

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**CASS COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Cass County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Cass County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Teresa Salinger, Cass County Assessor

Property Assessment Division  
Sarah Scott, Administrator  
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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

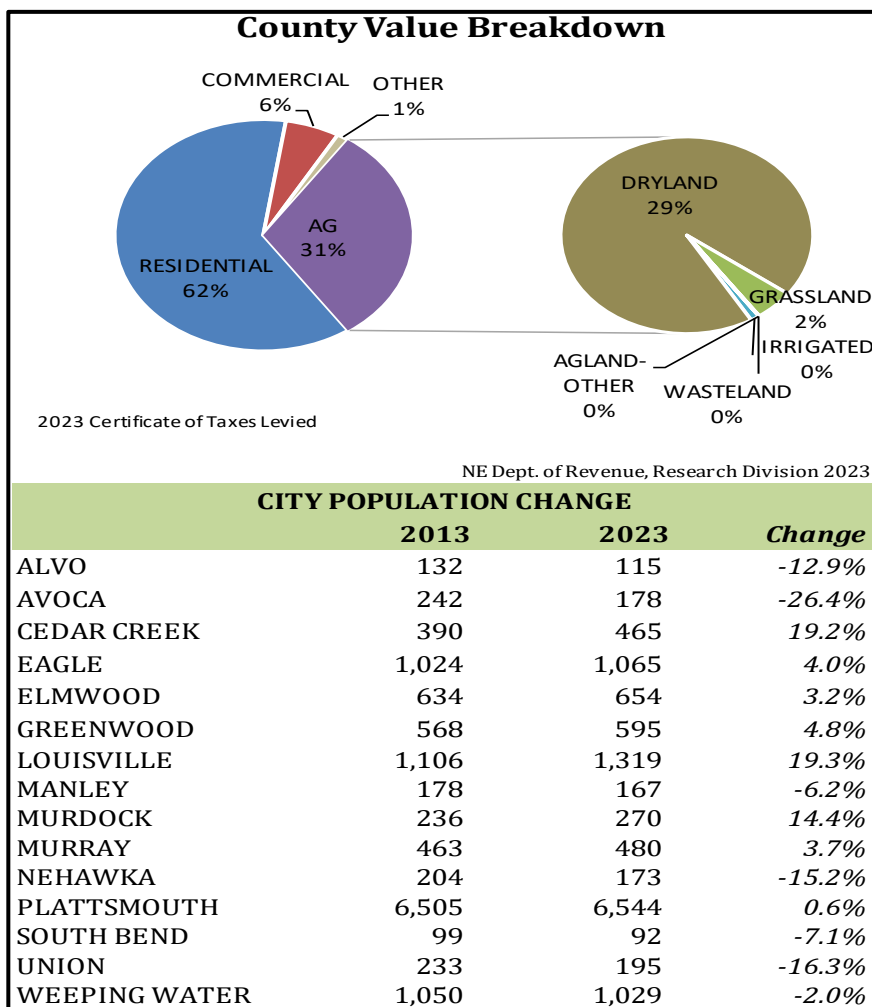
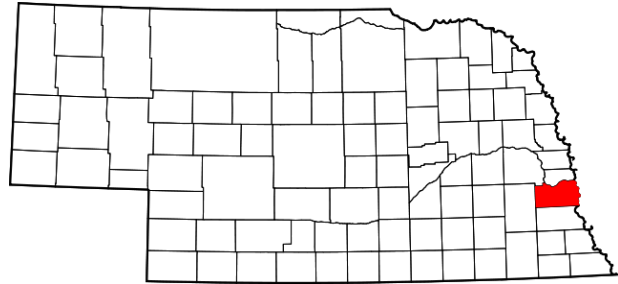
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*



## County Overview

With a total area of 557 square miles, Cass County has 27,122 residents, per the Census Bureau Quick Facts for 2024, a 2% population increase over the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$218,424 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of commercial properties in Cass County are located in and around Plattsmouth, the county seat, as well as some rural areas. According to the latest information available from the U.S. Census Bureau, there are 598 employer establishments with total employment of 4,955, for a 12% increase in employment.

Cass County is included in both the Lower Platte South and Nemaha Natural Resources Districts (NRD).

## 2024 Residential Correlation for Cass County

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### *Assessment Actions*

The county assessor reappraised approximately 3,708 parcels, including Cedar Creek Village, lake properties and rural residential geo codes 2973 and 3255 along Eight Mile Grove, 2971, 2357 and 3259 outside Plattsmouth in keeping with their six-year cycle of assessment. This included acreages and subdivisions.

Portions of Plattsmouth, Weeping Water, and Louisville had economic depreciation changes to increase value. The Cass County Assessor also increased homesites to \$35,000.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales at slightly above the statewide average and continues to maintain acceptable sales verification and qualification practices. The usability percentage in Cass County is supported by the supplemental sales export data received by Property Assessment Division (PAD) monthly.

The county assessor recognizes six valuation groups that mirror the inspection cycle of the county. The valuation groups consist of locations that are from the same general geographic locations in the county. The rural parcels are grouped into geo codes that are in the same geographic location as each valuation group.

The required six-year inspection and review cycle is current for the residential class. A Lot Study is done for each valuation group when reappraisal is done during the review cycle. The depreciation tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are dated through 2022 and costing tables are dated 2022. Depreciation tables are updated when the valuation group is reviewed.

The county assessor does have a written valuation methodology on file.

### *Description of Analysis*

Residential parcels are analyzed using six valuation groups based on county assessor defined locations throughout the county. These locations reflect the general economic areas and market influences in the county as well as their appraisal cycle.

## 2024 Residential Correlation for Cass County

Valuation Group	Description
1	Plattsmouth
2	Beaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255,3257, 3259, 2971, 2973

The median and mean are within the acceptable range, the weighted mean is low. The qualitative statistics show a COD is and PRD within the acceptable range. By valuation group, all have an adequate sample of sales, a median within the range and qualitative statistics that support uniformity.

Review of the sold parcels compared to the change in the 2024 County Abstract of Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) suggests that the sales have increased at a higher rate than the abstract. This does support a sales bias; however, the abstract does contain changes that affect the unsold population and supports a level of value within the acceptable range.

### *Equalization and Quality of Assessment*

The statistics and assessment practices reviewed indicate that Cass County’s residential property assessments fall within an acceptable range, ensuring equalization. The quality of the assessment of the residential property in Cass County complies with generally accepted mass appraisal techniques.

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
1	100	93.38	95.24	91.38	13.90	104.22	
2	74	92.24	89.61	88.66	10.44	101.07	
3	30	94.49	93.61	92.33	10.18	101.39	
4	48	92.43	90.67	86.53	11.62	104.78	
5	55	92.04	92.46	89.80	11.65	102.96	
6	71	91.83	91.60	90.15	10.56	101.61	
____ ALL ____	378	92.57	92.34	89.62	11.74	103.04	

## 2024 Residential Correlation for Cass County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Cass County is 93%.

# 2024 Commercial Correlation for Cass County

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## *Assessment Actions*

For 2024, the county assessor revalued commercial property within the class; specifically, the commercial neighborhoods in Buccaneer Bay, Cedar Creek, rural geo codes of 3255, 3257, 3259, 2969, 2971 and 2973 were examined and reviewed. The assessor conducted lot value studies throughout the county.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Within the commercial class, the county has utilized sales below the state average; review of qualified and nonqualified sales indicates that the county has qualified sales without a bias.

The six commercial valuation groupings have been stratified based on the review cycle within the county.

All commercial parcels have been inspected in the past six years. The costing and depreciation tables are dated 2022.

## *Description of Analysis*

The commercial class has six valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Plattsmouth
2	Beaver Lake, Lake Waconda, Murray, Rural Geo Codes 3265, 3267, 3483
3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes 3269, 3271, 3477, 3479, 3481
4	Alvo, Eagle, Elmwood, Murdock, Rural Geo Codes 3273, 3275, 3473, 3475
5	Iron Horse, Greenwood, Louisville, South Bend, Rural Geo Codes 3249, 3251, 3253
6	Buccaneer Bay, Cedar Creek, Rural Geo Codes 3255,3257, 3259, 2971, 2973

Review of the overall sample shows that all three measures of central tendency are within range for the commercial class. The COD meets IAAO standards, and the PRD is high. The PRD is affected by one high dollar sale and the PRD moves into the standard range with the hypothetical removal of that sale. When stratified by valuation group, there are not enough sales for statistical reliability in any of the valuation groups.

## 2024 Commercial Correlation for Cass County

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Analysis of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied (CTL) shows that the sample changed more than the population, however, a few sales had a large impact on the small sample. The preliminary statistics were within the acceptable rang prior to the current year revaluation, supporting that a level of value within the acceptable range has been achieved.

### *Equalization and Quality of Assessment*

A review of the assessment practices demonstrates that there are sales review changes that are not being equalized with the commercial population. The county assessor is strongly cautioned against making adjustments to sales that are not reflective in the Abstract of overall population change.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	6	96.23	99.12	97.76	04.84	101.39
2	1	92.12	92.12	92.12	00.00	100.00
3	5	94.28	98.69	95.43	06.54	103.42
4	5	98.00	100.08	89.27	20.43	112.11
6	1	97.16	97.16	97.16	00.00	100.00
___ALL___	18	96.11	98.77	94.36	09.69	104.67

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Cass County is determined to be at the statutory level of 100% of market value.

# 2024 Agricultural Correlation for Cass County

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## *Assessment Actions*

The Cass County Assessor conducted land market value and special value analysis countywide, and the first acre home site was increased by \$10,000.

Routine maintenance was completed and placed on the assessment roll.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of residential sales qualifications shows that Cass County is qualifying sales at a rate close to the state average qualification rate. After reviewing the disqualified sales, it has been determined that there is documentation showing that all available arm's-length sales have been used.

The Cass County Assessor has two separate market areas for agricultural land. Agricultural land within the county is agriculturally influenced in the middle of the county. Influenced by residential and commercial uses along its many lakes in the rest of the county. Any variation in market value is accounted for with land use and the LCGs. The county assessor annually studies the market to monitor the need for market areas or other subclasses.

The county assessor's staff reviews agricultural land use with aerial imagery, as well as information provided by taxpayers. A complete land use review was done in 2023, as was the inspection and review cycle for agricultural improvements. The county assessor has a plan to ensure that the inspections are completed within the required six-year inspection and review cycle going forward. Agricultural outbuildings are priced the same as rural residential in the Computer Assisted Mass Appraisal (CAMA) system. Costing and depreciation tables were last updated in 2023.

Parcels enrolled in Wetland Reserve Program (WRP) are valued using recreational sales and adjustments are made for restrictions imposed on the parcel. Very few parcels are identified as WRP at this time; the county assessor relies on property owners for this information.

## *Description of Analysis*

With a very small sample of qualified agricultural land sales, all three measures of central tendency are within the acceptable range. The COD is lower than IAAO standards. When stratified by market area, the sample size is even smaller, and the statistics are not a reliable measure of market value.

All the qualified sales in the study period fall within the 80% Majority Land Use (MLU) dryland class. The measures of central tendency are the same as the overall sample with the same sales.

## 2024 Agricultural Correlation for Cass County

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As there are no 80% MLU irrigated land and grassland qualified sales and few for dryland, comparison to neighboring county values are used to determine equalization of agricultural land values. The Average Acre Table chart in this report demonstrates that dryland values are equalized to neighboring counties, while irrigated and grassland values appear to be low. However, over 90% of the agricultural land in Cass County is dryland, so the vast majority of agricultural parcels are valued within market value. The county assessor should do a more thorough review of agricultural land values for the next assessment year and it is anticipated that irrigated and grassland values will need to be raised.

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows the agricultural land values remained the same for this assessment year as reported by the county assessor.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings are inspected and valued the same as rural residential properties in Cass County. Farm home sites were changed this year along with rural residential land changes. Agricultural improvements are equalized at the statutorily required level. Agricultural land values are equalized to neighboring county values and the quality of assessment of agricultural land in Cass County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	8	70.47	71.13	70.51	03.01	100.88
1	4	73.20	72.62	71.30	03.59	101.85
2	4	69.91	69.65	69.63	01.17	100.03
____ ALL ____	10	70.52	72.19	71.80	04.15	100.54

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Cass County is 71%.

### *Special Valuation*

A review of agricultural land values in Cass County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.



## 2024 Opinions of the Property Tax Administrator for Cass County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 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>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2024 Commission Summary for Cass County

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### Residential Real Property - Current

Number of Sales	378	Median	92.57
Total Sales Price	\$111,777,553	Mean	92.34
Total Adj. Sales Price	\$111,777,553	Wgt. Mean	89.62
Total Assessed Value	\$100,170,591	Average Assessed Value of the Base	\$174,541
Avg. Adj. Sales Price	\$295,708	Avg. Assessed Value	\$265,002

### Confidence Interval - Current

95% Median C.I	91.27 to 93.68
95% Wgt. Mean C.I	88.16 to 91.07
95% Mean C.I	90.81 to 93.87
% of Value of the Class of all Real Property Value in the County	58.06
% of Records Sold in the Study Period	2.59
% of Value Sold in the Study Period	3.93

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	476	92	92.21
2022	712	91	91.32
2021	713	93	92.85
2020	776	93	93.29

## 2024 Commission Summary for Cass County

### Commercial Real Property - Current

Number of Sales	18	Median	96.11
Total Sales Price	\$2,639,616	Mean	98.77
Total Adj. Sales Price	\$2,639,616	Wgt. Mean	94.36
Total Assessed Value	\$2,490,782	Average Assessed Value of the Base	\$277,003
Avg. Adj. Sales Price	\$146,645	Avg. Assessed Value	\$138,377

### Confidence Interval - Current

95% Median C.I	92.12 to 98.00
95% Wgt. Mean C.I	85.93 to 102.79
95% Mean C.I	91.54 to 106.00
% of Value of the Class of all Real Property Value in the County	5.97
% of Records Sold in the Study Period	1.90
% of Value Sold in the Study Period	0.95

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	22	96	96.21
2022	28	92	92.37
2021	45	93	92.86
2020	44	99	98.81

**13 Cass**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 378  
 Total Sales Price : 111,777,553  
 Total Adj. Sales Price : 111,777,553  
 Total Assessed Value : 100,170,591  
 Avg. Adj. Sales Price : 295,708  
 Avg. Assessed Value : 265,002

MEDIAN : 93  
 WGT. MEAN : 90  
 MEAN : 92  
 COD : 11.74  
 PRD : 103.04

COV : 16.43  
 STD : 15.17  
 Avg. Abs. Dev : 10.87  
 MAX Sales Ratio : 165.35  
 MIN Sales Ratio : 58.70

95% Median C.I. : 91.27 to 93.68  
 95% Wgt. Mean C.I. : 88.16 to 91.07  
 95% Mean C.I. : 90.81 to 93.87

