.06	0.09%	10,619	0.03%	1,504.11
59. 3D	3,413.68	41.70%	12,118,602	38.74%	3,550.01
60. 4D1	374.30	4.57%	1,317,415	4.21%	3,519.68
61. 4D	209.73	2.56%	616,604	1.97%	2,939.99
62. Total	8,186.45	100.00%	31,283,645	100.00%	3,821.39
Grass					
63. 1G1	2.16	0.16%	3,825	0.20%	1,770.83
64. 1G	77.62	5.62%	137,389	7.01%	1,770.02
65. 2G1	105.99	7.67%	158,985	8.11%	1,500.00
66. 2G	217.16	15.71%	325,743	16.62%	1,500.01
67. 3G1	14.87	1.08%	21,709	1.11%	1,459.92
68. 3G	168.12	12.16%	245,453	12.52%	1,459.99
69. 4G1	312.69	22.62%	419,008	21.37%	1,340.01
70. 4G	483.71	34.99%	648,167	33.07%	1,339.99
71. Total	1,382.32	100.00%	1,960,279	100.00%	1,418.11
Irrigated Total					
Irrigated Total	307.60	3.08%	1,545,637	4.44%	5,024.83
Dry Total					
Dry Total	8,186.45	81.86%	31,283,645	89.79%	3,821.39
Grass Total					
Grass Total	1,382.32	13.82%	1,960,279	5.63%	1,418.11
72. Waste	43.76	0.44%	42,368	0.12%	968.19
73. Other	80.12	0.80%	8,012	0.02%	100.00
74. Exempt	45.08	0.45%	0	0.00%	0.00
75. Market Area Total	10,000.25	100.00%	34,839,941	100.00%	3,483.91

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	21.00	2.32%	91,140	2.59%	4,340.00
55. 1D	113.31	12.50%	487,233	13.84%	4,300.00
56. 2D1	353.90	39.03%	1,461,609	41.51%	4,130.01
57. 2D	3.52	0.39%	13,094	0.37%	3,719.89
58. 3D1	7.47	0.82%	26,519	0.75%	3,550.07
59. 3D	223.75	24.68%	794,319	22.56%	3,550.03
60. 4D1	171.72	18.94%	611,322	17.36%	3,559.99
61. 4D	12.05	1.33%	35,910	1.02%	2,980.08
62. Total	906.72	100.00%	3,521,146	100.00%	3,883.39
Grass					
63. 1G1	7.69	1.69%	13,612	2.14%	1,770.09
64. 1G	24.91	5.47%	44,091	6.94%	1,770.01
65. 2G1	30.55	6.71%	45,825	7.21%	1,500.00
66. 2G	5.15	1.13%	7,725	1.22%	1,500.00
67. 3G1	3.97	0.87%	5,796	0.91%	1,459.95
68. 3G	44.17	9.70%	64,489	10.14%	1,460.02
69. 4G1	156.75	34.42%	210,045	33.04%	1,340.00
70. 4G	182.22	40.01%	244,173	38.41%	1,339.99
71. Total	455.41	100.00%	635,756	100.00%	1,396.01
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	906.72	66.40%	3,521,146	84.70%	3,883.39
Grass Total					
	455.41	33.35%	635,756	15.29%	1,396.01
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.43	0.25%	343	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,365.56	100.00%	4,157,245	100.00%	3,044.35

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 45

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	200.98	7.04%	864,214	7.93%	4,300.00
56. 2D1	1,029.08	36.04%	4,250,106	38.98%	4,130.01
57. 2D	150.61	5.27%	560,269	5.14%	3,720.00
58. 3D1	7.91	0.28%	28,082	0.26%	3,550.19
59. 3D	1,391.74	48.74%	4,940,694	45.31%	3,550.01
60. 4D1	63.12	2.21%	224,707	2.06%	3,560.00
61. 4D	11.88	0.42%	35,402	0.32%	2,979.97
62. Total	2,855.32	100.00%	10,903,474	100.00%	3,818.65
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	20.67	4.02%	36,586	4.96%	1,770.00
65. 2G1	60.10	11.70%	90,150	12.21%	1,500.00
66. 2G	74.36	14.47%	111,540	15.11%	1,500.00
67. 3G1	21.64	4.21%	31,594	4.28%	1,459.98
68. 3G	138.11	26.88%	201,639	27.32%	1,459.99
69. 4G1	127.58	24.83%	170,957	23.16%	1,340.00
70. 4G	71.35	13.89%	95,608	12.95%	1,339.99
71. Total	513.81	100.00%	738,074	100.00%	1,436.47
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	2,855.32	84.22%	10,903,474	93.64%	3,818.65
Grass Total	513.81	15.15%	738,074	6.34%	1,436.47
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	21.26	0.63%	2,126	0.02%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	3,390.39	100.00%	11,643,674	100.00%	3,434.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 51

