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## 2015 Commission Summary for Buffalo County

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### Residential Real Property - Current

Number of Sales	1403	Median	96.33
Total Sales Price	\$237,652,200	Mean	100.94
Total Adj. Sales Price	\$237,652,200	Wgt. Mean	96.92
Total Assessed Value	\$230,337,800	Average Assessed Value of the Base	\$132,089
Avg. Adj. Sales Price	\$169,389	Avg. Assessed Value	\$164,175

### Confidence Interval - Current

95% Median C.I	95.61 to 97.09
95% Wgt. Mean C.I	96.08 to 97.77
95% Mean C.I	99.33 to 102.55
% of Value of the Class of all Real Property Value in the	44.07
% of Records Sold in the Study Period	8.62
% of Value Sold in the Study Period	10.71

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	1,423	95	95.00
2013	1,260	95	94.91
2012	1,267	95	95.48
2011	1,369	96	96

## 2015 Commission Summary for Buffalo County

### Commercial Real Property - Current

Number of Sales	141	Median	97.93
Total Sales Price	\$86,286,225	Mean	95.54
Total Adj. Sales Price	\$86,028,829	Wgt. Mean	89.58
Total Assessed Value	\$77,063,455	Average Assessed Value of the Base	\$392,527
Avg. Adj. Sales Price	\$610,134	Avg. Assessed Value	\$546,549

### Confidence Interval - Current

95% Median C.I	96.83 to 98.53
95% Wgt. Mean C.I	84.88 to 94.28
95% Mean C.I	93.61 to 97.47
% of Value of the Class of all Real Property Value in the County	16.32
% of Records Sold in the Study Period	6.95
% of Value Sold in the Study Period	9.68

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	137	98	97.90
2013	125	98	97.79
2012	116	98	98.08
2011	137	98	98



## 2015 Opinions of the Property Tax Administrator for Buffalo County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Does not meet generally accepted mass appraisal practices.	Valuation Grouping # 10, an adjustment of 5%
<b>Commercial Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>70</b>	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, 2015.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Buffalo County**

A complete reappraisal of all residential parcels was conducted in the City of Kearney this year. First, the 142 neighborhoods in Kearney were stratified into six different Valuation Groupings based on varying economic conditions with Kearney. A desk review of quality and condition was conducted using current pictures, and property record information as well as Pictometry. An effective age was established for all parcels. New depreciation studies were conducted, resulting in the implementation of a new valuation model for each of the six valuation groupings.

Physical inspection were conducted for 1,706 residential parcels. This work included 17 neighborhoods within Kearney, 7 rural subdivisions, and 4 mobile home courts. Additionally, physical inspections were completed for 838 exempt properties throughout the county.

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

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

Lot studies were conducted for the rural areas and the small villages. After the lot values were changed, the economic depreciation factor was adjusted.

## 2015 Residential Assessment Survey for Buffalo County

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4.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																																																																																									
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	A price per square foot analysis is conducted based on sales information within the neighborhood.																																																																																									
7.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																																																									
	Two vacant lot applications were recieved to combine several lots in Southeast Kearney. A discounted cash-flow analysis was done to establish a value for these lots and the lots were combined. For all other lots being held for sale or resale, lots are valued based on sales within the market area or valuation grouping. If a developer owns more than two lots, a 25% discount is given for lots improved with streets and sewers and a 50% discount is given for lots that are unimproved with streets and sewers.																																																																																									
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# 2015 Residential Correlation Section for Buffalo County

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## County Overview

The residential market in Buffalo County has been increasing in recent years; the market is influenced by a number of employment opportunities within Kearney which include several manufacturing plants, a large regional hospital, and a state university. The market in the smaller communities will be influenced by their proximity to Kearney and the number of employment opportunities and amenities available locally.

## Description of Analysis

The county has developed valuation groupings based on the local economic influences. A comparison of the number of properties and sales in each valuation grouping shows that all have been adequately represented in the sample except the recreational valuation groupings.

Historically, the valuation process in Buffalo County has involved stratifying residential parcels into a number of neighborhoods that had the potential to be valued using different land and depreciation tables. That practice consistently produced acceptable statistical measures, but at times produced varying results for properties within close proximity to one another that are subject to the same general market conditions. Some of the neighborhoods consisted of relatively few properties; reliance on sales analysis from small groups of property inherently caused some properties to be valued closer to actual market value than others.

This year, the county restratified the neighborhoods in Kearney into six market areas/valuation groupings. All residential parcels within Kearney were reappraised starting with a desk review of quality and condition determinations, establishing effective age, and conducting depreciation studies; producing six valuation models. The process employed by the county is well documented and is believed to arrive at uniform and proportionate values within the City. The process has prompted the county to prioritize a reappraisal of the remainder of the class for 2016.

Given the number of data errors found within the City of Kearney, the reliability of statistics produced on sales that have not had the benefit of a corrective reappraisal are somewhat suspect. However, the assessment actions indicate that the sales in the study period were relied upon to calculate changes in economic depreciation for the areas outside of Kearney. Those calculations prompted a decrease of values in market area 10, Ravenna. The adjustment resulted in a median below the acceptable range at 91%. Sales within the most current year are least subject to past assessment actions and can be the best test of adjustments made for the current year. Analysis of just the most recent year of sales indicates an even lower median in Ravenna at 84%, suggesting that the market value of residential property is not declining. All other valuation groupings with a sufficient number of sales have statistics within the acceptable range when analyzing the current year of sales.

## **2015 Residential Correlation Section for Buffalo County**

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Based on the analysis, it is believed that with the exception of Ravenna, values are generally within the acceptable range. Assessments in Ravenna would need to be increased 5% in order to achieve statistics within the range.

### **Sales Qualification**

A sales qualification review was completed by the Department for all counties this year. The review involved analyzing the sale utilization rate and reviewing the non-qualified sale roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

The Department conducts a cyclical review of assessment practices in which a portion of the counties are reviewed each year. This review was last completed in Buffalo County during 2014; the review revealed that improvements to the valuation process were in order. The county made significant progress toward such improvement by completing the reappraisal of the City of Kearney. However, because the disparities that were corrected within Kearney have not yet been corrected in the remainder of the class the assessment practices do not meet generally accepted mass appraisal standards.

### **Level of Value**

Based on the analysis of all available information, the recommendation of the Property Tax Administrator is to increase residential values in Valuation Group 10, Ravenna, 5%. This adjustment would result in a level of value for both Valuation Group 10 and the overall class at 96% of market value.



## **2015 Commercial Assessment Actions for Buffalo County**

For 2015, approximately 250 commercial properties were physically inspected. This work included commercial properties in five neighborhoods in the City of Kearney and the commercial parcels within Miller and Pleasanton. Additionally, the pickup work was completed. The following work is completed by the appraisal staff when a physical inspection is done.

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

All sales were reviewed; a sales study was conducted and the depreciation tables and economic/locational factors were reviewed. The appraisal models are adjusted to the market as necessary. For the commercial class, the appraiser also gathered income/expense data and develops an income approach where appropriate.

Two Vacant Lot Applications (Form 191) were submitted on several commercial lots in Southeast Kearney. A discounted cash-flow analysis was done for these lots and the lots were combined.

## 2015 Commercial Assessment Survey for Buffalo County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The chief appraiser and the appraisal staff.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Kearney - all commercial and industrial parcels located in the city limits. Commercial businesses in Kearney have the opportunity to serve a broad customer base, as Kearney is a hub for goods and services in Central Nebraska. The market in Kearney is active and strong.		
	02	All commercial and industrial parcels outside the City of Kearney. Commercial trade in the in the smaller communities is usually restricted to the local population, making commercial property much less desirable. The market in these areas will often be unorganized.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The sales comparison and cost approach are both used. The income approach is used where income and expense data can be obtained.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Generally, the cost approach is used. The commercial appraiser will rely on sales information from across the state (when necessary) to develop the appraisal tables; where appropriate the income approach is considered.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation tables are developed using local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Lot size and location are both considered in establishing the lot values.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2014	2014
	02	2013	2014	2014
				<u>Date of Last Inspection</u>
				2009-2014
				2009-2014

# 2015 Commercial Correlation Section for Buffalo County

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## County Overview

The commercial market in Buffalo County has been steadily increasing in recent years. Two-thirds of the commercial parcels are in the City of Kearney, which is a regional center for goods, services, and jobs and there is strong demand for commercial property here. The market in the rest of the county is less organized as commercial businesses are subject to local economic trends.

## Description of Analysis

In recognition of the varying economic conditions within the county, two valuation groupings have been used to separate sold commercial parcels in Kearney from the remainder of the class. There are approximately 1,664 improved commercial parcels within the county in 81 different occupancy codes. Nearly 70% of these properties consist of storage and service garages, office buildings, multiple residential properties, retail stores, mini-warehouses and warehouse storage facilities. All of these occupancies are present in the sales file, making up the majority of the sold parcels. The sales file is believed to be a meaningful representation of commercial property in the county.

Review of the statistical profile suggests that both valuation groupings and all occupancy codes with sufficient sales have been valued at similar portions of market value. The coefficient of dispersion is abnormally low, particularly for the small towns. All commercial properties received new costing and depreciation for 2014, and the COD is a reflection of that reappraisal activity. The qualitative statistics of sales in the newest year reflect more dispersion in the ratios, but still reflect uniform assessments. Review of the assessment practices indicates that depreciation adjustments were made as necessary this year; review of both the sold and unsold parcels reflect rather minimal changes to properties with larger adjustments to multiple residential properties and neighborhoods that were physically inspected.

Given the nature of the market in the small towns, the statistics for Valuation Group 01, Kearney are believed to be the best indicators of the level of value of the class. These statistics support that a level of value within the acceptable range has been achieved.

## Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

## **2015 Commercial Correlation Section for Buffalo County**

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### **Equalization and Quality of Assessment**

The Department conducts a cyclical review of assessment practices in which a portion of counties are reviewed each year. In Buffalo County this review was conducted during 2014. The review confirmed that the county is in compliance with the statutory six year review requirement. Within the commercial class, there was no apparent bias in the assessment of sold and unsold properties. The sales analysis supports that properties have been uniformly assessed. The quality of assessment of commercial properties in Buffalo County is determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of commercial property in Buffalo County is 98%.



## **2015 Agricultural Assessment Actions for Buffalo County**

A physical inspection of 1,103 agricultural parcels was completed in 2014. This work included all the improved and unimproved parcels in the townships of Schneider, Thorton, Divide, Grant, and Logan. The process for reviewing improved agricultural parcels is the same as the process described within the residential class. Additionally, land use is reviewed and updated as necessary.

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

All parcels along the Platte River were reviewed for primary use of the parcel. Approximately 110 parcels, including 8,400 acres, were reclassified from recreational to agricultural. If necessary, the land use and soil inventory was updated and corrected. Additionally, some parcels were reclassified from recreational to residential. After correcting these parcels, a new special value area, market area 5, was created to include the area south of I-80 in the Elm Creek Township and part of Odessa Township. The areas along the Platte River will continue to be studied in the following year to determine if corrections to the market area boundaries are warranted.

A sales analysis was conducted for agricultural land; after analysis, areas 1 and 3 were valued using the same schedule of values. Most values increased 25-30% with larger increases to dry land in areas 1 and 3 and irrigated land in area 3. Grass land in area 4 only needed to increase 6%.

Special values in market area two continue to be valued the same as uninfluenced agricultural land in area 4 and the special values in the newly created area 5 are the same as the agricultural values in areas 1 and 3.

## 2015 Agricultural Assessment Survey for Buffalo County

<b>1.</b>	<b>Valuation data collection done by:</b>																			
	The appraisal staff																			
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>																			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area includes the portion of the county in the Lower Loup NRD. The topography is steeper, well depths are deeper, and the soil quality is poorer in much of the area.</td> <td style="text-align: center;">2010-2014</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This area includes agricultural land around the City of Kearney, the Highway 10 corridor North of Kearney, and the Highway 30, Interstate 80 corridor in the Eastern part of the county. Agricultural land in this area is similar to area four; however, non-agricultural influences from commercial and residential development have caused this area to be identified as a special value market area.</td> <td style="text-align: center;">2010-2014</td> </tr> <tr> <td style="text-align: center;">03</td> <td>The topography and soil types in this market are similar to market area one. The primary difference is that area three lies in the Central Platte NRD, while area one is in the Lower Loup. The very southern portion of this market area will flatten out in the valley around the Platte River. This portion of the river valley is considered over appropriated, and is not as desirable as area four.</td> <td style="text-align: center;">2010-2014</td> </tr> <tr> <td style="text-align: center;">04</td> <td>This area of the county is the flattest and is primarily irrigated farmland. The area is also in the Central Platte NRD; however, no portion of the area is designated as over appropriated.</td> <td style="text-align: center;">2010-2014</td> </tr> <tr> <td style="text-align: center;">05</td> <td>A small strip of land around the Platte River in the Southwest corner of the county, south of Interstate-80. This area has recreational influence from the river; the agricultural land is similar to land in area 3, and the special values used are the same as the area 3 values.</td> <td style="text-align: center;">2010-2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area includes the portion of the county in the Lower Loup NRD. The topography is steeper, well depths are deeper, and the soil quality is poorer in much of the area.	2010-2014	02	This area includes agricultural land around the City of Kearney, the Highway 10 corridor North of Kearney, and the Highway 30, Interstate 80 corridor in the Eastern part of the county. Agricultural land in this area is similar to area four; however, non-agricultural influences from commercial and residential development have caused this area to be identified as a special value market area.	2010-2014	03	The topography and soil types in this market are similar to market area one. The primary difference is that area three lies in the Central Platte NRD, while area one is in the Lower Loup. The very southern portion of this market area will flatten out in the valley around the Platte River. This portion of the river valley is considered over appropriated, and is not as desirable as area four.	2010-2014	04	This area of the county is the flattest and is primarily irrigated farmland. The area is also in the Central Platte NRD; however, no portion of the area is designated as over appropriated.	2010-2014	05	A small strip of land around the Platte River in the Southwest corner of the county, south of Interstate-80. This area has recreational influence from the river; the agricultural land is similar to land in area 3, and the special values used are the same as the area 3 values.	2010-2014
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	Areas 1 and 3 were valued the same for 2015 the sales were combined under the market area 1 heading in the state sales file.																			
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>																			
	NRD restrictions are reviewed; topography and soils are considered as are water availability, allocation and rights, and location. Sales studies are conducted and non-agricultural influences are reviewed for changes in the special valuation area.																			
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>																			
	Typically, any parcel less than 20 acres is classified as residential. However, all parcels are reviewed and inspected periodically to determine whether the use is residential, recreational or agricultural.																			
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>																			
	Farm home sites and rural residential homes sites are valued similarly; market analysis suggests that rural residential sites with 20 acres or less sell for more; therefore, the homesite on small acreages have a slightly higher value.																			

<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	n/a
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>
	Yes
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>
	The county has been monitoring non-agricultural influences for a number of years through cyclical land use reviews, sales verification procedures, and sales analysis.
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>
	In the southern portion of the county, agricultural land is subject to a recreational influence from the Platte River. Recently, sales have occurred along the South Loup River that may be indicating a recreational influence; however the market value of pasture land also increased significantly this year, so more analysis is needed to determine whether there is truly a non-agricultural influence developing along the South Loup. Around Kearney, there continues to be influence of both commercial and residential development.
<b>7c.</b>	<b>How many parcels in the county are receiving special value?</b>
	1,257
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	The influences are located within market areas 2 and 5.
<b>7e.</b>	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>
	In area two, agricultural land is most similar to the land in the uninfluenced area 4; therefore, the special values used in area two match the area 4 values. Similarly, land in area 5 is most similar to land in market area 3 and the area 3 agricultural values are the same as the area 5 special values.

## Buffalo County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Buffalo	1	5,450	5,413	5,200	5,047	4,632	4,796	4,394	4,392	4,851
Buffalo	3	5,450	5,450	5,200	5,100	4,900	4,800	4,400	4,291	5,047
Buffalo	5	n/a	5,450	5,200	4,011	n/a	4,800	n/a	4,400	4,293
Dawson	1	n/a	4,966	4,691	4,250	3,825	3,387	3,347	3,110	4,602
Custer	1	n/a	5,240	4,950	4,430	4,200	3,820	3,815	3,810	4,577
Sherman	1	n/a	4,680	4,510	4,510	4,355	4,355	4,250	4,246	4,406
Howard	7200	4,950	4,950	4,500	4,400	4,100	3,900	3,600	3,600	4,459
Buffalo	4	6,050	6,049	5,850	5,750	5,350	5,250	5,025	4,984	5,679
Buffalo	2	6,050	6,050	5,850	5,751	5,350	5,250	5,025	4,913	5,819
Hall	1	6,589	6,601	5,820	5,808	4,649	4,649	4,395	4,394	5,979
Adams	4000	6,800	6,700	6,500	6,300	6,100	5,900	5,700	5,500	6,549
Kearney	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	6,029
Phelps	1	4,896	6,099	5,100	4,697	4,500	4,300	4,200	3,800	5,738

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Buffalo	1	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,365
Buffalo	3	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,413
Buffalo	5	n/a	2,700	n/a	2,500	n/a	2,250	2,150	2,150	2,453
Dawson	1	n/a	2,310	2,080	1,895	1,785	1,694	1,465	1,455	1,879
Custer	1	n/a	2,420	2,140	2,025	1,910	1,745	1,740	1,735	2,009
Sherman	1	n/a	2,180	2,070	2,070	1,960	1,960	1,850	1,848	1,946
Howard	7200	2,600	2,600	2,500	2,500	2,400	2,300	2,150	2,000	2,273
Buffalo	4	2,800	2,800	2,600	2,500	2,300	2,250	2,150	2,100	2,337
Buffalo	2	2,800	2,800	2,600	2,500	2,300	2,250	2,150	2,100	2,524
Hall	1	3,296	3,291	2,911	2,910	2,465	2,431	2,178	2,188	2,920
Adams	4000	3,500	3,300	3,100	2,900	2,900	2,900	2,700	2,700	3,190
Kearney	1	n/a	3,000	2,800	2,750	2,000	1,500	1,500	1,500	2,637
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	2,848

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Buffalo	1	1,278	1,370	1,231	1,176	1,083	906	1,038	1,008	1,057
Buffalo	3	1,384	1,373	1,248	1,223	1,088	830	1,042	1,003	1,052
Buffalo	5	1,400	1,400	1,300	1,463	n/a	1,050	n/a	1,382	1,372
Dawson	1	n/a	1,525	1,309	1,161	1,095	1,010	980	975	1,015
Custer	1	n/a	930	925	925	920	920	877	867	874
Sherman	1	n/a	1,171	1,134	1,131	1,079	1,077	1,061	1,059	1,066
Howard	7200	1,450	1,450	1,306	1,326	1,250	1,248	1,177	1,150	1,195
Buffalo	4	1,600	1,557	1,465	1,492	1,419	1,417	1,363	1,333	1,373
Buffalo	2	1,600	1,580	1,490	1,474	1,433	1,361	1,382	1,277	1,358
Hall	1	2,179	2,171	1,793	1,800	1,386	1,382	1,374	1,381	1,506
Adams	4000	1,450	1,450	1,400	1,350	1,300	1,275	1,275	1,275	1,320
Kearney	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Phelps	1	1,026	1,340	1,313	1,303	1,144	1,286	1,045	1,011	1,146

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

March 1, 2015

### Agricultural Land Value Valuation: 2015 Special Valuation

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

The agland tables in MIPS (CAMA) reflect both market (i.e., the Highest and Best Use" value) and the uninfluenced agland value which reflects 75% of the value if the land were available for agricultural or horticultural purposes. Special Valuation values are derived from sales of similar classes or subclasses of agricultural land from agricultural areas in which actual value is not subject to influences by other purposes or uses.

For 2014, there are 5 different market areas. Three market areas do not recognize a difference between agland value and value for other uses and therefore are not in a Special Valuation area. A difference between values for agricultural purposes and a higher market value based upon other influences or uses was indicated for two areas. Market area 2 and Market area 5, are treated as Special Valuation or Greenbelted. Market area 2 is land surrounding and near the City of Kearney. This area shows a difference between land bought for agricultural purposes and land bought for potential commercial or residential development. Market area 4 and market area 3 were considered in determining the special value, but ultimately area 4 values were used to establish this value. Market area 5 is located south of I-80 near the river south of Elm Creek. This area does show a difference between land for agricultural purposes and land bought for river or rec influence. Groups like the Platte Valley recovery and Whooping Crane trust have been buying river and land surrounding the river and paying a high value for this land, don't typical of agland values. Market Area 3 was considered in determining the special value for this Market area. These agricultural market areas are calibrated to be between 69% and 75%.

The Buffalo County Assessor's Office has 13 years of market studies specifically for the "Highest and Best Use" market values. This experience and the study of comparable sales were used to determine the special value areas. Special value Area 2 is mostly around the City of Kearney, along east Hwy 30 and south of east highway 30. Special value area 5 is south of I-80 in Elm Creek and Odessa townships. Sales bought for other influences other than Agricultural were used in determining the market value. Land bought for commercial and residential developments or in the case of land close to the Platte River, land bought for rec or river land bought for creating and maintaining habitats on the Platte River.

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

Scott Anderson  
Chief Appraiser, Buffalo County Assessor's Office

# 2015 Agricultural Correlation Section for Buffalo County

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## County Overview

Agricultural land in Buffalo County is divided into five market areas; areas one, three, and four are uninfluenced areas. For the past few years, values in areas one and three have been edging closer together; this year they were valued the same. For that reason, the sales have been combined for measurement purposes so that the statistical profile will only reflect two uninfluenced areas; area one and four. The map of the county will still reflect three uninfluenced areas and two influenced areas; the county will be monitoring the values more in future assessment years before determining whether to officially combine the areas. The uninfluenced areas are drawn based on natural resource district boundaries and based on soil and topographical differences. Areas two and five are influenced areas and are receiving special valuation.

Buffalo County is comparable to all adjoining counties except for Phelps, Kearney, and Adams Counties to the south. These counties are primarily plains counties and contain superior farmland that is heavily irrigated. Buffalo County is approximately half irrigation, half grass land with small dry land parcels scattered throughout the county. Farm land in Buffalo County is typically good quality, but is generally less desirable than the three counties to the south.