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	56	94.96	95.81	93.30	08.65	102.69	64.89	165.35	93.05 to 96.95	271,248	253,064	
01-JAN-22 To 31-MAR-22	36	99.27	99.13	95.39	11.65	103.92	66.71	139.33	93.84 to 103.93	263,281	251,156	
01-APR-22 To 30-JUN-22	39	91.68	89.94	91.43	09.67	98.37	63.94	122.88	84.94 to 96.18	278,743	254,848	
01-JUL-22 To 30-SEP-22	33	91.52	89.24	88.53	09.36	100.80	63.79	116.46	84.39 to 94.93	273,117	241,791	
01-OCT-22 To 31-DEC-22	29	94.45	96.66	91.64	12.71	105.48	69.67	141.12	86.75 to 100.25	299,328	274,307	
01-JAN-23 To 31-MAR-23	37	95.70	100.70	94.78	13.38	106.25	73.98	154.70	92.31 to 99.50	259,854	246,297	
01-APR-23 To 30-JUN-23	74	85.78	87.00	84.47	12.72	103.00	58.70	141.67	82.27 to 90.47	340,700	287,792	
01-JUL-23 To 30-SEP-23	74	87.81	88.52	87.17	11.58	101.55	63.78	145.29	83.52 to 92.14	320,524	279,389	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	164	93.98	93.82	92.32	10.14	101.62	63.79	165.35	92.86 to 95.62	271,658	250,801	
01-OCT-22 To 30-SEP-23	214	90.55	91.21	87.82	12.90	103.86	58.70	154.70	87.32 to 92.44	314,139	275,884	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	137	93.40	93.61	91.78	11.31	101.99	63.79	141.12	92.04 to 96.18	277,682	254,852	
<u>ALL</u>	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	100	93.38	95.24	91.38	13.90	104.22	63.79	154.70	91.25 to 95.62	177,937	162,599	
2	74	92.24	89.61	88.66	10.44	101.07	64.89	113.12	85.70 to 95.00	391,253	346,904	
3	30	94.49	93.61	92.33	10.18	101.39	64.66	134.24	90.47 to 98.29	200,990	185,580	
4	48	92.43	90.67	86.53	11.62	104.78	58.70	139.33	85.52 to 95.16	261,877	226,602	
5	55	92.04	92.46	89.80	11.65	102.96	62.45	165.35	87.52 to 97.12	323,575	290,580	
6	71	91.83	91.60	90.15	10.56	101.61	67.49	146.95	88.29 to 94.76	403,306	363,571	
<u>ALL</u>	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002	
06												
07												
<u>ALL</u>	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002	

**13 Cass**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 378  
 Total Sales Price : 111,777,553  
 Total Adj. Sales Price : 111,777,553  
 Total Assessed Value : 100,170,591  
 Avg. Adj. Sales Price : 295,708  
 Avg. Assessed Value : 265,002

MEDIAN : 93  
 WGT. MEAN : 90  
 MEAN : 92  
 COD : 11.74  
 PRD : 103.04

COV : 16.43  
 STD : 15.17  
 Avg. Abs. Dev : 10.87  
 MAX Sales Ratio : 165.35  
 MIN Sales Ratio : 58.70

95% Median C.I. : 91.27 to 93.68  
 95% Wgt. Mean C.I. : 88.16 to 91.07  
 95% Mean C.I. : 90.81 to 93.87

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002
Greater Than 14,999	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002
Greater Than 29,999	378	92.57	92.34	89.62	11.74	103.04	58.70	165.35	91.27 to 93.68	295,708	265,002
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	118.72	125.50	126.49	07.98	99.22	114.68	143.10	N/A	46,633	58,984
60,000 TO 99,999	19	113.12	114.93	113.48	16.67	101.28	78.83	165.35	97.12 to 135.74	79,953	90,730
100,000 TO 149,999	40	96.67	101.83	101.03	14.03	100.79	70.31	146.95	91.94 to 102.43	127,007	128,318
150,000 TO 249,999	127	92.31	90.41	90.03	09.90	100.42	58.70	126.98	89.07 to 94.67	193,538	174,248
250,000 TO 499,999	142	92.07	89.93	90.21	10.13	99.69	63.78	122.88	88.59 to 93.74	345,928	312,045
500,000 TO 999,999	45	86.24	85.57	85.19	10.31	100.45	64.89	105.28	80.27 to 90.47	644,716	549,242
1,000,000 +	2	84.12	84.12	85.22	17.39	98.71	69.49	98.74	N/A	1,162,500	990,652
<b>ALL</b>	<b>378</b>	<b>92.57</b>	<b>92.34</b>	<b>89.62</b>	<b>11.74</b>	<b>103.04</b>	<b>58.70</b>	<b>165.35</b>	<b>91.27 to 93.68</b>	<b>295,708</b>	<b>265,002</b>

**13 Cass**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 18  
Total Sales Price : 2,639,616  
Total Adj. Sales Price : 2,639,616  
Total Assessed Value : 2,490,782  
Avg. Adj. Sales Price : 146,645  
Avg. Assessed Value : 138,377

MEDIAN : 96  
WGT. MEAN : 94  
MEAN : 99  
COD : 09.69  
PRD : 104.67

COV : 14.71  
STD : 14.53  
Avg. Abs. Dev : 09.31  
MAX Sales Ratio : 129.55  
MIN Sales Ratio : 72.02

95% Median C.I. : 92.12 to 98.00  
95% Wgt. Mean C.I. : 85.93 to 102.79  
95% Mean C.I. : 91.54 to 106.00

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	118.74	118.74	118.74	00.00	100.00	118.74	118.74	N/A	55,000	65,306
01-APR-21 To 30-JUN-21	2	107.99	107.99	102.43	12.70	105.43	94.28	121.69	N/A	60,500	61,971
01-JUL-21 To 30-SEP-21	2	87.82	87.82	80.19	09.90	109.51	79.13	96.51	N/A	295,500	236,968
01-OCT-21 To 31-DEC-21	2	85.01	85.01	74.55	15.28	114.03	72.02	98.00	N/A	36,000	26,838
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	118.23	118.23	118.23	00.00	100.00	118.23	118.23	N/A	80,000	94,585
01-JUL-22 To 30-SEP-22	1	129.55	129.55	129.55	00.00	100.00	129.55	129.55	N/A	137,000	177,478
01-OCT-22 To 31-DEC-22	3	96.61	95.28	96.41	01.76	98.83	92.07	97.16	N/A	205,205	197,840
01-JAN-23 To 31-MAR-23	4	93.72	93.95	93.27	01.94	100.73	92.10	96.26	N/A	144,500	134,780
01-APR-23 To 30-JUN-23	1	92.12	92.12	92.12	00.00	100.00	92.12	92.12	N/A	130,000	119,750
01-JUL-23 To 30-SEP-23	1	95.95	95.95	95.95	00.00	100.00	95.95	95.95	N/A	260,000	249,470
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	5	96.51	102.07	86.46	13.88	118.05	79.13	121.69	N/A	153,400	132,637
01-OCT-21 To 30-SEP-22	4	108.12	104.45	112.71	17.98	92.67	72.02	129.55	N/A	72,250	81,435
01-OCT-22 To 30-SEP-23	9	95.27	94.41	94.84	02.05	99.55	92.07	97.16	92.10 to 96.61	175,957	166,873
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	7	96.51	97.20	85.44	13.77	113.76	72.02	121.69	72.02 to 121.69	119,857	102,408
01-JAN-22 To 31-DEC-22	5	97.16	106.72	103.96	12.17	102.65	92.07	129.55	N/A	166,523	173,117
<u>ALL</u>	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	96.23	99.12	97.76	04.84	101.39	92.16	118.23	92.16 to 118.23	151,000	147,617
2	1	92.12	92.12	92.12	00.00	100.00	92.12	92.12	N/A	130,000	119,750
3	5	94.28	98.69	95.43	06.54	103.42	92.07	118.74	N/A	111,000	105,925
4	5	98.00	100.08	89.27	20.43	112.11	72.02	129.55	N/A	160,000	142,830
6	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	248,616	241,550
<u>ALL</u>	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377

**13 Cass**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 18  
 Total Sales Price : 2,639,616  
 Total Adj. Sales Price : 2,639,616  
 Total Assessed Value : 2,490,782  
 Avg. Adj. Sales Price : 146,645  
 Avg. Assessed Value : 138,377

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 99  
 COD : 09.69  
 PRD : 104.67

COV : 14.71  
 STD : 14.53  
 Avg. Abs. Dev : 09.31  
 MAX Sales Ratio : 129.55  
 MIN Sales Ratio : 72.02

95% Median C.I. : 92.12 to 98.00  
 95% Wgt. Mean C.I. : 85.93 to 102.79  
 95% Mean C.I. : 91.54 to 106.00

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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
02											
03	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377
04											
<u>ALL</u>	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377

**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	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	7,000	6,860
Less Than 30,000	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	7,000	6,860
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377
Greater Than 14,999	17	95.95	98.81	94.35	10.15	104.73	72.02	129.55	92.10 to 118.23	154,860	146,113
Greater Than 29,999	17	95.95	98.81	94.35	10.15	104.73	72.02	129.55	92.10 to 118.23	154,860	146,113
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	7,000	6,860
15,000 TO 29,999											
30,000 TO 59,999	5	96.51	105.05	104.54	10.80	100.49	92.07	121.69	N/A	46,400	48,509
60,000 TO 99,999	4	93.22	94.17	95.35	12.96	98.76	72.02	118.23	N/A	75,000	71,513
100,000 TO 149,999	2	110.84	110.84	111.32	16.89	99.57	92.12	129.55	N/A	133,500	148,614
150,000 TO 249,999	2	96.22	96.22	96.45	00.99	99.76	95.27	97.16	N/A	199,308	192,225
250,000 TO 499,999	3	95.95	94.89	94.83	01.56	100.06	92.10	96.61	N/A	293,333	278,153
500,000 TO 999,999	1	79.13	79.13	79.13	00.00	100.00	79.13	79.13	N/A	555,000	439,190
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377



**13 Cass**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 18  
 Total Sales Price : 2,639,616  
 Total Adj. Sales Price : 2,639,616  
 Total Assessed Value : 2,490,782  
 Avg. Adj. Sales Price : 146,645  
 Avg. Assessed Value : 138,377

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 99  
 COD : 09.69  
 PRD : 104.67

COV : 14.71  
 STD : 14.53  
 Avg. Abs. Dev : 09.31  
 MAX Sales Ratio : 129.55  
 MIN Sales Ratio : 72.02

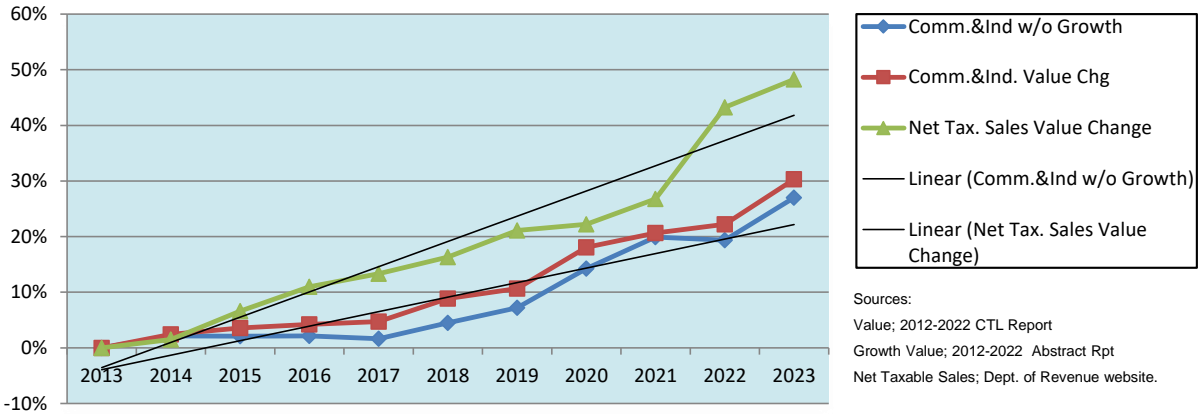
95% Median C.I. : 92.12 to 98.00  
 95% Wgt. Mean C.I. : 85.93 to 102.79  
 95% Mean C.I. : 91.54 to 106.00

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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
341	1	92.10	92.10	92.10	00.00	100.00	92.10	92.10	N/A	310,000	285,500
344	3	98.00	104.25	110.72	07.39	94.16	96.51	118.23	N/A	41,000	45,397
350	2	94.64	94.64	95.43	02.66	99.17	92.12	97.16	N/A	189,308	180,650
351	1	94.28	94.28	94.28	00.00	100.00	94.28	94.28	N/A	85,000	80,135
352	1	95.95	95.95	95.95	00.00	100.00	95.95	95.95	N/A	260,000	249,470
353	2	105.45	105.45	103.86	12.60	101.53	92.16	118.74	N/A	62,500	64,911
384	1	92.07	92.07	92.07	00.00	100.00	92.07	92.07	N/A	57,000	52,480
406	3	96.26	96.05	96.18	00.47	99.86	95.27	96.61	N/A	169,333	162,865
434	1	72.02	72.02	72.02	00.00	100.00	72.02	72.02	N/A	65,000	46,816
444	1	121.69	121.69	121.69	00.00	100.00	121.69	121.69	N/A	36,000	43,807
447	1	129.55	129.55	129.55	00.00	100.00	129.55	129.55	N/A	137,000	177,478
471	1	79.13	79.13	79.13	00.00	100.00	79.13	79.13	N/A	555,000	439,190
<u>ALL</u>	18	96.11	98.77	94.36	09.69	104.67	72.02	129.55	92.12 to 98.00	146,645	138,377

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 182,985,174	\$ 1,702,867	0.93%	\$ 181,282,307		\$ 108,762,938	
2013	\$ 187,462,530	\$ 510,259	0.27%	\$ 186,952,271	2.17%	\$ 110,422,566	1.53%
2014	\$ 189,508,942	\$ 2,679,176	1.41%	\$ 186,829,766	-0.34%	\$ 115,937,490	4.99%
2015	\$ 190,729,803	\$ 3,791,243	1.99%	\$ 186,938,560	-1.36%	\$ 120,732,717	4.14%
2016	\$ 191,672,464	\$ 5,686,749	2.97%	\$ 185,985,715	-2.49%	\$ 123,281,283	2.11%
2017	\$ 199,198,238	\$ 7,948,359	3.99%	\$ 191,249,879	-0.22%	\$ 126,494,224	2.61%
2018	\$ 202,459,709	\$ 6,254,137	3.09%	\$ 196,205,572	-1.50%	\$ 131,738,679	4.15%
2019	\$ 216,029,414	\$ 6,976,168	3.23%	\$ 209,053,246	3.26%	\$ 132,927,579	0.90%
2020	\$ 220,781,176	\$ 1,329,935	0.60%	\$ 219,451,241	1.58%	\$ 137,891,425	3.73%
2021	\$ 223,652,472	\$ 5,261,344	2.35%	\$ 218,391,128	-1.08%	\$ 155,796,159	12.98%
2022	\$ 238,421,375	\$ 6,023,245	2.53%	\$ 232,398,130	3.91%	\$ 161,251,635	3.50%
2023	\$ 256,634,803	\$ 8,594,945	3.35%	\$ 248,039,858	4.03%	\$ 165,910,456	2.89%
<b>Ann %chg</b>	<b>3.19%</b>			<b>Average</b>	<b>0.72%</b>	4.16%	<b>3.96%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	2.17%	2.45%	1.53%
2014	2.10%	3.57%	6.60%
2015	2.16%	4.23%	11.01%
2016	1.64%	4.75%	13.35%
2017	4.52%	8.86%	16.30%
2018	7.22%	10.64%	21.12%
2019	14.25%	18.06%	22.22%
2020	19.93%	20.66%	26.78%
2021	19.35%	22.22%	43.24%
2022	27.00%	30.30%	48.26%
2023	35.55%	40.25%	52.54%