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	142.00	34.72%	355,633	33.32%	2,504.46
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	241.06	58.94%	663,001	62.12%	2,750.36
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	25.75	6.30%	48,410	4.54%	1,880.00
52. 4A	0.15	0.04%	282	0.03%	1,880.00
53. Total	408.96	100.00%	1,067,326	100.00%	2,609.85
Dry					
54. 1D1	33.13	0.45%	142,720	0.54%	4,307.88
55. 1D	949.60	12.86%	4,061,412	15.38%	4,276.97
56. 2D1	1,536.20	20.80%	5,691,613	21.55%	3,704.99
57. 2D	301.24	4.08%	1,079,208	4.09%	3,582.55
58. 3D1	500.49	6.78%	1,341,066	5.08%	2,679.51
59. 3D	2,606.57	35.29%	9,239,545	34.98%	3,544.71
60. 4D1	1,238.42	16.77%	4,219,901	15.98%	3,407.49
61. 4D	219.51	2.97%	639,630	2.42%	2,913.90
62. Total	7,385.16	100.00%	26,415,095	100.00%	3,576.78
Grass					
63. 1G1	5.29	0.22%	9,363	0.28%	1,769.94
64. 1G	125.65	5.13%	220,424	6.48%	1,754.27
65. 2G1	186.45	7.61%	272,545	8.01%	1,461.76
66. 2G	109.66	4.48%	164,490	4.83%	1,500.00
67. 3G1	96.91	3.96%	126,305	3.71%	1,303.32
68. 3G	252.22	10.29%	366,108	10.76%	1,451.54
69. 4G1	627.06	25.59%	840,263	24.70%	1,340.00
70. 4G	1,046.92	42.73%	1,402,869	41.23%	1,340.00
71. Total	2,450.16	100.00%	3,402,367	100.00%	1,388.63
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Irrigated Total	408.96	3.98%	1,067,326	3.46%	2,609.85
Dry Total	7,385.16	71.90%	26,415,095	85.52%	3,576.78
Grass Total	2,450.16	23.85%	3,402,367	11.02%	1,388.63
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	27.52	0.27%	2,752	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	10,271.80	100.00%	30,887,540	100.00%	3,007.02

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 52

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	100.68	61.30%	493,332	65.77%	4,900.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	46.84	28.52%	193,918	25.85%	4,140.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	14.94	9.10%	56,175	7.49%	3,760.04
52. 4A	1.77	1.08%	6,655	0.89%	3,759.89
53. Total	164.23	100.00%	750,080	100.00%	4,567.25
Dry					
54. 1D1	219.56	0.82%	952,892	0.94%	4,340.01
55. 1D	3,619.10	13.50%	15,562,130	15.27%	4,300.00
56. 2D1	7,907.41	29.49%	32,338,820	31.73%	4,089.69
57. 2D	933.39	3.48%	3,472,218	3.41%	3,720.01
58. 3D1	577.82	2.16%	1,814,735	1.78%	3,140.66
59. 3D	11,359.33	42.37%	40,324,576	39.57%	3,549.91
60. 4D1	1,677.44	6.26%	5,903,090	5.79%	3,519.11
61. 4D	518.25	1.93%	1,540,134	1.51%	2,971.80
62. Total	26,812.30	100.00%	101,908,595	100.00%	3,800.82
Grass					
63. 1G1	9.76	0.28%	17,277	0.35%	1,770.18
64. 1G	215.21	6.14%	380,933	7.68%	1,770.05
65. 2G1	187.48	5.35%	281,220	5.67%	1,500.00
66. 2G	336.18	9.59%	504,270	10.16%	1,500.00
67. 3G1	70.86	2.02%	103,456	2.09%	1,460.01
68. 3G	645.92	18.43%	943,033	19.01%	1,459.98
69. 4G1	592.94	16.92%	794,541	16.01%	1,340.00
70. 4G	1,445.49	41.25%	1,936,958	39.04%	1,340.00
71. Total	3,503.84	100.00%	4,961,688	100.00%	1,416.07
Irrigated Total					
Irrigated Total	164.23	0.54%	750,080	0.70%	4,567.25
Dry Total					
Dry Total	26,812.30	87.65%	101,908,595	94.68%	3,800.82
Grass Total					
Grass Total	3,503.84	11.45%	4,961,688	4.61%	1,416.07
72. Waste	3.31	0.01%	331	0.00%	100.00
73. Other	106.43	0.35%	10,643	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	30,590.11	100.00%	107,631,337	100.00%	3,518.50

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 53

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	1.35	0.06%	5,859	0.07%	4,340.00
55. 1D	279.22	12.71%	1,200,646	14.29%	4,300.00
56. 2D1	679.57	30.93%	2,806,628	33.40%	4,130.01
57. 2D	88.21	4.01%	328,140	3.90%	3,719.99
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,119.80	50.97%	3,975,307	47.30%	3,550.02
60. 4D1	2.07	0.09%	7,369	0.09%	3,559.90
61. 4D	26.97	1.23%	80,371	0.96%	2,980.01
62. Total	2,197.19	100.00%	8,404,320	100.00%	3,825.03
Grass					
63. 1G1	2.41	1.12%	4,266	1.36%	1,770.12
64. 1G	12.86	5.98%	22,763	7.28%	1,770.06
65. 2G1	18.90	8.79%	28,350	9.07%	1,500.00
66. 2G	36.08	16.77%	54,120	17.31%	1,500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	75.11	34.92%	109,662	35.08%	1,460.02
69. 4G1	8.53	3.97%	11,430	3.66%	1,339.98
70. 4G	61.20	28.45%	82,009	26.23%	1,340.02
71. Total	215.09	100.00%	312,600	100.00%	1,453.35
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,197.19	90.18%	8,404,320	96.39%	3,825.03
Grass Total					
	215.09	8.83%	312,600	3.59%	1,453.35
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	24.09	0.99%	2,409	0.03%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,436.37	100.00%	8,719,329	100.00%	3,578.82