## Description of Analysis

Analysis of sales within the county shows that the uninfluenced market areas contained samples that were not proportionate when stratified by sale date; and that many of the majority land use (MLU) subclasses contained unreliably small samples of sales. The samples were expanded and resulted in proportionate samples that adequately represented the land use make-up of each area; however, many of the MLU substrata remain quite small.

Review of the statistical profile within the county shows that where there is a sufficient number of sales, the statistics support that the values are acceptable. The 95% MLU median for grass land in area one is low at 64% with 17 sales; when only four sales are brought into the 80% MLU substratum, the median rises to 75%. Such a wide spread in the calculated statistics with the addition of relatively few sales suggest that the statistics are not reliable indicators of the level of value. The county increased values in this area over 30% which was a typical adjustment for grass land in this portion of the state. The resulting values are comparable to, but higher than all surrounding counties, except Howard; for those reasons the values are believed to be acceptable.

All of the valuation adjustments by the county were in line with the general movement of the agricultural market; except dry land throughout the county was increased somewhat higher than the adjoining counties to catch-up with values that were slightly lagging historically.

## **2015 Agricultural Correlation Section for Buffalo County**

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### **Sales Qualification**

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

Evaluation of the statistical profile supports that all market areas have been valued at relatively equal portions of market value. The values established by the county are reasonably comparable to the values established by all the adjoining counties; supporting that equalization has been achieved both within the class and with similar land across county borders.

The quality of assessment of agricultural land in Buffalo County meets generally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Buffalo County is 70%.

### **Special Valuation**

A review of agricultural land values in Buffalo County in areas that have other nonagricultural influences indicates that the assessed values used are similar to the values used in the County where no nonagricultural influences exist. The area five special values are arrived from area one and the area two special values are arrived from area four. It is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Buffalo County is 70%.



**10 Buffalo**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 1,403  
 Total Sales Price : 237,652,200  
 Total Adj. Sales Price : 237,652,200  
 Total Assessed Value : 230,337,800  
 Avg. Adj. Sales Price : 169,389  
 Avg. Assessed Value : 164,175

MEDIAN : 96  
 WGT. MEAN : 97  
 MEAN : 101  
 COD : 14.66  
 PRD : 104.15

COV : 30.49  
 STD : 30.78  
 Avg. Abs. Dev : 14.12  
 MAX Sales Ratio : 526.41  
 MIN Sales Ratio : 19.48

95% Median C.I. : 95.61 to 97.09  
 95% Wgt. Mean C.I. : 96.08 to 97.77  
 95% Mean C.I. : 99.33 to 102.55

Printed:3/27/2015 12:58:14PM

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-12 To 31-DEC-12	169	100.29	108.02	102.90	14.88	104.98	64.95	446.56	98.92 to 103.68	160,602	165,252
01-JAN-13 To 31-MAR-13	148	99.19	100.41	99.66	09.38	100.75	66.73	152.56	97.45 to 101.29	160,600	160,052
01-APR-13 To 30-JUN-13	171	97.10	101.65	97.85	13.37	103.88	66.39	371.37	95.10 to 99.48	168,821	165,194
01-JUL-13 To 30-SEP-13	202	95.86	98.02	97.06	11.32	100.99	43.36	200.80	93.44 to 96.88	164,843	159,998
01-OCT-13 To 31-DEC-13	152	95.26	102.63	96.10	19.22	106.80	19.48	444.83	92.41 to 97.37	163,357	156,993
01-JAN-14 To 31-MAR-14	150	97.23	104.16	97.65	17.52	106.67	58.14	356.20	95.17 to 99.35	173,828	169,749
01-APR-14 To 30-JUN-14	223	94.20	100.19	94.59	16.66	105.92	42.44	526.41	92.00 to 95.17	181,456	171,639
01-JUL-14 To 30-SEP-14	188	93.12	94.47	92.01	13.21	102.67	44.81	254.65	91.24 to 94.69	176,627	162,521
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	690	98.12	101.88	99.21	12.43	102.69	43.36	446.56	96.88 to 99.13	163,880	162,584
01-OCT-13 To 30-SEP-14	713	94.72	100.04	94.85	16.60	105.47	19.48	526.41	93.73 to 95.29	174,719	165,715
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	673	96.59	100.51	97.61	13.28	102.97	19.48	444.83	95.86 to 97.87	164,585	160,651
<u>ALL</u>	1,403	96.33	100.94	96.92	14.66	104.15	19.48	526.41	95.61 to 97.09	169,389	164,175

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	107	99.67	108.48	100.05	19.41	108.43	77.36	305.63	96.16 to 101.78	115,035	115,098
02	231	96.55	100.83	96.98	11.96	103.97	71.59	446.56	95.28 to 97.98	152,800	148,192
03	241	97.95	100.81	99.15	10.96	101.67	75.81	237.88	95.36 to 99.60	149,078	147,809
04	142	95.86	97.63	99.27	12.39	98.35	67.83	161.99	92.80 to 98.61	188,750	187,373
05	170	97.95	100.09	99.25	08.37	100.85	78.29	250.27	96.31 to 99.31	239,708	237,910
06	122	98.42	100.20	99.52	08.38	100.68	79.77	140.02	96.34 to 100.86	245,047	243,883
07	62	92.28	102.04	94.65	22.35	107.81	42.44	526.41	88.65 to 96.96	104,972	99,358
08	51	95.28	122.12	94.64	49.21	129.04	31.62	444.83	87.38 to 108.26	85,135	80,573
09	31	93.82	101.25	95.58	18.16	105.93	65.97	194.85	90.04 to 105.46	86,615	82,789
10	54	91.17	102.45	87.61	27.78	116.94	47.27	356.20	85.02 to 99.13	86,232	75,551
11	28	93.17	101.41	91.22	24.33	111.17	51.45	199.65	88.73 to 102.13	82,464	75,224
12	3	44.81	53.09	47.61	56.17	111.51	19.48	94.98	N/A	369,000	175,683
14	64	94.52	94.88	89.38	14.85	106.15	60.13	198.34	88.95 to 96.88	191,558	171,217
15	97	92.84	93.11	91.46	09.78	101.80	54.33	182.79	91.77 to 94.61	235,082	215,006
<u>ALL</u>	1,403	96.33	100.94	96.92	14.66	104.15	19.48	526.41	95.61 to 97.09	169,389	164,175

**10 Buffalo**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 1,403  
Total Sales Price : 237,652,200  
Total Adj. Sales Price : 237,652,200  
Total Assessed Value : 230,337,800  
Avg. Adj. Sales Price : 169,389  
Avg. Assessed Value : 164,175

MEDIAN : 96  
WGT. MEAN : 97  
MEAN : 101  
COD : 14.66  
PRD : 104.15

COV : 30.49  
STD : 30.78  
Avg. Abs. Dev : 14.12  
MAX Sales Ratio : 526.41  
MIN Sales Ratio : 19.48

95% Median C.I. : 95.61 to 97.09  
95% Wgt. Mean C.I. : 96.08 to 97.77  
95% Mean C.I. : 99.33 to 102.55

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,397	96.35	101.07	97.19	14.58	103.99	31.62	526.41	95.70 to 97.11	169,041	164,290
06	4	57.71	57.47	52.70	43.87	109.05	19.48	94.98	N/A	355,500	187,359
07	2	102.76	102.76	94.17	13.37	109.12	89.02	116.50	N/A	40,000	37,668
<u>ALL</u>	<u>1,403</u>	<u>96.33</u>	<u>100.94</u>	<u>96.92</u>	<u>14.66</u>	<u>104.15</u>	<u>19.48</u>	<u>526.41</u>	<u>95.61 to 97.09</u>	<u>169,389</u>	<u>164,175</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	7	186.90	228.14	209.05	45.39	109.13	97.67	391.10	97.67 to 391.10	9,357	19,561
Less Than 30,000	26	192.62	219.36	210.06	45.89	104.43	97.67	526.41	130.56 to 254.65	17,896	37,592
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,403	96.33	100.94	96.92	14.66	104.15	19.48	526.41	95.61 to 97.09	169,389	164,175
Greater Than 14,999	1,396	96.21	100.31	96.89	14.06	103.53	19.48	526.41	95.56 to 96.97	170,191	164,900
Greater Than 29,999	1,377	96.09	98.71	96.70	12.55	102.08	19.48	446.56	95.31 to 96.82	172,249	166,565
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	7	186.90	228.14	209.05	45.39	109.13	97.67	391.10	97.67 to 391.10	9,357	19,561
15,000 TO 29,999	19	198.34	216.13	210.22	44.93	102.81	98.98	526.41	118.43 to 291.47	21,042	44,235
30,000 TO 59,999	73	123.98	129.97	126.44	28.85	102.79	31.62	446.56	104.68 to 131.80	45,597	57,651
60,000 TO 99,999	187	100.85	103.98	103.81	16.76	100.16	43.36	189.99	98.40 to 104.84	80,487	83,551
100,000 TO 149,999	372	95.15	95.21	95.05	10.92	100.17	47.27	142.40	93.84 to 96.85	127,289	120,982
150,000 TO 249,999	523	95.05	95.89	95.92	08.92	99.97	54.33	250.27	93.81 to 95.94	192,118	184,280
250,000 TO 499,999	211	96.53	97.04	96.89	09.05	100.15	19.48	138.45	95.00 to 98.04	304,613	295,132
500,000 TO 999,999	10	88.76	84.72	85.62	13.35	98.95	44.81	108.23	64.95 to 99.20	568,500	486,747
1,000,000 +	1	98.41	98.41	98.41	00.00	100.00	98.41	98.41	N/A	1,020,000	1,003,780
<u>ALL</u>	<u>1,403</u>	<u>96.33</u>	<u>100.94</u>	<u>96.92</u>	<u>14.66</u>	<u>104.15</u>	<u>19.48</u>	<u>526.41</u>	<u>95.61 to 97.09</u>	<u>169,389</u>	<u>164,175</u>

**10 Buffalo**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 141  
 Total Sales Price : 86,286,225  
 Total Adj. Sales Price : 86,028,829  
 Total Assessed Value : 77,063,455  
 Avg. Adj. Sales Price : 610,134  
 Avg. Assessed Value : 546,549

MEDIAN : 98  
 WGT. MEAN : 90  
 MEAN : 96  
 COD : 06.49  
 PRD : 106.65

COV : 12.21  
 STD : 11.67  
 Avg. Abs. Dev : 06.36  
 MAX Sales Ratio : 137.86  
 MIN Sales Ratio : 34.79

95% Median C.I. : 96.83 to 98.53  
 95% Wgt. Mean C.I. : 84.88 to 94.28  
 95% Mean C.I. : 93.61 to 97.47

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	9	99.09	100.07	97.95	02.94	102.16	94.26	107.39	97.04 to 103.11	534,276	523,334
01-JAN-12 To 31-MAR-12	12	97.91	98.08	97.91	02.54	100.17	93.21	109.09	95.83 to 99.15	710,464	695,600
01-APR-12 To 30-JUN-12	7	97.01	97.89	98.24	02.13	99.64	93.46	103.19	93.46 to 103.19	373,850	367,269
01-JUL-12 To 30-SEP-12	9	98.13	98.41	97.71	01.62	100.72	95.09	100.96	96.64 to 100.96	258,411	252,501
01-OCT-12 To 31-DEC-12	16	97.35	95.77	79.57	05.88	120.36	49.57	115.94	95.53 to 99.61	494,619	393,549
01-JAN-13 To 31-MAR-13	13	98.62	98.58	98.97	01.58	99.61	92.89	103.84	96.93 to 99.86	169,100	167,362
01-APR-13 To 30-JUN-13	14	94.38	94.36	86.23	07.72	109.43	81.81	120.00	84.84 to 100.36	1,365,750	1,177,710
01-JUL-13 To 30-SEP-13	8	96.46	95.36	96.97	04.00	98.34	86.45	100.65	86.45 to 100.65	1,229,134	1,191,855
01-OCT-13 To 31-DEC-13	21	98.89	96.32	96.45	04.62	99.87	66.26	111.73	95.50 to 99.78	512,259	494,096
01-JAN-14 To 31-MAR-14	14	91.76	88.03	84.14	11.90	104.62	57.46	113.37	70.63 to 98.70	775,002	652,083
01-APR-14 To 30-JUN-14	10	93.30	91.91	85.82	15.35	107.10	63.71	126.23	70.00 to 108.19	301,700	258,929
01-JUL-14 To 30-SEP-14	8	97.85	93.81	63.35	15.06	148.08	34.79	137.86	34.79 to 137.86	507,735	321,637
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	37	98.13	98.61	97.94	02.44	100.68	93.21	109.09	97.01 to 99.15	493,965	483,800
01-OCT-12 To 30-SEP-13	51	97.25	96.03	88.30	05.30	108.75	49.57	120.00	95.81 to 98.65	765,996	676,378
01-OCT-13 To 30-SEP-14	53	96.87	92.92	85.99	10.55	108.06	34.79	137.86	92.31 to 98.70	541,252	465,426
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	44	98.02	97.28	91.14	03.52	106.74	49.57	115.94	96.62 to 98.80	485,957	442,895
01-JAN-13 To 31-DEC-13	56	98.02	96.22	92.04	04.90	104.54	66.26	120.00	96.84 to 98.99	748,381	688,831
<u>ALL</u>	141	97.93	95.54	89.58	06.49	106.65	34.79	137.86	96.83 to 98.53	610,134	546,549

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	104	96.99	94.46	89.21	06.79	105.88	34.79	137.86	96.27 to 98.10	774,834	691,192
02	37	98.65	98.56	95.10	05.47	103.64	66.26	126.23	97.93 to 99.73	147,192	139,987
<u>ALL</u>	141	97.93	95.54	89.58	06.49	106.65	34.79	137.86	96.83 to 98.53	610,134	546,549

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	15	98.05	96.85	98.06	03.92	98.77	88.23	111.73	92.31 to 99.15	647,805	635,219
03	125	97.93	95.38	88.30	06.83	108.02	34.79	137.86	96.72 to 98.56	593,694	524,218
04	1	95.62	95.62	95.62	00.00	100.00	95.62	95.62	N/A	2,100,000	2,007,940
<u>ALL</u>	141	97.93	95.54	89.58	06.49	106.65	34.79	137.86	96.83 to 98.53	610,134	546,549

**10 Buffalo**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 141  
 Total Sales Price : 86,286,225  
 Total Adj. Sales Price : 86,028,829  
 Total Assessed Value : 77,063,455  
 Avg. Adj. Sales Price : 610,134  
 Avg. Assessed Value : 546,549

MEDIAN : 98  
 WGT. MEAN : 90  
 MEAN : 96  
 COD : 06.49  
 PRD : 106.65

COV : 12.21  
 STD : 11.67  
 Avg. Abs. Dev : 06.36  
 MAX Sales Ratio : 137.86  
 MIN Sales Ratio : 34.79

95% Median C.I. : 96.83 to 98.53  
 95% Wgt. Mean C.I. : 84.88 to 94.28  
 95% Mean C.I. : 93.61 to 97.47

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	4	97.46	91.17	89.47	08.02	101.90	70.00	99.78	N/A	9,500	8,500	
Less Than 30,000	20	99.42	99.46	100.03	06.09	99.43	70.00	137.86	96.70 to 100.96	20,168	20,174	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	141	97.93	95.54	89.58	06.49	106.65	34.79	137.86	96.83 to 98.53	610,134	546,549	
Greater Than 14,999	137	97.93	95.67	89.58	06.44	106.80	34.79	137.86	96.83 to 98.54	627,670	562,259	
Greater Than 29,999	121	97.17	94.89	89.53	06.52	105.99	34.79	126.23	96.62 to 98.13	707,649	633,554	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	4	97.46	91.17	89.47	08.02	101.90	70.00	99.78	N/A	9,500	8,500	
15,000 TO 29,999	16	100.01	101.54	101.13	05.41	100.41	91.20	137.86	95.53 to 102.44	22,834	23,092	
30,000 TO 59,999	11	94.67	98.49	97.31	08.38	101.21	87.53	120.00	88.12 to 113.37	46,875	45,615	
60,000 TO 99,999	10	99.74	102.45	102.57	04.04	99.88	96.72	115.94	98.08 to 109.09	76,932	78,910	
100,000 TO 149,999	15	99.20	99.20	98.81	05.50	100.39	84.84	126.23	95.90 to 101.98	118,230	116,820	
150,000 TO 249,999	28	97.40	94.79	94.42	03.95	100.39	70.63	99.89	95.99 to 98.53	184,992	174,666	
250,000 TO 499,999	20	96.74	94.23	93.40	06.83	100.89	66.26	111.73	95.09 to 99.61	349,225	326,165	
500,000 TO 999,999	13	98.05	94.77	94.93	04.03	99.83	63.71	99.69	94.14 to 98.74	722,655	686,017	
1,000,000 +	24	95.65	88.13	87.34	09.87	100.90	34.79	99.90	85.75 to 97.04	2,542,012	2,220,195	
___ ALL ___	141	97.93	95.54	89.58	06.49	106.65	34.79	137.86	96.83 to 98.53	610,134	546,549	

**10 Buffalo**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 141  
Total Sales Price : 86,286,225  
Total Adj. Sales Price : 86,028,829  
Total Assessed Value : 77,063,455  
Avg. Adj. Sales Price : 610,134  
Avg. Assessed Value : 546,549

MEDIAN : 98  
WGT. MEAN : 90  
MEAN : 96  
COD : 06.49  
PRD : 106.65

COV : 12.21  
STD : 11.67  
Avg. Abs. Dev : 06.36  
MAX Sales Ratio : 137.86  
MIN Sales Ratio : 34.79

95% Median C.I. : 96.83 to 98.53  
95% Wgt. Mean C.I. : 84.88 to 94.28  
95% Mean C.I. : 93.61 to 97.47

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	4	98.94	98.16	97.92	02.77	100.25	92.31	102.44	N/A	69,500	68,053
306	1	100.65	100.65	100.65	00.00	100.00	100.65	100.65	N/A	103,000	103,665
319	1	93.01	93.01	93.01	00.00	100.00	93.01	93.01	N/A	2,640,355	2,455,745
326	9	96.87	100.22	99.96	04.57	100.26	93.21	126.23	95.99 to 99.89	132,389	132,340
328	1	94.67	94.67	94.67	00.00	100.00	94.67	94.67	N/A	45,000	42,600
340	1	97.93	97.93	97.93	00.00	100.00	97.93	97.93	N/A	150,000	146,900
341	2	95.82	95.82	95.61	00.76	100.22	95.09	96.54	N/A	304,950	291,570
342	1	115.94	115.94	115.94	00.00	100.00	115.94	115.94	N/A	75,000	86,955
343	7	98.56	97.93	98.15	01.29	99.78	94.26	99.90	94.26 to 99.90	1,574,228	1,545,082
344	23	98.54	96.45	93.11	03.78	103.59	68.61	103.11	96.62 to 99.61	379,989	353,815
349	5	96.13	91.67	91.19	05.22	100.53	83.59	97.04	N/A	1,274,786	1,162,508
350	7	93.46	81.66	49.35	29.73	165.47	34.79	137.86	34.79 to 137.86	1,039,727	513,119
352	13	98.13	97.64	98.10	03.53	99.53	88.23	111.73	93.39 to 99.69	741,698	727,641
353	12	96.99	93.91	91.51	08.02	102.62	66.26	108.19	86.45 to 100.28	245,454	224,605
384	4	96.36	90.39	82.05	08.11	110.16	70.63	98.21	N/A	110,750	90,866
386	10	97.88	96.94	93.06	07.99	104.17	70.00	120.00	90.07 to 103.19	235,685	219,332
391	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	177,850	175,400
406	8	98.91	96.78	79.94	09.30	121.07	63.71	113.37	63.71 to 113.37	157,778	126,133
407	2	99.95	99.95	99.83	00.96	100.12	98.99	100.91	N/A	62,063	61,958
412	2	96.96	96.96	97.09	01.19	99.87	95.81	98.10	N/A	3,275,000	3,179,628
421	1	76.67	76.67	76.67	00.00	100.00	76.67	76.67	N/A	180,000	138,010
426	1	83.27	83.27	83.27	00.00	100.00	83.27	83.27	N/A	352,000	293,105
434	2	103.14	103.14	101.44	04.12	101.68	98.89	107.39	N/A	125,000	126,798
435	1	99.83	99.83	99.83	00.00	100.00	99.83	99.83	N/A	250,000	249,575
442	2	94.24	94.24	92.84	05.27	101.51	89.27	99.20	N/A	174,063	161,593
453	1	85.75	85.75	85.75	00.00	100.00	85.75	85.75	N/A	15,010,000	12,871,490
455	1	99.09	99.09	99.09	00.00	100.00	99.09	99.09	N/A	1,410,904	1,398,080
472	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	80,095	80,095
482	1	96.53	96.53	96.53	00.00	100.00	96.53	96.53	N/A	350,000	337,840
483	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	1,060,000	1,014,140
494	1	95.62	95.62	95.62	00.00	100.00	95.62	95.62	N/A	2,100,000	2,007,940
528	10	96.57	94.95	94.86	03.57	100.09	88.12	99.78	88.12 to 98.95	184,200	174,741
531	3	99.95	95.70	92.45	06.85	103.52	83.30	103.84	N/A	255,000	235,740
851	1	91.20	91.20	91.20	00.00	100.00	91.20	91.20	N/A	25,000	22,800
<u>ALL</u>	<u>141</u>	<u>97.93</u>	<u>95.54</u>	<u>89.58</u>	<u>06.49</u>	<u>106.65</u>	<u>34.79</u>	<u>137.86</u>	<u>96.83 to 98.53</u>	<u>610,134</u>	<u>546,549</u>

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 98  
Total Sales Price : 71,045,642  
Total Adj. Sales Price : 71,045,642  
Total Assessed Value : 49,175,440  
Avg. Adj. Sales Price : 724,956  
Avg. Assessed Value : 501,790

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 79  
COD : 29.23  
PRD : 113.55

COV : 42.81  
STD : 33.65  
Avg. Abs. Dev : 20.58  
MAX Sales Ratio : 235.72  
MIN Sales Ratio : 39.34

95% Median C.I. : 65.35 to 75.53  
95% Wgt. Mean C.I. : 65.17 to 73.26  
95% Mean C.I. : 71.94 to 85.26