County Number	13
County Name	Cass

13 Cass

PAD 2024 R&O Statistics (Using 2024 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 10  
 Total Sales Price : 6,606,100  
 Total Adj. Sales Price : 6,606,100  
 Total Assessed Value : 4,742,933  
 Avg. Adj. Sales Price : 660,610  
 Avg. Assessed Value : 474,293

MEDIAN : 71  
 WGT. MEAN : 72  
 MEAN : 72  
 COD : 04.15  
 PRD : 100.54

COV : 06.15  
 STD : 04.44  
 Avg. Abs. Dev : 02.93  
 MAX Sales Ratio : 82.61  
 MIN Sales Ratio : 68.01

95% Median C.I. : 68.23 to 75.83  
 95% Wgt. Mean C.I. : 68.22 to 75.37  
 95% Mean C.I. : 69.01 to 75.37

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	1	75.83	75.83	75.83	00.00	100.00	75.83	75.83	N/A	483,885	366,932	
01-JAN-21 To 31-MAR-21	2	76.43	76.43	76.68	08.09	99.67	70.25	82.61	N/A	688,603	528,007	
01-APR-21 To 30-JUN-21	2	69.91	69.91	69.90	00.36	100.01	69.66	70.15	N/A	560,000	391,466	
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	2	72.72	72.72	72.42	02.67	100.41	70.78	74.66	N/A	590,005	427,293	
01-JAN-22 To 31-MAR-22	2	68.12	68.12	68.15	00.16	99.96	68.01	68.23	N/A	997,500	679,827	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	1	71.74	71.74	71.74	00.00	100.00	71.74	71.74	N/A	450,000	322,816	
01-JUL-23 To 30-SEP-23												
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	5	70.25	73.70	74.00	05.31	99.59	69.66	82.61	N/A	596,218	441,176	
01-OCT-21 To 30-SEP-22	4	69.51	70.42	69.74	03.31	100.98	68.01	74.66	N/A	793,752	553,560	
01-OCT-22 To 30-SEP-23	1	71.74	71.74	71.74	00.00	100.00	71.74	71.74	N/A	450,000	322,816	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	6	70.52	73.02	73.25	04.25	99.69	69.66	82.61	69.66 to 82.61	612,869	448,922	
01-JAN-22 To 31-DEC-22	2	68.12	68.12	68.15	00.16	99.96	68.01	68.23	N/A	997,500	679,827	
<u>ALL</u>	10	70.52	72.19	71.80	04.15	100.54	68.01	82.61	68.23 to 75.83	660,610	474,293	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	4	73.20	72.62	71.30	03.59	101.85	68.23	75.83	N/A	688,471	490,910	
2	6	70.20	71.91	72.15	03.76	99.67	68.01	82.61	68.01 to 82.61	642,036	463,216	
<u>ALL</u>	10	70.52	72.19	71.80	04.15	100.54	68.01	82.61	68.23 to 75.83	660,610	474,293	

**13 Cass**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 10  
 Total Sales Price : 6,606,100  
 Total Adj. Sales Price : 6,606,100  
 Total Assessed Value : 4,742,933  
 Avg. Adj. Sales Price : 660,610  
 Avg. Assessed Value : 474,293

MEDIAN : 71  
 WGT. MEAN : 72  
 MEAN : 72  
 COD : 04.15  
 PRD : 100.54

COV : 06.15  
 STD : 04.44  
 Avg. Abs. Dev : 02.93  
 MAX Sales Ratio : 82.61  
 MIN Sales Ratio : 68.01

95% Median C.I. : 68.23 to 75.83  
 95% Wgt. Mean C.I. : 68.22 to 75.37  
 95% Mean C.I. : 69.01 to 75.37

Printed:3/21/2024 9:19:37AM

**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
___Dry___											
County	5	69.66	70.38	69.73	02.80	100.93	68.01	75.83	N/A	719,777	501,904
1	2	72.03	72.03	70.27	05.28	102.50	68.23	75.83	N/A	901,943	633,772
2	3	69.66	69.27	69.19	01.02	100.12	68.01	70.15	N/A	598,333	413,991
___ALL___	10	70.52	72.19	71.80	04.15	100.54	68.01	82.61	68.23 to 75.83	660,610	474,293

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___Dry___											
County	8	70.47	71.13	70.51	03.01	100.88	68.01	75.83	68.01 to 75.83	653,612	460,865
1	4	73.20	72.62	71.30	03.59	101.85	68.23	75.83	N/A	688,471	490,910
2	4	69.91	69.65	69.63	01.17	100.03	68.01	70.78	N/A	618,752	430,820
___ALL___	10	70.52	72.19	71.80	04.15	100.54	68.01	82.61	68.23 to 75.83	660,610	474,293

## Cass County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cass	1	n/a	5,545	5,545	5,510	n/a	n/a	4,250	4,215	4,890
Lancaster	1	6,506	6,076	6,076	5,681	5,232	5,038	4,802	4,594	5,577
Otoe	1	n/a	5,670	5,670	5,670	5,145	5,145	4,410	4,410	5,423
Sarpy	1	n/a	6,214	6,214	6,063	n/a	5,117	4,784	4,503	6,036
Saunders	3	7,484	-	6,887	6,382	-	5,810	4,971	4,385	6,233

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cass	1	5,465	5,305	5,150	4,785	4,598	4,475	4,170	3,930	4,839
Lancaster	1	5,560	5,027	4,631	4,330	4,138	3,604	3,394	3,281	4,184
Otoe	1	5,170	5,170	4,810	4,675	4,565	4,510	3,850	3,520	4,641
Sarpy	1	6,105	5,911	5,550	5,384	5,195	4,595	3,868	4,040	5,105
Saunders	3	5,965	5,783	5,655	-	4,930	4,617	4,157	3,922	5,207

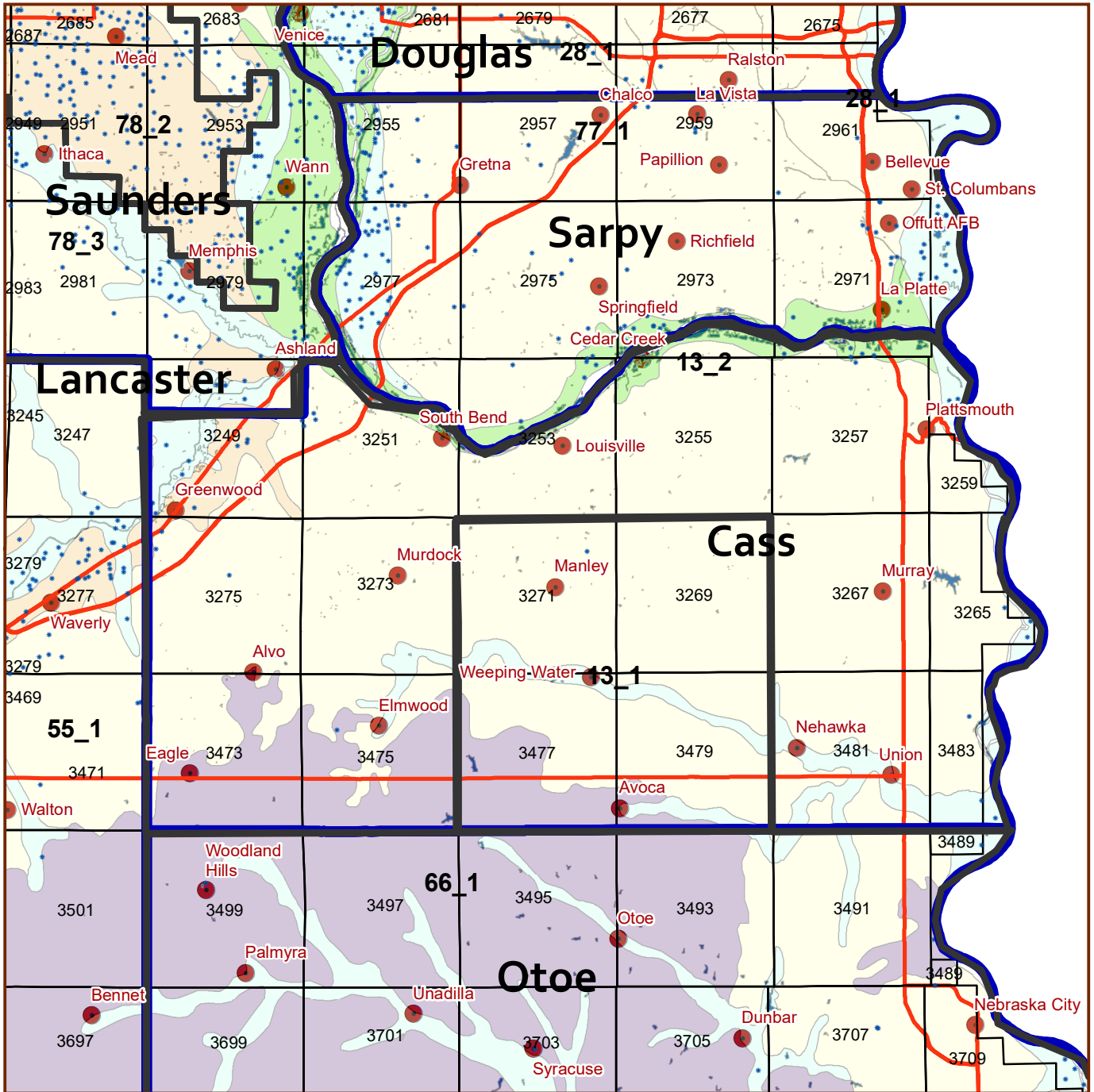
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cass	1	1,650	1,650	1,634	n/a	1,650	n/a	1,650	1,650	1,650
Lancaster	1	2,387	2,355	2,333	n/a	2,279	2,240	2,255	2,168	2,358
Otoe	1	2,200	2,200	2,000	2,000	1,800	1,800	1,750	1,600	2,180
Sarpy	1	2,402	2,377	2,295	2,208	2,111	2,081	1,877	1,811	2,382
Saunders	3	2,365	2,365	2,361	-	-	2,100	-	2,100	2,360

County	Mkt Area	CRP	TIMBER	WASTE
Cass	1	2,000	1,648	965
Lancaster	1	3,011	n/a	750
Otoe	1	2,988	1,142	200
Sarpy	1	3,695	1,215	150
Saunders	3	2,474	630	250

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# CASS COUNTY



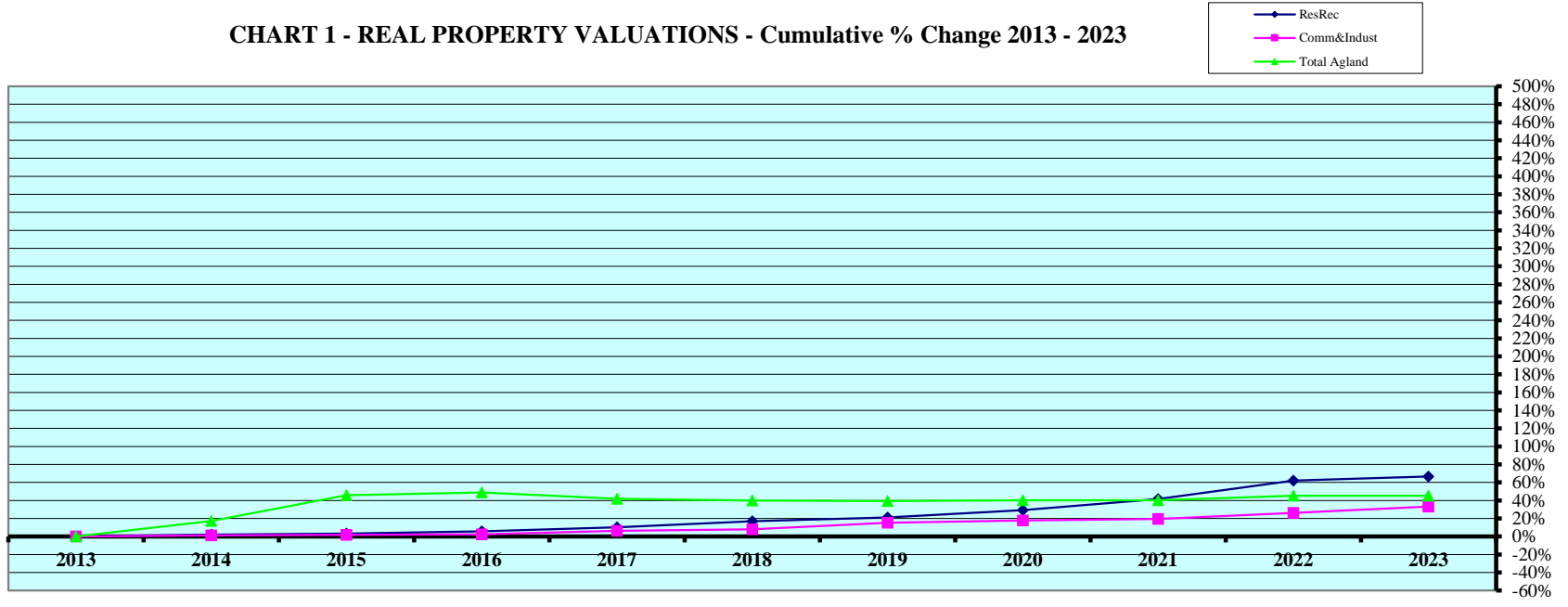
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	1,451,839,415	-	-	-	187,462,530	-	-	-	894,122,545	-	-	-
2014	1,481,020,790	29,181,375	2.01%	2.01%	189,508,942	2,046,412	1.09%	1.09%	1,048,810,372	154,687,827	17.30%	17.30%
2015	1,498,249,500	17,228,710	1.16%	3.20%	190,729,803	1,220,861	0.64%	1.74%	1,302,406,494	253,596,122	24.18%	45.66%
2016	1,533,519,629	35,270,129	2.35%	5.63%	191,672,464	942,661	0.49%	2.25%	1,331,086,599	28,680,105	2.20%	48.87%
2017	1,598,662,424	65,142,795	4.25%	10.11%	199,198,238	7,525,774	3.93%	6.26%	1,267,642,145	-63,444,454	-4.77%	41.77%
2018	1,698,492,784	99,830,360	6.24%	16.99%	202,459,709	3,261,471	1.64%	8.00%	1,251,438,414	-16,203,731	-1.28%	39.96%
2019	1,759,173,892	60,681,108	3.57%	21.17%	216,029,414	13,569,705	6.70%	15.24%	1,246,988,209	-4,450,205	-0.36%	39.47%
2020	1,876,389,322	117,215,430	6.66%	29.24%	220,781,176	4,751,762	2.20%	17.77%	1,252,657,972	5,669,763	0.45%	40.10%
2021	2,054,985,654	178,596,332	9.52%	41.54%	223,652,472	2,871,296	1.30%	19.31%	1,252,973,134	315,162	0.03%	40.13%
2022	2,351,521,673	296,536,019	14.43%	61.97%	236,481,680	12,829,208	5.74%	26.15%	1,298,447,796	45,474,662	3.63%	45.22%
2023	2,419,420,473	67,898,800	2.89%	66.65%	249,714,841	13,233,161	5.60%	33.21%	1,298,845,442	397,646	0.03%	45.26%

