

Washington County Assessor's office is finishing up the pickup work throughout the county and the relist of Blair. If you have any questions please feel free to contact the Assessor's office Monday through Friday between 8 am and 4:30 pm at 402-426-6800.

REG-50-002 THE APPRAISAL PROCESS

The appraisal process must contain the following steps: definition of the project; preliminary survey and planning; data collection; data analysis; application of the data; and final value estimates.

002.01 The county assessor must conduct an annual review of the quality of appraisal within the county through the use of assessment/sales ratios, coefficients of dispersion, price related differentials, confidence intervals, and on-going cost, income, and market analyses,

002.01A After completing the appraisal quality review, the county assessor must determine the appraisal needs of the county for the following year and inform the county board and the Division by developing a Plan of Assessment.

002.01B The county assessor must design, document, and initiate a process to systematically inspect and review each parcel of real property at least once every six years. Classes and subclasses that are not subject to inspection in a given year, must be analyzed and if necessary, adjusted based on market analysis and indicators of the level of value to arrive at assessments that reflect market value.

002.02 The county assessor must identify and document the resources necessary to complete the appraisal project. Planning documents can include the following: the development of appraisal specifications; obtaining the necessary materials; and hiring, training, or contracting for any personnel necessary to accomplish the needed appraisal. All appraisal contracts must comply with this regulation.

002.03 Methods of data collection can include items A-F below.

002.03A Interviews or questionnaires about replacement cost, age of the property, sale price, circumstances and financing of sold properties, and income or expense data for properties which are rented.

002.03B Field visit and inspection of the actual property amenities. The inspection process must take place within view of the property being inspected. The degree of the inspection is determined primarily by the county assessor and described in the plan of assessment, or at the discretion of the inspector during the course of the inspection.

002.03C Digital imagery technology. Any changes discovered with these technological tools must be followed up with an on-site inspection. Each digital review must be noted on the property record card and incorporated into the county assessor's six-year inspection and review cycle. As new technology becomes available in the appraisal and assessment field it must be approved by the Property Tax Administrator prior to use in the six-year inspection and review cycle.

002.03D Federal, state, or local government entity data including the Farm Service Agency's current land use maps, the Natural Resources Conservation Service's soil information, Nebraska Department of Natural Resource's well registration information, and local Natural Resource District's water and irrigation information.

002.03E Existing property record files including appraisal maintenance and pick-up work. The data must be accurate, current, and relevant to the date of the appraisal.

002.03F Any forms filed with the County.

002.04 Data Analysis must be included in the valuation methodology to show how the county assessor arrived at value.

002.04A To analyze a property's uses and restrictions, the analysis must consider the full description of the physical characteristics of the property and the property rights being valued. Actual value may be