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	7	90.35	101.16	95.72	16.15	105.68	80.95	150.91	80.95 to 150.91	663,086	634,677
01-JAN-12 To 31-MAR-12	10	109.42	119.61	106.10	32.69	112.73	65.35	207.11	65.75 to 157.35	350,072	371,423
01-APR-12 To 30-JUN-12	6	105.70	115.90	100.65	24.09	115.15	78.21	199.64	78.21 to 199.64	441,355	444,223
01-JUL-12 To 30-SEP-12	6	74.60	76.76	74.37	08.77	103.21	66.30	92.48	66.30 to 92.48	485,246	360,859
01-OCT-12 To 31-DEC-12	20	72.32	71.84	70.89	12.72	101.34	50.38	94.09	64.85 to 79.61	762,405	540,493
01-JAN-13 To 31-MAR-13	5	53.30	53.27	53.20	02.66	100.13	50.78	55.17	N/A	2,025,966	1,077,721
01-APR-13 To 30-JUN-13	6	59.09	60.01	55.30	11.51	108.52	45.89	76.40	45.89 to 76.40	683,648	378,037
01-JUL-13 To 30-SEP-13	2	76.69	76.69	72.81	11.62	105.33	67.78	85.60	N/A	726,045	528,625
01-OCT-13 To 31-DEC-13	8	68.06	70.16	71.21	16.07	98.53	52.61	106.10	52.61 to 106.10	892,500	635,543
01-JAN-14 To 31-MAR-14	9	56.02	73.99	56.22	45.16	131.61	39.34	235.72	48.05 to 61.70	789,304	443,766
01-APR-14 To 30-JUN-14	14	61.31	62.02	63.30	12.95	97.98	40.44	79.08	55.39 to 73.41	680,006	430,418
01-JUL-14 To 30-SEP-14	5	68.95	66.17	58.91	18.26	112.32	48.41	83.67	N/A	529,600	311,991
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	29	92.48	105.52	94.79	28.30	111.32	65.35	207.11	82.71 to 109.40	472,480	447,844
01-OCT-12 To 30-SEP-13	33	67.71	67.17	63.12	15.94	106.42	45.89	94.09	58.24 to 73.81	937,330	591,634
01-OCT-13 To 30-SEP-14	36	61.52	67.40	63.09	23.57	106.83	39.34	235.72	55.46 to 68.95	733,662	462,890
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	42	78.91	90.21	79.62	28.56	113.30	50.38	207.11	72.59 to 90.12	578,772	460,823
01-JAN-13 To 31-DEC-13	21	59.94	63.86	60.46	17.32	105.62	45.89	106.10	53.30 to 69.75	1,086,848	657,067
<u>ALL</u>	98	70.40	78.60	69.22	29.23	113.55	39.34	235.72	65.35 to 75.53	724,956	501,790

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	61	68.95	79.36	66.96	34.97	118.52	39.34	235.72	61.97 to 77.35	721,998	483,417
4	37	72.49	77.35	72.90	20.15	106.10	53.06	157.35	65.35 to 80.95	729,831	532,080
<u>ALL</u>	98	70.40	78.60	69.22	29.23	113.55	39.34	235.72	65.35 to 75.53	724,956	501,790

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

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 98  
Total Sales Price : 71,045,642  
Total Adj. Sales Price : 71,045,642  
Total Assessed Value : 49,175,440  
Avg. Adj. Sales Price : 724,956  
Avg. Assessed Value : 501,790

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 79  
COD : 29.23  
PRD : 113.55

COV : 42.81  
STD : 33.65  
Avg. Abs. Dev : 20.58  
MAX Sales Ratio : 235.72  
MIN Sales Ratio : 39.34

95% Median C.I. : 65.35 to 75.53  
95% Wgt. Mean C.I. : 65.17 to 73.26  
95% Mean C.I. : 71.94 to 85.26

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	16	72.27	77.23	71.89	20.34	107.43	53.06	150.91	60.62 to 85.60	1,096,565	788,298
1	4	74.70	90.08	75.44	32.20	119.41	60.02	150.91	N/A	1,699,004	1,281,730
4	12	71.12	72.94	69.64	16.28	104.74	53.06	94.59	60.62 to 85.60	895,752	623,820
<b>_____Dry_____</b>											
County	5	74.69	103.21	74.29	50.41	138.93	55.39	235.72	N/A	192,126	142,733
1	2	155.21	155.21	92.42	51.88	167.94	74.69	235.72	N/A	168,560	155,778
4	3	71.18	68.55	64.49	11.10	106.30	55.39	79.08	N/A	207,836	134,036
<b>_____Grass_____</b>											
County	24	69.81	77.15	71.50	34.57	107.90	39.34	157.35	52.61 to 90.43	366,500	262,032
1	17	63.71	71.75	63.45	35.24	113.08	39.34	144.21	48.75 to 90.43	295,321	187,370
4	7	75.53	90.27	82.20	35.11	109.82	59.94	157.35	59.94 to 157.35	539,363	443,352
<b>_____ALL_____</b>	<b>98</b>	<b>70.40</b>	<b>78.60</b>	<b>69.22</b>	<b>29.23</b>	<b>113.55</b>	<b>39.34</b>	<b>235.72</b>	<b>65.35 to 75.53</b>	<b>724,956</b>	<b>501,790</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	41	72.05	77.73	67.79	25.07	114.66	45.89	199.64	64.85 to 81.03	1,070,591	725,716
1	17	69.86	80.18	63.75	36.63	125.77	45.89	199.64	52.18 to 89.41	1,330,038	847,939
4	24	72.54	76.00	72.07	17.36	105.45	53.06	109.40	64.95 to 87.46	886,817	639,142
<b>_____Dry_____</b>											
County	5	74.69	103.21	74.29	50.41	138.93	55.39	235.72	N/A	192,126	142,733
1	2	155.21	155.21	92.42	51.88	167.94	74.69	235.72	N/A	168,560	155,778
4	3	71.18	68.55	64.49	11.10	106.30	55.39	79.08	N/A	207,836	134,036
<b>_____Grass_____</b>											
County	28	75.02	76.59	72.13	28.51	106.18	39.34	157.35	59.94 to 83.67	382,737	276,076
1	21	74.51	72.03	66.66	26.35	108.06	39.34	144.21	51.76 to 83.67	330,529	220,317
4	7	75.53	90.27	82.20	35.11	109.82	59.94	157.35	59.94 to 157.35	539,363	443,352
<b>_____ALL_____</b>	<b>98</b>	<b>70.40</b>	<b>78.60</b>	<b>69.22</b>	<b>29.23</b>	<b>113.55</b>	<b>39.34</b>	<b>235.72</b>	<b>65.35 to 75.53</b>	<b>724,956</b>	<b>501,790</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1,403	Median :	96	COV :	30.58	95% Median C.I. :	95.75 to 97.14
Total Sales Price :	237,652,200	Wgt. Mean :	97	STD :	30.93	95% Wgt. Mean C.I. :	96.16 to 97.85
Total Adj. Sales Price :	237,652,200	Mean :	101	Avg. Abs. Dev :	14.15	95% Mean C.I. :	99.52 to 102.76
Total Assessed Value :	230,541,794						
Avg. Adj. Sales Price :	169,389	COD :	14.68	MAX Sales Ratio :	526.41		
Avg. Assessed Value :	164,321	PRD :	104.26	MIN Sales Ratio :	19.48		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2012 To 12/31/2012	169	100.49	108.17	102.99	14.89	105.03	64.95	446.56	98.92 to 103.82	160,602	165,397
01/01/2013 To 03/31/2013	148	99.40	100.69	99.74	09.44	100.95	66.73	152.56	97.45 to 101.36	160,600	160,177
04/01/2013 To 06/30/2013	171	97.30	101.88	97.95	13.42	104.01	66.98	371.37	95.13 to 99.55	168,821	165,355
07/01/2013 To 09/30/2013	202	95.98	98.24	97.17	11.34	101.10	43.36	210.84	93.92 to 97.00	164,843	160,179
10/01/2013 To 12/31/2013	152	95.28	102.86	96.20	19.24	106.92	19.48	444.83	92.41 to 97.50	163,357	157,152
01/01/2014 To 03/31/2014	150	97.23	104.47	97.75	17.53	106.87	61.05	374.01	95.17 to 99.35	173,828	169,917
04/01/2014 To 06/30/2014	223	94.23	100.30	94.66	16.62	105.96	42.44	526.41	92.00 to 95.22	181,456	171,770
07/01/2014 To 09/30/2014	188	93.12	94.57	92.07	13.24	102.72	44.81	254.65	91.24 to 94.69	176,627	162,619
<u>Study Yrs</u>											
10/01/2012 To 09/30/2013	690	98.23	102.10	99.30	12.47	102.82	43.36	446.56	97.09 to 99.16	163,880	162,739
10/01/2013 To 09/30/2014	713	94.74	100.21	94.92	16.60	105.57	19.48	526.41	93.75 to 95.33	174,719	165,851
<u>Calendar Yrs</u>											
01/01/2013 To 12/31/2013	673	96.64	100.75	97.71	13.34	103.11	19.48	444.83	96.00 to 97.95	164,585	160,810

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1,403	Median :	96	COV :	30.58	95% Median C.I. :	95.75 to 97.14
Total Sales Price :	237,652,200	Wgt. Mean :	97	STD :	30.93	95% Wgt. Mean C.I. :	96.16 to 97.85
Total Adj. Sales Price :	237,652,200	Mean :	101	Avg. Abs. Dev :	14.15	95% Mean C.I. :	99.52 to 102.76
Total Assessed Value :	230,541,794						
Avg. Adj. Sales Price :	169,389	COD :	14.68	MAX Sales Ratio :	526.41		
Avg. Assessed Value :	164,321	PRD :	104.26	MIN Sales Ratio :	19.48		

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	107	99.67	108.48	100.05	19.41	108.43	77.36	305.63	96.16 to 101.78	115,035	115,098
02	231	96.55	100.83	96.98	11.96	103.97	71.59	446.56	95.28 to 97.98	152,800	148,192
03	241	97.95	100.81	99.15	10.96	101.67	75.81	237.88	95.36 to 99.60	149,078	147,809
04	142	95.86	97.63	99.27	12.39	98.35	67.83	161.99	92.80 to 98.61	188,750	187,373
05	170	97.95	100.09	99.25	08.37	100.85	78.29	250.27	96.31 to 99.31	239,708	237,910
06	122	98.42	100.20	99.52	08.38	100.68	79.77	140.02	96.34 to 100.86	245,047	243,883
07	62	92.28	102.04	94.65	22.35	107.81	42.44	526.41	88.65 to 96.96	104,972	99,358
08	51	95.28	122.12	94.64	49.21	129.04	31.62	444.83	87.38 to 108.26	85,135	80,573
09	31	93.82	101.25	95.58	18.16	105.93	65.97	194.85	90.04 to 105.46	86,615	82,789
10	54	95.73	107.57	92.00	27.79	116.92	49.63	374.01	89.27 to 104.08	86,232	79,329
11	28	93.17	101.41	91.22	24.33	111.17	51.45	199.65	88.73 to 102.13	82,464	75,224
12	3	44.81	53.09	47.61	56.17	111.51	19.48	94.98	N/A	369,000	175,683
14	64	94.52	94.88	89.38	14.85	106.15	60.13	198.34	88.95 to 96.88	191,558	171,217
15	97	92.84	93.11	91.46	09.78	101.80	54.33	182.79	91.77 to 94.61	235,082	215,006

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	1,397	96.45	101.26	97.28	14.59	104.09	31.62	526.41	95.80 to 97.21	169,041	164,436
06	4	57.71	57.47	52.70	43.87	109.05	19.48	94.98	N/A	355,500	187,359
07	2	102.76	102.76	94.17	13.37	109.12	89.02	116.50	N/A	40,000	37,668

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	1,403	Median :	96	COV :	30.58	95% Median C.I. :	95.75 to 97.14
Total Sales Price :	237,652,200	Wgt. Mean :	97	STD :	30.93	95% Wgt. Mean C.I. :	96.16 to 97.85
Total Adj. Sales Price :	237,652,200	Mean :	101	Avg. Abs. Dev :	14.15	95% Mean C.I. :	99.52 to 102.76
Total Assessed Value :	230,541,794						
Avg. Adj. Sales Price :	169,389	COD :	14.68	MAX Sales Ratio :	526.41		
Avg. Assessed Value :	164,321	PRD :	104.26	MIN Sales Ratio :	19.48		

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	7	186.90	230.69	211.09	46.75	109.29	97.67	391.10	97.67 to 391.10	9,357	19,752
Less Than 30,000	26	192.62	221.65	212.17	45.82	104.47	97.67	526.41	137.08 to 254.65	17,896	37,970
__ Ranges Excl. Low \$ __											
Greater Than 4,999	1,403	96.41	101.14	97.01	14.68	104.26	19.48	526.41	95.75 to 97.14	169,389	164,321
Greater Than 15,000	1,396	96.35	100.49	96.98	14.05	103.62	19.48	526.41	95.69 to 97.09	170,191	165,046
Greater Than 30,000	1,377	96.15	98.87	96.78	12.53	102.16	19.48	446.56	95.39 to 96.85	172,249	166,706
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	7	186.90	230.69	211.09	46.75	109.29	97.67	391.10	97.67 to 391.10	9,357	19,752
15,000 TO 29,999	19	198.34	218.32	212.35	44.36	102.81	98.98	526.41	124.35 to 291.47	21,042	44,682
30,000 TO 59,999	73	126.26	131.20	127.61	28.44	102.81	31.62	446.56	105.01 to 137.25	45,597	58,185
60,000 TO 99,999	187	101.67	104.29	104.11	16.44	100.17	43.36	189.99	98.53 to 104.84	80,487	83,798
100,000 TO 149,999	372	95.15	95.31	95.14	10.84	100.18	49.63	142.40	93.84 to 96.85	127,289	121,108
150,000 TO 249,999	523	95.06	95.95	95.97	08.89	99.98	54.33	250.27	93.92 to 95.96	192,118	184,375
250,000 TO 499,999	211	96.53	97.05	96.91	09.03	100.14	19.48	138.45	95.00 to 98.04	304,613	295,190
500,000 TO 999,999	10	88.76	84.72	85.62	13.35	98.95	44.81	108.23	64.95 to 99.20	568,500	486,747
1,000,000 +	1	98.41	98.41	98.41		100.00	98.41	98.41	N/A	1,020,000	1,003,780

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	10	Total	Increase	5%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	54	Median :	96	COV :	44.18	95% Median C.I. :	89.27 to 104.08
Total Sales Price :	4,656,503	Wgt. Mean :	92	STD :	47.52	95% Wgt. Mean C.I. :	86.40 to 97.59
Total Adj. Sales Price :	4,656,503	Mean :	108	Avg. Abs. Dev :	26.60	95% Mean C.I. :	94.90 to 120.24
Total Assessed Value :	4,283,759						
Avg. Adj. Sales Price :	86,232	COD :	27.79	MAX Sales Ratio :	374.01		
Avg. Assessed Value :	79,329	PRD :	116.92	MIN Sales Ratio :	49.63		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2012 To 12/31/2012	5	104.08	103.84	99.63	13.47	104.23	84.06	137.25	N/A	103,000	102,624
01/01/2013 To 03/31/2013	8	103.46	109.24	102.37	15.43	106.71	78.72	138.39	78.72 to 138.39	47,582	48,712
04/01/2013 To 06/30/2013	8	102.19	107.08	93.63	19.12	114.37	69.71	156.58	69.71 to 156.58	76,988	72,087
07/01/2013 To 09/30/2013	8	95.96	118.05	97.62	31.45	120.93	73.12	210.84	73.12 to 210.84	98,250	95,910
10/01/2013 To 12/31/2013	7	90.48	102.46	93.69	22.25	109.36	78.33	156.03	78.33 to 156.03	77,429	72,544
01/01/2014 To 03/31/2014	8	85.69	122.03	83.51	60.19	146.13	61.05	374.01	61.05 to 374.01	78,850	65,849
04/01/2014 To 06/30/2014	6	84.64	87.83	81.81	18.56	107.36	61.00	124.71	61.00 to 124.71	125,525	102,688
07/01/2014 To 09/30/2014	4	95.33	98.51	89.20	31.23	110.44	49.63	153.76	N/A	108,250	96,561
<u>Study Yrs</u>											
10/01/2012 To 09/30/2013	29	102.83	110.14	97.79	20.33	112.63	69.71	210.84	93.89 to 124.35	79,226	77,475
10/01/2013 To 09/30/2014	25	87.85	104.58	86.35	35.18	121.11	49.63	374.01	78.66 to 100.07	94,358	81,479
<u>Calendar Yrs</u>											
01/01/2013 To 12/31/2013	31	99.73	109.42	96.43	22.16	113.47	69.71	210.84	91.44 to 124.35	74,986	72,306

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	54	95.73	107.57	92.00	27.79	116.92	49.63	374.01	89.27 to 104.08	86,232	79,329

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	54	Median :	96	COV :	44.18	95% Median C.I. :	89.27 to 104.08
Total Sales Price :	4,656,503	Wgt. Mean :	92	STD :	47.52	95% Wgt. Mean C.I. :	86.40 to 97.59
Total Adj. Sales Price :	4,656,503	Mean :	108	Avg. Abs. Dev :	26.60	95% Mean C.I. :	94.90 to 120.24
Total Assessed Value :	4,283,759						
Avg. Adj. Sales Price :	86,232	COD :	27.79	MAX Sales Ratio :	374.01		
Avg. Assessed Value :	79,329	PRD :	116.92	MIN Sales Ratio :	49.63		

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	54	95.73	107.57	92.00	27.79	116.92	49.63	374.01	89.27 to 104.08	86,232	79,329
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	374.01	374.01	374.01		100.00	374.01	374.01	N/A	7,500	28,051
Less Than 30,000	7	140.43	178.20	153.42	38.24	116.15	104.08	374.01	104.08 to 374.01	19,214	29,479
__Ranges Excl. Low \$__											
Greater Than 4,999	54	95.73	107.57	92.00	27.79	116.92	49.63	374.01	89.27 to 104.08	86,232	79,329
Greater Than 15,000	53	94.75	102.54	91.54	23.04	112.02	49.63	210.84	89.19 to 104.08	87,717	80,296
Greater Than 30,000	47	93.75	97.05	90.17	19.24	107.63	49.63	156.03	87.85 to 99.73	96,213	86,753
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	374.01	374.01	374.01		100.00	374.01	374.01	N/A	7,500	28,051
15,000 TO 29,999	6	138.76	145.56	140.39	17.09	103.68	104.08	210.84	104.08 to 210.84	21,167	29,717
30,000 TO 59,999	16	117.94	118.46	117.23	19.45	101.05	85.13	156.03	94.75 to 140.42	43,594	51,106
60,000 TO 99,999	13	93.75	93.29	93.68	11.09	99.58	61.05	124.71	84.06 to 104.08	79,812	74,771
100,000 TO 149,999	10	76.82	75.79	76.54	14.61	99.02	49.63	102.80	61.00 to 89.27	128,895	98,657
150,000 TO 249,999	7	88.45	87.88	88.69	10.96	99.09	69.71	105.36	69.71 to 105.36	168,429	149,380
250,000 TO 499,999	1	80.08	80.08	80.08		100.00	80.08	80.08	N/A	319,000	255,470
500,000 TO 999,999											
1,000,000 +											

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	10	Total	Increase	5%

What IF



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 23,239</b>	<b>Value : 4,877,636,155</b>	<b>Growth 76,179,545</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	950	26,934,810	207	12,848,515	160	4,826,815	1,317	44,610,140	
<b>02. Res Improve Land</b>	10,890	350,529,390	801	31,125,890	462	13,092,925	12,153	394,748,205	
<b>03. Res Improvements</b>	11,930	1,305,894,575	1,153	168,475,350	1,789	231,227,480	14,872	1,705,597,405	
<b>04. Res Total</b>	12,880	1,683,358,775	1,360	212,449,755	1,949	249,147,220	16,189	2,144,955,750	35,684,507
<b>% of Res Total</b>	79.56	78.48	8.40	9.90	12.04	11.62	69.66	43.98	46.84
<b>05. Com UnImp Land</b>	247	19,951,055	57	6,046,625	27	1,745,200	331	27,742,880	
<b>06. Com Improve Land</b>	1,411	159,026,865	129	10,354,755	72	4,784,505	1,612	174,166,125	
<b>07. Com Improvements</b>	1,451	455,443,930	141	62,724,970	72	13,913,130	1,664	532,082,030	
<b>08. Com Total</b>	1,698	634,421,850	198	79,126,350	99	20,442,835	1,995	733,991,035	25,913,648
<b>% of Com Total</b>	85.11	86.43	9.92	10.78	4.96	2.79	8.58	15.05	34.02
<b>09. Ind UnImp Land</b>	3	726,460	2	86,195	1	184,955	6	997,610	
<b>10. Ind Improve Land</b>	6	924,555	17	4,952,050	3	532,785	26	6,409,390	
<b>11. Ind Improvements</b>	6	5,234,705	17	47,891,135	4	1,521,015	27	54,646,855	
<b>12. Ind Total</b>	9	6,885,720	19	52,929,380	5	2,238,755	33	62,053,855	11,471,140
<b>% of Ind Total</b>	27.27	11.10	57.58	85.30	15.15	3.61	0.14	1.27	15.06
<b>13. Rec UnImp Land</b>	1	39,375	5	284,520	59	2,255,950	65	2,579,845	
<b>14. Rec Improve Land</b>	0	0	0	0	19	1,391,085	19	1,391,085	
<b>15. Rec Improvements</b>	0	0	0	0	21	823,990	21	823,990	
<b>16. Rec Total</b>	1	39,375	5	284,520	80	4,471,025	86	4,794,920	67,385
<b>% of Rec Total</b>	1.16	0.82	5.81	5.93	93.02	93.25	0.37	0.10	0.09
<b>Res &amp; Rec Total</b>	12,881	1,683,398,150	1,365	212,734,275	2,029	253,618,245	16,275	2,149,750,670	35,751,892
<b>% of Res &amp; Rec Total</b>	79.15	78.31	8.39	9.90	12.47	11.80	70.03	44.07	46.93
<b>Com &amp; Ind Total</b>	1,707	641,307,570	217	132,055,730	104	22,681,590	2,028	796,044,890	37,384,788
<b>% of Com &amp; Ind Total</b>	84.17	80.56	10.70	16.59	5.13	2.85	8.73	16.32	49.07
<b>17. Taxable Total</b>	14,588	2,324,705,720	1,582	344,790,005	2,133	276,299,835	18,303	2,945,795,560	73,136,680
<b>% of Taxable Total</b>	79.70	78.92	8.64	11.70	11.65	9.38	78.76	60.39	96.01