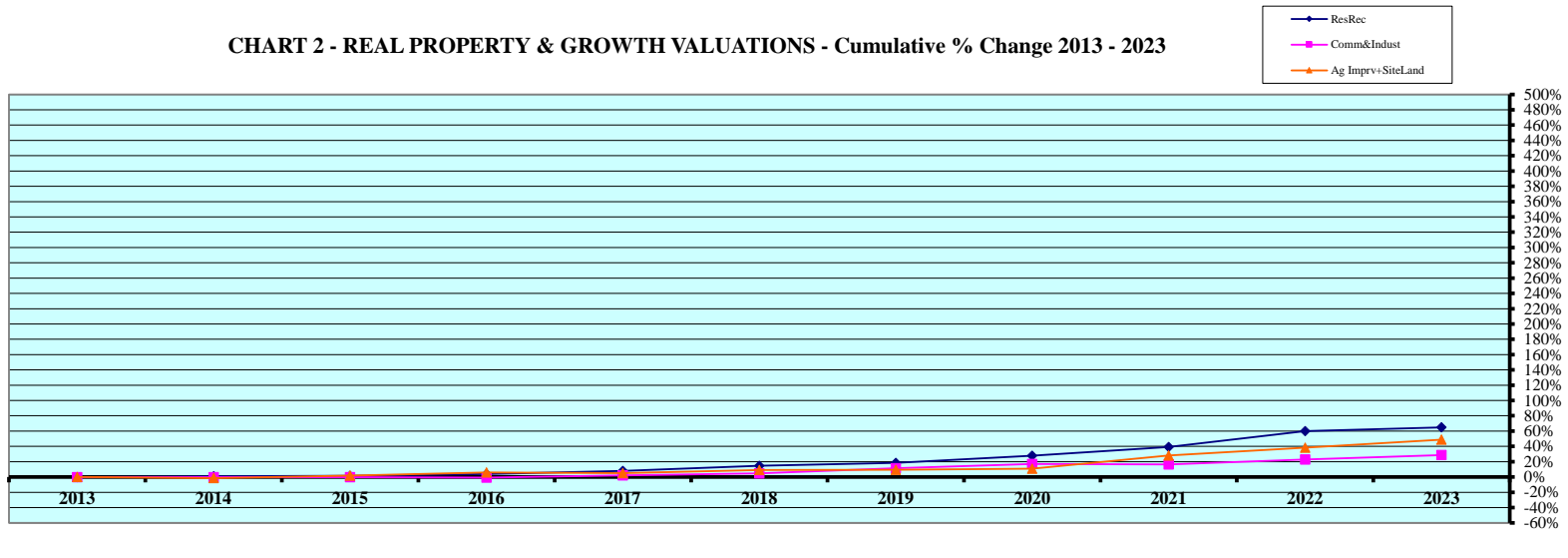
Rate Annual %chg: Residential & Recreational **5.24%** Commercial & Industrial **2.91%** Agricultural Land **3.80%**

Cnty# **13**  
County **CASS**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	-	-0.20%	187,462,530	510,259	0.27%	186,952,271	-	-0.27%						
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	0.90%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	-0.34%						
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	1.48%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	-0.28%						
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	3.87%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	-0.79%						
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	7.86%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	2.02%						
2018	1,698,492,784	32,719,521	1.93%	1,665,773,263	4.20%	14.74%	202,459,709	6,254,137	3.09%	196,205,572	-1.50%	4.66%						
2019	1,759,173,892	37,366,842	2.12%	1,721,807,050	1.37%	18.59%	216,029,414	6,976,168	3.23%	209,053,246	3.26%	11.52%						
2020	1,876,389,322	19,467,450	1.04%	1,856,921,872	5.56%	27.90%	220,781,176	1,329,935	0.60%	219,451,241	1.58%	17.06%						
2021	2,054,985,654	33,475,441	1.63%	2,021,510,213	7.73%	39.24%	223,652,472	5,261,344	2.35%	218,391,128	-1.08%	16.50%						
2022	2,351,521,673	28,917,880	1.23%	2,322,603,793	13.02%	59.98%	236,481,680	6,023,245	2.55%	230,458,435	3.04%	22.94%						
2023	2,419,420,473	26,494,636	1.10%	2,392,925,837	1.76%	64.82%	249,714,841	8,594,945	3.44%	241,119,896	1.96%	28.62%						
Rate Ann%chg	5.24%			Resid & Recreat w/o growth			3.68%			2.91%			C & I w/o growth			0.29%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	-	-		
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	-1.53%		
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	1.88%		
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	5.90%		
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	5.01%		
2018	139,378,178	49,978,764	189,356,942	2,037,030	1.08%	187,319,912	2.76%	9.20%		
2019	141,768,133	50,485,112	192,253,245	4,817,980	2.51%	187,435,265	-1.01%	9.27%		
2020	144,021,409	51,097,924	195,119,333	4,851,932	2.49%	190,267,401	-1.03%	10.92%		
2021	177,205,883	50,349,737	227,555,620	7,825,742	3.44%	219,729,878	12.61%	28.10%		
2022	184,432,626	56,751,350	241,183,976	3,811,216	1.58%	237,372,760	4.31%	38.39%		
2023	206,760,446	54,130,594	260,891,040	5,647,286	2.16%	255,243,754	5.83%	48.80%		
Rate Ann%chg	5.13%		1.59%		4.28%		Ag Imprv+Site w/o growth		2.48%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

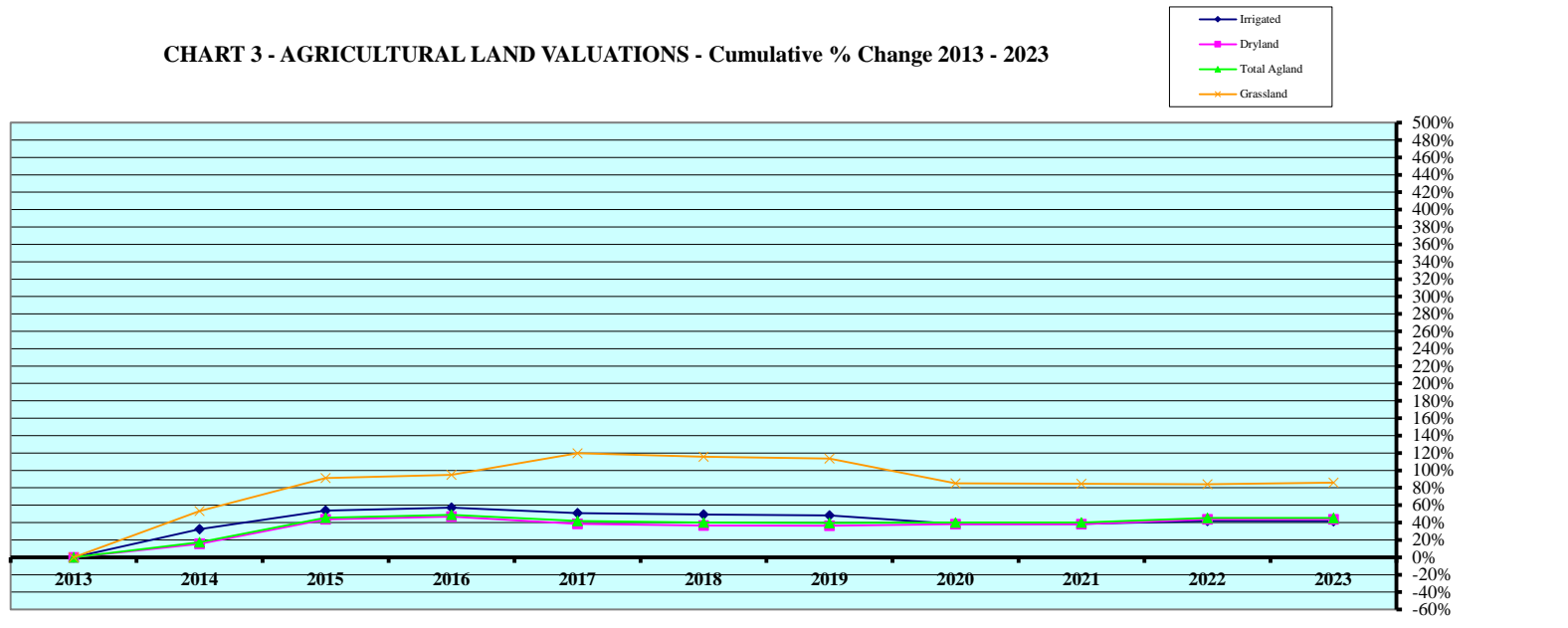
Cnty# 13  
County CASS

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	10,543,104	-	-	-	847,113,083	-	-	-	35,758,306	-	-	-
2014	13,969,325	3,426,221	32.50%	32.50%	979,301,095	132,188,012	15.60%	15.60%	54,801,972	19,043,666	53.26%	53.26%
2015	16,213,861	2,244,536	16.07%	53.79%	1,217,062,034	237,760,939	24.28%	43.67%	68,331,028	13,529,056	24.69%	91.09%
2016	16,569,510	355,649	2.19%	57.16%	1,244,029,509	26,967,475	2.22%	46.86%	69,716,325	1,385,297	2.03%	94.97%
2017	15,895,764	-673,746	-4.07%	50.77%	1,172,247,405	-71,782,104	-5.77%	38.38%	78,586,131	8,869,806	12.72%	119.77%
2018	15,728,272	-167,492	-1.05%	49.18%	1,157,680,525	-14,566,880	-1.24%	36.66%	77,105,417	-1,480,714	-1.88%	115.63%
2019	15,631,338	-96,934	-0.62%	48.26%	1,154,011,650	-3,668,875	-0.32%	36.23%	76,403,257	-702,160	-0.91%	113.67%
2020	14,608,718	-1,022,620	-6.54%	38.56%	1,170,945,516	16,933,866	1.47%	38.23%	66,161,223	-10,242,034	-13.41%	85.02%
2021	14,608,718	0	0.00%	38.56%	1,171,485,037	539,521	0.05%	38.29%	66,020,739	-140,484	-0.21%	84.63%
2022	14,966,372	357,654	2.45%	41.95%	1,216,766,735	45,281,698	3.87%	43.64%	65,869,784	-150,955	-0.23%	84.21%
2023	14,944,140	-22,232	-0.15%	41.74%	1,216,562,584	-204,151	-0.02%	43.61%	66,494,005	624,221	0.95%	85.95%

Rate Ann.%chg: Irrigated **3.55%** Dryland **3.69%** Grassland **6.40%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	536,232	-	-	-	171,820	-	-	-	894,122,545	-	-	-
2014	557,656	21,424	4.00%	4.00%	180,324	8,504	4.95%	4.95%	1,048,810,372	154,687,827	17.30%	17.30%
2015	597,289	39,633	7.11%	11.39%	202,282	21,958	12.18%	17.73%	1,302,406,494	253,596,122	24.18%	45.66%
2016	582,084	-15,205	-2.55%	8.55%	189,171	-13,111	-6.48%	10.10%	1,331,086,599	28,680,105	2.20%	48.87%
2017	664,639	82,555	14.18%	23.95%	248,206	59,035	31.21%	44.46%	1,267,642,145	-63,444,454	-4.77%	41.77%
2018	670,134	5,495	0.83%	24.97%	254,066	5,860	2.36%	47.87%	1,251,438,414	-16,203,731	-1.28%	39.96%
2019	697,468	27,334	4.08%	30.07%	244,496	-9,570	-3.77%	42.30%	1,246,988,209	-4,450,205	-0.36%	39.47%
2020	697,547	79	0.01%	30.08%	244,968	472	0.19%	42.57%	1,252,657,972	5,669,763	0.45%	40.10%
2021	559,237	-138,310	-19.83%	4.29%	299,403	54,435	22.22%	74.25%	1,252,973,134	315,162	0.03%	40.13%
2022	565,912	6,675	1.19%	5.53%	278,993	-20,410	-6.82%	62.38%	1,298,447,796	45,474,662	3.63%	45.22%
2023	565,912	0	0.00%	5.53%	278,801	-192	-0.07%	62.26%	1,298,845,442	397,646	0.03%	45.26%

Cnty# **13**  
County **CASS**

Rate Ann.%chg: Total Agric Land **3.80%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	10,760,471	2,860	3,762			848,719,405	256,519	3,309			35,590,852	38,324	929		
2014	13,621,559	3,004	4,535	20.53%	20.53%	980,547,694	256,070	3,829	15.74%	15.74%	54,663,553	38,273	1,428	53.79%	53.79%
2015	16,210,362	3,116	5,202	14.70%	38.25%	1,219,008,111	255,941	4,763	24.38%	43.95%	67,639,755	38,363	1,763	23.45%	89.85%
2016	16,569,510	3,117	5,316	2.19%	41.28%	1,244,901,643	255,500	4,872	2.30%	47.27%	69,747,563	38,691	1,803	2.24%	94.11%
2017	15,899,161	3,117	5,100	-4.05%	35.56%	1,176,749,622	255,221	4,611	-5.37%	39.36%	74,348,922	38,417	1,935	7.36%	108.39%
2018	15,640,074	3,115	5,021	-1.57%	33.44%	1,158,274,927	253,687	4,566	-0.97%	38.00%	77,010,444	40,043	1,923	-0.62%	107.09%
2019	15,728,272	3,115	5,049	0.56%	34.19%	1,157,219,239	253,501	4,565	-0.02%	37.97%	77,074,069	40,072	1,923	0.01%	107.11%
2020	15,715,278	3,231	4,864	-3.67%	29.27%	1,172,086,353	253,383	4,626	1.33%	39.81%	89,510,262	40,043	2,235	16.22%	140.70%
2021	14,608,718	2,822	5,176	6.43%	37.58%	1,171,556,494	253,774	4,617	-0.20%	39.53%	66,021,928	40,051	1,648	-26.26%	77.50%
2022	14,966,372	2,887	5,185	0.16%	37.80%	1,216,923,854	253,649	4,798	3.92%	45.01%	65,998,169	40,030	1,649	0.02%	77.53%
2023	14,966,372	2,887	5,185	0.00%	37.80%	1,216,494,266	253,574	4,797	-0.01%	45.00%	65,889,034	39,948	1,649	0.04%	77.60%

