

NEBRASKA DEPARTMENT OF

2006 Reports & Opinions
of the
Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Dodge County
27

2006 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2006

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2005). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2005) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed within the range seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

(2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.

(3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

- (4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp.,

2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Correlation Section

Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Agricultural Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

2006 County Abstract of Assessment for Real Property Compared with the 2005 Certificate of Taxes Levied (CTL) Report

Statistical Reports Section

R&O Statistical Reports

- Residential Real Property, Qualified
- Commercial Real Property, Qualified
- Agricultural Unimproved, Qualified

Preliminary Statistical Reports

- Residential Real Property, Qualified
- Commercial Real Property, Qualified
- Agricultural Unimproved, Qualified

Assessment Survey Section

County Reports Section

- 2006 County Abstract of Assessment for Real Property, Form 45
- 2006 County Agricultural Land Detail
- County Assessor's Three Year Plan of Assessment

Special Valuation Section

Purpose Statements Section

Glossary

Technical Specification Section

- Commission Summary Calculations
- Correlation Table Calculations
- Statistical Reports Query
- Statistical Reports Calculations
- Map Source
- Valuation History Charts

Certification

Map Section

Valuation History Chart Section

2006 Commission Summary

27 Dodge

Residential Real Property - Current

Number of Sales	1130	COD	8.65
Total Sales Price	125418629	PRD	101.27
Total Adj. Sales Price	125423629	COV	13.50
Total Assessed Value	118584920	STD	12.92
Avg. Adj. Sales Price	110994.36	Avg. Abs. Dev.	8.35
Avg. Assessed Value	104942.41	Min	0.60
Median	96.57	Max	216.47
Wgt. Mean	94.55	95% Median C.I.	96.00 to 97.26
Mean	95.74	95% Wgt. Mean C.I.	93.65 to 95.45
		95% Mean C.I.	94.99 to 96.50
% of Value of the Class of all Real Property Value in the County			55.9
% of Records Sold in the Study Period			8.13
% of Value Sold in the Study Period			9.46
Average Assessed Value of the Base			90,165

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	1130	96.57	8.65	101.27
2005	1206	98.87	8.82	101.68
2004	1200	98.60	14.00	102.41
2003	1,195	93	13.43	100.96
2002	1,211	93	14.73	101.32
2001	1,321	93	18.12	102.19

2006 Commission Summary

27 Dodge

Commercial Real Property - Current

Number of Sales	98	COD	15.66
Total Sales Price	16807278	PRD	111.33
Total Adj. Sales Price	16878318	COV	33.28
Total Assessed Value	14987040	STD	32.90
Avg. Adj. Sales Price	172227.73	Avg. Abs. Dev.	15.60
Avg. Assessed Value	152928.98	Min	31.67
Median	99.67	Max	341.79
Wgt. Mean	88.79	95% Median C.I.	95.38 to 100.18
Mean	98.85	95% Wgt. Mean C.I.	78.60 to 98.99
		95% Mean C.I.	92.34 to 105.37
% of Value of the Class of all Real Property Value in the County			16.01
% of Records Sold in the Study Period			6.31
% of Value Sold in the Study Period			4.18
Average Assessed Value of the Base			231,186

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2006	98	99.67	15.66	111.33
2005	136	99.64	17.24	108.99
2004	143	97.40	28.60	107.78
2003	131	96	34.95	107.27
2002	128	96	22.47	98.42
2001	122	95	29.96	98.75

2006 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Dodge County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dodge County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dodge County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dodge County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Dodge County

Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

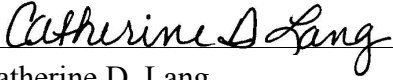
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

2006 Correlation Section for Dodge County

Residential Real Property

I. Correlation

Dodge: RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The statistics that relate to the qualitative statistics have improved since last year. The median is most representative of the overall level of value for this class of property.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	1573	1321	83.98
2002	1518	1211	79.78
2003	1563	1195	76.46
2004	1601	1200	74.95
2005	1681	1206	71.74
2006	1793	1130	63.02

Dodge: RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessment supervisor and appraisal staff. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county

**2006 Correlation Section
for Dodge County**

assessor. If the county assessor’s assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels (“sales chasing”) is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	89	5.63	94.01	93
2002	87	-0.01	86.99	93
2003	91	5.05	95.6	93
2004	90.14	9.18	98.42	98.60
2005	96.19	4.08	100.11	98.87
2006	96.18	2.63	98.71	96.57