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 54

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	190.63	32.27%	1,098,027	36.00%	5,759.99
46. 1A	97.10	16.43%	540,846	17.73%	5,569.99
47. 2A1	90.21	15.27%	442,029	14.49%	4,900.00
48. 2A	117.17	19.83%	574,133	18.82%	4,900.00
49. 3A1	3.05	0.52%	12,627	0.41%	4,140.00
50. 3A	90.02	15.24%	372,683	12.22%	4,140.00
51. 4A1	1.61	0.27%	6,054	0.20%	3,760.25
52. 4A	1.03	0.17%	3,873	0.13%	3,760.19
53. Total	590.82	100.00%	3,050,272	100.00%	5,162.78
Dry					
54. 1D1	3,906.66	11.29%	16,954,890	12.47%	4,340.00
55. 1D	5,157.37	14.91%	22,175,326	16.32%	4,299.74
56. 2D1	10,458.23	30.23%	43,191,176	31.78%	4,129.87
57. 2D	1,576.09	4.56%	5,863,059	4.31%	3,720.00
58. 3D1	411.06	1.19%	1,459,279	1.07%	3,550.04
59. 3D	12,343.02	35.68%	43,813,345	32.24%	3,549.65
60. 4D1	400.36	1.16%	1,425,281	1.05%	3,560.00
61. 4D	345.28	1.00%	1,028,935	0.76%	2,980.00
62. Total	34,598.07	100.00%	135,911,291	100.00%	3,928.29
Grass					
63. 1G1	282.17	7.90%	499,454	9.35%	1,770.05
64. 1G	440.25	12.33%	779,251	14.59%	1,770.02
65. 2G1	341.55	9.57%	512,328	9.59%	1,500.01
66. 2G	603.31	16.90%	904,965	16.95%	1,500.00
67. 3G1	36.29	1.02%	52,985	0.99%	1,460.04
68. 3G	759.16	21.27%	1,108,377	20.75%	1,460.00
69. 4G1	116.78	3.27%	156,483	2.93%	1,339.98
70. 4G	990.10	27.74%	1,326,734	24.84%	1,340.00
71. Total	3,569.61	100.00%	5,340,577	100.00%	1,496.12
Irrigated Total					
Irrigated Total	590.82	1.52%	3,050,272	2.11%	5,162.78
Dry Total					
Dry Total	34,598.07	88.96%	135,911,291	94.18%	3,928.29
Grass Total					
Grass Total	3,569.61	9.18%	5,340,577	3.70%	1,496.12
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	134.61	0.35%	13,461	0.01%	100.00
74. Exempt	2.26	0.01%	0	0.00%	0.00
75. Market Area Total	38,893.11	100.00%	144,315,601	100.00%	3,710.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 55

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4.00	2.27%	23,040	2.59%	5,760.00
46. 1A	81.48	46.21%	453,844	51.09%	5,570.00
47. 2A1	46.49	26.37%	227,801	25.65%	4,900.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	44.34	25.15%	183,567	20.67%	4,139.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	176.31	100.00%	888,252	100.00%	5,038.01
Dry					
54. 1D1	20.02	0.83%	86,886	0.94%	4,339.96
55. 1D	369.52	15.25%	1,588,934	17.26%	4,299.99
56. 2D1	556.18	22.95%	2,297,026	24.95%	4,130.00
57. 2D	23.41	0.97%	87,086	0.95%	3,720.03
58. 3D1	5.32	0.22%	18,888	0.21%	3,550.38
59. 3D	1,313.23	54.18%	4,661,947	50.64%	3,549.99
60. 4D1	103.14	4.26%	367,111	3.99%	3,559.35
61. 4D	32.81	1.35%	97,776	1.06%	2,980.07
62. Total	2,423.63	100.00%	9,205,654	100.00%	3,798.29
Grass					
63. 1G1	0.33	0.04%	584	0.05%	1,769.70
64. 1G	29.96	3.50%	53,030	4.37%	1,770.03
65. 2G1	30.33	3.54%	45,495	3.75%	1,500.00
66. 2G	35.19	4.11%	52,785	4.35%	1,500.00
67. 3G1	70.99	8.29%	103,638	8.55%	1,459.90
68. 3G	272.73	31.85%	398,183	32.85%	1,459.99
69. 4G1	31.36	3.66%	42,023	3.47%	1,340.02
70. 4G	385.49	45.01%	516,530	42.61%	1,339.93
71. Total	856.38	100.00%	1,212,268	100.00%	1,415.57
Irrigated Total	176.31	5.10%	888,252	7.86%	5,038.01
Dry Total	2,423.63	70.06%	9,205,654	81.42%	3,798.29
Grass Total	856.38	24.75%	1,212,268	10.72%	1,415.57
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.12	0.09%	312	0.00%	100.00
74. Exempt	0.06	0.00%	0	0.00%	0.00
75. Market Area Total	3,459.44	100.00%	11,306,486	100.00%	3,268.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 57