Rate Annual %chg Average Value/Acre: 3.26%

3.79%

5.91%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	518,250	965	537			171,068	1,701	101			895,760,046	300,368	2,982		
2014	536,212	981	546	1.68%	1.68%	177,935	1,702	105	3.94%	3.94%	1,049,546,953	300,030	3,498	17.30%	17.30%
2015	596,071	1,075	554	1.48%	3.19%	177,913	1,702	105	0.00%	3.94%	1,303,632,212	300,198	4,343	24.14%	45.62%
2016	580,319	1,070	542	-2.21%	0.91%	186,035	1,783	104	-0.20%	3.74%	1,331,985,070	300,161	4,438	2.19%	48.80%
2017	610,779	1,089	561	3.47%	4.42%	237,643	1,825	130	24.78%	29.44%	1,267,846,127	299,670	4,231	-4.66%	41.87%
2018	670,109	1,130	593	5.72%	10.39%	252,902	1,947	130	-0.25%	29.12%	1,251,848,456	299,922	4,174	-1.34%	39.96%
2019	670,134	1,130	593	-0.01%	10.38%	245,724	1,957	126	-3.34%	24.81%	1,250,937,438	299,775	4,173	-0.02%	39.93%
2020	697,468	1,165	599	0.93%	11.40%	246,012	1,954	126	0.30%	25.18%	1,278,255,373	299,777	4,264	2.18%	42.98%
2021	559,237	819	682	14.01%	27.01%	299,403	2,227	134	6.79%	33.68%	1,253,045,780	299,694	4,181	-1.94%	40.20%
2022	565,912	817	692	1.44%	28.84%	278,993	2,231	125	-6.99%	24.33%	1,298,733,300	299,614	4,335	3.67%	45.35%
2023	565,912	820	690	-0.37%	28.37%	278,795	2,237	125	-0.33%	23.92%	1,298,194,379	299,466	4,335	0.01%	45.36%

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**CASS**

Rate Annual %chg Average Value/Acre: 3.81%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
26,598	CASS	146,644,793	61,014,235	98,295,637	2,395,230,169	194,672,618	55,042,223	24,190,304	1,298,845,442	206,760,446	54,130,594	502,810	4,535,329,271
cnty sectorvalue % of total value:		3.23%	1.35%	2.17%	52.81%	4.29%	1.21%	0.53%	28.64%	4.56%	1.19%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	ALVO	5,026	27,602	1,036	6,623,897	1,517,105	0	0	0	0	0	0	8,174,666
0.43%	%sector of county sector	0.00%	0.05%	0.00%	0.28%	0.78%							0.18%
	%sector of municipality	0.06%	0.34%	0.01%	81.03%	18.56%							100.00%
178	AVOCA	154,014	281,009	15,364	7,186,779	947,977	0	0	71,961	0	0	0	8,657,104
0.67%	%sector of county sector	0.11%	0.46%	0.02%	0.30%	0.49%			0.01%				0.19%
	%sector of municipality	1.78%	3.25%	0.18%	83.02%	10.95%			0.83%				100.00%
465	CEDAR CREEK	211,582	320,598	667,632	91,978,263	1,871,164	0	148,982	0	0	0	0	95,198,221
1.75%	%sector of county sector	0.14%	0.53%	0.68%	3.84%	0.96%		0.62%					2.10%
	%sector of municipality	0.22%	0.34%	0.70%	96.62%	1.97%		0.16%					100.00%
1,065	EAGLE	2,184,264	689,939	40,337	73,912,641	9,858,586	0	0	0	0	0	0	86,685,767
4.00%	%sector of county sector	1.49%	1.13%	0.04%	3.09%	5.06%							1.91%
	%sector of municipality	2.52%	0.80%	0.05%	85.27%	11.37%							100.00%
654	ELMWOOD	1,414,439	528,582	33,913	42,065,522	7,269,775	0	0	0	0	0	0	51,312,231
2.46%	%sector of county sector	0.96%	0.87%	0.03%	1.76%	3.73%							1.13%
	%sector of municipality	2.76%	1.03%	0.07%	81.98%	14.17%							100.00%
595	GREENWOOD	403,340	727,526	1,072,761	20,174,522	4,164,476	0	0	0	0	0	0	26,542,625
2.24%	%sector of county sector	0.28%	1.19%	1.09%	0.84%	2.14%							0.59%
	%sector of municipality	1.52%	2.74%	4.04%	76.01%	15.69%							100.00%
1,319	LOUISVILLE	1,510,402	1,089,853	1,665,521	81,115,798	9,665,289	0	0	0	0	0	0	95,046,863
4.96%	%sector of county sector	1.03%	1.79%	1.69%	3.39%	4.96%							2.10%
	%sector of municipality	1.59%	1.15%	1.75%	85.34%	10.17%							100.00%
167	MANLEY	54,173	137,320	187,199	12,099,738	573,081	0	0	0	0	0	0	13,051,511
0.63%	%sector of county sector	0.04%	0.23%	0.19%	0.51%	0.29%							0.29%
	%sector of municipality	0.42%	1.05%	1.43%	92.71%	4.39%							100.00%
270	MURDOCK	150,843	258,597	14,000	19,326,587	1,711,899	0	0	0	0	0	0	21,461,926
1.02%	%sector of county sector	0.10%	0.42%	0.01%	0.81%	0.88%							0.47%
	%sector of municipality	0.70%	1.20%	0.07%	90.05%	7.98%							100.00%
480	MURRAY	182,459	320,924	398,317	28,474,581	2,489,174	0	0	5,191	0	0	0	31,870,646
1.80%	%sector of county sector	0.12%	0.53%	0.41%	1.19%	1.28%			0.00%				0.70%
	%sector of municipality	0.57%	1.01%	1.25%	89.34%	7.81%			0.02%				100.00%
173	NEHAWKA	260,063	247,850	513,119	8,321,859	933,346	0	0	0	0	0	0	10,276,237
0.65%	%sector of county sector	0.18%	0.41%	0.52%	0.35%	0.48%							0.23%
	%sector of municipality	2.53%	2.41%	4.99%	80.98%	9.08%							100.00%
6,544	PLATTSMOUTH	6,791,392	5,382,268	4,066,686	303,745,808	75,400,872	5,289,218	0	0	0	0	0	400,676,244
24.60%	%sector of county sector	4.63%	8.82%	4.14%	12.68%	38.73%	9.61%						8.83%
	%sector of municipality	1.69%	1.34%	1.01%	75.81%	18.82%	1.32%						100.00%
92	SOUTH BEND	9,909	370,083	1,323,426	4,279,062	1,057,285	0	0	0	0	0	0	7,039,765
0.35%	%sector of county sector	0.01%	0.61%	1.35%	0.18%	0.54%							0.16%
	%sector of municipality	0.14%	5.26%	18.80%	60.78%	15.02%							100.00%
195	UNION	274,488	529,851	632,672	9,614,170	1,027,325	0	0	0	0	0	0	12,078,506
0.73%	%sector of county sector	0.19%	0.87%	0.64%	0.40%	0.53%							0.27%
	%sector of municipality	2.27%	4.39%	5.24%	79.60%	8.51%							100.00%
1,029	WEEPING WATER	5,756,032	956,086	500,190	63,876,591	5,222,959	1,181,070	0	0	0	0	0	77,492,928
3.87%	%sector of county sector	3.93%	1.57%	0.51%	2.67%	2.68%	2.15%						1.71%
	%sector of municipality	7.43%	1.23%	0.65%	82.43%	6.74%	1.52%						100.00%
13,342	Total Municipalities	19,362,426	11,868,088	11,132,174	772,795,831	123,710,315	6,470,288	148,982	77,152	0	0	0	945,565,255
50.16%	%all municip.sectors of cnty	13.20%	19.45%	11.33%	32.26%	63.55%	11.76%	0.62%	0.01%				20.85%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,783</b>	<b>Value : 4,384,686,706</b>	<b>Growth 45,207,298</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>	773	11,617,407	676	22,189,628	2,126	67,127,698	3,575	100,934,733	
<b>02. Res Improve Land</b>	5,149	130,253,784	1,519	74,234,170	3,754	226,089,762	10,422	430,577,716	
<b>03. Res Improvements</b>	5,379	634,766,382	1,564	422,957,805	3,812	927,935,730	10,755	1,985,659,917	
<b>04. Res Total</b>	6,152	776,637,573	2,240	519,381,603	5,938	1,221,153,190	14,330	2,517,172,366	29,820,988
<b>% of Res Total</b>	42.93	30.85	15.63	20.63	41.44	48.51	68.95	57.41	65.96
<b>05. Com UnImp Land</b>	111	1,982,336	20	1,385,523	48	3,908,040	179	7,275,899	
<b>06. Com Improve Land</b>	560	19,394,556	30	2,399,354	111	16,159,000	701	37,952,910	
<b>07. Com Improvements</b>	547	106,802,423	33	5,434,882	122	48,773,558	702	161,010,863	
<b>08. Com Total</b>	658	128,179,315	53	9,219,759	170	68,840,598	881	206,239,672	9,451,980
<b>% of Com Total</b>	74.69	62.15	6.02	4.47	19.30	33.38	4.24	4.70	20.91
<b>09. Ind UnImp Land</b>	5	320,580	12	1,027,545	21	2,231,089	38	3,579,214	
<b>10. Ind Improve Land</b>	7	585,281	11	4,337,999	7	1,463,287	25	6,386,567	
<b>11. Ind Improvements</b>	7	2,468,238	11	35,480,685	8	7,613,655	26	45,562,578	
<b>12. Ind Total</b>	12	3,374,099	23	40,846,229	29	11,308,031	64	55,528,359	0
<b>% of Ind Total</b>	18.75	6.08	35.94	73.56	45.31	20.36	0.31	1.27	0.00
<b>13. Rec UnImp Land</b>	9	194,347	53	4,748,018	146	10,544,823	208	15,487,188	
<b>14. Rec Improve Land</b>	2	15,840	4	1,054,177	37	5,371,758	43	6,441,775	
<b>15. Rec Improvements</b>	2	1,130	5	659,145	41	6,099,675	48	6,759,950	
<b>16. Rec Total</b>	11	211,317	58	6,461,340	187	22,016,256	256	28,688,913	26,635
<b>% of Rec Total</b>	4.30	0.74	22.66	22.52	73.05	76.74	1.23	0.65	0.06
<b>Res &amp; Rec Total</b>	6,163	776,848,890	2,298	525,842,943	6,125	1,243,169,446	14,586	2,545,861,279	29,847,623
<b>% of Res &amp; Rec Total</b>	42.25	30.51	15.75	20.65	41.99	48.83	70.18	58.06	66.02
<b>Com &amp; Ind Total</b>	670	131,553,414	76	50,065,988	199	80,148,629	945	261,768,031	9,451,980
<b>% of Com &amp; Ind Total</b>	70.90	50.26	8.04	19.13	21.06	30.62	4.55	5.97	20.91
<b>17. Taxable Total</b>	6,833	908,402,304	2,374	575,908,931	6,324	1,323,318,075	15,531	2,807,629,310	39,299,603
<b>% of Taxable Total</b>	44.00	32.35	15.29	20.51	40.72	47.13	74.73	64.03	86.93

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	375	20,710,205	42,368,552	1	883	273,086
19. Commercial	51	4,775,921	26,518,757	1	135,000	2,316,000
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	376	20,711,088	42,641,638
19. Commercial	0	0	0	52	4,910,921	28,834,757
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				428	25,622,009	71,476,395

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	3	651,560	3	651,560	0
24. Non-Producing	0	0	4	0	13	0	17	0	0
25. Total	0	0	4	0	16	651,560	20	651,560	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	652	223	1,122	1,997

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	220,412	532	105,614,857	3,354	880,562,543	3,894	986,397,812
28. Ag-Improved Land	0	0	164	33,148,694	1,149	334,160,965	1,313	367,309,659
29. Ag Improvements	0	0	165	31,938,505	1,173	190,759,860	1,338	222,698,365

30. Ag Total				5,232	1,576,405,836
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	18	17.50	569,000	
32. HomeSite Improv Land	0	0.00	0	102	117.24	3,693,684	
33. HomeSite Improvements	0	0.00	0	108	0.00	28,145,440	
34. HomeSite Total							
35. FarmSite UnImp Land	1	2.00	17,400	23	55.85	304,454	
36. FarmSite Improv Land	0	0.00	0	135	325.66	2,512,857	
37. FarmSite Improvements	0	0.00	0	150	0.00	3,793,065	
38. FarmSite Total							
39. Road & Ditches	4	3.02	0	402	527.10	0	
40. Other- Non Ag Use	0	0.00	0	2	18.85	49,953	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	70	72.57	2,229,340	88	90.07	2,798,340	
32. HomeSite Improv Land	748	783.77	24,684,048	850	901.01	28,377,732	
33. HomeSite Improvements	774	0.00	162,026,630	882	0.00	190,172,070	4,395,780
34. HomeSite Total				<b>970</b>	<b>991.08</b>	<b>221,348,142</b>	
35. FarmSite UnImp Land	185	309.97	1,858,660	209	367.82	2,180,514	
36. FarmSite Improv Land	979	2,515.20	18,482,246	1,114	2,840.86	20,995,103	
37. FarmSite Improvements	1,097	0.00	28,733,230	1,247	0.00	32,526,295	1,511,915
38. FarmSite Total				<b>1,456</b>	<b>3,208.68</b>	<b>55,701,912</b>	
39. Road & Ditches	3,309	5,146.40	0	3,715	5,676.52	0	
40. Other- Non Ag Use	8	246.43	656,391	10	265.28	706,344	
41. Total Section VI				<b>2,426</b>	<b>10,141.56</b>	<b>277,756,398</b>	<b>5,907,695</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	4	0.00	328,071
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	7	47.81	600,338	11	47.81	928,409