Dodge: RESIDENTIAL: This comparison between the trended level of value and the median for this class of property indicates that the two percentages are somewhat different and do not tend to support each other. Yet both measurements are within the acceptable range for level of value.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage

**2006 Correlation Section
for Dodge County**

Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
10.42	2001	9.09
6.8	2002	6.65
6	2003	5
12.4	2004	9.18
6.72	2005	4.08
-0.45	2006	2.63

Dodge: RESIDENTIAL: The percent change for this class of property represents a significant difference with the percent change. If this was not the only subclass analysis out of line this issue would be given more consideration. And due to a change in the practice of no longer trying to rebuild sales that have been significantly changed since the sale and to coding these sales as non usable has significantly affected this measurement.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

2006 Correlation Section for Dodge County

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	96.57	94.55	95.74

**2006 Correlation Section
for Dodge County**

Dodge: RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. There is little difference between the three measures of central tendency which gives reasonable indication this property type is being treated uniformly and proportionately. The median will be the best indication of level of value for this county for this property type.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	8.65	101.27
Difference	0	0

Dodge: RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

**2006 Correlation Section
for Dodge County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1194	1130	-64
Median	96.18	96.57	0.39
Wgt. Mean	94.32	94.55	0.23
Mean	95.26	95.74	0.48
COD	9.02	8.65	-0.37
PRD	101.00	101.27	0.27
Min Sales Ratio	12.60	0.60	-12
Max Sales Ratio	154.85	216.47	61.62

Dodge: RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2006 assessment year.

2006 Correlation Section for Dodge County

Commerical Real Property

I. Correlation

Dodge: COMMERCIAL: In this property class an acceptable level of value has been attained. But it is difficult for properties in this class to be treated proportionately do to the great variance with in this class of property. There is indication that continued appraisal activity in this property class and subclasses within is needed to bring assessment uniformity. Much progress has been accomplished over the past few years and continued progress is to be expected. The median is most representative of the overall level of value for this class of property.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2001	201	122	60.7
2002	209	128	61.24
2003	220	131	59.55
2004	227	143	63
2005	217	136	62.67
2006	201	98	48.76

Dodge: COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the county assessment supervisor and appraisal staff. The above table indicates that a some what reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The

2006 Correlation Section for Dodge County

analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	91	4.42	95.02	95
2002	95	19.89	113.9	96
2003	94	2.88	96.71	96
2004	84.94	3.58	87.98	97.40
2005	87.37	7.92	94.29	99.64
2006	99.14	0.1	99.24	99.67

Dodge: COMMERCIAL: This comparison between the trended level of value and the median for this class of property indicates that the two percentages are similar and do support each other.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage

**2006 Correlation Section
for Dodge County**

Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2006 Preliminary Statistical Reports and the 2006 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2006 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2005 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Change

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
14.66	2001	4.85
-9.82	2002	1.25
10	2003	3
9.46	2004	3.58
63.31	2005	7.92
1.13	2006	0.1

Dodge: COMMERCIAL: There is just over a 1 point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not an issue.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and

2006 Correlation Section for Dodge County

weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	99.67	88.79	98.85

Dodge: COMMERCIAL: Not all of the measures of central tendency illustrated in the above table are

**2006 Correlation Section
for Dodge County**

within the acceptable range. The weighted mean ratio for this class of property is not in line with the median and the mean. This low weighted mean is also reflected in a high PRD and indicates that the higher valued properties may (on the average) be under assessed. With this information the median is the most reliable measure of the level of value for this class of property.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	15.66	111.33
Difference	0	8.33

Dodge: COMMERCIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. The price-related differential is significantly outside the range. This class of property must continue to be reviewed to establish closer uniformity. And is also reflected in the low weighted mean and is an indication that the higher assessed valued properties may tend to be under assessed and or the

**2006 Correlation Section
for Dodge County**

lower assessed valued properties are over assessed. I would tend to feel the higher assessed valued properties as being under assessed.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	105	98	-7
Median	99.14	99.67	0.53
Wgt. Mean	89.10	88.79	-0.31
Mean	98.42	98.85	0.43
COD	15.08	15.66	0.58
PRD	110.47	111.33	0.86
Min Sales Ratio	31.67	31.67	0
Max Sales Ratio	341.79	341.79	0

Dodge: COMMERCIAL: The above statistics support the actions of the assessor's office for this class of property for the 2006 assessment year.