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	12	24,505	178,330	0	0	0
19. Commercial	21	7,818,335	67,346,180	1	712,800	7,374,260
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	12	24,505	178,330
19. Commercial	0	0	0	22	8,531,135	74,720,440
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				34	8,555,640	74,898,770

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	13	2,330	1	0	213	39,205	227	41,535	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	13	2,330	1	0	213	39,205	227	41,535	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	778	148	428	1,354

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	579,930	150	20,158,875	3,293	1,203,633,735	3,451	1,224,372,540
28. Ag-Improved Land	3	74,340	306	17,016,720	2,388	619,621,440	2,697	636,712,500
29. Ag Improvements	0	0	39	2,036,540	1,219	68,677,480	1,258	70,714,020
30. Ag Total							4,709	1,931,799,060

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	17	19.60	463,340	
32. HomeSite Improv Land	2	2.00	45,000	267	265.15	5,402,215	
33. HomeSite Improvements	0	0.00	0	25	0.00	1,632,010	
34. HomeSite Total							
35. FarmSite UnImp Land	3	3.00	2,000	56	96.69	198,940	
36. FarmSite Improv Land	1	1.00	600	209	299.21	563,700	
37. FarmSite Improvements	0	0.00	0	38	0.00	404,530	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	117	134.92	0	
40. Other- Non Ag Use	0	0.00	0	6	77.00	146,000	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	68	70.31	1,180,880	85	89.91	1,644,220	
32. HomeSite Improv Land	1,886	1,937.30	31,238,870	2,155	2,204.45	36,686,085	
33. HomeSite Improvements	795	0.00	52,855,940	820	0.00	54,487,950	1,079,365
34. HomeSite Total				<b>905</b>	<b>2,294.36</b>	<b>92,818,255</b>	
35. FarmSite UnImp Land	277	353.99	672,315	336	453.68	873,255	
36. FarmSite Improv Land	1,805	3,661.76	6,379,085	2,015	3,961.97	6,943,385	
37. FarmSite Improvements	1,136	0.00	15,821,540	1,174	0.00	16,226,070	1,963,500
38. FarmSite Total				<b>1,510</b>	<b>4,415.66</b>	<b>24,042,710</b>	
39. Road & Ditches	4,056	10,431.65	0	4,173	10,566.57	0	
40. Other- Non Ag Use	33	467.23	1,127,395	39	544.23	1,273,395	
41. Total Section VI				<b>2,415</b>	<b>17,820.82</b>	<b>118,134,360</b>	<b>3,042,865</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	57.52	121,600	1	57.52	121,600

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	71.94	432,085	87	7,448.72	26,516,785
44. Recapture Value N/A	2	71.94	696,615	87	7,448.72	47,412,745
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,168	118,322.80	495,837,370	1,257	125,843.46	522,786,240
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	5,190.75	6.09%	28,289,590	6.84%	5,450.00
46. 1A	17,199.91	20.19%	93,104,755	22.53%	5,413.10
47. 2A1	9,027.83	10.60%	46,944,710	11.36%	5,200.00
48. 2A	9,880.18	11.60%	49,863,215	12.06%	5,046.79
49. 3A1	6,219.72	7.30%	28,807,445	6.97%	4,631.63
50. 3A	1,792.90	2.10%	8,598,925	2.08%	4,796.10
51. 4A1	26,646.97	31.27%	117,085,675	28.33%	4,393.96
52. 4A	9,248.19	10.85%	40,617,645	9.83%	4,391.96
<b>53. Total</b>	<b>85,206.45</b>	<b>100.00%</b>	<b>413,311,960</b>	<b>100.00%</b>	<b>4,850.71</b>
<b>Dry</b>					
54. 1D1	1,085.59	3.83%	2,931,095	4.38%	2,700.00
55. 1D	5,355.37	18.91%	14,459,490	21.59%	2,700.00
56. 2D1	2,782.89	9.83%	6,957,235	10.39%	2,500.00
57. 2D	3,284.45	11.60%	8,211,125	12.26%	2,500.00
58. 3D1	1,802.67	6.37%	4,236,300	6.33%	2,350.01
59. 3D	573.18	2.02%	1,289,685	1.93%	2,250.05
60. 4D1	10,716.13	37.84%	23,039,730	34.40%	2,150.00
61. 4D	2,718.72	9.60%	5,845,280	8.73%	2,150.01
<b>62. Total</b>	<b>28,319.00</b>	<b>100.00%</b>	<b>66,969,940</b>	<b>100.00%</b>	<b>2,364.84</b>
<b>Grass</b>					
63. 1G1	875.85	0.89%	1,119,590	1.08%	1,278.29
64. 1G	4,554.08	4.64%	6,237,740	6.02%	1,369.70
65. 2G1	4,127.71	4.21%	5,080,305	4.90%	1,230.78
66. 2G	7,253.86	7.39%	8,527,135	8.22%	1,175.53
67. 3G1	3,599.84	3.67%	3,898,945	3.76%	1,083.09
68. 3G	4,019.90	4.10%	3,641,285	3.51%	905.81
69. 4G1	29,706.83	30.27%	30,843,475	29.74%	1,038.26
70. 4G	44,003.39	44.84%	44,351,260	42.77%	1,007.91
<b>71. Total</b>	<b>98,141.46</b>	<b>100.00%</b>	<b>103,699,735</b>	<b>100.00%</b>	<b>1,056.64</b>
<b>Irrigated Total</b>					
	85,206.45	39.50%	413,311,960	70.60%	4,850.71
<b>Dry Total</b>					
	28,319.00	13.13%	66,969,940	11.44%	2,364.84
<b>Grass Total</b>					
	98,141.46	45.49%	103,699,735	17.71%	1,056.64
72. Waste	4,060.54	1.88%	1,419,270	0.24%	349.53
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>215,727.45</b>	<b>100.00%</b>	<b>585,400,905</b>	<b>100.00%</b>	<b>2,713.61</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	255.88	0.33%	1,548,075	0.34%	6,050.00
46. 1A	51,858.96	66.32%	313,746,705	68.95%	6,050.00
47. 2A1	3,075.15	3.93%	17,989,615	3.95%	5,850.00
48. 2A	7,321.37	9.36%	42,104,445	9.25%	5,750.90
49. 3A1	977.79	1.25%	5,231,175	1.15%	5,350.00
50. 3A	4,472.64	5.72%	23,481,380	5.16%	5,250.00
51. 4A1	5,487.00	7.02%	27,572,470	6.06%	5,025.05
52. 4A	4,751.92	6.08%	23,347,005	5.13%	4,913.17
53. Total	78,200.71	100.00%	455,020,870	100.00%	5,818.63
<b>Dry</b>					
54. 1D1	11.60	0.16%	32,480	0.18%	2,800.00
55. 1D	3,624.45	50.01%	10,148,455	55.48%	2,800.00
56. 2D1	405.78	5.60%	1,055,030	5.77%	2,600.00
57. 2D	475.15	6.56%	1,187,885	6.49%	2,500.02
58. 3D1	113.31	1.56%	260,615	1.42%	2,300.02
59. 3D	211.26	2.92%	475,345	2.60%	2,250.05
60. 4D1	1,629.80	22.49%	3,504,070	19.16%	2,150.00
61. 4D	775.85	10.71%	1,629,285	8.91%	2,100.00
62. Total	7,247.20	100.00%	18,293,165	100.00%	2,524.17
<b>Grass</b>					
63. 1G1	7.50	0.02%	12,000	0.03%	1,600.00
64. 1G	3,017.03	9.80%	4,767,780	11.40%	1,580.29
65. 2G1	655.39	2.13%	976,675	2.34%	1,490.22
66. 2G	2,866.62	9.31%	4,226,370	10.11%	1,474.34
67. 3G1	155.16	0.50%	222,310	0.53%	1,432.78
68. 3G	3,471.18	11.27%	4,725,095	11.30%	1,361.24
69. 4G1	5,174.69	16.80%	7,149,975	17.10%	1,381.72
70. 4G	15,448.56	50.16%	19,735,480	47.20%	1,277.50
71. Total	30,796.13	100.00%	41,815,685	100.00%	1,357.82
<b>Irrigated Total</b>					
	78,200.71	63.40%	455,020,870	87.74%	5,818.63
<b>Dry Total</b>					
	7,247.20	5.88%	18,293,165	3.53%	2,524.17
<b>Grass Total</b>					
	30,796.13	24.97%	41,815,685	8.06%	1,357.82
72. Waste	2,412.13	1.96%	916,625	0.18%	380.01
73. Other	4,684.50	3.80%	2,574,130	0.50%	549.50
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	123,340.67	100.00%	518,620,475	100.00%	4,204.78

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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	881.30	1.77%	4,803,085	1.91%	5,450.00
46. 1A	27,849.56	56.03%	151,780,125	60.50%	5,450.00
47. 2A1	1,720.72	3.46%	8,947,740	3.57%	5,200.00
48. 2A	905.72	1.82%	4,619,175	1.84%	5,100.00
49. 3A1	1,497.35	3.01%	7,337,015	2.92%	4,900.00
50. 3A	14.00	0.03%	67,200	0.03%	4,800.00
51. 4A1	9,775.59	19.67%	43,012,590	17.15%	4,400.00
52. 4A	7,062.58	14.21%	30,305,555	12.08%	4,291.00
53. Total	49,706.82	100.00%	250,872,485	100.00%	5,047.04
<b>Dry</b>					
54. 1D1	110.10	0.92%	297,270	1.03%	2,700.00
55. 1D	4,795.16	40.26%	12,946,930	45.05%	2,700.00
56. 2D1	634.43	5.33%	1,586,075	5.52%	2,500.00
57. 2D	338.32	2.84%	845,800	2.94%	2,500.00
58. 3D1	406.17	3.41%	954,505	3.32%	2,350.01
59. 3D	90.43	0.76%	203,470	0.71%	2,250.03
60. 4D1	3,566.58	29.94%	7,668,165	26.68%	2,150.01
61. 4D	1,970.65	16.54%	4,236,920	14.74%	2,150.01
62. Total	11,911.84	100.00%	28,739,135	100.00%	2,412.65
<b>Grass</b>					
63. 1G1	239.27	0.39%	331,130	0.51%	1,383.92
64. 1G	4,897.51	7.96%	6,723,460	10.38%	1,372.83
65. 2G1	1,452.63	2.36%	1,813,565	2.80%	1,248.47
66. 2G	680.39	1.11%	831,835	1.28%	1,222.59
67. 3G1	596.44	0.97%	648,660	1.00%	1,087.55
68. 3G	146.70	0.24%	121,795	0.19%	830.23
69. 4G1	15,144.28	24.61%	15,777,785	24.37%	1,041.83
70. 4G	38,390.24	62.38%	38,494,285	59.46%	1,002.71
71. Total	61,547.46	100.00%	64,742,515	100.00%	1,051.91
<b>Irrigated Total</b>					
	49,706.82	39.95%	250,872,485	72.76%	5,047.04
<b>Dry Total</b>					
	11,911.84	9.57%	28,739,135	8.34%	2,412.65
<b>Grass Total</b>					
	61,547.46	49.47%	64,742,515	18.78%	1,051.91
72. Waste	1,011.11	0.81%	353,905	0.10%	350.02
73. Other	246.47	0.20%	86,265	0.03%	350.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	124,423.70	100.00%	344,794,305	100.00%	2,771.13

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

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	113.20	0.24%	684,860	0.26%	6,050.00
46. 1A	26,895.69	57.09%	162,693,460	60.81%	6,049.05
47. 2A1	2,904.16	6.16%	16,989,340	6.35%	5,850.00
48. 2A	1,012.77	2.15%	5,823,430	2.18%	5,750.00
49. 3A1	387.58	0.82%	2,073,555	0.78%	5,350.01
50. 3A	17.60	0.04%	92,400	0.03%	5,250.00
51. 4A1	12,614.80	26.78%	63,389,870	23.69%	5,025.04
52. 4A	3,166.12	6.72%	15,779,600	5.90%	4,983.89
53. Total	47,111.92	100.00%	267,526,515	100.00%	5,678.53
<b>Dry</b>					
54. 1D1	35.92	0.25%	100,575	0.30%	2,799.97
55. 1D	3,022.45	21.36%	8,462,850	25.58%	2,800.00
56. 2D1	1,424.70	10.07%	3,704,220	11.20%	2,600.00
57. 2D	182.96	1.29%	457,400	1.38%	2,500.00
58. 3D1	311.72	2.20%	716,955	2.17%	2,300.00
59. 3D	6.70	0.05%	15,075	0.05%	2,250.00
60. 4D1	7,355.91	51.98%	15,815,215	47.81%	2,150.00
61. 4D	1,812.42	12.81%	3,806,090	11.51%	2,100.00
62. Total	14,152.78	100.00%	33,078,380	100.00%	2,337.24
<b>Grass</b>					
63. 1G1	29.60	0.10%	47,360	0.11%	1,600.00
64. 1G	2,084.50	6.78%	3,244,545	7.68%	1,556.51
65. 2G1	1,483.65	4.82%	2,173,635	5.15%	1,465.06
66. 2G	400.00	1.30%	596,880	1.41%	1,492.20
67. 3G1	259.61	0.84%	368,445	0.87%	1,419.22
68. 3G	103.50	0.34%	146,665	0.35%	1,417.05
69. 4G1	15,814.64	51.42%	21,550,370	51.04%	1,362.68
70. 4G	10,577.83	34.40%	14,097,910	33.39%	1,332.78
71. Total	30,753.33	100.00%	42,225,810	100.00%	1,373.05
<b>Irrigated Total</b>					
	47,111.92	50.63%	267,526,515	77.95%	5,678.53
<b>Dry Total</b>					
	14,152.78	15.21%	33,078,380	9.64%	2,337.24
<b>Grass Total</b>					
	30,753.33	33.05%	42,225,810	12.30%	1,373.05
72. Waste	982.43	1.06%	343,860	0.10%	350.01
73. Other	46.30	0.05%	16,205	0.00%	350.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	93,046.76	100.00%	343,190,770	100.00%	3,688.37

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

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	121.20	18.20%	660,540	23.11%	5,450.00
47. 2A1	3.00	0.45%	15,600	0.55%	5,200.00
48. 2A	523.36	78.61%	2,099,290	73.44%	4,011.18
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	7.25	1.09%	34,800	1.22%	4,800.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	11.00	1.65%	48,400	1.69%	4,400.00
53. Total	665.81	100.00%	2,858,630	100.00%	4,293.46
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7.00	3.09%	18,900	3.40%	2,700.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	183.84	81.22%	459,600	82.79%	2,500.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	3.00	1.33%	6,750	1.22%	2,250.00
60. 4D1	12.50	5.52%	26,875	4.84%	2,150.00
61. 4D	20.00	8.84%	43,000	7.75%	2,150.00
62. Total	226.34	100.00%	555,125	100.00%	2,452.62
<b>Grass</b>					
63. 1G1	4.00	0.46%	5,600	0.47%	1,400.00
64. 1G	19.50	2.22%	27,300	2.27%	1,400.00
65. 2G1	3.00	0.34%	3,900	0.32%	1,300.00
66. 2G	180.45	20.58%	263,990	21.94%	1,462.95
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	69.33	7.91%	72,795	6.05%	1,049.98
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	600.57	68.49%	829,755	68.95%	1,381.61
71. Total	876.85	100.00%	1,203,340	100.00%	1,372.34
<b>Irrigated Total</b>					
	665.81	16.79%	2,858,630	41.20%	4,293.46
<b>Dry Total</b>					
	226.34	5.71%	555,125	8.00%	2,452.62
<b>Grass Total</b>					
	876.85	22.11%	1,203,340	17.34%	1,372.34
72. Waste	2,197.49	55.40%	2,321,215	33.46%	1,056.30
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	3,966.49	100.00%	6,938,310	100.00%	1,749.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 13

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,068.33	96.79%	128,195	97.43%	120.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	22.07	2.00%	2,315	1.76%	104.89
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	13.33	1.21%	1,065	0.81%	79.89
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>1,103.73</b>	<b>100.00%</b>	<b>131,575</b>	<b>100.00%</b>	<b>119.21</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	442.32	93.25%	24,320	94.03%	54.98
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	21.00	4.43%	1,050	4.06%	50.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11.00	2.32%	495	1.91%	45.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>474.32</b>	<b>100.00%</b>	<b>25,865</b>	<b>100.00%</b>	<b>54.53</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	105.00	11.91%	5,765	14.16%	54.90
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	57.80	6.56%	2,605	6.40%	45.07
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	59.50	6.75%	2,680	6.58%	45.04
70. 4G	659.05	74.78%	29,665	72.86%	45.01
<b>71. Total</b>	<b>881.35</b>	<b>100.00%</b>	<b>40,715</b>	<b>100.00%</b>	<b>46.20</b>
<hr/>					
<b>Irrigated Total</b>	<b>1,103.73</b>	<b>44.88%</b>	<b>131,575</b>	<b>66.40%</b>	<b>119.21</b>
<b>Dry Total</b>	<b>474.32</b>	<b>19.29%</b>	<b>25,865</b>	<b>13.05%</b>	<b>54.53</b>
<b>Grass Total</b>	<b>881.35</b>	<b>35.84%</b>	<b>40,715</b>	<b>20.55%</b>	<b>46.20</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,459.40</b>	<b>100.00%</b>	<b>198,155</b>	<b>100.00%</b>	<b>80.57</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 19

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1.00	17.27%	2,200	19.49%	2,200.00
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	4.79	82.73%	9,090	80.51%	1,897.70
71. Total	5.79	100.00%	11,290	100.00%	1,949.91
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	5.79	100.00%	11,290	100.00%	1,949.91
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	5.79	100.00%	11,290	100.00%	1,949.91

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 401

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	16.07	36.62%	87,555	40.24%	5,448.35
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	4.11	9.37%	20,960	9.63%	5,099.76
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	12.00	27.35%	57,600	26.47%	4,800.00
51. 4A1	11.70	26.66%	51,460	23.65%	4,398.29
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>43.88</b>	<b>100.00%</b>	<b>217,575</b>	<b>100.00%</b>	<b>4,958.41</b>
<b>Dry</b>					
54. 1D1	0.65	0.23%	1,755	0.26%	2,700.00
55. 1D	62.19	22.08%	167,910	25.15%	2,699.95
56. 2D1	28.60	10.16%	71,500	10.71%	2,500.00
57. 2D	24.29	8.63%	60,725	9.10%	2,500.00
58. 3D1	25.88	9.19%	60,815	9.11%	2,349.88
59. 3D	38.60	13.71%	86,850	13.01%	2,250.00
60. 4D1	79.59	28.26%	171,115	25.63%	2,149.96
61. 4D	21.82	7.75%	46,915	7.03%	2,150.09
<b>62. Total</b>	<b>281.62</b>	<b>100.00%</b>	<b>667,585</b>	<b>100.00%</b>	<b>2,370.52</b>
<b>Grass</b>					
63. 1G1	20.25	1.58%	32,410	2.04%	1,600.49
64. 1G	216.92	16.90%	347,045	21.85%	1,599.88
65. 2G1	118.40	9.22%	155,625	9.80%	1,314.40
66. 2G	140.61	10.95%	196,850	12.40%	1,399.97
67. 3G1	110.87	8.64%	131,680	8.29%	1,187.70
68. 3G	78.62	6.13%	88,255	5.56%	1,122.55
69. 4G1	215.24	16.77%	235,105	14.80%	1,092.29
70. 4G	382.64	29.81%	401,140	25.26%	1,048.35
<b>71. Total</b>	<b>1,283.55</b>	<b>100.00%</b>	<b>1,588,110</b>	<b>100.00%</b>	<b>1,237.28</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>43.88</b>	<b>2.66%</b>	<b>217,575</b>	<b>8.73%</b>	<b>4,958.41</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>281.62</b>	<b>17.04%</b>	<b>667,585</b>	<b>26.79%</b>	<b>2,370.52</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,283.55</b>	<b>77.67%</b>	<b>1,588,110</b>	<b>63.74%</b>	<b>1,237.28</b>
72. Waste	34.50	2.09%	13,800	0.55%	400.00
73. Other	8.98	0.54%	4,490	0.18%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>1,652.53</b>	<b>100.00%</b>	<b>2,491,560</b>	<b>100.00%</b>	<b>1,507.72</b>

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

Market Area 402

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1.19	55.35%	6,485	60.55%	5,449.58
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	0.66	30.70%	2,905	27.12%	4,401.52
52. 4A	0.30	13.95%	1,320	12.32%	4,400.00
53. Total	2.15	100.00%	10,710	100.00%	4,981.40
<b>Dry</b>					
54. 1D1	1.00	2.59%	2,700	2.68%	2,700.00
55. 1D	30.47	78.86%	82,275	81.79%	2,700.20
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	2.00	5.18%	4,500	4.47%	2,250.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	5.17	13.38%	11,120	11.05%	2,150.87
62. Total	38.64	100.00%	100,595	100.00%	2,603.39
<b>Grass</b>					
63. 1G1	19.13	4.53%	30,600	5.76%	1,599.58
64. 1G	114.61	27.12%	183,375	34.50%	1,599.99
65. 2G1	11.75	2.78%	16,450	3.09%	1,400.00
66. 2G	17.88	4.23%	25,025	4.71%	1,399.61
67. 3G1	5.91	1.40%	7,095	1.33%	1,200.51
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	85.96	20.34%	93,035	17.50%	1,082.31
70. 4G	167.38	39.61%	175,930	33.10%	1,051.08
71. Total	422.62	100.00%	531,510	100.00%	1,257.65
<b>Irrigated Total</b>					
	2.15	0.46%	10,710	1.66%	4,981.40
<b>Dry Total</b>					
	38.64	8.21%	100,595	15.58%	2,603.39
<b>Grass Total</b>					
	422.62	89.83%	531,510	82.32%	1,257.65
72. Waste	7.06	1.50%	2,820	0.44%	399.43
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	470.47	100.00%	645,635	100.00%	1,372.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 403