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	16.77	0.78%	72,783	0.91%	4,340.07
55. 1D	208.18	9.67%	895,174	11.16%	4,300.00
56. 2D1	237.96	11.05%	982,772	12.25%	4,129.99
57. 2D	584.89	27.16%	2,175,792	27.12%	3,720.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	704.72	32.73%	2,501,763	31.18%	3,550.01
60. 4D1	345.86	16.06%	1,231,261	15.35%	3,560.00
61. 4D	55.01	2.55%	163,929	2.04%	2,979.99
62. Total	2,153.39	100.00%	8,023,474	100.00%	3,725.97
Grass					
63. 1G1	3.51	1.14%	6,213	1.41%	1,770.09
64. 1G	22.96	7.44%	40,640	9.21%	1,770.03
65. 2G1	10.03	3.25%	15,045	3.41%	1,500.00
66. 2G	69.24	22.43%	103,860	23.54%	1,500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	28.93	9.37%	42,239	9.57%	1,460.04
69. 4G1	13.11	4.25%	17,568	3.98%	1,340.05
70. 4G	160.92	52.13%	215,632	48.87%	1,340.00
71. Total	308.70	100.00%	441,197	100.00%	1,429.21
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,153.39	87.35%	8,023,474	94.78%	3,725.97
Grass Total					
	308.70	12.52%	441,197	5.21%	1,429.21
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	3.26	0.13%	326	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,465.35	100.00%	8,464,997	100.00%	3,433.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 58

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	79.99	1.72%	325,244	1.80%	4,066.06
55. 1D	1,456.74	31.35%	6,262,702	34.62%	4,299.12
56. 2D1	892.02	19.19%	3,619,076	20.01%	4,057.17
57. 2D	258.85	5.57%	959,557	5.30%	3,707.00
58. 3D1	10.99	0.24%	34,335	0.19%	3,124.20
59. 3D	1,448.25	31.16%	5,141,317	28.42%	3,550.02
60. 4D1	441.55	9.50%	1,571,919	8.69%	3,560.00
61. 4D	58.95	1.27%	175,392	0.97%	2,975.27
62. Total	4,647.34	100.00%	18,089,542	100.00%	3,892.45
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	67.43	8.32%	119,039	10.52%	1,765.37
65. 2G1	30.00	3.70%	45,000	3.98%	1,500.00
66. 2G	62.86	7.76%	94,290	8.33%	1,500.00
67. 3G1	0.93	0.11%	1,358	0.12%	1,460.22
68. 3G	75.92	9.37%	110,841	9.79%	1,459.97
69. 4G1	286.94	35.41%	383,944	33.93%	1,338.06
70. 4G	286.18	35.32%	377,159	33.33%	1,317.91
71. Total	810.26	100.00%	1,131,631	100.00%	1,396.63
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	4,647.34	85.06%	18,089,542	94.11%	3,892.45
Grass Total					
	810.26	14.83%	1,131,631	5.89%	1,396.63
72. Waste	1.46	0.03%	146	0.00%	100.00
73. Other	4.82	0.09%	482	0.00%	100.00
74. Exempt	4.89	0.09%	0	0.00%	0.00
75. Market Area Total	5,463.88	100.00%	19,221,801	100.00%	3,517.98

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 59

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	6.06	10.91%	33,755	13.28%	5,570.13
47. 2A1	20.46	36.83%	100,254	39.44%	4,900.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	29.03	52.26%	120,184	47.28%	4,139.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	55.55	100.00%	254,193	100.00%	4,575.93
Dry					
54. 1D1	182.74	8.73%	793,093	9.86%	4,340.01
55. 1D	239.70	11.45%	1,030,710	12.81%	4,300.00
56. 2D1	459.17	21.93%	1,896,372	23.57%	4,130.00
57. 2D	221.61	10.58%	824,389	10.25%	3,720.00
58. 3D1	144.88	6.92%	514,330	6.39%	3,550.04
59. 3D	732.14	34.96%	2,599,108	32.30%	3,550.02
60. 4D1	83.77	4.00%	298,221	3.71%	3,560.00
61. 4D	30.12	1.44%	89,757	1.12%	2,979.98
62. Total	2,094.13	100.00%	8,045,980	100.00%	3,842.16
Grass					
63. 1G1	8.41	3.46%	14,885	4.23%	1,769.92
64. 1G	12.91	5.31%	22,851	6.49%	1,770.02
65. 2G1	49.48	20.36%	74,220	21.08%	1,500.00
66. 2G	14.25	5.86%	21,375	6.07%	1,500.00
67. 3G1	5.45	2.24%	7,957	2.26%	1,460.00
68. 3G	53.93	22.19%	78,735	22.36%	1,459.95
69. 4G1	8.09	3.33%	10,841	3.08%	1,340.05
70. 4G	90.50	37.24%	121,272	34.44%	1,340.02
71. Total	243.02	100.00%	352,136	100.00%	1,449.00
Irrigated Total	55.55	2.31%	254,193	2.94%	4,575.93
Dry Total	2,094.13	86.94%	8,045,980	92.97%	3,842.16
Grass Total	243.02	10.09%	352,136	4.07%	1,449.00
72. Waste	5.11	0.21%	511	0.01%	100.00
73. Other	10.98	0.46%	1,098	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,408.79	100.00%	8,653,918	100.00%	3,592.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 60