**2006 County Abstract of Assessment for Real Property, Form 45 Compared with the
2005 Certificate of Taxes Levied (CTL)**

27 Dodge

	2005 CTL County Total	2006 Form 45 County Total	Value Difference (2006 Form 45 - 2005 CTL)	Percent Change	2006 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,181,477,015	1,224,220,175	42,743,160	3.62	20,994,360	1.84
2. Recreational	18,436,620	28,717,920	10,281,300	55.77	471,225	53.21
3. Ag-Homesite Land, Ag-Res Dwellings	56,062,790	58,698,775	2,635,985	4.7	*-----	4.7
4. Total Residential (sum lines 1-3)	1,255,976,425	1,311,636,870	55,660,445	4.43	21,465,585	2.72
5. Commercial	254,875,680	259,110,380	4,234,700	1.66	3,797,106	0.17
6. Industrial	96,967,640	99,690,290	2,722,650	2.81	2,794,285	-0.07
7. Ag-Farmsite Land, Outbuildings	21,690,545	23,521,840	1,831,295	8.44	1,698,474	0.61
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	373,533,865	382,322,510	8,788,645	2.35	6,591,391	0.59
10. Total Non-Agland Real Property	1,629,510,290	1,693,959,380	64,449,090	3.96	29,755,450	2.13
11. Irrigated	180,391,735	214,827,830	34,436,095	19.09		
12. Dryland	268,711,025	318,595,060	49,884,035	18.56		
13. Grassland	8,423,555	9,769,620	1,346,065	15.98		
14. Wasteland	383,660	3,945,510	108,905	2.84		
15. Other Agland	284,335	331,455	47,120	16.57		
16. Total Agricultural Land	461,647,255	547,469,475	85,822,220	18.59		
17. Total Value of All Real Property (Locally Assessed)	2,091,157,545	2,241,428,855	150,271,310	7.19	29,755,450	5.76

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1130	MEDIAN:	97	COV:	13.50	95% Median C.I.:	96.00 to 97.26
TOTAL Sales Price:	125,418,629	WGT. MEAN:	95	STD:	12.92	95% Wgt. Mean C.I.:	93.65 to 95.45
TOTAL Adj.Sales Price:	125,423,629	MEAN:	96	AVG.ABS.DEV:	8.35	95% Mean C.I.:	94.99 to 96.50
TOTAL Assessed Value:	118,584,920						
AVG. Adj. Sales Price:	110,994	COD:	8.65	MAX Sales Ratio:	216.47		
AVG. Assessed Value:	104,942	PRD:	101.27	MIN Sales Ratio:	0.60		

Printed: 03/31/2006 17:38:20

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	161	98.85	98.89	98.51	6.12	100.39	57.21	139.88	97.10 to 100.31	110,785	109,130
10/01/03 TO 12/31/03	110	98.45	99.00	98.13	6.82	100.89	78.10	127.01	96.87 to 99.97	109,177	107,131
01/01/04 TO 03/31/04	121	98.29	99.53	98.23	6.01	101.33	67.71	216.47	97.39 to 99.45	122,016	119,855
04/01/04 TO 06/30/04	193	97.60	97.25	96.84	6.74	100.43	61.39	128.83	96.08 to 98.86	111,713	108,178
07/01/04 TO 09/30/04	172	95.54	95.29	94.33	7.99	101.02	63.80	150.68	93.26 to 97.06	111,945	105,595
10/01/04 TO 12/31/04	100	97.51	96.51	93.50	9.01	103.21	65.86	141.39	94.50 to 99.20	115,154	107,670
01/01/05 TO 03/31/05	115	93.41	92.13	89.75	10.66	102.65	0.60	132.96	91.22 to 95.90	96,888	86,959
04/01/05 TO 06/30/05	158	88.43	88.17	86.04	13.97	102.48	10.68	150.43	86.69 to 91.49	109,750	94,427
<u>Study Years</u>											
07/01/03 TO 06/30/04	585	98.29	98.50	97.83	6.45	100.69	57.21	216.47	97.62 to 98.86	113,112	110,658
07/01/04 TO 06/30/05	545	93.43	92.78	90.88	10.74	102.09	0.60	150.68	92.62 to 95.01	108,720	98,806
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	586	97.28	97.02	95.85	7.40	101.22	61.39	216.47	96.40 to 97.85	114,496	109,745
<u>ALL</u>											
	1130	96.57	95.74	94.55	8.65	101.27	0.60	216.47	96.00 to 97.26	110,994	104,942