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	25.13	84,772	649	30,416.22	129,188,579
44. Market Value	3	25.13	1,638	649	30,416.22	566,565
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,335	265,043.24	1,153,754,520	4,987	295,484.59	1,283,027,871
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	39.64	3.36%	248,742	4.31%	6,275.03
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	170.62	14.45%	946,089	16.39%	5,545.01
48. 2A	362.78	30.73%	1,998,922	34.62%	5,510.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	533.78	45.21%	2,268,573	39.30%	4,250.01
52. 4A	73.73	6.25%	310,773	5.38%	4,215.01
<b>53. Total</b>	<b>1,180.55</b>	<b>100.00%</b>	<b>5,773,099</b>	<b>100.00%</b>	<b>4,890.18</b>
<b>Dry</b>					
54. 1D1	5,655.44	5.22%	30,906,928	5.90%	5,464.99
55. 1D	39,434.08	36.42%	209,191,811	39.93%	5,304.85
56. 2D1	6,325.89	5.84%	32,575,340	6.22%	5,149.53
57. 2D	2,524.95	2.33%	12,081,895	2.31%	4,785.00
58. 3D1	3,444.59	3.18%	15,838,253	3.02%	4,598.01
59. 3D	39,917.83	36.87%	178,628,835	34.10%	4,474.91
60. 4D1	6,534.50	6.04%	27,248,112	5.20%	4,169.88
61. 4D	4,430.91	4.09%	17,413,536	3.32%	3,930.01
<b>62. Total</b>	<b>108,268.19</b>	<b>100.00%</b>	<b>523,884,710</b>	<b>100.00%</b>	<b>4,838.77</b>
<b>Grass</b>					
63. 1G1	6,965.43	45.62%	11,560,846	45.73%	1,659.75
64. 1G	366.27	2.40%	604,713	2.39%	1,651.00
65. 2G1	174.70	1.14%	288,390	1.14%	1,650.77
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	3,885.33	25.44%	6,429,787	25.44%	1,654.89
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,131.30	13.96%	3,520,752	13.93%	1,651.93
70. 4G	1,746.93	11.44%	2,874,603	11.37%	1,645.52
<b>71. Total</b>	<b>15,269.96</b>	<b>100.00%</b>	<b>25,279,091</b>	<b>100.00%</b>	<b>1,655.48</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,180.55</b>	<b>0.94%</b>	<b>5,773,099</b>	<b>1.04%</b>	<b>4,890.18</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>108,268.19</b>	<b>86.14%</b>	<b>523,884,710</b>	<b>94.38%</b>	<b>4,838.77</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>15,269.96</b>	<b>12.15%</b>	<b>25,279,091</b>	<b>4.55%</b>	<b>1,655.48</b>
72. Waste	54.80	0.04%	52,857	0.01%	964.54
73. Other	917.06	0.73%	113,761	0.02%	124.05
74. Exempt	39.64	0.03%	200,928	0.04%	5,068.82
<b>75. Market Area Total</b>	<b>125,690.56</b>	<b>100.00%</b>	<b>555,103,518</b>	<b>100.00%</b>	<b>4,416.43</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	95.55	5.61%	599,578	6.54%	6,275.02
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	868.69	51.04%	4,816,886	52.52%	5,545.00
48. 2A	461.10	27.09%	2,540,665	27.70%	5,510.01
49. 3A1	51.51	3.03%	251,368	2.74%	4,879.98
50. 3A	9.08	0.53%	44,039	0.48%	4,850.11
51. 4A1	207.42	12.19%	881,539	9.61%	4,250.02
52. 4A	8.77	0.52%	36,966	0.40%	4,215.05
<b>53. Total</b>	<b>1,702.12</b>	<b>100.00%</b>	<b>9,171,041</b>	<b>100.00%</b>	<b>5,388.01</b>
<b>Dry</b>					
54. 1D1	4,210.69	2.90%	23,011,429	3.32%	5,465.00
55. 1D	44,853.57	30.87%	237,920,273	34.35%	5,304.38
56. 2D1	12,183.29	8.38%	58,832,267	8.49%	4,828.93
57. 2D	10,820.44	7.45%	51,756,804	7.47%	4,783.24
58. 3D1	5,239.72	3.61%	23,164,105	3.34%	4,420.87
59. 3D	52,653.77	36.24%	235,567,168	34.01%	4,473.89
60. 4D1	8,678.37	5.97%	36,185,847	5.22%	4,169.66
61. 4D	6,671.01	4.59%	26,190,346	3.78%	3,925.99
<b>62. Total</b>	<b>145,310.86</b>	<b>100.00%</b>	<b>692,628,239</b>	<b>100.00%</b>	<b>4,766.53</b>
<b>Grass</b>					
63. 1G1	15,182.43	61.72%	25,447,518	61.96%	1,676.12
64. 1G	788.47	3.21%	1,308,754	3.19%	1,659.87
65. 2G1	351.02	1.43%	592,853	1.44%	1,688.94
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	4,811.87	19.56%	7,965,724	19.40%	1,655.43
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,883.59	11.72%	4,794,089	11.67%	1,662.54
70. 4G	581.84	2.37%	960,131	2.34%	1,650.16
<b>71. Total</b>	<b>24,599.22</b>	<b>100.00%</b>	<b>41,069,069</b>	<b>100.00%</b>	<b>1,669.53</b>
<b>Irrigated Total</b>					
	1,702.12	0.98%	9,171,041	1.23%	5,388.01
<b>Dry Total</b>					
	145,310.86	83.66%	692,628,239	93.15%	4,766.53
<b>Grass Total</b>					
	24,599.22	14.16%	41,069,069	5.52%	1,669.53
72. Waste	765.66	0.44%	513,055	0.07%	670.08
73. Other	1,315.56	0.76%	164,516	0.02%	125.05
74. Exempt	257.74	0.15%	781,185	0.11%	3,030.90
<b>75. Market Area Total</b>	<b>173,693.42</b>	<b>100.00%</b>	<b>743,545,920</b>	<b>100.00%</b>	<b>4,280.79</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	325.36	1,727,895	2,557.31	13,216,245	2,882.67	14,944,140
<b>77. Dry Land</b>	38.43	186,115	25,276.31	121,296,603	228,264.31	1,095,030,231	253,579.05	1,216,512,949
<b>78. Grass</b>	10.14	16,733	5,156.82	8,583,487	34,702.22	57,747,940	39,869.18	66,348,160
<b>79. Waste</b>	0.00	0	29.52	492	790.94	565,420	820.46	565,912
<b>80. Other</b>	1.31	164	201.90	25,126	2,029.41	252,987	2,232.62	278,277
<b>81. Exempt</b>	0.03	133	113.08	171,693	184.27	810,287	297.38	982,113
<b>82. Total</b>	<b>49.88</b>	<b>203,012</b>	<b>30,989.91</b>	<b>131,633,603</b>	<b>268,344.19</b>	<b>1,166,812,823</b>	<b>299,383.98</b>	<b>1,298,649,438</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	2,882.67	0.96%	14,944,140	1.15%	5,184.13
<b>Dry Land</b>	253,579.05	84.70%	1,216,512,949	93.68%	4,797.37
<b>Grass</b>	39,869.18	13.32%	66,348,160	5.11%	1,664.15
<b>Waste</b>	820.46	0.27%	565,912	0.04%	689.75
<b>Other</b>	2,232.62	0.75%	278,277	0.02%	124.64
<b>Exempt</b>	297.38	0.10%	982,113	0.08%	3,302.55
<b>Total</b>	<b>299,383.98</b>	<b>100.00%</b>	<b>1,298,649,438</b>	<b>100.00%</b>	<b>4,337.74</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	1	964	5	295,425	5	296,389	0
83.2 Ashland Exch	1	23,940	2	183,600	3	371,465	4	579,005	0
83.3 Beaver Lake	470	13,611,376	1,119	108,368,320	1,120	267,811,025	1,590	389,790,721	3,778,210
83.4 Buccaneer Bay	183	3,237,441	581	22,883,260	581	161,247,320	764	187,368,021	2,824,784
83.5 Cent Agland	28	1,892,361	18	1,898,997	20	4,799,690	48	8,591,048	25,870
83.6 Com-louisville	1	71,432	1	62,248	0	0	1	133,680	348,695
83.7 Com-murray	0	0	1	15,428	1	6,330	1	21,758	0
83.8 Com-plattsmouth	0	0	1	51,693	1	405	1	52,098	17,315
83.9 Com-south Bend	1	5,760	0	0	1	133,660	2	139,420	0
83.10 Com-weeping Water	0	0	2	18,207	2	62,525	2	80,732	0
83.11 Exempt	2	12,000	1	25,002	1	89,595	3	126,597	0
83.12 Iron Horse	46	2,259,119	122	9,536,017	122	53,445,425	168	65,240,561	378,920
83.13 Lake Waconda	3	120,750	211	24,743,010	212	36,097,170	215	60,960,930	100,860
83.14 Mhp Eagle	0	0	0	0	39	885,170	39	885,170	0
83.15 Mhp Greenwood	0	0	0	0	10	49,898	10	49,898	0
83.16 Mhp Louisville	0	0	0	0	13	489,990	13	489,990	0
83.17 Mhp Nehawka	0	0	0	0	1	9,995	1	9,995	0
83.18 Mhp Plattsmouth	0	0	0	0	259	7,661,920	259	7,661,920	146,720
83.19 Mhp Rural	0	0	0	0	4	20,125	4	20,125	0
83.20 Ne Agland	38	2,632,113	14	522,457	16	4,468,950	54	7,623,520	262,765
83.21 Ne Comm	65	3,659,825	13	2,291,931	13	1,970,350	78	7,922,106	0
83.22 Nw Agland	16	510,763	14	504,000	14	3,967,655	30	4,982,418	29,010
83.23 Nw Comm	1	8,201	0	0	0	0	1	8,201	0
83.24 Nw Rec Lakes	7	12,600	231	8,834,497	231	31,419,220	238	40,266,317	575,855
83.25 Res-alvo	13	144,763	66	1,120,279	66	5,109,920	79	6,374,962	34,275
83.26 Res-avoca	18	87,156	99	704,393	99	6,877,410	117	7,668,959	51,795
83.27 Res-cedar Creek	40	1,434,063	349	30,232,574	349	65,209,965	389	96,876,602	1,720,930
83.28 Res-eagle	10	264,907	440	12,217,661	440	63,541,690	450	76,024,258	1,901,820
83.29 Res-elmwood	35	804,886	275	8,162,973	257	33,962,960	292	42,930,819	610,715
83.30 Res-greenwood	54	715,583	248	4,999,422	225	14,867,854	279	20,582,859	271,430
83.31 Res-louisville	64	876,684	524	14,728,082	473	69,918,005	537	85,522,771	1,299,730
83.32 Res-manley	5	30,999	73	700,452	73	8,081,415	78	8,812,866	17,340
83.33 Res-murdock	11	116,855	123	2,150,243	123	17,335,455	134	19,602,553	0
83.34 Res-murray	44	341,129	204	3,630,760	206	25,742,345	250	29,714,234	31,900
83.35 Res-nehawka	30	164,556	104	697,412	105	7,346,770	135	8,208,738	5,220
83.36 Res-plattsmouth	307	4,607,463	2,098	44,871,490	2,091	254,898,150	2,398	304,377,103	321,705
83.37 Res-south Bend	12	98,234	50	598,308	50	3,285,395	62	3,981,937	0

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.38	Res-union	15	125,896	97	1,141,419	97	8,241,205	112	9,508,520	0
83.39	Res-weeping Water	118	1,928,536	455	6,695,208	455	58,098,210	573	66,721,954	1,005,685
83.40	Rurres 3249	96	2,356,004	84	2,826,513	86	19,848,295	182	25,030,812	8,570
83.41	Rurres 3251	169	7,981,989	131	7,306,365	135	40,984,990	304	56,273,344	730,190
83.42	Rurres 3253	130	5,701,923	269	13,831,235	285	80,472,715	415	100,005,873	849,700
83.43	Rurres 3255/2973	114	5,535,613	181	9,603,356	204	62,285,760	318	77,424,729	914,690
83.44	Rurres 3257/2971	296	9,921,562	638	28,128,897	651	176,478,150	947	214,528,609	2,522,999
83.45	Rurres 3259	118	4,235,960	211	8,099,969	214	52,928,150	332	65,264,079	504,675
83.46	Rurres 3265	131	4,637,914	188	8,491,605	194	49,318,500	325	62,448,019	2,444,215
83.47	Rurres 3267	102	3,354,032	156	6,685,034	157	37,650,290	259	47,689,356	415,480
83.48	Rurres 3269	50	1,794,997	50	1,616,000	52	11,981,280	102	15,392,277	141,865
83.49	Rurres 3271	91	2,230,106	98	3,230,580	101	22,571,205	192	28,031,891	450,450
83.50	Rurres 3273	102	2,367,817	103	2,823,097	108	21,386,010	210	26,576,924	508,555
83.51	Rurres 3275	98	2,675,710	98	3,395,578	101	21,952,315	199	28,023,603	139,020
83.52	Rurres 3473	181	5,988,463	348	14,887,321	350	96,144,855	531	117,020,639	436,025
83.53	Rurres 3475	72	1,802,156	67	2,094,500	67	15,350,520	139	19,247,176	68,485
83.54	Rurres 3477	69	1,818,737	56	1,719,090	60	10,934,645	129	14,472,472	13,345
83.55	Rurres 3479	74	2,098,402	67	2,159,236	70	11,864,750	144	16,122,388	106,575
83.56	Rurres 3481	94	2,643,351	79	2,415,095	83	15,655,395	177	20,713,841	10,795
83.57	Rurres 3483	52	3,939,175	33	2,023,973	35	7,483,580	87	13,446,728	61,335
83.58	Se Agland	71	4,601,542	40	1,867,210	42	9,818,970	113	16,287,722	3,211,350
83.59	Se Comm	1	18,432	1	57,140	1	15,880	2	91,452	0
83.60	Sw Agland	31	909,108	29	1,136,390	28	9,126,245	59	11,171,743	547,755
83.61	Sw Comm	3	9,537	1	31,000	1	347,310	4	387,847	0
84	Residential Total	3,783	116,421,921	10,465	437,019,491	10,803	1,992,419,867	14,586	2,545,861,279	29,847,623

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	N/a Or Error	3	17,864	1	3,595	1	60,825	4	82,284	103,335
85.2	Ashland Exch	10	2,639,096	20	7,009,180	20	16,744,105	30	26,392,381	1,203,790
85.3	Cent Agland	1	9,844	1	96,250	1	372,185	2	478,279	0
85.4	Com-alvo	1	11,381	7	44,885	7	593,978	8	650,244	54,050
85.5	Com-avoca	0	0	1	1,571	1	49,850	1	51,421	0
85.6	Com-cedar Creek	0	0	9	166,468	9	1,768,218	9	1,934,686	257,925
85.7	Com-eagle	2	22,506	26	852,452	25	3,897,908	27	4,772,866	0
85.8	Com-elmwood	7	31,290	35	379,656	36	3,781,169	43	4,192,115	0
85.9	Com-greenwood	12	105,549	16	411,312	14	1,673,901	26	2,190,762	0
85.10	Com-louisville	17	544,512	56	1,558,848	47	6,620,361	64	8,723,721	59,690
85.11	Com-manley	0	0	4	24,826	4	71,440	4	96,266	0
85.12	Com-murdock	3	15,120	14	117,612	14	1,200,720	17	1,333,452	0
85.13	Com-murray	3	34,467	18	340,458	18	1,727,019	21	2,101,944	132,565
85.14	Com-nehawka	11	22,770	10	83,645	10	619,189	21	725,604	0
85.15	Com-plattsmouth	37	1,535,423	237	14,668,626	233	66,423,432	270	82,627,481	3,558,750
85.16	Com-south Bend	2	16,260	4	45,210	4	925,470	6	986,940	0
85.17	Com-union	5	16,717	22	53,415	22	818,822	27	888,954	39,695
85.18	Com-weeping Water	12	338,474	67	796,532	67	5,798,233	79	6,933,239	0
85.19	Exempt	2	4,421	5	29,002	5	250,624	7	284,047	889,010
85.20	Golf Courses	9	934,776	11	3,050,101	11	4,345,900	20	8,330,777	72,970
85.21	Gr Elevators	3	34,731	17	674,612	23	8,926,672	26	9,636,015	397,235
85.22	Ne Agland	4	198,857	4	774,299	4	4,042,080	8	5,015,236	1,150,020
85.23	Ne Comm	28	1,976,961	64	5,297,637	65	19,831,117	93	27,105,715	1,183,120
85.24	Ne Subds	3	160,536	3	203,630	4	519,059	7	883,225	0
85.25	Nw Comm	10	450,531	10	3,286,785	16	33,736,095	26	37,473,411	0
85.26	Post Offices	0	0	13	141,775	13	1,644,542	13	1,786,317	0
85.27	Res-avoca	1	3,822	1	8,294	1	28,876	2	40,992	0
85.28	Res-cedar Creek	0	0	1	11,748	1	211,895	1	223,643	0
85.29	Res-greenwood	1	12,402	1	16,830	0	0	1	29,232	0
85.30	Res-murdock	1	7,392	1	8,400	1	175,720	2	191,512	0
85.31	Res-nehawka	1	16,125	0	0	0	0	1	16,125	0
85.32	Res-plattsmouth	0	0	2	46,560	2	347,705	2	394,265	0
85.33	Rurres 3251	0	0	2	172,200	2	680,175	2	852,375	0
85.34	Rurres 3255/2973	0	0	1	196,860	1	6,400	1	203,260	0
85.35	Rurres 3265	0	0	1	37,130	1	145,055	1	182,185	0
85.36	Rurres 3267	0	0	1	35,000	1	225,130	1	260,130	0
85.37	Rurres 3473	0	0	2	131,705	2	94,595	2	226,300	0