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	47.59	66.86%	259,365	70.43%	5,449.99
47. 2A1	6.35	8.92%	33,020	8.97%	5,200.00
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	15.73	22.10%	69,210	18.79%	4,399.87
52. 4A	1.51	2.12%	6,645	1.80%	4,400.66
<b>53. Total</b>	<b>71.18</b>	<b>100.00%</b>	<b>368,240</b>	<b>100.00%</b>	<b>5,173.36</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	90.13	65.10%	243,350	69.73%	2,699.99
56. 2D1	2.48	1.79%	6,200	1.78%	2,500.00
57. 2D	2.00	1.44%	5,000	1.43%	2,500.00
58. 3D1	2.00	1.44%	4,500	1.29%	2,250.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	35.90	25.93%	77,185	22.12%	2,150.00
61. 4D	5.93	4.28%	12,745	3.65%	2,149.24
<b>62. Total</b>	<b>138.44</b>	<b>100.00%</b>	<b>348,980</b>	<b>100.00%</b>	<b>2,520.80</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	201.68	34.65%	313,320	42.78%	1,553.55
65. 2G1	38.47	6.61%	52,940	7.23%	1,376.14
66. 2G	24.03	4.13%	33,635	4.59%	1,399.71
67. 3G1	11.66	2.00%	13,990	1.91%	1,199.83
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	155.76	26.76%	168,235	22.97%	1,080.09
70. 4G	150.46	25.85%	150,250	20.52%	998.60
<b>71. Total</b>	<b>582.06</b>	<b>100.00%</b>	<b>732,370</b>	<b>100.00%</b>	<b>1,258.24</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>71.18</b>	<b>8.80%</b>	<b>368,240</b>	<b>25.28%</b>	<b>5,173.36</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>138.44</b>	<b>17.11%</b>	<b>348,980</b>	<b>23.96%</b>	<b>2,520.80</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>582.06</b>	<b>71.95%</b>	<b>732,370</b>	<b>50.28%</b>	<b>1,258.24</b>
72. Waste	17.30	2.14%	6,915	0.47%	399.71
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>808.98</b>	<b>100.00%</b>	<b>1,456,505</b>	<b>100.00%</b>	<b>1,800.42</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 404

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	8.00	28.69%	48,400	32.75%	6,050.00
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	19.30	69.23%	96,500	65.29%	5,000.00
52. 4A	0.58	2.08%	2,900	1.96%	5,000.00
<b>53. Total</b>	<b>27.88</b>	<b>100.00%</b>	<b>147,800</b>	<b>100.00%</b>	<b>5,301.29</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2.50	12.14%	7,000	14.64%	2,800.00
56. 2D1	6.06	29.43%	15,150	31.68%	2,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	2.00	9.71%	4,600	9.62%	2,300.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	10.03	48.71%	21,065	44.06%	2,100.20
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>20.59</b>	<b>100.00%</b>	<b>47,815</b>	<b>100.00%</b>	<b>2,322.24</b>
<b>Grass</b>					
63. 1G1	4.75	1.38%	8,550	1.67%	1,800.00
64. 1G	93.41	27.17%	164,140	32.13%	1,757.20
65. 2G1	19.50	5.67%	33,150	6.49%	1,700.00
66. 2G	12.46	3.62%	21,180	4.15%	1,699.84
67. 3G1	3.48	1.01%	5,570	1.09%	1,600.57
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	136.48	39.70%	185,185	36.25%	1,356.87
70. 4G	73.72	21.44%	93,010	18.21%	1,261.67
<b>71. Total</b>	<b>343.80</b>	<b>100.00%</b>	<b>510,785</b>	<b>100.00%</b>	<b>1,485.70</b>
<b>Irrigated Total</b>					
	27.88	6.99%	147,800	20.85%	5,301.29
<b>Dry Total</b>					
	20.59	5.17%	47,815	6.74%	2,322.24
<b>Grass Total</b>					
	343.80	86.25%	510,785	72.05%	1,485.70
72. Waste	6.35	1.59%	2,540	0.36%	400.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>398.62</b>	<b>100.00%</b>	<b>708,940</b>	<b>100.00%</b>	<b>1,778.49</b>

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

Market Area 407

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	11.67	87.74%	63,600	89.87%	5,449.87
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	1.63	12.26%	7,170	10.13%	4,398.77
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	13.30	100.00%	70,770	100.00%	5,321.05
<b>Dry</b>					
54. 1D1	2.00	2.17%	5,400	2.26%	2,700.00
55. 1D	66.45	72.24%	179,410	74.95%	2,699.92
56. 2D1	4.00	4.35%	10,000	4.18%	2,500.00
57. 2D	5.54	6.02%	13,850	5.79%	2,500.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.00	6.52%	13,500	5.64%	2,250.00
60. 4D1	6.00	6.52%	12,900	5.39%	2,150.00
61. 4D	2.00	2.17%	4,300	1.80%	2,150.00
62. Total	91.99	100.00%	239,360	100.00%	2,602.02
<b>Grass</b>					
63. 1G1	31.36	6.81%	50,175	8.30%	1,599.97
64. 1G	151.49	32.91%	242,400	40.09%	1,600.11
65. 2G1	10.57	2.30%	14,795	2.45%	1,399.72
66. 2G	50.38	10.95%	58,835	9.73%	1,167.82
67. 3G1	10.00	2.17%	12,000	1.98%	1,200.00
68. 3G	5.24	1.14%	6,285	1.04%	1,199.43
69. 4G1	102.21	22.21%	112,440	18.60%	1,100.09
70. 4G	99.00	21.51%	107,710	17.81%	1,087.98
71. Total	460.25	100.00%	604,640	100.00%	1,313.72
<b>Irrigated Total</b>					
	13.30	2.25%	70,770	7.59%	5,321.05
<b>Dry Total</b>					
	91.99	15.59%	239,360	25.67%	2,602.02
<b>Grass Total</b>					
	460.25	78.02%	604,640	64.86%	1,313.72
72. Waste	24.41	4.14%	17,500	1.88%	716.92
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	589.95	100.00%	932,270	100.00%	1,580.25

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 408

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	6.50	95.59%	39,325	96.33%	6,050.00
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	0.30	4.41%	1,500	3.67%	5,000.00
<b>53. Total</b>	<b>6.80</b>	<b>100.00%</b>	<b>40,825</b>	<b>100.00%</b>	<b>6,003.68</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	15.56	79.55%	43,570	81.94%	2,800.13
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3.00	15.34%	7,500	14.11%	2,500.00
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	1.00	5.11%	2,100	3.95%	2,100.00
<b>62. Total</b>	<b>19.56</b>	<b>100.00%</b>	<b>53,170</b>	<b>100.00%</b>	<b>2,718.30</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	30.30	24.00%	52,815	28.32%	1,743.07
65. 2G1	10.79	8.55%	18,345	9.84%	1,700.19
66. 2G	5.00	3.96%	8,500	4.56%	1,700.00
67. 3G1	5.00	3.96%	8,000	4.29%	1,600.00
68. 3G	22.81	18.07%	36,495	19.57%	1,599.96
69. 4G1	35.56	28.17%	43,835	23.51%	1,232.71
70. 4G	16.78	13.29%	18,475	9.91%	1,101.01
<b>71. Total</b>	<b>126.24</b>	<b>100.00%</b>	<b>186,465</b>	<b>100.00%</b>	<b>1,477.07</b>
<b>Irrigated Total</b>					
	6.80	4.36%	40,825	14.48%	6,003.68
<b>Dry Total</b>					
	19.56	12.53%	53,170	18.86%	2,718.30
<b>Grass Total</b>					
	126.24	80.87%	186,465	66.16%	1,477.07
72. Waste	3.50	2.24%	1,400	0.50%	400.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>156.10</b>	<b>100.00%</b>	<b>281,860</b>	<b>100.00%</b>	<b>1,805.64</b>

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

Market Area 409

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	111.62	93.79%	675,310	94.37%	6,050.08
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	4.50	3.78%	25,875	3.62%	5,750.00
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	2.89	2.43%	14,450	2.02%	5,000.00
<b>53. Total</b>	<b>119.01</b>	<b>100.00%</b>	<b>715,635</b>	<b>100.00%</b>	<b>6,013.23</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	56.32	57.10%	157,685	60.31%	2,799.80
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	37.31	37.83%	93,275	35.67%	2,500.00
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	5.00	5.07%	10,500	4.02%	2,100.00
<b>62. Total</b>	<b>98.63</b>	<b>100.00%</b>	<b>261,460</b>	<b>100.00%</b>	<b>2,650.92</b>
<b>Grass</b>					
63. 1G1	18.12	9.00%	32,620	10.41%	1,800.22
64. 1G	38.08	18.91%	67,225	21.44%	1,765.36
65. 2G1	14.85	7.37%	25,245	8.05%	1,700.00
66. 2G	27.85	13.83%	43,745	13.95%	1,570.74
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	16.01	7.95%	23,610	7.53%	1,474.70
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	86.46	42.94%	121,050	38.61%	1,400.07
<b>71. Total</b>	<b>201.37</b>	<b>100.00%</b>	<b>313,495</b>	<b>100.00%</b>	<b>1,556.81</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>119.01</b>	<b>27.30%</b>	<b>715,635</b>	<b>55.16%</b>	<b>6,013.23</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>98.63</b>	<b>22.63%</b>	<b>261,460</b>	<b>20.15%</b>	<b>2,650.92</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>201.37</b>	<b>46.19%</b>	<b>313,495</b>	<b>24.16%</b>	<b>1,556.81</b>
72. Waste	16.91	3.88%	6,765	0.52%	400.06
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>435.92</b>	<b>100.00%</b>	<b>1,297,355</b>	<b>100.00%</b>	<b>2,976.13</b>

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

Market Area 410

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	42.37	57.91%	256,310	60.98%	6,049.33
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	6.00	8.20%	34,500	8.21%	5,750.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	22.10	30.20%	116,025	27.60%	5,250.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	2.70	3.69%	13,500	3.21%	5,000.00
<b>53. Total</b>	<b>73.17</b>	<b>100.00%</b>	<b>420,335</b>	<b>100.00%</b>	<b>5,744.64</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4.75	20.84%	13,310	25.98%	2,802.11
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	0.28	1.23%	630	1.23%	2,250.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	17.76	77.93%	37,290	72.79%	2,099.66
<b>62. Total</b>	<b>22.79</b>	<b>100.00%</b>	<b>51,230</b>	<b>100.00%</b>	<b>2,247.92</b>
<b>Grass</b>					
63. 1G1	0.84	0.20%	1,515	0.26%	1,803.57
64. 1G	77.75	18.37%	137,375	23.15%	1,766.88
65. 2G1	17.94	4.24%	30,495	5.14%	1,699.83
66. 2G	44.94	10.62%	64,830	10.92%	1,442.59
67. 3G1	12.67	2.99%	7,600	1.28%	599.84
68. 3G	78.70	18.59%	125,915	21.22%	1,599.94
69. 4G1	38.09	9.00%	31,480	5.30%	826.46
70. 4G	152.32	35.99%	194,240	32.73%	1,275.21
<b>71. Total</b>	<b>423.25</b>	<b>100.00%</b>	<b>593,450</b>	<b>100.00%</b>	<b>1,402.13</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>73.17</b>	<b>11.49%</b>	<b>420,335</b>	<b>35.37%</b>	<b>5,744.64</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>22.79</b>	<b>3.58%</b>	<b>51,230</b>	<b>4.31%</b>	<b>2,247.92</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>423.25</b>	<b>66.47%</b>	<b>593,450</b>	<b>49.93%</b>	<b>1,402.13</b>
72. Waste	54.39	8.54%	76,015	6.40%	1,397.59
73. Other	63.12	9.91%	47,510	4.00%	752.69
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>636.72</b>	<b>100.00%</b>	<b>1,188,540</b>	<b>100.00%</b>	<b>1,866.66</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 411

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	54.07	62.80%	327,125	63.98%	6,050.03
47. 2A1	24.75	28.75%	142,315	27.83%	5,750.10
48. 2A	7.28	8.46%	41,865	8.19%	5,750.69
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>86.10</b>	<b>100.00%</b>	<b>511,305</b>	<b>100.00%</b>	<b>5,938.50</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	24.50	37.18%	68,600	43.60%	2,800.00
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	19.68	29.87%	44,280	28.15%	2,250.00
60. 4D1	4.11	6.24%	7,485	4.76%	1,821.17
61. 4D	17.60	26.71%	36,960	23.49%	2,100.00
<b>62. Total</b>	<b>65.89</b>	<b>100.00%</b>	<b>157,325</b>	<b>100.00%</b>	<b>2,387.69</b>
<b>Grass</b>					
63. 1G1	3.13	0.59%	6,260	0.68%	2,000.00
64. 1G	175.94	32.88%	337,585	36.49%	1,918.75
65. 2G1	49.38	9.23%	88,885	9.61%	1,800.02
66. 2G	57.67	10.78%	103,800	11.22%	1,799.90
67. 3G1	10.44	1.95%	7,310	0.79%	700.19
68. 3G	54.88	10.26%	93,300	10.09%	1,700.07
69. 4G1	65.11	12.17%	108,445	11.72%	1,665.57
70. 4G	118.49	22.15%	179,515	19.40%	1,515.02
<b>71. Total</b>	<b>535.04</b>	<b>100.00%</b>	<b>925,100</b>	<b>100.00%</b>	<b>1,729.03</b>
<hr/>					
<b>Irrigated Total</b>	<b>86.10</b>	<b>11.23%</b>	<b>511,305</b>	<b>30.82%</b>	<b>5,938.50</b>
<b>Dry Total</b>	<b>65.89</b>	<b>8.60%</b>	<b>157,325</b>	<b>9.48%</b>	<b>2,387.69</b>
<b>Grass Total</b>	<b>535.04</b>	<b>69.80%</b>	<b>925,100</b>	<b>55.76%</b>	<b>1,729.03</b>
72. Waste	60.53	7.90%	55,925	3.37%	923.92
73. Other	19.00	2.48%	9,500	0.57%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>766.56</b>	<b>100.00%</b>	<b>1,659,155</b>	<b>100.00%</b>	<b>2,164.42</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 415

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3.00	7.57%	18,150	7.72%	6,050.00
46. 1A	32.10	80.98%	194,180	82.62%	6,049.22
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	0.60	1.51%	3,000	1.28%	5,000.00
52. 4A	3.94	9.94%	19,700	8.38%	5,000.00
<b>53. Total</b>	<b>39.64</b>	<b>100.00%</b>	<b>235,030</b>	<b>100.00%</b>	<b>5,929.11</b>
<b>Dry</b>					
54. 1D1	6.67	6.52%	18,675	7.17%	2,799.85
55. 1D	29.44	28.80%	82,430	31.66%	2,799.93
56. 2D1	12.40	12.13%	31,000	11.91%	2,500.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	15.04	14.71%	41,875	16.09%	2,784.24
60. 4D1	10.59	10.36%	22,240	8.54%	2,100.09
61. 4D	28.09	27.48%	64,100	24.62%	2,281.95
<b>62. Total</b>	<b>102.23</b>	<b>100.00%</b>	<b>260,320</b>	<b>100.00%</b>	<b>2,546.41</b>
<b>Grass</b>					
63. 1G1	3.94	0.20%	7,880	0.24%	2,000.00
64. 1G	441.39	21.93%	896,560	26.81%	2,031.22
65. 2G1	45.02	2.24%	81,025	2.42%	1,799.76
66. 2G	129.59	6.44%	238,440	7.13%	1,839.96
67. 3G1	48.67	2.42%	93,520	2.80%	1,921.51
68. 3G	77.11	3.83%	131,075	3.92%	1,699.84
69. 4G1	256.14	12.72%	394,340	11.79%	1,539.55
70. 4G	1,011.21	50.23%	1,500,835	44.89%	1,484.20
<b>71. Total</b>	<b>2,013.07</b>	<b>100.00%</b>	<b>3,343,675</b>	<b>100.00%</b>	<b>1,660.98</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>39.64</b>	<b>1.82%</b>	<b>235,030</b>	<b>6.11%</b>	<b>5,929.11</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>102.23</b>	<b>4.69%</b>	<b>260,320</b>	<b>6.76%</b>	<b>2,546.41</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,013.07</b>	<b>92.38%</b>	<b>3,343,675</b>	<b>86.88%</b>	<b>1,660.98</b>
72. Waste	24.12	1.11%	9,645	0.25%	399.88
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>2,179.06</b>	<b>100.00%</b>	<b>3,848,670</b>	<b>100.00%</b>	<b>1,766.21</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2600

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	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 3000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	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 5000

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

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	74.94	450,235	4,137.08	22,823,075	258,266.53	1,369,186,950	262,478.55	1,392,460,260
<b>77. Dry Land</b>	20.92	56,650	681.08	1,621,265	62,509.86	148,171,535	63,211.86	149,849,450
<b>78. Grass</b>	76.84	98,770	3,908.94	5,509,960	225,407.84	257,459,960	229,393.62	263,068,690
<b>79. Waste</b>	2.26	1,015	210.73	125,975	10,699.78	5,421,210	10,912.77	5,548,200
<b>80. Other</b>	0.00	0	630.38	321,125	4,437.99	2,416,975	5,068.37	2,738,100
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>174.96</b>	<b>606,670</b>	<b>9,568.21</b>	<b>30,401,400</b>	<b>561,322.00</b>	<b>1,782,656,630</b>	<b>571,065.17</b>	<b>1,813,664,700</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	262,478.55	45.96%	1,392,460,260	76.78%	5,305.04
<b>Dry Land</b>	63,211.86	11.07%	149,849,450	8.26%	2,370.59
<b>Grass</b>	229,393.62	40.17%	263,068,690	14.50%	1,146.80
<b>Waste</b>	10,912.77	1.91%	5,548,200	0.31%	508.41
<b>Other</b>	5,068.37	0.89%	2,738,100	0.15%	540.23
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>571,065.17</b>	<b>100.00%</b>	<b>1,813,664,700</b>	<b>100.00%</b>	<b>3,175.93</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

### 10 Buffalo

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,820,123,169	2,144,955,750	324,832,581	17.85%	35,684,507	15.89%
02. Recreational	24,330,415	4,794,920	-19,535,495	-80.29%	67,385	-80.57%
03. Ag-Homesite Land, Ag-Res Dwelling	84,204,650	92,818,255	8,613,605	10.23%	1,079,365	8.95%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,928,658,234</b>	<b>2,242,568,925</b>	<b>313,910,691</b>	<b>16.28%</b>	<b>36,831,257</b>	<b>14.37%</b>
05. Commercial	705,912,435	733,991,035	28,078,600	3.98%	25,913,648	0.31%
06. Industrial	49,993,850	62,053,855	12,060,005	24.12%	11,471,140	1.18%
07. Ag-Farmsite Land, Outbuildings	21,086,420	24,042,710	2,956,290	14.02%	1,963,500	4.71%
08. Minerals	41,535	41,535	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>777,034,240</b>	<b>820,129,135</b>	<b>43,094,895</b>	<b>5.55%</b>	<b>39,348,288</b>	<b>0.48%</b>
<b>10. Total Non-Agland Real Property</b>	<b>2,705,692,474</b>	<b>3,063,971,455</b>	<b>358,278,981</b>	<b>13.24%</b>	<b>76,179,545</b>	<b>10.43%</b>
11. Irrigated	1,082,676,515	1,392,460,260	309,783,745	28.61%		
12. Dryland	102,302,845	149,849,450	47,546,605	46.48%		
13. Grassland	217,358,255	263,068,690	45,710,435	21.03%		
14. Wasteland	4,498,440	5,548,200	1,049,760	23.34%		
15. Other Agland	999,415	2,738,100	1,738,685	173.97%		
<b>16. Total Agricultural Land</b>	<b>1,407,835,470</b>	<b>1,813,664,700</b>	<b>405,829,230</b>	<b>28.83%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>4,113,527,944</b>	<b>4,877,636,155</b>	<b>764,108,211</b>	<b>18.58%</b>	<b>76,179,545</b>	<b>16.72%</b>

## 2014 Plan of Assessment for Buffalo County Assessment Years 2014, 2015, and 2016

### Plan of Assessment and Preparation Requirements

Pursuant to Neb. Revised Statute, 77-1311.02,

*The county assessor shall, on or before June 15 each year, prepare a plan of **assessment** which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. **The plan shall be presented to the county board of equalization on or before July 31 each year.** The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year. **(Highlighting Added)***

### Real Property Assessment Requirements

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

## **Plan of Systematic Inspection and Review**

*On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels or real property in the county have been **inspected and reviewed no less frequently than every six years**. (Highlighting added)*

The 6 – year “inspection” requirement of state statute 77-1311.03 requires an actual inspection of every property from the date of inception to six years hence and the P A D Dept Directive prescribed each parcel be identified with a current picture. The operative date is stated as July 1, 2007 for 77-1311.03. According to the email sent by Ruth Sorensen, Property Tax Administrator, on May 10, 2012 to Lynn Mussman, Larry Dix, Marilyn Hladky and Jon Cannon, it stated, quote: **“At this juncture, the date of March 19, 2014 for the first six year cycle is appropriate.”**

**General Description of Real Property in Buffalo County:**

Per the 2013 Active Neighborhood Parcels in our Terra Scan CAMA, Buffalo County consists of the following real property types:

<b><u>Table</u></b>	<b><u>Area</u></b>	<b><u>Neighbor-</u></b>	<b><u>Parcels</u></b>	<b><u>% Of</u></b>
		<b><u>hoods</u></b>		<b><u>Total</u></b>
<b>1</b>	Residential	<b>145</b>	8,954	
	(Residential on Commercial Subs)	( 25)	80	<b>36.71%</b>
<b>2</b>	Rural Subs	<b>94</b>		<b>6.22%</b>
<b>3</b>	Small Towns & Villages	<b>20</b>		<b>10.46%</b>
<b>4</b>	26 Townships:	<b>19</b>		<b>27.53%</b>
	Acreages	10	1,877 (7.60%)	
	Agricultural Land	4	4,446 (18.72%)	
	Recreational	2	208	
	Leased Gov Lnd	1	16	
	Mineral	2	229	
<b>5</b>	Mobile Homes	<b>25</b>		<b>4.91%</b>
<b>6</b>	Commercial	<b>66</b>		<b>8.39%</b>
<b>7</b>	Exempt Properties	<b>46</b>		<b>5.78%</b>
	Cities	15	486	
	Permissive Orgs	8	265	
	Government	5	465	
	Power&Phone	9	143	
	School Dist	9	63	
<b>Total</b>		<b>415</b>	<b>24,606</b>	<b>100.0%</b>
		<b>NBHDS</b>	<b>PARCELS</b>	

**Actually done in 2013 for 2014 (incl Protests, Pickup & Sales Rev)**

L	TABLE 1	2,678	parcels	Kearney Residential
	TABLE 2	183	“	Rural Subs
	TABLE 3	6	“	Towns and Small Villages
	TABLE 4	1,130	“	26 TOWNSHIPS-AG Land- Acreage-Recreational
	TABLE 5	118	“	Mobile Homes
	TABLE 6	251	“	Commercial
	TABLE 7	692	“	Exempt & Mineral Rights
	<b>TOTAL</b>	<b>5,058</b>	<b>Parcels</b>	

**Activities Performed During Neighborhood Review, Sales Review and Pickup Work**

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

- Re-measuring the house and all sheds and / or outbuildings
- Evaluating Quality / Condition and noting in the condition whether remodeling has taken place
- Data entering the Remodel Type and Year, if applicable
- Evaluating the siding including calculation of percentage of brick veneer
- Obtaining the number of plumbing fixtures
- Obtaining the amount of basement finish
- Establishing an attached or unattached garage and its size, condition and interior finish
- Re-measuring and recording all miscellaneous improvements – porches, decks, covered or uncovered entries, garage finish, walkout basement, garden level basement, egress windows and measuring concrete / asphalt driveways
- Taking pictures front / back of main building and outbuildings
- Updating the parcel record with the changes observed and noted.
- Making new drawings to 1” = 20’ Scale and new CAMA sketches
- Entering pictures into the CAMA system.