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	50.99	35.71%	293,703	39.50%	5,760.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	11.24	7.87%	55,076	7.41%	4,900.00
48. 2A	80.56	56.42%	394,744	53.09%	4,900.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	142.79	100.00%	743,523	100.00%	5,207.11
Dry					
54. 1D1	1,425.22	37.52%	6,185,447	40.65%	4,339.99
55. 1D	486.40	12.81%	2,091,520	13.75%	4,300.00
56. 2D1	292.96	7.71%	1,209,927	7.95%	4,130.01
57. 2D	543.65	14.31%	2,022,379	13.29%	3,720.00
58. 3D1	157.81	4.15%	560,230	3.68%	3,550.03
59. 3D	592.80	15.61%	2,104,455	13.83%	3,550.03
60. 4D1	257.40	6.78%	916,344	6.02%	3,560.00
61. 4D	42.21	1.11%	125,785	0.83%	2,979.98
62. Total	3,798.45	100.00%	15,216,087	100.00%	4,005.87
Grass					
63. 1G1	73.81	14.44%	130,645	17.27%	1,770.02
64. 1G	30.39	5.94%	53,792	7.11%	1,770.06
65. 2G1	34.85	6.82%	52,275	6.91%	1,500.00
66. 2G	74.87	14.65%	112,305	14.84%	1,500.00
67. 3G1	20.25	3.96%	29,565	3.91%	1,460.00
68. 3G	57.28	11.20%	83,630	11.05%	1,460.02
69. 4G1	86.76	16.97%	116,260	15.36%	1,340.02
70. 4G	133.00	26.02%	178,221	23.55%	1,340.01
71. Total	511.21	100.00%	756,693	100.00%	1,480.20
Irrigated Total					
Irrigated Total	142.79	3.16%	743,523	4.45%	5,207.11
Dry Total					
Dry Total	3,798.45	83.94%	15,216,087	90.99%	4,005.87
Grass Total					
Grass Total	511.21	11.30%	756,693	4.52%	1,480.20
72. Waste	0.15	0.00%	15	0.00%	100.00
73. Other	72.35	1.60%	7,235	0.04%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,524.95	100.00%	16,723,553	100.00%	3,695.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 61

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	4.81	0.22%	20,875	0.26%	4,339.92
55. 1D	61.92	2.87%	266,256	3.38%	4,300.00
56. 2D1	77.60	3.60%	320,490	4.07%	4,130.03
57. 2D	809.43	37.57%	3,011,080	38.21%	3,720.00
58. 3D1	7.34	0.34%	26,057	0.33%	3,550.00
59. 3D	566.29	26.29%	2,010,334	25.51%	3,550.01
60. 4D1	616.31	28.61%	2,194,068	27.84%	3,560.01
61. 4D	10.54	0.49%	31,409	0.40%	2,979.98
62. Total	2,154.24	100.00%	7,880,569	100.00%	3,658.17
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8.04	2.92%	14,231	3.51%	1,770.02
65. 2G1	5.28	1.92%	7,920	1.96%	1,500.00
66. 2G	145.69	52.84%	218,535	53.95%	1,500.00
67. 3G1	8.99	3.26%	13,126	3.24%	1,460.07
68. 3G	57.44	20.83%	83,863	20.70%	1,460.01
69. 4G1	48.71	17.67%	65,273	16.12%	1,340.03
70. 4G	1.56	0.57%	2,090	0.52%	1,339.74
71. Total	275.71	100.00%	405,038	100.00%	1,469.07
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	2,154.24	88.61%	7,880,569	95.11%	3,658.17
Grass Total					
	275.71	11.34%	405,038	4.89%	1,469.07
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1.16	0.05%	116	0.00%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,431.11	100.00%	8,285,723	100.00%	3,408.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 62

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	297.85	23.13%	1,292,668	25.90%	4,340.00
55. 1D	166.98	12.96%	718,014	14.39%	4,300.00
56. 2D1	158.31	12.29%	653,822	13.10%	4,130.01
57. 2D	18.80	1.46%	69,937	1.40%	3,720.05
58. 3D1	2.03	0.16%	7,207	0.14%	3,550.25
59. 3D	287.35	22.31%	1,020,096	20.44%	3,550.01
60. 4D1	315.23	24.47%	1,106,135	22.16%	3,508.98
61. 4D	41.45	3.22%	123,522	2.47%	2,980.02
62. Total	1,288.00	100.00%	4,991,401	100.00%	3,875.31
Grass					
63. 1G1	17.48	2.17%	30,941	2.77%	1,770.08
64. 1G	22.71	2.82%	40,198	3.60%	1,770.06
65. 2G1	68.01	8.46%	102,015	9.14%	1,500.00
66. 2G	12.99	1.62%	19,485	1.75%	1,500.00
67. 3G1	22.86	2.84%	33,376	2.99%	1,460.02
68. 3G	44.67	5.56%	65,220	5.85%	1,460.04
69. 4G1	152.32	18.95%	204,109	18.30%	1,340.00
70. 4G	462.88	57.58%	620,262	55.60%	1,340.01
71. Total	803.92	100.00%	1,115,606	100.00%	1,387.71
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	1,288.00	60.89%	4,991,401	81.70%	3,875.31
Grass Total					
	803.92	38.01%	1,115,606	18.26%	1,387.71
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	23.36	1.10%	2,336	0.04%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,115.28	100.00%	6,109,343	100.00%	2,888.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 63