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.38	Rurres 3483	0	0	2	108,833	2	198,155	2	306,988	0
85.39	Se Comm	3	142,840	11	495,532	13	779,050	16	1,417,422	0
85.40	Sw Agland	1	16,120	0	0	0	0	1	16,120	0
85.41	Sw Comm	24	1,534,326	25	2,958,003	27	17,237,771	51	21,730,100	349,825
86	Commercial Total	217	10,855,113	726	44,339,477	728	206,573,441	945	261,768,031	9,451,980

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,400.78	61.62%	5,611,708	61.63%	1,650.12
88. 1G	70.98	1.29%	117,126	1.29%	1,650.13
89. 2G1	81.66	1.48%	133,411	1.47%	1,633.74
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	693.63	12.57%	1,144,556	12.57%	1,650.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,040.28	18.85%	1,716,535	18.85%	1,650.07
94. 4G	231.36	4.19%	381,650	4.19%	1,649.59
95. Total	5,518.69	100.00%	9,104,986	100.00%	1,649.85
<b>CRP</b>					
96. 1C1	217.45	73.33%	434,899	73.33%	2,000.00
97. 1C	2.82	0.95%	5,640	0.95%	2,000.00
98. 2C1	7.15	2.41%	14,300	2.41%	2,000.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	54.74	18.46%	109,480	18.46%	2,000.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	11.05	3.73%	22,100	3.73%	2,000.00
103. 4C	3.31	1.12%	6,620	1.12%	2,000.00
104. Total	296.52	100.00%	593,039	100.00%	2,000.00
<b>Timber</b>					
105. 1T1	3,347.20	35.40%	5,514,239	35.39%	1,647.42
106. 1T	292.47	3.09%	481,947	3.09%	1,647.85
107. 2T1	85.89	0.91%	140,679	0.90%	1,637.90
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	3,136.96	33.18%	5,175,751	33.22%	1,649.93
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,079.97	11.42%	1,782,117	11.44%	1,650.15
112. 4T	1,512.26	15.99%	2,486,333	15.96%	1,644.12
113. Total	9,454.75	100.00%	15,581,066	100.00%	1,647.96
<hr/>					
Grass Total	5,518.69	36.14%	9,104,986	36.02%	1,649.85
CRP Total	296.52	1.94%	593,039	2.35%	2,000.00
Timber Total	9,454.75	61.92%	15,581,066	61.64%	1,647.96
<hr/>					
114. Market Area Total	15,269.96	100.00%	25,279,091	100.00%	1,655.48

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,003.94	72.28%	11,549,796	72.26%	1,649.04
88. 1G	251.65	2.60%	415,239	2.60%	1,650.07
89. 2G1	180.43	1.86%	297,734	1.86%	1,650.14
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	911.25	9.40%	1,503,654	9.41%	1,650.10
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,300.42	13.42%	2,146,011	13.43%	1,650.24
94. 4G	42.59	0.44%	70,280	0.44%	1,650.15
95. Total	9,690.28	100.00%	15,982,714	100.00%	1,649.36
<b>CRP</b>					
96. 1C1	1,152.33	82.95%	2,304,656	82.95%	2,000.00
97. 1C	22.08	1.59%	44,160	1.59%	2,000.00
98. 2C1	38.92	2.80%	77,840	2.80%	2,000.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	73.86	5.32%	147,716	5.32%	1,999.95
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	101.76	7.33%	203,520	7.33%	2,000.00
103. 4C	0.18	0.01%	360	0.01%	2,000.00
104. Total	1,389.13	100.00%	2,778,252	100.00%	1,999.99
<b>Timber</b>					
105. 1T1	7,026.16	51.97%	11,593,066	51.97%	1,649.99
106. 1T	514.74	3.81%	849,355	3.81%	1,650.07
107. 2T1	131.67	0.97%	217,279	0.97%	1,650.18
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	3,826.76	28.30%	6,314,354	28.31%	1,650.05
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	1,481.41	10.96%	2,444,558	10.96%	1,650.16
112. 4T	539.07	3.99%	889,491	3.99%	1,650.05
113. Total	13,519.81	100.00%	22,308,103	100.00%	1,650.03
<hr/>					
Grass Total	9,690.28	39.39%	15,982,714	38.92%	1,649.36
CRP Total	1,389.13	5.65%	2,778,252	6.76%	1,999.99
Timber Total	13,519.81	54.96%	22,308,103	54.32%	1,650.03
<hr/>					
114. Market Area Total	24,599.22	100.00%	41,069,069	100.00%	1,669.53



**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

13 Cass

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,395,230,169	2,517,172,366	121,942,197	5.09%	29,820,988	3.85%
02. Recreational	24,190,304	28,688,913	4,498,609	18.60%	26,635	18.49%
03. Ag-Homesite Land, Ag-Res Dwelling	206,760,446	221,348,142	14,587,696	7.06%	4,395,780	4.93%
<b>04. Total Residential (sum lines 1-3)</b>	<b>2,626,180,919</b>	<b>2,767,209,421</b>	<b>141,028,502</b>	<b>5.37%</b>	<b>34,243,403</b>	<b>4.07%</b>
05. Commercial	194,672,618	206,239,672	11,567,054	5.94%	9,451,980	1.09%
06. Industrial	55,042,223	55,528,359	486,136	0.88%	0	0.88%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>249,714,841</b>	<b>261,768,031</b>	<b>12,053,190</b>	<b>4.83%</b>	<b>9,451,980</b>	<b>1.04%</b>
08. Ag-Farmsite Land, Outbuildings	53,424,250	55,701,912	2,277,662	4.26%	1,511,915	1.43%
09. Minerals	502,810	651,560	148,750	29.58	0	29.58%
10. Non Ag Use Land	706,344	706,344	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>54,633,404</b>	<b>57,059,816</b>	<b>2,426,412</b>	<b>4.44%</b>	<b>1,511,915</b>	<b>1.67%</b>
12. Irrigated	14,944,140	14,944,140	0	0.00%		
13. Dryland	1,216,562,584	1,216,512,949	-49,635	0.00%		
14. Grassland	66,494,005	66,348,160	-145,845	-0.22%		
15. Wasteland	565,912	565,912	0	0.00%		
16. Other Agland	278,801	278,277	-524	-0.19%		
<b>17. Total Agricultural Land</b>	<b>1,298,845,442</b>	<b>1,298,649,438</b>	<b>-196,004</b>	<b>-0.02%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>4,229,374,606</b>	<b>4,384,686,706</b>	<b>155,312,100</b>	<b>3.67%</b>	<b>45,207,298</b>	<b>2.60%</b>

## 2024 Assessment Survey for Cass 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>
	1 - Appraisal Supervisor
<b>3.</b>	<b>Other full-time employees:</b>
	1 Administrative Officer and 2 Administrative Assistants
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$579,300
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$537,700
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$233,600
<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>
	\$30,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	Assessor \$1,000 + Appraisers \$3,5000 for = \$4,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$62,112

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes, you have GIS Coordinator and software.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://cass.maps.arcgis.com">cass.maps.arcgis.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The county has one employee dedicated to working only on GIS and will handle all GIS internally
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	oblique imagery through Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Cedar Creek, Elmwood, Greenwood, Murray, Plattsmouth, South Bend, Union, Weeping Water City Zoning in Louisville, Eagle, Ashland, Manley and Murdock, Alvo, Avoca, Nehawka & all Rural (Note: Eagle, Ashland ETJ, Louisville and Plattsmouth all have their own zoning, the rest are county zoning)
<b>4.</b>	<b>When was zoning implemented?</b>
	The county was zoned in 1969 with the other communities comprehensive zoning being implemented at various times. The comprehensive zoning is updated as needed.

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	Online GIS county website
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	N/A
<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

## 2024 Residential Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor Office Staff																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Murray, Beaver Lake, Lake Waconda, Rural (townships) Geo Codes of East Rock Bluff (3265), West Rock Bluff (3267), and Liberty (3483)</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes of Mt Pleasant (3269), Center (3271), Weeping Water (3477), Avoca/Nehawka (3479) and Nehawka/Liberty (3481).</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Alvo, Eagle, Elmwood, Murdock, and Rural Geo Codes of Elmwood (3273), Greenwood (3275), Tipton (3473), and Stove Creek (3475).</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Greenwood, Louisville, South Bend, North Lake, Middle Island, HorseShoe and Plattevale, Two Gates, (NW Lakes) and Rural Geo Codes Salt Creek (3249), South Bend (3251), Louisville (3253).</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Cedar Creek, rural residential subdivision Buccaneer Bay, Rural area outside Plattsmouth Geo Codes of (3257/2971), 3259/2969), and Eight Mile Grove (3255/2973).</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Plattsmouth- Plattsmouth is the county seat; major trade center; estimated population is 6,448	2	Murray, Beaver Lake, Lake Waconda, Rural (townships) Geo Codes of East Rock Bluff (3265), West Rock Bluff (3267), and Liberty (3483)	3	Avoca, Manley, Nehawka, Union, Weeping Water, Rural Geo Codes of Mt Pleasant (3269), Center (3271), Weeping Water (3477), Avoca/Nehawka (3479) and Nehawka/Liberty (3481).	4	Alvo, Eagle, Elmwood, Murdock, and Rural Geo Codes of Elmwood (3273), Greenwood (3275), Tipton (3473), and Stove Creek (3475).	5	Greenwood, Louisville, South Bend, North Lake, Middle Island, HorseShoe and Plattevale, Two Gates, (NW Lakes) and Rural Geo Codes Salt Creek (3249), South Bend (3251), Louisville (3253).	6	Cedar Creek, rural residential subdivision Buccaneer Bay, Rural area outside Plattsmouth Geo Codes of (3257/2971), 3259/2969), and Eight Mile Grove (3255/2973).	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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AG DW	Agricultural Dwellings																		
AG OB	Agricultural Outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The sales and cost approaches with market based depreciation(RCNLD) are used.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Depreciation tables are developed for each neighborhood location set up in their CAMA system and they align the depreciation tables with the dates of the costing for the different areas as they are appraised. Costing and depreciation tables were updated to read 2022 and VG 5 was reviewed in 2022.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	Yes, apply economic depreciation factors by geo codes and neighborhoods.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		

	The county uses vacant lot sales and then allocates the land portion of the improved sales to see if the vacant sales are a reliable indicator of the market.																																																	
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																	
	The county reviews vacant lot sales in rural areas and considers the cost of adding the septic, well and electrical amenities.																																																	
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																	
	9 developers filed 191's which include 114 lots.																																																	
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																	
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	The Valuation Groups represent the appraisal cycle review utilized by the County.																																																	

## 2024 Commercial Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Office Staff														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	The sales, cost and income approaches are used for estimating market value of commercial properties. The preferred method is the income approach if market rents can be established.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	The county uses a market approach based on similar sales from across the state if comparable properties have not sold within the County. The County considers sales in the state sales file as provided by the Property Assessment Division. The county analyzes comparable properties and then makes adjustments for the local market.														
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The county utilizes their CAMA depreciation tables.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>														
	Yes, adjusted using economic factors by geo codes and neighborhoods.														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	The county uses vacant lot sales if available and also abstracts lot values from improved sales.														

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2022	2022	2023	2023
	2	2022	2022	2023	2019
	3	2022	2022	2023	2020
	4	2022	2022	2023	2021
	5	2022	2022	2023	2022
	6	2022	2022	2023	2023

The Valuation Groups represent the appraisal cycle review utilized by the County.



## 2024 Agricultural Assessment Survey for Cass County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Office 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;">1</td> <td>Middle portion of the county -- contains parcels that are considered to be agriculturally influenced. Comprised of Geo Codes 3269, 3271, 3277 and 3279.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Remainder of the county -- this area is influenced by uses other than agricultural uses. These parcels border Sarpy and Lancaster County, are located along the Highway 75 corridor and are in residential areas surrounding the lakes in the county that create a strong commercial and residential influence not seen in the other portion of the county. Comprised of Geo Codes 3249, 3251, 3253, 3255, 3257, 3259, 3265, 3267,3273, 3275, 3473, 3475, 3481, 3483.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Middle portion of the county -- contains parcels that are considered to be agriculturally influenced. Comprised of Geo Codes 3269, 3271, 3277 and 3279.	2023	2	Remainder of the county -- this area is influenced by uses other than agricultural uses. These parcels border Sarpy and Lancaster County, are located along the Highway 75 corridor and are in residential areas surrounding the lakes in the county that create a strong commercial and residential influence not seen in the other portion of the county. Comprised of Geo Codes 3249, 3251, 3253, 3255, 3257, 3259, 3265, 3267,3273, 3275, 3473, 3475, 3481, 3483.	2023
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2	Remainder of the county -- this area is influenced by uses other than agricultural uses. These parcels border Sarpy and Lancaster County, are located along the Highway 75 corridor and are in residential areas surrounding the lakes in the county that create a strong commercial and residential influence not seen in the other portion of the county. Comprised of Geo Codes 3249, 3251, 3253, 3255, 3257, 3259, 3265, 3267,3273, 3275, 3473, 3475, 3481, 3483.	2023									
	<p>In 2021, the geo codes included in Market Area 1 were redefined due to continued residential and commercial development in the county. After review of the sales, it revealed strong outside influences that were outside agricultural uses therefore the geo codes were updated to better reflect the true ag sales in the county. 2023 CRP was reviewed for Land Use and increased.</p>										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	<p>Sale prices and land use are used to aid in determining market areas. Topography and location are also analyzed. The county analyzes whether location is a factor when comparing sales assessment ratios. By using values established in non-influenced areas and applying those throughout the county on the agricultural sales and analyzing the sales/assessment ratio the county does a comparison of the various areas in the county. The county also compares sales in Otoe County in Geo Codes that border the southern part of the county of Market Area 1 primarily to further determine if sale prices in the county reflect the general agricultural market.</p>										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	<p>It is determined by the present use of the parcel. The county reviews this by utilizing their GIS system in conjunction with physical inspections and updates submitted by property owners. The county also reviews zoning permits for changes and anticipated changes. The county also reviews the land use during sales verifications.</p>										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	They are treated the same for assessment purposes.										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										

	The county has identified one parcel with multiple poultry barns as intensive use.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	For parcels enrolled in the program, the county uses recreational sales for the basis of the valuation and adjusts for the restrictions imposed on the parcel. Very few parcels are identified as WRP at this time. We solely rely on the property owners for this information.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	Approximately 5,229 parcels.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	The County reviews land use from sales and analyzes new residential development in the county.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Mining, recreational use and residential development are the current non-agricultural influences. Residential development is influenced by proximity to both Omaha and Lincoln and the recreational lakes and subdivisions.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	Generally, the influenced area of the county is Market Area 2, as described above in the market area description with the listed Geo Codes. The Highway 75 and Interstate 80 corridors as well as recreational areas along the Platte and Missouri rivers. There are numerous lakes with residential developments.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The county analyzes sales from comparable counties in the same general location within the state and with generally the same agricultural attributes. These sales are determined as to not being influenced by other than agricultural uses for the properties. Sales are gathered from the sales in the sales file and analyzed to arrive at a level of value that is consistent with values for agricultural land. The counties compare these results with the agricultural sales from within the county and the values derived from their own income analysis and any difference is attributed to the enhanced values attributed to the other available uses for the land.