### **Field Staff For 2014 Parcel Coverage**

Two full-time field appraisers (1.0 Full Time Equivalent each) are currently available for Residential, Mobile Home, Rural Subs, Towns-Small Villages Residential, and NBHD review work: Laura, and Gwen. Scott is our Chief Appraiser (i.e., Commercial appraiser) available at 1.0 FTE for commercial work and LCG Ag-Land valuation. Our experienced Ag Appraiser, Lennie, works  $\frac{3}{4}$  - time, or at 75% FTE, on Townships, Ag Land and Acreages and NRD authorization. He also with Rural Subs NBHDs. Francis is our  $\frac{3}{4}$  - time Appraiser for the 46 Exempt NBHDs and is responsible for their valuation at 75% FTE. Russ joined us in the summer of 2014 as a  $\frac{3}{4}$  - time Lister of Real Property at 75% FTE. The Deputy Assessor, Nora, works 20% FTE (80% on other duties) on Residential, Mobile Homes, Exempt, Rural Subs, Towns-Small Villages, Ag Land, Acreages, and Commercial (if needed). For approximately 11 weeks in the summer months we may have 1 FT Temporary Lister of Real Property at 0.21 FTE to gather data, and take pictures of properties. Therefore, for 2014 we may have available 4.66 Full Time Equivalent Field personnel available to accomplish the 2014 review objectives. We will be 1.0 FTE short from the past several years. We plan on making up any differences with overtime on Saturdays from January through March.

### Available Time Allotments For Field Appraisers

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

5 ½ months	Inspection & Review*	April, May, 1/2 of July, Aug, Sept, Oct
1 ½ months	Protests	June & ½ July
2 months	Pickup	Nov, Dec
	Data Entry into CAMA & on	
<u>*3 months</u>	<u>Property Record Cards</u>	<u>Jan, Feb, 2/3 Mar</u>

12 months

(\*3 months Review of Sales, Analysis, Calibration of Neighborhoods, and Adjusting Values by Deputy, Chief Appraiser, and Field Appraisers under the direction of the Assessor)

The 5 1/2 months available for review, the 2 months available for pickup, and the 1 1/2 months available for protests, a total of 9 months, account for the total "inspection and review" for the year.

### COSTING TABLES

A new CAMA system was introduced in September of 2013 called MIPS. For 2014, we have received news that the depreciation tables that were transferred to MIPS cama from Terra Scan cama are not Marshall & Swift Depreciation Tables but are from the previous Assessor's recalculation of Marshall & Swift Depreciation Tables. That means that the Assessor's Office will have to institute the M & S Depreciation tables because they go with the cost tables which go with the Quality/Condition tables. A training session has been set up with our Liaison and a MIPS specialist in early August, 2014 to do just that.

We have an abundance of NBHDs that have one, five or less than 10 parcels in them that need to be consolidated so that sales statistics can be applied to them. Our Field appraisers will be working on combining NBHDs where there is a sale base into such numbers as to allow for calculation of sales median, cod and prd. That requires matching Q/C, land values, Age, economic depreciation of separate NBHDs into one NBHD which is a laborious task

**3 – Year Required Forecast for 2014 – 2016 & Extended Forecast 2017-2019**

<b>Appraisal Type</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
TABLE 1 Residential	1066	930	2208	2247	2623	1182
TABLE 2 Rural Subs	228	73	389	453	355	22
TABLE 3 Towns-Villages	0	227	881	330	1135	0
TABLE 4 TOWNSHIPS						
AG-Land	841	646	503	958	983	307
Acreage	262	373	591	352	222	77
TABLE 5 Mobile Home	173	166	439	0	286	145
TABLE 6 Commercial	123	248	571	508	330	283
TABLE 7 Exempt	690	183	265	188	186	142
<b>TOTAL</b>	<b>3383</b>	<b>2922</b>	<b>5979</b>	<b>5036</b>	<b>6120</b>	<b>2158</b>

**\*Required 3-Year Forecast**

**Forecast of 6 Year Required Review and Assessment Plan For 2014, 2015, 2016**  
**(and including projected years 2017-2019)**

Attached are tables for accomplishing the 3-year and 6-year statutory inspection/review plus that which has already been done since 2008 for Tables 1 - 6. Table 7 begins 2012 and goes forward to 2019.

<b>TABLE 1</b>	<b>RESIDENTIAL</b>	neighborhood review forecast 2014-19
<b>TABLE 2</b>	<b>RURAL SUBS</b>	neighborhood review forecast 2014-19
<b>TABLE 3</b>	<b>TOWN-VILLAGES</b>	neighborhood review forecast 2014-19
<b>TABLE 4</b>	<b>26 TOWNSHIPS</b>	
	<b>AG-LAND &amp; ACREAGE</b>	
	<b>RECREATIONAL</b>	neighborhood review forecast 2014-19
<b>TABLE 5</b>	<b>MOBILE HOME</b>	neighborhood review forecast 2014-19
<b>TABLE 6</b>	<b>COMMERCIAL</b>	neighborhood review forecast 2014-19
<b>TABLE 7</b>	<b>EXEMPT</b>	neighborhood review forecast 2014-19

Respectfully submitted,

*Joseph D. Barber, Jr.*

Joseph D. Barber, Jr.  
Buffalo County Assessor



1512 Central Ave  
P O Box 1270  
Kearney, NE 68848-1270  
1-308-236-1210



Buffalo County Assessor's Office  
1512 Central Ave  
P O Box 1270  
Kearney, Ne 68848-1270  
1-308-236-1210

August 15, 2014

Buffalo County Budget Committee

RE: Budget Request for 2014-2015

Budget Committee like...adjust your bottom line to \$578,224.48

After further review of the fact that to adjust the Assessor's Budget to this level would require the laying off of two personnel when we just hired two personnel (1 FT & ¾-Time) plus picked up a person from another department that had been on Workman's Compensation and could not perform her duties in that department and have experienced growth in work load ( the city of Kearney has grown from 23,000 to 30,000 and the county has increased likewise) and 3<sup>rd</sup> it would require removing the 2.5% pay raise that every other department is receiving, and 4<sup>th</sup> it would prohibit us from attaining our Statutory requirement submitted in the Three and Six year plan submitted to the Board in June, 2014.

Additionally, removing the overtime availability will require extra time worked to be compensatory time which in effect will cannibalize the review time in the summer allowing us to achieve less in review than our plan requires. Understaffed, undermanned means that less is accomplished each year pushing larger amounts to be reviewed to the latter of the 6 years and may require the hiring of an appraisal agency (which could be as much as \$250,000) to accomplish the task in the statutory time limit.

I recommend a budget without overtime (although last year we went over the required time to submit the Abstract) of \$612,146.74. For the overtime , add an additional \$7.200. An analysis follows along with the salaries of the employees of the Assessors Office.

Sincerely yours,

Joseph D. Barber, Jr.  
Assessor, Buffalo County



Buffalo County Assessor's Office  
1512 Central Ave  
P O Box 1270  
Kearney, Ne 68848-1270  
1-308-236-1210

TO: Buffalo County Budget Committee  
FROM: Joseph D Barber, Jr, Assessor  
RE: Bottom Line Budget of \$602,359.66  
DATE: August 19, 2014

I appreciate your efforts with the budgeting process and the reconsideration that you have given to my budgeting request. Your new "...bottom line budget of \$602,359.66" is a significant increase over the \$578,224.48 originally proposed. However, you should know that with the new budget we will have to forego our summer LISTER help (\$6,080) and our overtime (\$7,150) in January, February and part of March to get our values established for the Abstract of Values due to the state March 19<sup>th</sup>. Both of these actions will have ramifications on the accomplishment of the 3-year (and 6-year) plan that has been submitted. Additionally I have pared back operating expenses and classes for requalification of licenses. I will review the need to redraft those plans at the end of review season, September 30, when we move into our Pick-Up work and again in March after the Abstract and before presentation to the B O S in June. I am required to send the original plan and any re-drafted plan to the Property Assessment Division by October 30<sup>th</sup>. If we have to use compensatory time to accomplish the deadline of the Abstract of March 19, then time used will have to be made up in June and field appraising will have to resume in July.

A Heads-Up on what could lie ahead of us. This is the beginning of the new cycle of 6-year review. What we planned but do not get accomplished in the first or second year gets pushed back into the latter years. With a \$4.5 Billion county wide valuation and a \$50 Million growth yearly, our numbers do not become less but instead are increasing yearly. There will be a catch-up time and if the numbers warrant it, it may require a reappraisal agency to assist at \$50-Hour. Or, Statute 77-1330 (5) & (6) speaks to the Revenue department coming in and doing the work and charging the county in question their costs and salaries. The point being, we cannot take a cavalier attitude toward the accomplishment of Statute specified goals and/or plans nor the resources required to accomplish them. We MUST plan ahead. Thank you for your consideration.

**TABLE 1 RESIDENTIAL NEIGHBORHOOD FORECAST 2014-19**

**FORECAST FOR 2014, , 2015, 2016, 2017, 2018, 2019**

VERIFIED BY PICTURE & INSPECTION DATE

YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST

UPDATED 04/14/2014					DONE						6 YEAR FORECAST					
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Frederick's Add & Second	602 475 101 - 602 620 301	1017	17	LF					17-2012						17	
Marianne Hunt 2nd	580 099 000 - 580 099 094	1018	55	LF				2-2011	53-2012					55		
Norleys/Sibleys/Park Add &	605 179 100 - 606 535 110	1024	13	LF					12-2012						13	
Park View Estates	604 236 111 - 604 236 234	1036	71	GC					72-2012						71	
Raymond Sub	605 112 000 - 605 152 000	1037	38	GC					38-2012						38	
Rapp/Park Vw/City Lnds in 11-8-16	600 056 100 - 605 096 924	1038	73	GC					52-2012						73	
K L & I Choice Add	603 295 000 - 603 450 000	1041	162	GC					162-2012						162	
Downg/Marrow/Wilcox	602 092 104 - 603 786 122	1042	37	GC				3-2011	34-2012						37	
Chidesters/Hustons/Petrs	601 835 000 - 606 070 000	1046	215	LF					131-2012						215	
P&H 2/N Hght/Manor Hgt/	603 767 000 - 605 242 000	1049	95	GC					95-2012						95	
P & H Sub / Franks Add	600 149 000 - 604 844 000	1050	526	GC			495-2010		45-2012			526				
Northern Heights	604 143 000 - 604 169 000	1051	25	GC					25-2012						25	
Murrish Sub	603 823 000 - 603 847 000	1052	25	GC					25-2012						25	
Pratts Sub/Stadium PL 2nd	605 044 000 - 605 841 000	1058	50	GC					50-2012						50	
Hutchn/Grand/Wiegands	602 487 101 - 606 421 110	1061	16	LF					16-2012						16	
Blair/Centerville/Elmer/Edg	601 677 000 - 602 556 005	1066	100	LF					67-2012						100	
Bodinsons 2nd Sub	601 756 000 - 601 777 000	1068	19	LF					19-2012						19	
A & L Sub	601 215 000 - 601 228 000	1071	14	GC					14-2012						14	
Boa 1st & 2nd	601 676 110 - 601 676 405	1074	22	LF					22-2012						22	
Bunnell/Carvers/Edgefield Sub/	601 779 000 - 602 306 000	1075	70	LF				2011	68-2012	1-2013					70	
Arrowhd Village of St James	605 168 110 - 605 168 640	1076	24	LF					25-2012						24	
Arrowhead Hills	601 255 000 - 601 331 000	1079	73	LF					74-2012						73	
Keck/Wiley/Pt NW4SS/	603 567 000 - 605 246 000	1081	27	LF					27-2012						27	
Bethany Manor, Plainview,	601 525 000 - 605 043 000	1085	432	GC				321-2011	104-2012					432		
Parkview Manor	604 240 001 - 604 240 058	1088	266	LF					54-2012						266	
Plainvw/Duplexes Ave G &	604 898 000 - 604 983 000	1091	21	LF					21-2012						21	
Valleyview Add	600 146 000 - 606 172 000	1096	56	GC					56-2012						56	
Lakevw Manor/Lakevw Dr/Hillcrest	603 690 000 - 603 731 000	1097	65	GC			25-2010		35-2012			65				
Arrowhead Hills Blk 1 (Bad Loc)	601 245 000 - 601 254 000	1098	10	LF					10-2012	5-2013					10	
Marianne Hunt/Aspen Falls	603 786 082 - 603 786 125	1108	20	LF					20-2012						20	

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014															
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	DONE					6 YEAR FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Meadowlark Estates	603 787 080 - 603 787 220	1109	19	GC					15-2012						19
Lighthse Pt/Sunny Meadow	603 741 649 - 606 019 183	1110	41	GC				8-2011	40-2012				41		
Pk Meadow/Sunny Meadow	604 240 201 - 606 019 508	1114	36	GC					36-2012						36
Colonial Estates Pl	601 955 501 - 601 955 512	1117	14	GC					12-2012						14
Colnl Est 1 & Pt 2/W Villa (	601 896 000 - 603 787 805	1119	90	GC					91-2012						90
West Lake Acres	606 316 000 - 606 335 000	1123	14	GC	2007				2012		14				
Anderson Acres/City Ld 35-9-16	600 139 000 - 602 455 000	1124	20	GC					21-2012						20
Hellman Add	602 575 110 - 602 575 210	1127	9	GC					10-2012						9
Country Side 1-3/Morrison-Zobel 5	602 066 101 - 603 822 507	1132	141	LF					141-2012						141
Windsor Est 6th & 7th	606 534 735 - 606 534 831	1136	50	GC					54-2012						50
Pine's Condominium	605 179 601 - 605 179 646	1139	34	LF					34-2012						34
Swanson Add	606 044 101 - 606 044 112	1193	7	GC					7-2012						7
Heritage Heights	602 590 101 - 602 590 115	1194	15	GC					15-2012						15
Deines & Sweeney Sub	602 092 000 - na	1196	1	GC					1-2012						1
Heritage Townshouse Condos	606 534 652 - 606 534 667	1549	16	GC					16-2012						16
E of Kearney - In City Limits	600 009 050 - 605 332 512	1551	4	LF					4-2012						4
Elementary School Addn	602 165 510 - 602 165 560	1577	11	LF					11-2012						11
Stoneridge	605 841 700 - 605 841 984	1578	71	LF	8-2008	9-2009	6-2010	13-2011	27-2012		71				
King's Crossing (Condos)	601 834 420 - 602 140 844	1579	32	LF					32-2012						32
Bel Air	560 436 010 - 560 436 097	1582	138	LF	8-2008	10-2009	11-2010	10-2011	21-2012		139				
Ky Plaza 3rd & Village Plaza	603 566 200 - 603 566 251	1821	32	GC					33-2012						32
Mom Lakefnt/Terrys/Bober	601 676 410 - 608 001 900	1915	16	LF				3-2011	13-2012				16		
Lake Villa / South Lake, etc.	603 741 114 - 603 741 138	1916	21	LF					21-2012						21
Lake Villa - not on S lake	603 741 102 - 603 741 304	1917	57	LF					57-2012						57
Res on Comm 2nd Ave-26 to 38th	P&H Strip 604 850 000 +	2011	3	GC					3-2012						3
Res on Comm 2nd Ave S 25 to 21st	O T Ky 600 475 000 +	2012	3	GC	Res/Lot		3-2010		3-2012						3
Res on Comm 2nd Av 11 to 16th St	O T Ky 600 872 000 +	2014	8	GC	Res		3-2010		8-2012			8			
Res on Comm 39th W 2nd Ave	605 043 303+	2030	3	GC	Res				3-2012						3
Res on Comm E 25-Ave E to Ave N	606 404 000 +	2041	4	LF	Res				4-2012						4
Res on Comm E 25-1st to Ave E	SW1/4SS 605 389 000 +	2047	6	LF	Res/MH				6-2012						6
Res on Comm Coll 3rd W 15th Av	P&H Add 604 335 000	2055	1	GC	Res				1-2012						1
Res on Comm W 2nd 16th-21st to 15	O T Ky 600 481 000 +	2057	4	GC	Res / MH		2-2010		4-2012						4
Res on Comm Cen - 3rd to 12th	600 071 000 +	2061	2	GC	1995		1-2010		2-2012						2

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014																
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	DONE						6 YEAR FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Res on Comm N RR Ave B-L	O T Ky 600 242 000 +	2064	2	LF	Res					2-2012					2	
Res on Comm MH Parks in KY	O T Ky 601 208 000	2500	1	LF	Res					1-2012					1	
Res on Comm Rural Not Maj HiWy	6-18-16 580 041 026 +	2600	3	GC	Res			2-2011		1-2012				3		
Res on Comm MH Cts Collins/Riv	14-9-16 560 133 000 +	2601	2	GC	M H					2-2012					2	
Res on Comm Shelton Comm	O T Shelton 680 089 000	2980	1	LF	Res					1-2012					1	
Exempt - Townships	020 141 000 - 560 171 209	21	10	FR											10	
Exempt - City of Gibbon	320 191 000 - 660 226 015	22	43	FR						4-2012					43	
Exempt - City of Ravenna	040 000 008 - 060 301 000	23	41	FR			1-2010	6-2011				41				
Exempt - Village of Shelton	040 000 008 - 680 510 112	24	34	FR				4-2011	2-2012				34			
Exempt - Village of Pleasanton	100 159 000 - 120 182 000	25	11	FR					2-2012						11	
Exempt - Village of Riverdale	400 006 000 - 540 106 103	26	5	FR		1-2009			2-2012			5				
Exempt - Village of Amherst	420 035 000 - 440 078 000	27	9	FR		1-2009						9				
Exempt - Village of Elm Creek	480 036 000 - 500 278 100	28	15	FR											15	
Exempt - Village of Miller	180 001 001 - 2000 044 000	29	16	FR		7-2009						16				
Exempt - Town of Poole	080 184 000	30	1	FR											1	
Exempt - City of Kearney	560 330 010 - 623 012 060	31	211	FR	7-2006		1-2010	2-2011	24-2012	174-2013	4				211	
Exempt - Ky Hsg Authority	600 052 100 - 640 189 000	32	67	FR	11-2006	1-2009	2-2010	4-2011					67			
Exempt - Airport	620 085 050 - 620 179 001	33	14	FR							14					
Exempt - USPS & US Govt	080 204 001 - 604 206 000	34	6	FR						3-2013	1				6	
Exempt - Central Platte N R D	560 361 000 - 720 164 010	35	3	FR						4-2013					3	
Exempt - UNK & CCC	600 048 000 - 606 341 000	36	20	FR						16-2013	3		20			
Exempt - Parsonages	040 421 000 - 680 436 000	39	28	FR						28-2013	1		28			
Exempt - Organizations	080 142 000 - 605 427 100	40	62	FR				1-2011	5-2012	1-2013			62			
Exempt - Church & Parsonage	040 042 000 - 700 313 100	41	99	FR	1-2008	4-2009	7-2010	3-2011	8-2012	103-2013			99			
Exempt - Assisted Living	602 056 000 - 606 019 500	42	5	FR	Res					5-2012			5			
Exempt - Nursing Homes	040 033 000 - 640 057 000	43	11	FR						11-2012			11			
Exempt - Hospitals, Pkg Lots, Etc.	601 892 001 - 605 783 000	45	10	FR			1-2010			9-2012			10			
Exempt - Cemeteries	020 144 000 - 660 154 110	46	30	FR						1-2012			30			
Exempt - Railroads	020 019 001 - 720 035 501	50	31	FR											31	
Exempt - K N/Source Gas/KindMorg	120 196 100 - 700 085 000	51	9	FR		2-2009		1-2011		8-2013					9	
Exempt - American Telep & Teleg	045 000 008 - 660 226 105	52	18	FR				1-2011	2-2012	3-2013		18				
Exempt - Nebr Central Tele Co	040 344 005 - 680 132 000	53	10	FR				4-2011	5-2012	1-2013				10		
Exempt - Citizens Telecomm	120 025 000 - 620 158 100	54	12	FR		1-2009	3-2010			1-2012	11-2013				12	