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	41.08	4.58%	176,646	5.37%	4,300.05
56. 2D1	165.06	18.40%	681,699	20.71%	4,130.01
57. 2D	2.20	0.25%	8,184	0.25%	3,720.00
58. 3D1	2.83	0.32%	10,047	0.31%	3,550.18
59. 3D	399.78	44.56%	1,419,225	43.11%	3,550.02
60. 4D1	246.32	27.45%	876,898	26.64%	3,560.00
61. 4D	39.97	4.45%	119,110	3.62%	2,979.98
62. Total	897.24	100.00%	3,291,809	100.00%	3,668.82
Grass					
63. 1G1	1.52	0.33%	2,691	0.42%	1,770.39
64. 1G	6.53	1.42%	11,558	1.83%	1,769.98
65. 2G1	11.78	2.56%	17,670	2.79%	1,500.00
66. 2G	3.20	0.70%	4,800	0.76%	1,500.00
67. 3G1	11.20	2.43%	16,352	2.58%	1,460.00
68. 3G	78.35	17.02%	114,389	18.06%	1,459.97
69. 4G1	207.04	44.99%	277,434	43.81%	1,340.00
70. 4G	140.61	30.55%	188,417	29.75%	1,340.00
71. Total	460.23	100.00%	633,311	100.00%	1,376.08
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	897.24	64.94%	3,291,809	83.81%	3,668.82
Grass Total	460.23	33.31%	633,311	16.12%	1,376.08
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	24.07	1.74%	2,407	0.06%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,381.54	100.00%	3,927,527	100.00%	2,842.86

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 65

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	8.97	2.00%	38,929	2.28%	4,339.91
55. 1D	32.36	7.22%	139,148	8.15%	4,300.00
56. 2D1	148.66	33.19%	613,966	35.97%	4,130.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	1.78	0.40%	6,319	0.37%	3,550.00
59. 3D	162.83	36.35%	578,051	33.87%	3,550.03
60. 4D1	89.87	20.06%	319,936	18.75%	3,559.99
61. 4D	3.47	0.77%	10,341	0.61%	2,980.12
62. Total	447.94	100.00%	1,706,690	100.00%	3,810.09
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3.61	1.84%	6,390	2.33%	1,770.08
65. 2G1	11.78	6.00%	17,670	6.43%	1,500.00
66. 2G	2.11	1.07%	3,165	1.15%	1,500.00
67. 3G1	35.56	18.12%	51,917	18.90%	1,459.98
68. 3G	30.21	15.39%	44,105	16.06%	1,459.95
69. 4G1	42.45	21.63%	56,883	20.71%	1,340.00
70. 4G	70.57	35.95%	94,564	34.43%	1,340.00
71. Total	196.29	100.00%	274,694	100.00%	1,399.43
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	447.94	69.53%	1,706,690	86.14%	3,810.09
Grass Total					
	196.29	30.47%	274,694	13.86%	1,399.43
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	644.23	100.00%	1,981,384	100.00%	3,075.58

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	238.49	1,166,132	2,765.12	12,455,427	3,003.61	13,621,559
77. Dry Land	43.64	159,789	25,858.80	99,273,057	230,167.88	881,114,848	256,070.32	980,547,694
78. Grass	13.79	19,365	4,866.52	6,883,043	33,392.52	47,761,145	38,272.83	54,663,553
79. Waste	0.00	0	9.19	919	972.24	535,293	981.43	536,212
80. Other	0.00	0	171.65	17,165	1,530.35	160,770	1,702.00	177,935
81. Exempt	3.67	0	6.60	0	102.91	0	113.18	0
82. Total	57.43	179,154	31,144.65	107,340,316	268,828.11	942,027,483	300,030.19	1,049,546,953

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,003.61	1.00%	13,621,559	1.30%	4,535.06
Dry Land	256,070.32	85.35%	980,547,694	93.43%	3,829.21
Grass	38,272.83	12.76%	54,663,553	5.21%	1,428.26
Waste	981.43	0.33%	536,212	0.05%	546.36
Other	1,702.00	0.57%	177,935	0.02%	104.54
Exempt	113.18	0.04%	0	0.00%	0.00
Total	300,030.19	100.00%	1,049,546,953	100.00%	3,498.14

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,437,416,811	1,472,771,024	35,354,213	2.46%	16,028,781	1.34%
02. Recreational	14,422,604	16,958,880	2,536,276	17.59%	74,925	17.07%
03. Ag-Homesite Land, Ag-Res Dwelling	125,318,798	125,799,799	481,001	0.38%	3,237,555	-2.20%
04. Total Residential (sum lines 1-3)	1,577,158,213	1,615,529,703	38,371,490	2.43%	19,341,261	1.21%
05. Commercial	139,018,307	141,586,347	2,568,040	1.85%	2,255,039	0.23%
06. Industrial	48,444,223	48,441,418	-2,805	-0.01%	424,137	-0.88%
07. Ag-Farmsite Land, Outbuildings	46,211,850	46,878,591	666,741	1.44%	0	1.44%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	233,674,380	236,906,356	3,231,976	1.38%	2,679,176	0.24%
10. Total Non-Agland Real Property	1,810,832,593	1,852,436,059	41,603,466	2.30%	22,020,437	1.08%
11. Irrigated	10,543,104	13,621,559	3,078,455	29.20%		
12. Dryland	847,113,083	980,547,694	133,434,611	15.75%		
13. Grassland	35,758,306	54,663,553	18,905,247	52.87%		
14. Wasteland	536,232	536,212	-20	0.00%		
15. Other Agland	171,820	177,935	6,115	3.56%		
16. Total Agricultural Land	894,122,545	1,049,546,953	155,424,408	17.38%		
17. Total Value of all Real Property (Locally Assessed)	2,704,955,138	2,901,983,012	197,027,874	7.28%	22,020,437	6.47%