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1130	MEDIAN:	97	COV:	13.50	95% Median C.I.:	96.00 to 97.26
TOTAL Sales Price:	125,418,629	WGT. MEAN:	95	STD:	12.92	95% Wgt. Mean C.I.:	93.65 to 95.45
TOTAL Adj.Sales Price:	125,423,629	MEAN:	96	AVG.ABS.DEV:	8.35	95% Mean C.I.:	94.99 to 96.50
TOTAL Assessed Value:	118,584,920						
AVG. Adj. Sales Price:	110,994	COD:	8.65	MAX Sales Ratio:	216.47		
AVG. Assessed Value:	104,942	PRD:	101.27	MIN Sales Ratio:	0.60		

Printed: 03/31/2006 17:38:20

ASSESSOR LOCATION

	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COTTERELL TWP	7	100.80	97.41	85.85	10.57	113.47	67.67	111.29	67.67 to 111.29	131,982	113,305
CUMING TWP	3	92.49	91.44	86.24	14.60	106.03	70.66	111.18	N/A	125,833	108,523
DODGE	18	99.70	104.03	97.11	14.87	107.12	66.88	216.47	90.60 to 104.44	52,888	51,358
E CENT RURAL	5	96.87	96.33	98.00	3.14	98.30	90.00	100.86	N/A	155,700	152,587
ELKHORN RURAL	3	77.81	78.14	87.07	14.48	89.74	61.39	95.20	N/A	101,333	88,228
ELKHORN TWP	8	100.93	102.88	103.37	11.75	99.53	78.25	123.14	78.25 to 123.14	135,312	139,868
EVERETT TWP	3	96.66	97.30	96.91	0.87	100.41	96.36	98.89	N/A	153,500	148,751
FREMONT	866	96.50	95.76	94.89	7.92	100.92	0.60	150.43	95.92 to 97.27	113,793	107,977
HOOPER	23	98.60	97.53	97.36	6.56	100.17	69.76	118.43	94.13 to 102.88	81,040	78,902
HOOPER TWP	5	96.87	92.24	93.63	6.16	98.51	75.27	99.85	N/A	199,700	186,988
INGLEWOOD	8	93.89	86.44	77.25	17.28	111.89	16.65	106.25	16.65 to 106.25	89,906	69,452
LAKES A	14	96.99	96.98	95.70	7.01	101.33	81.76	122.04	88.29 to 103.28	332,928	318,621
LAKES B	7	97.56	102.80	84.26	13.96	122.00	69.63	125.00	69.63 to 125.00	102,214	86,127
LAKES C	9	83.08	80.26	72.65	20.88	110.48	50.17	111.11	57.21 to 100.00	79,588	57,819
LAMAR ESTATES	1	79.06	79.06	79.06			79.06	79.06	N/A	277,000	218,995
LOGAN TWP	3	97.51	101.86	106.24	6.72	95.88	94.21	113.85	N/A	79,000	83,926
MAPLE TWP	7	95.62	101.10	97.09	14.71	104.13	83.89	150.68	83.89 to 150.68	129,185	125,422
NICKERSON	2	101.72	101.72	97.92	8.62	103.88	92.95	110.49	N/A	70,625	69,155
NICKERSON TWP	6	93.98	87.34	79.57	10.28	109.76	65.86	97.49	65.86 to 97.49	240,066	191,026
NORTH BEND	36	95.18	92.73	94.84	10.73	97.78	59.53	117.46	88.24 to 99.37	73,358	69,573
NW RURAL	4	91.73	91.27	96.01	4.54	95.06	84.43	97.18	N/A	129,250	124,093
PEBBLE TWP	3	95.22	101.99	100.09	10.30	101.89	90.66	120.08	N/A	86,666	86,748
PLATTE TWP	23	100.31	96.93	95.87	7.76	101.11	72.95	112.41	95.59 to 102.03	91,652	87,865
PLATTE W TWP	2	76.67	76.67	85.87	18.98	89.29	62.12	91.22	N/A	68,000	58,392
PLEASANT VALLEY TWP	4	94.36	92.86	93.11	7.55	99.73	81.63	101.07	N/A	101,675	94,666
RIDGLEY TWP	2	82.94	82.94	93.34	19.86	88.86	66.47	99.42	N/A	40,675	37,967
SCRIBNER	26	96.33	96.89	97.42	10.28	99.45	67.71	132.96	90.04 to 100.11	52,966	51,598
SNYDER	11	95.26	101.84	98.07	14.13	103.84	77.16	131.08	85.25 to 128.83	46,422	45,528
UEHLING	11	92.18	92.03	92.21	8.49	99.80	72.20	103.06	84.65 to 102.23	68,221	62,910
UNION TWP	3	110.77	109.63	92.24	12.14	118.85	88.88	129.23	N/A	8,033	7,410
WEBSTER TWP	5	103.71	99.93	102.15	5.58	97.83	84.43	106.40	N/A	77,255	78,918
WINSLOW	2	89.14	89.14	89.22	2.25	99.91	87.14	91.14	N/A	63,500	56,655
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>	<u>110,994</u>	<u>104,942</u>