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014																
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	DONE						6 YEAR FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Exempt - Buffalo Cty-Not Rd ROW	240 173 110 - 700 324 000	60	18	FR					1-2012	7-2013		18				
Exempt - Nebraska Game & Parks	060 133 000 - 520 126 000	61	34	FR					2-2012	30-2013					34	
Exempt - St of NE Not ROW / Game	040 031 100 - 700 158 000	62	35	FR		1-2009				35-2013					35	
Exempt - Nebraska Dept of Roads	020 029 000 - 720 183 010	63	269	FR	1-2007	1-2009		2-2011	15-2012	235-2013			269			
Exempt - Buffalo Cty Road R O W	020 025 010 - 720 036 000	64	109	FR	1-2007	1-2009	2-2010		7-2012	102-2013				109		
Exempt - Consumers Pub Power	480 071 000 - 680 108 000	70	2	FR					1-2012	1-2013					2	
Exempt - Dawson Public Power	060 042 000 - 700 227 000	71	21	FR	1-2008			2-2011		18-2013					21	
Exempt - Northwestern PubServCo	580 088 000 - 606 414 000	72	10	FR					1-2012	9-2013					10	
Exempt - Nebraska Public Power	060 069 005 - 680 207 000	73	30	FR				2-2011	6-2012	18-2013			30			
Exempt - Kearney School District	560 129 110 - 620 318 100	80	32	FR				1-2011		22-2013					32	
Exempt - Gibbon School District	640 046 500 & 640 063 010	81	2	FR						1-2013					2	
Exempt - Ravenna School District	040 000 013 - 060 039 000	82	4	FR						4-2013					4	
Exempt - Shelton School District	680 044 000 - 700 098 010	83	3	FR						3-2013					3	
Exempt - Pleasanton School Dist	120 007 000 - 120 224 100	84	7	FR						6-2013					7	
Exempt - Riverdale School Dist	540 106 102 - 540 106 104	85	2	FR		1-2009				2-2013					2	
Exempt - Amherst School District	420 007 125 - 420 135 000	86	8	FR			1-2010			8-2013					8	
Exempt - Elm Creek School District	480 381 000 - 480 387 000	87	1	FR						2-2013					1	
Exempt - E S U 10	603 566 515 - 603 566 530	89	4	FR		1-2009				4-2013					4	
Exempt - Mineral Rights	600 537 000 - 606 421 000	3000	13	FR						10-2013					13	
Exempt - Mineral Interests	060 050 001 - 720 053 101	5000	216	FR	1-2007				8-2012	211-2013	216					
Centennial, Ingersol Subs	602 060 101 - 602 926 102	1039	58	GC						58-2013					58	
K L & I 1st Add / J & M	602 926 210 - 603 154 000	1040	182	LF						184-2013					182	
Sobotka & Smith 1-4th	603 443 050 - 606 421 402	1044	186	GC	3-2008	5-2009	5-2010	12-2011	2-2012	193-2013			186			
Keens Park Add	603 584 000 - 603 668 000	1065	65	LF						68-2013					65	
Lee's Sub	603 732 000 - 603 739 000	1070	8	LF						8-2013					8	
Indian Hills Est Condos	606 019 010 - 606 019 132	1073	12	LF						12-2013					12	
Hoener Estates	602 620 110 - 602 620 260	1095	8	GC						8-2013					8	
NW Hts/McElhinny Add	603 763 600 - 604 043 000	1099	122	GC						122-2013					122	
Brandt 2-3rd/Honey Hill Fm	600 126 188 - 601 748 123	1101	56	GC	1-2008	1-2009	1-2010	5-2011		56-2013					56	
Lighthse Pt W of Cntry Clb Ln	603 741 655 - 603 741 976	1111	140	GC						140-2013					140	
Lighthse Pt E of Cntry Clb Ln	603 741 630 - 603 741 955	1112	27	GC						27-2013					27	
Colonial Gardens	602 089 051 - 602 089 056	1120	6	GC						6-2013					6	
West Lake Acres	606 316 000 - 606 335 000	1123	14	GC	2007					2013					14	

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014																
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	DONE						6 YEAR FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Grace Condo/Aspen Mead Condo	601 472 011 - 602 486 597	1125	74	LF							51-2013				74	
Pony Express Condos	602 918 401 - 602 918 418	1131	18	LF							18-2013				18	
Lake Vw Condo/Imperial Vil	602 918 651 - 602 918 667	1134	16	LF							16-2013				16	
Imperial Village Condos	602 918 151 - 602 918 156	1137	6	LF							6-2013				6	
Rolling Hills Est	607 000 100 - 607 000 345	1150	43	GC							43-2013				43	
Lost Lake Condos	602 918 113 - 603 763 160	1550	5	LF							5-2013				5	
Kings Crossing 2nd & Kingwo	601 834 483 - 601 834 514	1576	32	LF			3-2010				29-2013		32			
North by Northwest / North Park	603 907 301 - 603 907 368	1583	44	GC							44-2013				44	
Castle Ridge / Wellington Greens	603 907 321 - 606 175 121	1584	27	GC	2-2008	6-2009	1-2010	6-2011			27-2013		27			
Ky Condos Not Anywhere Else	602 060 001 - 606 175 025	1590	19	LF							19-2013				19	
Tract G Ky 34-9-16	606 073 000 - 606 088 000	1730	7	GC				2-2011			9-2013			7		
Wamsley & Adjact Nonconformg	608 001 225 - 608 001 825	1909	7	LF			1-2010	3-2011			4-2013		7			
Pony Lake Ranch	602 918 480 - 602 918 487	1919	4	LF							4-2013				4	
Res on Comm Cen RR to 12th St	O T Ky 601 057 000 +	2062	2	LF		1-2009					2-2013				2	
Res on Comm Rural Comm HiWay	720 192 000 1 RES & 5 MHs	2650	7	LF					1-2012		6-2013			7		
Cottage Ad/Frank Miller/Rainbow	600 006 000 - 606 175 007	1012	109	LF	2008							109				
Ky Junc - OT (E of Central Ave)	600 768 000 - 603 741 999	1020	360	LF	2008							360				
Hammer-McCarty Add	603 786 146 - 603 786 169	1045	17	GC	2008						2-2013	17				
Pt of SE1/4SS	605 808 000 - 605 830 000	1067	20	LF	2008						1-2013	20				
E 2nd/1st Av/Cen Av &	602 048 000 - 605 740 000	1069	128	LF	2008							128				
Northeast Heights	604 198 101 - 604 198 201	1133	101	LF	2008							101				
Stone Ridge Condos 1st & 2nd	605 841 800 - 605 841 833	1574	34	LF	2008							34				
R R Strip - E of Ave A, N of Tracks	600 033 000 - 605 806 000	1003	128	LF		2009							128			
Blighted Downtown Residential	600 206 000 - 605 351 000	1004	32	LF		2009							32			
Whitaker's Grove & Blighted Tr	600 004 000 - 606 396 000	1010	29	LF		2009							29			
Area S of CB&O ROW, Irvins	600 098 000 - 600 765 100	1011	116	LF		2009							116			
Henthorne's/Irvines Sub	602 592 000 - 602 926 010	1014	12	LF		2009							12			
Hisey/Cash/Evans/Heizman/Cook	601 193 100 - 606 175 204	1016	69	LF		2009							69			
Ky Junc - OT (W of Central Ave)	600 652 000 - 605 156 000	1021	34	GC		2009							34			
South Kearney Add	605 248 000 - 605 316 010	1023	73	LF		2009							73			
Hammer Park Estates	601 108 000 - 601 108 027	1025	22	LF		2009							22			
S Cen Ave 11th to UPRR	600 849 000 - 601 148 000	1026	7	LF		2009							7			
NW4SS/Crtland/Gillette	601 999 000 - 604 112 000	1080	53	LF		2009							53			

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014																
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	DONE						6 YEAR FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Spruce Holw/Fountn Hills	560 336 120 - 580 140 186	1092	73	GC	2008						73					
Fairacres 3-4/Fountain Hills 4th	580 143 401 - 602 179 375	1093	85	GC		2009						85				
North Acre Condos	603 907 021 - 603 907 158	1094	24	GC		2009		2011				24				
Brandts Sub	601 686 000 - 601 720 000	1100	35	GC		2009						35				
Loskill Sub	603 741 701 - 603 741 704	1141	4	GC		2009						4				
Altmaier Acres 1st & 3rd Sub	600 157 101 - 600 157 404	1195	104	GC		2009						104				
Spruce Hollow & 2nd/North Acre 6	560 402 261 - 603 907 180	1317	22	GC		2009				4-2013		22				
Abood Add	608 001 000 - 608 001 050	1913	3	LF		2009						3				
Res on Comm Whit Grve-Gla Pk TK S	O T Ky 606 377 000	2058	1	LF		2009						1				
Res on Comm S Cen S of Canal & E	City Lnd/Marg 2 600 086 000	2060	11	GC		2-2009	9-2010					11				
Sun West / G & K	600 047 411 - 605 830 689	1043	162	GC			2010						162			
Baker Sub/Bodinson Sub	601 491 000 - 601 754 100	1077	5	LF			2010						5			
Dillons/Meuret/Fairacr1&2	602 089 133 - 603 787 555	1090	126	GC			2010						126			
Dillons Sub - Duplexes Only	602 089 121 - 602 089 135	1103	14	GC			2010						14			
Imperial Village 4th	602 918 202 - 602 918 218	1115	17	LF			2010						17			
Camelot 1-3,6/Patriot/Regency	601 748 171 - 605 096 550	1121	204	GC			2010						204			
Imperial Village 7th/Prussia Add	602 918 500 - 605 079 406	1135	34	LF			2010						34			
Imperial Village Add Condos	602 918 185 - 602 918 196	1138	19	LF			2010						19			
Grandvw Est-Single Fam Homes	602 486 812 - 602 487 049	1407	98	LF			2010						98			
Grandview Est - Condos	602 486 600 - 602 487 122	1408	71	LF			2010						71			
Grandview Est - Duplex	602 486 602 - 602 487 054	1409	14	LF			2010						14			
Rustic Pointe Condos	605 841 902 - 605 841 908	1575	6	LF			2010						6			
Eastbrooke 1-8 (19-9-15)	602 140 605 - 620 346 176	1580	244	LF			2010			12-2013			244			
Eastbrooke 9 & 10	620 346 175 - 620 346 215	1581	25	LF	2008		2010						25			
Village Plaza Add	603 566 107 - 603 566 278	1600	29	GC			2010						29			
Meadowlark Manor	603 787 410 - 603 787 459	1726	40	GC			2010			1-2013			40			
Eq Hills/Pony R/Lake Villa/Lt Hse Pt	580 060 014 - 603 741 634	1940	10	GC			2010						10			
Richters/LtHse Pt/Skiview/BelAir3	560 091 122 - 620 346 119	1941	45	LF			2010						45			
Res on Comm W Hy 30 15 to 32d	Linc Way 603 744 000	2045	1	GC			2010						1			
Res on Comm N 26 to 39/E of 1st Av	Ragains Sub 605 084 000 +	2056	6	LF			2010						6			
Strip S of UPRR - W of 2nd Ave	602 932 000 - 603 293 000	1001	53	GC				2011						53		
RR Strip - N of UP/W of 2nd Ave	601 410 000 - 606 315 000	1002	150	GC				2011		4-2013				150		
Westown Sub	606 335 101 - 606 335 607	1005	36	GC				2011						36		

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014																	
SUBDIVISION	PARCEL NUMBERS	NBHD	NUM BER	REV R	DONE						6 YEAR FORECAST						
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Lierman Add	603 763 302 - 603 763 308	1015	6	LF				2011							6		
Staroska 3rd	605 841 651 - 605 841 665	1019	14	LF				2011			1-2013				14		
Glen Add	602 475 551 - 602 475 558	1022	8	LF				2011							8		
Eastlawn 1st, 2nd & 3rd	602 095 000 - 602 140 509	1035	19	LF				2011							19		
Switzs / Norwood Park	604 172 000 - 605 890 000	1047	56	LF				2011	2-2012						56		
West Add & T L 2-8-16	600 473 000 - 606 238 000	1055	84	GC				67-2011	18-2012						84		
Ashland Add	601 332 000 - 601 446 000	1056	76	GC				2011							76		
Crawford/Col Vw/K L & I 2nd	601 513 101 - 603 260 000	1057	142	GC				2011							142		
Tract E 2-8-16	606 095 100 - 606 111 000	1059	7	GC				2011							7		
Sunny Acres Sub	605 897 000 - 606 019 000	1060	120	LF				2011							120		
Pt of SW 1/4 SS	605 406 000 - 605 777 000	1064	216	LF				2011	5-2012						216		
Mannix Pl/Steadwells	603 764 000 - 605 896 000	1078	8	LF				2011							8		
Lighthouse Point Condos	603 741 649 - 603 741 695	1107	7	GC				2011							7		
Skiview Est 1st, 2nd, 3rd	605 179 520 - 605 179 713	1128	67	LF				2011							67		
Imperial Village 1st-3rd, 5th	602 662 000 - 602 918 314	1129	190	LF				2011							190		
Anderson Sub	601 473 000 - 601 482 000	1401	7	LF				2011			1-2013				7		
Deyle Sub	602 089 101 - 602 089 116	1403	16	LF				2011							16		
Smith Add & Cty Lnds 27-9-15	580 148 010 & 580 150 000	1585	2	GC				2011							2		
Kearney Plaza	603 457 000 - 603 787 400	1820	101	GC				95-2011	6-2012						101		
Res on Comm Riv Add Cen Av N	Rivside 605 105 000	2059	1	LF	Res			2011							1		
Res on Comm Ky Multifam E of 2d	Blairs 601685000-605841603	2320	3	LF	ResDup			2011							3		
Res on Comm KyMultiFam s Track	Conyers 602 053 000	2330	1	LF	Dup			2011							1		
Res on Comm Elm Creek Comm	Patel Adm 500 098 000	2920	1	GC	Res			2011							1		
Res on Comm Pleasanton Comm	O T Plea 120 105 000	2954	1	GC	Res			2011							1		
Res on Comm Ravenna Rural	060 135 000	2955	1	LF	M H			2011							1		
Res on Comm Ravenna Comm	Vill Ld 040 031 000	2960	1	LF	Res			2011							1		
		<b>TOTAL</b>	<b>10,685</b>			<b>758</b>	<b>861</b>	<b>1615</b>	<b>2416</b>	<b>2393</b>	<b>2432</b>	<b>1,305</b>	<b>930</b>	<b>2,208</b>	2,447	2,623	1,182
	TOTAL RESIDENTIAL NBHDS	145	8,954														
	RES ON COMMERCIAL NBHD	27	80					9,034 / 6 =	1,506 ON AVE								
	EXEMPT	46	1,422														
	MINERAL RIGHTS	2	229														
	Total Kearney Res NBHDS	218	10,685														

**YELLOW HIGHLIGHT INDICATES 3 YEAR FORECAST**

UPDATED 04/14/2014																
					DONE					6 YEAR FORECAST						
SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	REVISION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019

**TABLE 2 RURAL SUBS REVIEW HISTORY BY NBHD ORDER 1999 - 2011 & FC 2012-17**

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

**YELLOW HIGHLIGHT IS 3 YEAR FORECAST**

NBHD	DESCRIPTION	TOWNSHIP	NUM BER	REV R	YEAR REVIEWED						FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
5700	Roadside Est S of Elm Ck	Elm Creek	3	GC			3						3			
5710	Littell/Meads/Walker/Willow	Elm Creek	9	GC				9						9		
5715	Admn Sub=Carmody Acres	Odessa	1	GC					New	1						1
5750	Bridal/Dunbar/GreenValley Ranch	Odessa	43	GC			43						43			
5760	Sullwod/Subs NE Odes Tp	Odessa	2	GC			2						2			
5790	Turkey Creek Sub	Collins	32	GC							32					
5801	Dentons Sub/Smith Add	Collins	3	GC				2	1					3		
5802	30 Ave betw 30th-39th St	Collins	4	GC				3	1					4		
5803	Gealys Add	Collins	1	GC				1						1		
5804	Deerfield	Collins	24	GC				24						24		
5805	Canal Heights	Collins	10	GC			10						10			
5806	Highland Park Add	Collins	28	GC			28						28			
5808	Equestrian Hills	Collins	20	GC			20						20			
5811	W Hills/Kendalls/Valley Sub	Collins	20	GC				20						20		
5812	Subs in Grant Twsp	Grant	4	GC				1	2					4		
5813	Buffalo Hill/Tr NW4 29-9-16	Collins	18	GC	18						18					
5819	Pat/Lundgrn/Knapp/Webb/Randolph	Collins	13	GC					13						13	
5830	Cottonmill Sub & Little USA	Collins	9	GC					9						9	
5831	Briarwood/Sherman/Tracts in Sect	Collins	21	GC					21						21	
5832	Cottonmill Lake Sub/Sherman Add	Collins	40	GC					40						40	
5835	Starview/Starry Hills/Star Sub	Collins	1	GC				1						1		
5840	Wiebe	Collins	1	GC					1						1	
5841	Vel-Co Sub/Cahill Sub	Collins	5	GC					5						5	
5842	Pollats Ponderosa	Collins	11	GC					11						11	
5844	Little Ponderosa Acres Sub (LPA	Collins	11	GC				7	3					11		
5845	Eagle View Estates 2nd	Collins	11	GC	11			8			11					
5848	Dove Hill Acres	Collins	7	GC					7						7	
5849	Paradise Acres/Country View/Eagle	Collins	18	GC					18						18	
5850	Seven Hills 1 & 2/Stahly Add	Collins	31	GC					31						31	
5851	Cedar Hills/Woodland Pk 1-3/Ellenwd	Collins	60	GC					62						62	
5852	LW Sheen Meadowlark Valley Sub	Collins	9	GC					9						9	
5853	1733 Estates/O'Mara Sub	Collins	29	GC				29						29		
5855	Bennetts Add N of Seven Hills	Collins	3	GC					3						3	
5856	Fech Sub	Collins	2	GC					2						2	

**TABLE 2 RURAL SUBS REVIEW HISTORY BY NBHD ORDER 1999 - 2011 & FC 2012-17**

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

**YELLOW HIGHLIGHT IS 3 YEAR FORECAST**

NBHD	DESCRIPTION	TOWNSHIP	NUM BER	REV R	YEAR REVIEWED						FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
5901	Heiden Add	Riverdale	2	GC					2						2	
5902	Riverview/Austin/Tami/Heiden 2nd	Riverdale	23	GC				5	17					23		
5903	Henderson/Browlett Subs	Riverdale	2	GC					2						2	
5904	Saltzgaber/Triplett	Riverdale	9	GC	9		4		5		9					
5905	Clearview Add,2nd,3rd,4th	Riverdale	34	GC					34						34	
5906	Greenhill Acres/Trail Ridge Country	Riverdale	28	GC					28						28	
5908	Schroder Est,1-3/Stone Ac/Henning	Riverdale	28	GC					28						28	
5909	Pine Hill	Riverdale	8	GC	8						8					
5910	Glenwood Est / Elken Sub	Riverdale	134	GC	134						134					
5911	Nickmans	Riverdale	8	GC						7						8
5912	Fortiks 1,2,3,4/Dale Cudaback	Riverdale	24	GC				24						24		
5913	Miracle Hills Estates	Riverdale	43	GC				12	31					43		
5914	Miracle meadows & Davis Woods	Riverdale	21	GC				20	1					21		
5915	Pleasant Valley 1-2/Kennedy Add	Riverdale	26	GC				14	11					26		
5916	CEA Sub 1st Add	Riverdale	6	GC			6						6			
5917	Richters 2nd & 3rd 13-9-16	Riverdale	23	GC			23						23			
5918	Central/Gilming/Senior Subs	Riverdale	10	GC				2	7					10		
5919	Hidden Hills Estates/Sunset Hills	Riverdale	4	GC			2		2				4			
5920	Larson Est/Vista Del Valle/Cea 2nd	Riverdale	39	GC				10	27					39		
5922	Silver Meadows	Riverdale	8	GC					6						8	
5924	Rohrs/REA Sub/Farm Est/Duncan	Riverdale	21	GC		6			16			21				
5926	Torrey Est/Dry Creek 17-9-16	Riverdale	10	GC				3	7					10		
5927	Page Adm/Riverdale Int'l Airport	Riverdale	2	GC				2						2		
5929	Erins Valley Sub/McCan Sub	Riverdale	6	GC				6						6		
5930	DJ Sleepy Hollow 10-9-16	Riverdale	12	GC				12						12		
5932	Homestead/W Trail/Greenhill 20-9-16	Riverdale	29	GC				29						29		
5951	Whisp'g Mead/Country A/Hand/Herit	Riverdale	19	GC		19						19				
5952	Majestic View Acres/Schake Acres	Riverdale	9	GC		9						9				
5953	Iron Horse 35-10-16	Divide	24	LF		12						24				
5955	Hidden Val/Rivervw Ac/Stark Seeds	Loup	13	LF						13						13
5956	Eagle View Sub 29-12-15	Beaver	9	LF					9						9	
5959	Subs in Cherry Creek Township	Cherry Creek	4	LF				4						4		
5961	Subs in Scott & Armada Townships	Scott	5	LF				5						5		
5971	Antelope Park Est 8-9-15	Center	13	LF			13						13			

**TABLE 2 RURAL SUBS REVIEW HISTORY BY NBHD ORDER 1999 - 2011 & FC 2012-17**

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

**YELLOW HIGHLIGHT IS 3 YEAR FORECAST**

NBHD	DESCRIPTION	TOWNSHIP	NUM BER	REV R	YEAR REVIEWED						FORECAST					
					2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
5972	Antelope Ridge Est,2nd,3rd 6-9-15	Center	26	LF			26						26			
5973	Hermann/F Millers/Leo&Sal/Pempertn	Center	6	LF			6						6			
5974	Osantowski/Rose/Wolford X-8-15	Center	8	LF			8						8			
5975	Madison Way 6-9-15	Center	15	LF			15						15			
5976	Petes Town & Co Add - Residential	Center	2	LF				2						2		
5977	Eastridge Estates 5-9-15	Center	26	LF			26						26			
5978	O'Briens/Younes/Acr in 30-9-15	Center	33	LF			33						33			
5979	Buffalo Ridge Est, 2nd 19-9-15	Center	39	LF			39						39			
5980	Windy Meadows Sub, 2nd 6-9-15	Center	17	LF			17						17			
5981	Small Lots/Subs in 9 & 10 (8-15)	Center	5	LF			5						5			
5982	Slaughter Sub/Reynolds TR Adm	Center	1	LF			1						1			
5983	H R Sub/Woodriver Sub/Wilderns Tr	Center	1	LF			1						1			
5984	Wood Rvr Bend/Shiers/Bendfeldt Ad	Gibbon	13	LF			13						13			
5985	Spencer Sub	Gibbon	5	LF			5						5			
5986	Golfside Est 36-11-16	Rusco	48	LF				48						48		
5987	Hunter Acres	Rusco	2	LF				2						2		
5988	Raasch Sub & Adjacent Acreages	Riverdale	16	LF	16						16					
5989	Rural Subs In Sharon Township	Sharon	6	LF			6						6			
5990	Blue Sky/Windmill Mdows/Valley	Valley	43	LF			43						43			
5992	Suburban Ravenna Subs - South	Garfield	12	LF					12						12	
5995	T Bar J Sub 25-9-13	Shelton	4	LF				4						4		
5996	Jeffres Sub/Chizek-Sich Sub	Sharon	3	LF				3						3		
5997	Andersens Add to Denman	Platte - East	9	LF				9						9		
5998	Woodland Acres 36-9-14	Platte - East	10	LF				10						10		
5999	P & M Sub NW1/4 9-8-14	Platte - East	16	LF				16						16		
TOTAL			1526		196	46	398	347	484	23	228	73	396	454	355	22
93 NBHDs	TOTAL				6	4	26	33	36	4	7	4	25	32	22	3