CASS COUNTY ASSESSOR'S OFFICE

145 N 4<sup>th</sup> St  
Plattsmouth, NE 68048-1964  
Monday-Friday, 8-12pm & 1-4:30pm  
Phone: 402-296-9310  
FAX: 402-296-9319

Teresa Salinger, Assessor  
Dana Long, Deputy Assessor  
Sasha Frye, Administrative Officer

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*2023 3-YEAR PLAN OF ASSESSMENT  
CASS COUNTY, NEBRASKA*

**Plan of Assessment Requirements**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the 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, Property Assessment Division on or before October 31 each year.

**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 permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for taxation 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.

Assessment levels required for real property are as follows (Reg-10-003):

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See *Neb. Rev. Stat. §77-201(1)* “all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value.”

Statutes currently require the level of assessment for residential, commercial and industrial Real Property be 92-100% of market value and agricultural land values at 69-75% of market value.

**Cass County Statistics for Assessment Year 2023:  
Residential—92% Commercial & Industrial--96% Ag/Special Value--75%**

## **Cass County Real and Personal Property**

Cass County has approximately 21,596 parcels of real estate of which about 19,356 are taxable real estate consisting of 19,187 Residential parcels, 1,925 Commercial parcels, 69 Industrial parcels, 262 Recreational parcels, 5,254 Agricultural parcels and 11 parcels owned by the Nebraska Game & Parks. There are 1999 Exempt parcels and approximately 241 parcels that are State Assessed. Agricultural land in the county is assessed using a sales approach to value. Some agricultural land sales are borrowed from the neighboring county, Otoe as needed. Each year the assessor's office processes approximately 3100 sales (qualified and non-qualified), approximately 2000 permits, both internal and those through the County Zoning Dept.

In addition to real property, the office processes Personal Property schedules, Homestead Exemption applications, Permissive Exemption applications and numerous requests for help from appraisers, real estate agents, title companies, other county offices, state and local agencies, and the general public. The office processes information packets for protests to the County Board of Equalization and a contracted hearing referee who reviews all protests. The Assessor also supports the County Board of Equalization for both informal Single-Commissioner and the full Tax Equalization and Review Commission (TERC) hearings.

### **Procedures and Policies**

Market studies are ongoing, sales are verified, documented and added to the appropriate sale book area. Market, Cost and Income approaches can be considered for reappraisals, the goal is to determine the market value for that type of property. Costs are provided from the Marshall and Swift manual. All building permits, property changes reported by owners, deletions or other changes to the property record are valued using the last reappraisal date for that area.

The Cass County Assessor follows state statutes, rules and regulations and orders set forth by law. The Nebraska Constitution Article VIII-Revenue, Nebraska Legislative Statutes, various Nebraska Information Guides, Department of Property Assessment Division's Directives and Regulations, Tax Equalization and Review Commission Rules and Regulations, Cass County Board Resolutions, and Cass County Zoning Regulations and other required processes are followed by the assessor and staff. The assessor relies on the Property Assessment and Taxation Calendar issued annually by the NE Dept. of Revenue's Property Assessment Division, as a reliable source for filing dates and important assessment reminders. The assessor's office complies with the required six year cycle of inspecting all real property and maintains an appraisal plan to insure uniform and equal treatment for all property in Cass County.

### **Assessment Actions Planned**

In each cycle year all class of properties are inspected, land, structures and exempt parcels. The assessor's office receives values each year for all state assessed properties from the Property Assessment Division.

#### **Assessment Year 2023 (cycle yr. 5)—Approx. 3,377 parcels**

- Residential:** Greenwood, Louisville, South Bend towns. All NW lake areas; North Lake, Middle Island, Horse Shoe, Two Gates and Plattevale Point.
- Rural:** 3249 Salt Creek, 3251 South Bend and 3253 Louisville townships including all farms, acreages and subdivisions.
- Commercial:** Overall review and update throughout county with emphasis on above areas.
- Agricultural:** Land market value and special value analysis (countywide).

**Assessment Year 2024 (cycle yr. 6)**—Approx. 3,708 parcels

- Residential:** Cedar Creek Village including the lakes.  
**Rural:** 2973 & 3255 Eight Mile Grove, 2971, 3257 & 3259 Plattsmouth (not Plattsmouth town), includes all farms, acreages and subdivisions.  
**Commercial:** Overall review and update throughout county with emphasis on the above areas.  
**Agricultural:** Land market value and special value analysis (countywide).

**Assessment Year 2025 (cycle yr. 1)**—Approx. 3,257 parcels

- Residential:** All residential property inside the city limits of Plattsmouth.  
**Commercial:** All commercial property inside the city limits of Plattsmouth.

**Assessment Year 2026 (cycle yr. 2)**—Approx. 3,770 parcels (incl. exempt)

- Residential:** Murray Village (land and improvements).  
**Rural:** Beaver Lake, Lake Wa Con Da, 3265 East Rock Bluff, 3267 West Rock Bluff and 3483 Liberty townships (farm, acreages and subdivisions).  
**Commercial:** Overall review and update throughout county with emphasis on above areas.  
**Agricultural:** Land market value and special value analysis (countywide).

It is necessary to run statistics on the entire county each year and make any necessary adjustments to comply with state requirements for Level of Value and Quality of Assessment. As a result, additional locations may be added to a current cycle year as statistics indicate.

**Current Resources**

**Staff**

1 Assessor, 1 Administrative Officer and 2 full time Administrative Assistants. 1 Deputy Assessor, 1 Appraisal Supervisor and 2 full time Field Data Collectors (currently 1 position is open). 8 employees in total.

**Budget**

The 2023-2024 tentative total budget for the assessor's office is \$537,700. The Assessor's Office converted to a different software system in February 2021. The computer software for the assessor was previously funded by the county general budget however, for the past several years, funding has come from the assessor's budget.

**Cadastral Maps**

As of June 30, 2022 we no longer have a contract with gWorks and the new in-house GIS system went live July 1, 2022. The GIS map and property information is available to the public on the newly designed county website.

**Property Record Cards**

Physical and electronic Property Record Cards are maintained for all Real Property and Personal Property in the county. Records are printed from the CAMA and filed in a protective folder. This electronic system is backed up as well as GIS. EagleView aerial and oblique imagery and Google Earth help to detect

changes, verify use and characteristics of properties. The property records comply with statutory regulations and requirements.

### **Computers/Software/Copiers/IT**

All computers and laptops will need replaced by 2025 as they are not Windows 11 compatible. ARPA funds were used to cover these expenses incurred in the 2022-2023 budget year.

The use of tablets in the field by Data Collectors have been implemented for better efficiency and reduce desk time. New Windows 11 compatible tablets were purchased during the previous budget year.

Conversion of our data from an older software program to a different program had caused some data issues. Our IT Dept. has kept our data from the old software but without a compatible server we are subject to losing our historical data which was not converted to the new system. This makes it challenging when a Tax List Correction of past years are necessary to make. Our CAMA vendor provides us of software updates to install. We are continuously working with the vender to address issues as they arise and get a better understanding of how the system works and processes our data.

We currently have 2 leased printers/copiers and 1 owned printer.

### **Other functions performed by the assessor's office, but not limited to:**

- Annually prepare and file administrative reports to PAD (Property Assessment Division) as required by laws/regulations
- Maintain all records, paper and electronic
- Electronically send all Sale Transfer Statements monthly to PAD
- Accept and process all Homestead Exemption applications
- Accept and process all Personal Property Schedules
- Collect Air Craft Information Report and submit to PAD
- File Abstract with PAD on or before the deadline
- Complete the required Assessor Survey as part of the Abstract
- Send sales information to PAD including the Assessed Value Update with the Abstract
- Post annual Level of Value Certification in the office
- Balance Railroad Mileage report from PAD
- Enter all Centrally Assessed (state assessed) values provided by PAD
- Prepare Over/Under Valued Property Report for Board of Equalization
- Prepare and review all protest packets for hearings to be reviewed by referee
- Data enter all protest results/BOE final value
- Approve/Deny Special Value applicants
- Notify County Treasurer of new TIF projects, Treasurer provides the TIF Fund number
- Process filed TIF projects and send copies to the Department of Revenue
- Certify Values to Political Subdivisions
- Submit School District Taxable Value Report to PAD
- Prepare Homestead Exemption Tax Loss Report
- Report of current values for properties owned by Board of Education Lands & Funds
- Prepare annual 3 Year Plan of Assessment Report for County Board and PAD
- Send postcard information to vendor for printing per LB644
- Data enter all entity tax levies provided by the County Clerk
- Complete Tax List of Real & Personal Property
- File Certificate of Taxes Levied Report (CTL) to PAD and County Treasurer
- Ensure sale data in state sales file is accurate for current study period

Personal Property: administer annual filing of approximately 1420 schedules; prepare subsequent notices for a change in value, incomplete filings, failure to file and/or penalties applied. Review and implement Beginning Farmer Exemptions Form 1027 when reported to the office.

Permissive Exemptions: administer annual filings of approximately 202 applications for new or continued exempt properties, review and make recommendations to County Board of Equalization.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead Exemptions: administer approximately 890 annual filings of applications, approval/denial process, taxpayer notifications, and provide taxpayer assistance.

Centrally Assessed Property: review valuations as certified by PAD for railroads and public service entities. Establish assessment records and tax billing for tax list.

Tax Increment Financing (TIF): management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax. We currently have 24 TIF projects for tax year 2023.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax lists to County Treasurer for Real Property, Personal Property, Centrally Assessed and Game & Parks in lieu of tax.

County Board of Equalization: prepare, assemble and provide information on protests to the board for final approval. Prepare Tax List Correction documents for County Board of Equalization approval.

TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation or make any necessary and/or appropriate changes to the record.

TERC Statewide Equalization: listen or attend hearings if required, defend values, and/or implement orders given by TERC.

Education: Assessor attends monthly Southeast District Assessor's meetings when possible, workshops sponsored by NACO and PAD, and educational classes to obtain required hours for continued education in order to maintain Assessor Certification. All assessment staff attend appraisal courses as time and budget allow.

## **Conclusion**

Our hard working and relatively new staff are well engaged with providing efficient and accurate public service as this is always important to us.

Respectfully submitted,

*Teresa Salinger*  
Cass County Assessor



## CASS COUNTY ASSESSOR'S OFFICE

145 N 4<sup>th</sup> St  
Plattsmouth, NE 68048-1964  
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*Phone: 402-296-9310*  
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Teresa Salinger, Assessor  
Dana Long, Deputy Assessor  
Sasha Frye, Administrative Officer

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February 23, 2024

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

2024 Cass County Agricultural Special and Actual Valuation Report  
Submitted as per REG 11-005.04.

Cass County focused on using generally accepted appraisal practices in establishing its special valuations on agricultural land. The county analyzed sales using statistical studies and market analysis of the sales with predominately the same general classification to determine a value for the four productivity levels in each of the three major land uses. For the 2024 assessment, a review and comparison was done using sales supplied by Property Assessment Division of the Department of Revenue was completed.

Highest and best use is determined by applying standard appraisal techniques and utilizing the county's aerial and oblique imagery, available FSA reports and field inspections when practical. Most parcels have associated FSA reports to support the agricultural use classification. For parcels failing to meet the standards of agricultural use but found to best fit the characteristics of recreational use, a value higher than grass/tree is used.

The sales comparison approach for market value, is a spreadsheet application which guides appropriate adjustments to the assessed values. Value is determined by majority land use and land classification.

Market areas were originally defined using like sales. Market area borders were redefined to reflect market values to include 2 market areas.

**New MKT Area 1:** Includes GEO codes 3269, 3271, 3477 and 3479. Located in the south central part of the county and borders the north side of Otoe County. This area is the best representation of true agricultural land sales. There are many underground mining operations here and roughly 8 parcels have sink holes that we are aware of. The sink hole is measured using aerial imagery and valued as waste which is \$125 per acre. However it has been considered to give "No Value" to those acres as they cannot be used for anything. We have not had any agricultural land sales with sink holes.



**New MKT Area 2:** This area is a crescent shape around market area 1 and include GEO codes 3249, 3251, 3253, 2973/3255, 2971/3257, 3259, 3265, 3267, 3273, 3275, 3473, 3475, 3481 and 3483. This area borders Lancaster County on the west side and Saunders and Sarpy Counties on the north side. It has very few agricultural land sales. This area contains 7 recreational lakes along the Platte River, 3 state parks, 3 RV Parks, glamping, 2 golf courses, a youth summer camp, a conference/retreat center and nearly 275 acres owned by the Omaha Zoo Foundation. Having I-80 cut diagonally across the northwest corner of the county offers an easy commute to Lincoln and Omaha. The southwest corner of the county borders Lancaster County on the west and Otoe County on the south. Greenwood (3275) and Tipton (3473) Townships contain many acreages and rural subdivisions which suggests a highly influenced area.

The GEO codes 3253, 2973/3255, 2971/3257 and 3259 are located on the south side of the Platte River in the northeast corner of the county. In far northeast corner (3259) is where the Platte River and the Missouri River meet which is called “The Confluence”. Highway’s 50 and 75 provide easy access to the Omaha area and the western portion of this area has many rural subdivisions near Louisville which suggests influence from Sarpy County.

The GEO codes 3265, 3267, 3481 and 3483 are located in the southeast corner of the county and borders the northeast portion of Otoe County. These townships contains one village, two lake communities, RV camping, and an above ground mining operation. The Missouri River borders 3265 and 3483 on the east side and occasionally floods.

Properties affected in the 2019 flood of the Platte and Missouri Rivers, included not only farm ground but also residential and recreational properties. It is still unknown the extent of soil damage, if any, and the effects of crop production in market area 2, due to limited agricultural sales and data.

With the help of PAD, the county has redefined the market area boundaries from five to two areas that better reflect influenced townships as described above. PAD recognizes these two market areas for agricultural statistics.

The county has wanted to decrease the number of agricultural neighborhoods in the county for several years. It would be difficult to represent the diversity in market area 2 if grouped as one neighborhood. Continual studies of each market area will need to be done to determine neighborhood boundaries.

Sincerely,

Teresa Salinger  
Cass County Assessor