2013 3-YEAR PLAN OF ASSESSMENT
CASS COUNTY, NEBRASKA

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

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

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

Cass County statistics for 2013:

RESIDENTIAL COMMERCIAL & INDUSTRIAL AG SPECIAL VALUES

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Cass County Real and Personal Property

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

In addition to real property, the office processes approximately 1200 personal property schedules, 1000 homestead exemption applications, 100 permissive exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packages for protests to the County Board of Equalization and appraisal referee who reviews all protests. The Assessor also represents the County Board of Equalization for informal Single-Commissioner TERC hearings as well as prepares case packages for hearings of the full Tax Equalization and Review Commission.

Current Resources

Administrative & Assessment Staff

Personnel include the assessor, the deputy assessor, two (2) full time clerical staff and one GIS Specialist. The deputy assessor stands in for the assessor when necessary and is responsible for the direct supervision of the administrative staff on a daily basis. One of the clerical staff has over 20 years of experience and the other clerk has more than 7 years currently and over 11 years when including time in the Sarpy County assessor's office. Applications for homestead exemptions, permissive exemptions, personal property, real estate transfers are included in the responsibility of the clerks on the assessment staff.

The GIS Specialist has over 6 years experience in GIS (Geographical Interface System) and 10 years total in the office. They are also responsible for special value functions, land splits, and subdivision plats, assists and maintains maps and aerials and also assists with other duties as needed.

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

Appraisal Staff

For 2013 there are more changes. Our contracted services are shifting as our commercial appraiser has accepted a full-time position in another county.

Currently, the appraisal section consists of an appraisal supervisor who is responsible for the direct supervision of the appraisal staff on a daily basis. Sales verification review, appraisal review plans and organization, review of the staff appraiser's work and working closely with the remaining part-time contract appraiser are some of the appraisal supervisor's duties.

Additionally, three full-time appraisers perform appraisal duties which include: field work, data entry, sales review inspections, and pickup work. They all have extensive customer interaction, both in the office and in the field. The appraisal supervisor and all three appraisers have completed at least a basic appraisal class certified by the state and normally attend one additional appraisal class each year. The appraisers work and data input is given a final review by the contracted certified general appraiser, in consultation with the appraisal supervisor and final approval by the assessor.

The remaining part-time contract appraiser has assumed general responsibility for the commercial appraisal this year pending final decisions by the assessor and coordinated with the county board. Commercial appraisal duties normally include sales verification, field inspections for re-appraisal and pickup work, collection and entry of information, analysis of statistics, income and expense studies, and completion and review of final values. As a certified general appraiser he will also continue to develop and maintain the appraisal tables in the CAMA system, perform sales studies and analysis, assist in training the appraisal staff, review the field data, and review and finalize re-appraisal valuations. He works directly under the assessor and appraisal supervisor's supervision.

Budget

This office has operated within a controlled budget and staffing which, along with increased statutory requirements, may result in a struggle to reach and maintain some requirements.

The assessor's office is operating on a budget (2012/2013) of about \$11.61 per parcel for reappraisal and \$10.96 per parcel for administrative functions which are mostly salary driven. The computer software funding is covered under the county general budget and includes the assessor and treasurer functions. All computer hardware, print cartridges, and cost of maintenance of other office equipment come from the assessor budget. For 2013/2014 the County Board has included lines for assessment software replacement, legal fee and settlement costs. I feel that since virtually all legal issues are unexpected/unplanned that billing items should be handled under funds appropriately identified within the Attorney, Clerk or General funds. The funding for mineral interest appraisal was unused and removed due to the unfortunate passing of the mineral appraiser, Michael Cartwright. Consideration of additional travel requirements for myself as a NACO officer (Assessor Association 2nd VP) should be added for the 2014 and 2015 calendar years.

Cadastral Maps

Hardcopy cadastral maps have been replaced with a county GIS system currently maintained outside the assessor's office which currently utilizes 2010 imagery. However, not all ownership and plat changes are kept up on a timely basis which should prompt more discussions on transferring the parcel layer responsibility. The hope is for this office to eventually assume responsibility for the parcel layer only while the GIS office continues to maintain the other critical layers and serve the remaining county offices.

Property Record Cards

Beginning in 2003 the assessor's office implemented an electronic property record system. Property records are printed from the CAMA and filed in a protective jacket. The electronic system is backed up every night. The property records comply with statutory regulations and requirements.

Computers

The county has one full-time information technology person who assists with computer hardware and software needs. The assessment software contract provides for minimal operations assistance. The assessment software system should now be replaced by January 2014, though the current contract expires by September 2013.

Assessment Procedures:

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

Market studies are ongoing in Cass County. Sales are verified and documented. A review of all market areas established by these studies is done on an annual basis. The appraisal process includes a market study, a depreciation study, an on site review of each improved property, changes to the property record and a market

analysis to determine the valuation on a mass appraisal basis for all property in the area. Market, cost and income approaches can be considered for re-appraisals. When any approach to value is used, the goal is the market value. Costs as provided in statute are from the Marshall and Swift manual. All building permits, any changes reported by property owners, and any deletions or changes to the record are valued using the last reappraisal date for the area.