**TABLE 3 TOWN-VILLAGES FORECAST BY NBHD 2013-17**

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

VERIFIED BY PICTURE & INSPECTION DATE

**YELLOW HIGHLIGHT IS 3-YEAR FORECAST**

Updated March 28, 2013					YEAR REVIEWED						FORECAST					
NBHD	DESCRIPTION	TOWN/VILL	NUMBER	REVISION	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
4600	Pleasanton Village	PLEASANTON	106	GC			2	8	103				106			
4700	Dixon/Pearson/Vil Lnd Ptwn	PLEASANTON	61	GC				3	61					61		
5150	Elm Creek Village	ELM CREEK	86	GC					87						86	
6100	Newer Gibbon - S of 7th	GIBBON	22	LW					24						22	
6150	Space Acres/Drew Add	GIBBON	46	LW					47						46	
6200	S Gibbon-Johnsons/Gibson	GIBBON	338	LW					323						338	
6250	N Gibbon-Old Mill/Hersheys	GIBBON	53	LW					53						53	
6300	Gibbon City - RR & Hi Traff	GIBBON	117	LW					118						117	
6400	Mobile Hom on R E in Gibbon	GIBBON	8	LW					7						8	
7100	Shelton Village - N of UPRR	SHELTON	40	LW			41		41						40	
7300	Shelton Village - S of UPRR	SHELTON	169	LW			215		215						169	
7400	Shelton Village	SHELTON	256	LW			195		195						256	
3100	R Vill, Cudaback, South'n 2n	RIVERDALE	106	GC		98	3	4	1			106				
4500	Miller Village	MILLER	121	GC		114	1	4		1		121				
5140	Elm Creek Village	ELM CREEK	116	GC			100	8	6	4			116			
4800	Odessa Village	ODESSA	46	GC			1	51					46			
5100	Countryside Acres	ELM CREEK	17	LW			1	16					17			
9100	North of Genoa/Seneca	RAVENNA	596	LW			566	30	3	1			598			
4000	Amherst Village	AMHERST	123	GC				117	6					123		
5110	Elm Creek Vill - N of RR	ELM CREEK	146	GC				144	4					146		
20	<b>TOTAL</b>		<b>2573</b>		<b>0</b>	<b>212</b>	<b>1125</b>	<b>385</b>	<b>1294</b>	<b>6</b>	<b>0</b>	<b>227</b>	<b>883</b>	<b>330</b>	<b>1135</b>	<b>0</b>
NBHD	<b>TOTAL</b>	9 Twn/Vill			<b>0</b>	<b>2</b>	<b>10</b>	<b>10</b>	<b>17</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>3</b>	<b>10</b>	<b>0</b>

**TABLE 4 AG LAND - ACREAGE - RECREATION FORECAST BY TOWNSHIP  
FOR YEARS 2014, 2015, 2016, 2017, 2018, 2019**

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED 04/23/2014 DERIVED FM ADMIN				DONE						FORECAST					
PARCEL PREFIX AND TOWN SHIP	ACREAGE	AG LAND	TOTAL	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
300 Gardner	20	182	202	118				80	198					202	
320 Sharon	40	166	206	140					75						206
340 Valley	37	141	178	98				80							178
360 Thornton	36	169	205		142			60		205					
380 / 400 Divide	100	199	299		251			51		299					
440 Grant	79	167	246		132			109		246					
280 Schnieder	28	168	196		198			0		196					
460 Logan	19	138	157			140			16	157					
500 Elm Creek	108	211	319			294			17		319				
520 Odessa	131	209	340			326			8		340				
600 / 620 Center	134	302	436			327		37			436				
700 Shelton	95	213	308				293		9			308			
720 Platte	75	181	256				147		1			256			
540 / 560 Riverdale	264	137	401				306		63			401			
160 Harrison	15	133	148				140		6				148		
580 Collins	157	104	261				215		13			261			
660 Gibbon	112	219	331				327		5				331		
020 Cherry Creek	25	153	178						179					178	
040 / 060 Garfield	91	153	244					244					244		
080 Beaver	76	149	225					224					225		
100 Loup	42	161	203					210					203		
140 Sartoria	16	143	159					155					159		
180 / 200 Armada	47	149	196					171						196	
220 Scott	24	226	250						149					250	
240 Rusco	56	129	185						186					185	
260 Cedar	50	144	194						192					194	
Number = 31 / 26	1877	4446	6323	356	723	1087	1428	1421	1117	1103	1095	1226	1310	1205	384

1 / 6 of 6,323 = 1,054 Parcels on Ave To Review Yearly

CHECK 6323

**TABLE 5 2014 MOBILE HOME HISTORY & FORECAST BY NBHD 2014-2019**  
**FORECAST FOR 2014, 2015, 2016, 2017, 2018, 2019**

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED 04/23/2014 DERIVED FM ADMIN						DONE						FORECAST					
REVIEWER	NBHD	DESCRIPTION	TOTAL	PARCEL NUMBERS	NUMBER	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
LF	801	Cornhusker MH Crt IOLL	32	650 000 000	16			16			1		16				
				850 000 000	16			15		1			16				
GC	802	Country Side M H Crt IOLL	124	650 000 000	92			91				92					
				850 000 000	32		1	24		5		32					
LF	803	East Lawn M H Court	378	650 000 000	211			204	1		4			211			
				850 000 000	167	2		139	7	9	1			167			
LF	806	L & M Mobile Home Crt IOLL	17	650 000 000	17			15			18						17
GC	807	Merrweather M H Crt IOLL	22	650 000 000	16			16			16						16
				850 000 000	6			5			6						6
GC	809	R Villa M H Crt IOLL	49	650 000 000	41			31	3			41					
				850 000 000	8			6		1		8					
GC	810	Rodeo M H Crt IOLL	26	650 000 000	20			21			1		20				
				850 000 000	6			4		1	1		6				
LF	811	Valley View M H Crt IOLL	241	650 000 000	151					156	1					151	
				850 000 000	90					78						90	
GC	812	Villa Park M H Crt	24	650 000 000	22			19			3		22				
				850 000 000	2			2					2				
GC	820	Cottonmill M H Crt IOLL	12	850 000 000	12			11		1				12			
LF	821	Fawn Woods Lake M H Park	9	850 000 000	9					9						9	
GC	823	Woodriver Valley M H Pk IOLL	16	650 000 000	5			4		1			5				
				850 000 000	11			8		2			11				
GC	825	Schnase M H Park IOLL	10	650 000 000	6		1			5			6				
				850 000 000	4					4			4				
GC	826	Sheens M H Crt IOLL	46	650 000 000	2					1	2						2
				850 000 000	44	1		33			43						44
GC	827	Van Vleet M H Crt IOLL	8	850 000 000	8					8						8	
GC	828	West Side M H Crt IOLL	6	650 000 000	1					1						1	
				850 000 000	5					3	1					5	
LJH	840	Rural M H IOLL NOT in a Court	58	650 000 000	4					3			4				
				850 000 000	54		2	8	12	27	2		54				

**TABLE 5 2014 MOBILE HOME HISTORY & FORECAST BY NBHD 2014-2019**  
**FORECAST FOR 2014, 2015, 2016, 2017, 2018, 2019**

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED 04/23/2014 DERIVED FM ADMIN						DONE						FORECAST					
REVIEWER	NBHD	DESCRIPTION	TOTAL	PARCEL NUMBERS	NUMBER	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GC	850	Elm Creek M H Courts	40	650 000 000	5			5						5			
				850 000 000	35			27	3	1				35			
GC	853	Odessa Village M H IOLL	1	850 000 136	1					1						1	
LF	860	Sun Valley (Gibbon)	60	650 000 000	3						2						3
				850 000 000	25		4				23						25
		L & J Court (Gibbon)		650 000 000	3		1				2						3
				850 000 000	29		6				29						29
LF	870	All M H Crts in Shelton	4	850 000 000	6					6							6
LF	874	L & N M H Crts (Shelton)	3	850 000 000	3					3							3
GC	880	Hand M H (Pleasanton)	4	650 000 000	1					1							1
				850 000 000	3					2	1						3
LF	890	Eastside Court (Ravenna)	9	850 000 000	3			3						3			
		Ravenna Court (Ravenna)		850 000 000	6			6						6			
LF	6400	MH on R E in (Gibbon)	8	640 000 000	8					7							8
	25	<b>TOTAL</b>			<b>1209</b>	<b>3</b>	<b>15</b>	<b>713</b>	<b>26</b>	<b>337</b>	<b>157</b>	<b>173</b>	<b>166</b>	<b>439</b>	<b>0</b>	<b>286</b>	<b>145</b>
						2	6	24	5	26	19	4	12	7	0	12	9
																	CHECK 1209

**TABLE 6 COMMERCIAL NEIGHBORHOOD FORECASTED FOR 2014-2019**

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED APRIL 24, 2014 DERIVED FM ADMIN

NAME	NBHD	ACTUAL	2014	2015	2016	2017	2018	2019
<b>BROWN = ZERO PARCELS</b>								
South of I-80	2001	18			18			
Comm S 2nd Ave, I-80-11th	2002	61			61			
W of 2nd (N of Canal to 11th St)	2005	13					13	
Commercial / Industrial - S Kearney	2009	0						
2nd Ave; 39th - 56th St	2010	42		42				
2nd Ave; 26th to 38th St	2011	49					49	
2nd Ave S of 25th St to 21st St	2012	16					16	
Comm 2nd Ave 11th St to 16th St	2014	39				39		
Beg 1/2+ Blk E & W of 2nd N of 39th	2015	11			11			
Nof 39th;W of 2nd More than 1 Blk	2016	26	26					
Golf Courses in Kearney	2025	2					2	
On 39th W of 2nd More than 1 Blk	2030	24						24
Ky Plaza 6th Add Blk 1 Not on Hwy	2038	0						
W of 30th Ave & N of 24th St	2040	0						
East 25th St - Ave E to Ave N	2041	35						35
30th Ave - 29th St to 56th St	2042	15		15				
30th A S of RR & 11th W of Canal	2044	8		8				
W Hwy 30 - 15th Ave to 32nd Ave	2045	44			44			
Corner 2nd Ave / 25th & E to 1st	2046	11		11				
East 25th St - 1st Ave to Ave E	2047	46						46
Comm 26th St Ave I to Ave N	2048	16		16				
And Pk - 6th St Add to 13th-Av A-E	2049	48	48					
E Ky Industrial (Not on Hwy 30)	2050	13					18	
Kearney Industrial Park	2051	51			51			
College 3rd Av W to 15th Av 25th S	2055	20					20	
N of 26th to 39th / E of 1st Ave	2056	37			37			
W of 2nd (16th - 21 St to 15th Ave	2057	38				38		
Whit Grove / Glacier Pk / Tracks S	2058	108		108				
Cen Ave N of Canal to 3rd-W to Ave E	2059	23			23			
S Cen, S of Canal & E 1st St	2060	21			21			
Cen Ave -3rd to 12th-Anderson Pk 3	2061	38			38			
Cen Ave RR to 12th St	2062	74						74
N RR Ave-Not under Viaduct-AvB-L	2064	30				30		
Dntwn Ky RR to 22nd CenAve Only	2065	35					35	
Dntwn Ky 26th St-1st Av-Av B N 22	2066	85						85
Southeast Kearney (NEW 2014)	2068	7			7			
Casey's Add-GrndVw Est - Comm	2080	10				10		
N Acre Subs - No 2nd Ave Access	2255	14					14	
N Acre 4th & 5th Add	2256	36					36	
Skyview Est 1-3 (E of Walmart Only)	2258	22			22			
Ky Multi-Family N of 39th St	2300	19				19		
Ky Multi-Fam W of 2nd N of RR Tks	2310	90				90		
Ky MultiFam E of 2nd & N of RR Tks	2320	50				50		
Ky MultiFam S of UP RR Tracks	2330	21				21		
IOLL on RR Land Inside Kearneuy	2400	20			20			
Mobile Home Parks in Ky City Limits	2500	10					10	
<b>KEARNEY SUB-TOTAL</b>	<b>46</b>	<b>1396</b>	<b>74</b>	<b>200</b>	<b>353</b>	<b>297</b>	<b>213</b>	<b>264</b>
<b>NET</b>	<b>43</b>							

**TABLE 6 COMMERCIAL NEIGHBORHOOD FORECASTED FOR 2014-2019**

YELLOW HIGHLIGHT IS 3-YEAR FORECAST

REVISED APRIL 24, 2014 DERIVED FM ADMIN

NAME	NBHD	ACTUAL	2014	2015	2016	2017	2018	2019
Rural Comm (Not on Major Highways)	2600	33			33			
Mobile Home Crts Collinngs/Rivdale Tnsp	2601	7					7	
Golf Courses Outside Kearney	2625	4					4	
N of Windsor Est (17th Ave)	2648	15				15		
Rural Comm on Major Highways	2650	45			45			
Kearney Industrial Area - Industrial	2651	10					10	
Airport similar to Coleman/Delux-Not Taxd	2653	16				16		
Leased Comm/Airport Lnd EXEMPT=20	2669	7	7					
E Hwy 30 to Hwy 10 (NEW 2014)	2670	19						19
Commercial - Little USA	2681	27		27				
Comm E of KY/ Collins-Not on Hwy 30	2701	34			34			
Comm on RR ROW Outside KY (2014)	2800	0						
Meyer International Airport	2802	1				1		
<b>Outside City of Kearney Sub - Total</b>	<b>13</b>	<b>218</b>	<b>7</b>	<b>27</b>	<b>112</b>	<b>32</b>	<b>21</b>	<b>19</b>
<b>NET</b>	<b>12</b>							

Amherst Commercial	2910	26			26			
Elm Creek Commercial	2920	70			70			
Elm Creek I-80 Interchange (NEW 2013)	2925	10			10			
Gibbon Commercial	2930	79					79	
Odessa Commercial (NEW 2013)	2940	5		5				
Miller Commercial	2950	16		16				
Pleasanton Commercial	2954	42	42					
Ravenna Rural Industrial / Commercial	2955	20				20		
Ravenna Commercial	2960	102				102		
Riverdale Commercial	2970	17					17	
Shelton Commercial	2980	64				57		
<b>Small Towns &amp; Villages Sub - Total</b>	<b>11</b>	<b>451</b>	<b>42</b>	<b>21</b>	<b>106</b>	<b>179</b>	<b>96</b>	<b>0</b>
<b>TOTAL</b>	<b>66 (NET)</b>	<b>2065</b>	<b>123</b>	<b>248</b>	<b>571</b>	<b>508</b>	<b>330</b>	<b>283</b>

FORECAST DATE

2014	2015	2016	2017	2018	2019
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**TABLE 7 GOVERNMENTAL EXEMPT AND PERMISSIVE EXEMPT BY NEIGHBORHOOD ORDER  
FORECAST FOR 2014, 2015, 2016, 2017, 2018, 2019**

**VERIFIED BY: PICTURE & INSPECTION DATE**

**YELLOW HIGHLIGHT IS 3 YEAR FORECAST**

REVISED 04/14/2014 DERIVED FM ADMIN

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	REVER						FORECAST						
										2014	2015	2016	2017	2018	2019	
Exempt - Townships	020 141 000 - 560 171 209	21	10	FR						2013	5					5
Exempt - City of Gibbon	320 191 000 - 660 226 015	22	43	FR						2012 2013	2	41				
Exempt - City of Ravenna	040 000 008 - 060 301 000	23	41	FR			2010	2011		2013	1	40				
Exempt - Village of Shelton	040 000 008 - 680 510 112	24	34	FR				2011	2012	2013	28	6				
Exempt - Village of Pleasanton	100 159 000 - 120 182 000	25	11	FR					2012	2013	1				10	
Exempt - Village of Riverdale	400 006 000 - 540 106 103	26	5	FR		2009			2012	2013	5					
Exempt - Village of Amherst	420 035 000 - 440 078 000	27	9	FR		2009				2013	6	3				
Exempt - Village of Elm Creek	480 036 000 - 500 278 100	28	15	FR						2013						15
Exempt - Village of Miller	180 001 001 - 200 044 000	29	16	FR		2009				2013		16				
Exempt - Town of Poole	080 184 000	30	1	FR						2013						1
Exempt - City of Kearney	560 330 010 - 623 012 060	31	211	FR	2006		2010	2011	2012	2013	116				95	
Exempt - Ky Hsg Authority	600 052 100 - 640 189 000	32	67	FR	2006	2009	2010	2011		2013	46	21				
Exempt - Airport	620 085 050 - 620 179 001	33	14	FR						2013	2	12				
Exempt - USPS & US Govt	080 204 001 - 604 206 000	34	6	FR						2013	1					5
Exempt - Central Platte N R D	560 361 000 - 720 164 010	35	3	FR						2013	3					3
Exempt - UNK & CCC	600 048 000 - 606 341 000	36	20	FR						2013	13		20			
Exempt - Parsonages	040 421 000 - 680 436 000	39	28	FR						2013	15		28			
Exempt - Organizations	080 142 000 - 605 427 100	40	62	FR				2011	2012	2013	44		62			
Exempt - Churches	040 042 000 - 700 313 100	41	99	FR	2008	2009	2010	2011	2012	2013	51		99			
Exempt - Assisted Living	602 056 000 - 606 019 500	42	5	FR	Res				2012		5		5			
Exempt - Nursing Homes	040 033 000 - 640 057 000	43	11	FR					2012		11		11			
Exempt - Hospitals, Pkg Lots, Etc.	601 892 001 - 605 783 000	45	10	FR			2010		2012		7		10			
Exempt - Cemeteries	020 144 000 - 660 154 110	46	30	FR					2012	2013	2		30			
Exempt - Railroads	020 019 001 - 720 035 501	50	31	FR						2013	23					8
Exempt - K N/Source Gas/KindMorg	120 196 100 - 700 085 000	51	9	FR		2009		2011		2013	5					4
Exempt - American Telep & Teleg	045 000 008 - 660 226 105	52	18	FR				2011	2012	2013	5	13				
Exempt - Nebr Central Tele Co	040 344 005 - 680 132 000	53	10	FR				2011	2012	2013	6	4				
Exempt - Citizens Telecomm	120 025 000 - 620 158 100	54	12	FR		2009	2010		2012	2013	11				1	
Exempt - Buffalo Cty-Not Rd ROW	240 173 110 - 700 324 000	60	18	FR					2012	2013	7	11				
Exempt - Nebraska Game & Parks	060 133 000 - 520 126 000	61	34	FR					2012	2013	17					17
Exempt - St of NE Not ROW / Game	040 031 100 - 700 158 000	62	35	FR		2009				2013	14					21
Exempt - Nebraska Dept of Roads	020 029 000 - 720 183 010	63	269	FR	2007	2009		2011	2012	2013	81			188		

REVISED 04/14/2014 DERIVED FM ADMIN

SUBDIVISION	PARCEL NUMBERS	NBHD	NUMBER	REVR							FORECAST					
					2007	2009	2010		2012	2013	2014	2015	2016	2017	2018	2019
Exempt - Buffalo Cty Road R O W	020 025 010 - 720 036 000	64	109	FR	2007	2009	2010		2012	2013	29				80	
Exempt - Consumers Pub Power	480 071 000 - 680 108 000	70	2	FR					2012	2013	1					1
Exempt - Dawson Public Power	060 042 000 - 700 227 000	71	21	FR	2008			2011		2013	6					15
Exempt - Northwestern PubServCo	580 088 000 - 606 414 000	72	10	FR					2012	2013	5					5
Exempt - Nebraska Public Power	060 069 005 - 680 207 000	73	30	FR				2011	2012	2013	14	16				
Exempt - Kearney School District	560 129 110 - 620 318 100	80	32	FR				2011		2013	16					16
Exempt - Gibbon School District	640 046 500 & 640 063 010	81	2	FR						2013	1					1
Exempt - Ravenna School District	040 000 013 - 060 039 000	82	4	FR						2013						4
Exempt - Shelton School District	680 044 000 - 700 098 010	83	3	FR						2013	3					
Exempt - Pleasanton School Dist	120 007 000 - 120 224 100	84	7	FR						2013						7
Exempt - Riverdale School Dist	540 106 102 - 540 106 104	85	2	FR		2009				2013	2					
Exempt - Amherst School District	420 007 125 - 420 135 000	86	8	FR			2010			2013	8					
Exempt - Elm Creek School District	480 381 000 - 480 387 000	87	1	FR						2013						1
Exempt - E S U 10	603 566 515 - 603 566 530	89	4	FR		2009				2013	4					
Exempt - Mineral Rights	600 537 000 - 606 421 000	3000	13	FR						2013						13
Exempt - Mineral Interests	060 050 001 - 720 053 101	5000	216	FR	2007				2012	2013	216					
<b>TOTAL</b>		<b>48</b>	<b>1651</b>								<b>838</b>	<b>183</b>	<b>265</b>	<b>188</b>	<b>186</b>	<b>142</b>

blue is for permissive exempt

TOTAL LESS MINERAL RIGHTS 1422

CHECK 1802

brown is for cemeteries

## 2015 Assessment Survey for Buffalo County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	3, the deputy assessor also does appraisal work
<b>3.</b>	<b>Other full-time employees:</b>
	5
<b>4.</b>	<b>Other part-time employees:</b>
	3
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$621,326.41
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$602,359.66
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$245,788
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	A budget for the computer system is maintained by the county IT Department.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$7,200
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$47,143.59

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS, PCv2.5
2.	<b>CAMA software:</b>
	MIPS, PCv2.5
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	the Register of Deeds Office
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.buffalo.gisworkshop.com">www.buffalo.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The GIS software and mapping is maintained by the staff in the assessor's office, the county IT Department, and the vendor.
8.	<b>Personal Property software:</b>
	MIPS, PCv2.5

## C. Zoning Information

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

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc.
<b>3.</b>	<b>Other services:</b>
	Pictometry Online; AgriData, two subscriptions

### E. Appraisal /Listing Services

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



# 2015 Certification for Buffalo County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Buffalo County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