Procedures and Policies:

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

Assessment Actions Planned for Assessment Year 2014

- Residential:** Alvo (land and improvements)
 Rural Subdivision – Beaver Lake (land and improvements)
 Rural Subdivision – Lake Waconda (land and improvements)
 Rural East & West Rock Bluff Townships (farm, acreage and subdivisions)
- Commercial:** To Be Determined
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

Approximately 2400 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Assessment Actions Planned for Assessment Year 2015

- Residential:** Avoca (land and improvements)
 Elmwood (land and improvements)
 Manley (land and improvements)
 Murdock (land and improvements)
 Nehawka (land and improvements)
 Union (land and improvements)
 Weeping Water (Appraisal Update for land and improvements)
 Rural Mt Pleasant/Center/Elmwood/Stove Creek/Weeping Water/Avoca/Nehawka/Liberty
 Townships (farm, acreage & subdivisions)
- Commercial:** To Be Determined
- Agricultural:** Land market value analysis (countywide)

Land special value analysis (countywide)

Approximately 1900 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment.

Assessment Actions Planned for Assessment Year 2016

- Residential:** Alvo (Appraisal Update for land and improvements)
 Eagle (land and improvements)
 Greenwood (land and improvements)
 South Bend (land and improvements)
 Rural Tipton/Salt Creek/Greenwood/South Bend Townships (farm, acreage & subdivisions)
- Commercial:** To Be Determined
- Agricultural:** Land market value analysis (countywide)
 Land special value analysis (countywide)

Approximately 2100 parcels will be scheduled for re-appraisal. Additional locations may be added as statistics indicate and time and resources allow. It will be necessary to run statistics and market analysis on the remainder of the county and make any necessary adjustments to comply with state requirements for level of value and quality of assessment

Conclusion:

Changes to the composition and organization of the office in early 2012 have went well with much improved statistics after for the 2012 reappraisal and have continued into the 2013 reappraisal.

Continued support to first train and then retain qualified and reliable staff in all areas needs to remain a priority. However, consideration of a salary increase for appraisers (in addition to cost of living increases) is in reality unlikely as long as there are limited changes in the officials' salary level.

The practice of a contracted licensed appraiser for commercial work will likely remain the most efficient and cost effective way to complete the specialized and challenging work of appraising commercial properties. This will be especially true as commercial development expands past the current construction of the \$4 million Hy-Vee store at Plattsmouth. Inquiries will be made to other counties on salary and contract costs for commercial properties which can then be used in future decisions.

The CAMA and GIS systems need continued emphasis on efficient use and improved capability to enhance both customer support and office performance. Recent differences with the County Board have impacted my ability to secure new assessment software prior to the end of the current TerraScan contract on August 31st. Upcoming discussions will hopefully resolve the issue. In the event there is no agreement, the assessment process will be adversely impacted.

The GIS system which performs land use and soil count must be developed to provide sales analysis to assist appraisal staff in verifying sales patterns and determining neighborhood and location areas. The goal remains for the assessor GIS system to assume responsibility for the 'modern' cadastral (parcel) layer.

On June 4, 2013, the Board passed a resolution removing valuations from all mineral interests' parcels from 2008 through 2012. This action was taken after learning that the mineral appraiser, Michael Cartwright, had passed away in March prior to being able to reappraise and update his previous appraisal from 2007. I will initiate a new approach to include the Property Assessment Division, the mining companies and mineral interest holders this fall as mining continues unabated and the regulations are unchanged.

In the next year a plan for office spaces should be considered as expected growth in Cass County will eventually require growth in manning (one or two appraisers) for the assessor's office in particular, as this office relies on physical inspections of increasing numbers of properties. With three new commissioners on the 2013 Board, all aspects of the county annex building need to be addressed, including the current allocation of space within the annex.

In conclusion, the support of the Assessor and his policies can ensure the assessment of real and personal property within Cass County will continue to provide a dependable and substantive tax base for local government entities.

Respectfully submitted,

Allen J. Sutcliffe
Cass County Assessor

2014 Assessment Survey for Cass County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3 appraisal assistants + appraisal supervisor
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	216,583
7.	Adopted budget, or granted budget if different from above:
	258,933
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	237,633
10.	Part of the assessor's budget that is dedicated to the computer system:
	This is budgeted all out of County General budget
11.	Amount of the assessor's budget set aside for education/workshops:
	1000
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	Nominal

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan, The county is currently switching over to the MIPS program.
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, http://cass.gisworkshop.com/CassIMSPublic/map.jsp
7.	Who maintains the GIS software and maps?
	GIS Workshop maintains the software and the GIS office maintains the maps. The GIS maps are available on the counties web site. But the GIS system is not integrated with any of the county software so must be upgraded separately with the GIS only serving the website. But there is a clerk in the assessor's office working to have a land use layer in the GIS.
8.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Cedar Creek, Eagle, Elmwood, Greenwood, Louisville, Murray, Plattsmouth, South Bend, Union, Weeping Water

4.	When was zoning implemented?
	The county was zoned in 1999 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Company Inc.
2.	GIS Services:
	GIS Workshop
3.	

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Yes the current contract was implemented in 2003
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2014 Certification for Cass County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Cass County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