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1130	MEDIAN:	97	COV:	13.50	95% Median C.I.:	96.00 to 97.26
TOTAL Sales Price:	125,418,629	WGT. MEAN:	95	STD:	12.92	95% Wgt. Mean C.I.:	93.65 to 95.45
TOTAL Adj.Sales Price:	125,423,629	MEAN:	96	AVG.ABS.DEV:	8.35	95% Mean C.I.:	94.99 to 96.50
TOTAL Assessed Value:	118,584,920						
AVG. Adj. Sales Price:	110,994	COD:	8.65	MAX Sales Ratio:	216.47		
AVG. Assessed Value:	104,942	PRD:	101.27	MIN Sales Ratio:	0.60		

Printed: 03/31/2006 17:38:20

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1000	96.44	95.77	94.80	8.34	101.03	0.60	216.47	95.90 to 97.26	106,782	101,227
2	56	97.53	95.35	92.23	11.26	103.38	50.17	125.00	96.36 to 100.31	112,705	103,950
3	74	96.59	95.68	93.56	10.77	102.26	61.39	150.68	92.72 to 99.00	166,623	155,889
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>	<u>110,994</u>	<u>104,942</u>

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1067	96.70	96.02	94.67	8.37	101.43	0.60	216.47	96.07 to 97.39	114,590	108,485
2	52	92.34	90.07	88.66	13.00	101.60	61.39	125.00	84.43 to 97.22	51,599	45,745
3	11	95.59	95.45	95.66	14.01	99.78	62.12	129.23	75.72 to 110.77	42,920	41,058
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>	<u>110,994</u>	<u>104,942</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1111	96.64	95.89	94.82	8.46	101.13	0.60	216.47	96.04 to 97.28	111,372	105,602
06	18	90.10	88.71	75.21	18.27	117.96	50.17	129.23	71.38 to 104.74	91,015	68,450
07	1	57.21	57.21	57.21			57.21	57.21	N/A	50,000	28,605
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>	<u>110,994</u>	<u>104,942</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014	2	85.81	85.81	84.53	13.62	101.52	74.12	97.51	N/A	101,150	85,497
20-0001	6	95.15	90.46	94.06	9.44	96.17	62.44	101.24	62.44 to 101.24	113,333	106,602
27-0001	913	96.55	95.72	94.79	8.10	100.98	0.60	150.43	95.96 to 97.27	116,137	110,092
27-0046	23	99.52	102.83	97.06	12.84	105.95	66.88	216.47	93.69 to 103.71	61,369	59,563
27-0062	47	95.22	97.61	98.32	11.55	99.27	66.47	132.96	92.21 to 98.57	61,203	60,176
27-0594	63	96.66	94.82	92.49	8.01	102.52	65.86	125.00	94.13 to 98.60	118,044	109,183
27-0595	70	96.69	94.42	90.55	12.24	104.28	50.17	150.68	91.49 to 99.00	84,960	76,929
89-0024	6	93.96	90.71	95.59	11.77	94.90	61.39	107.03	61.39 to 107.03	139,216	133,074
NonValid School											
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>	<u>110,994</u>	<u>104,942</u>

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1130	MEDIAN:	97	COV:	13.50	95% Median C.I.:	96.00 to 97.26
TOTAL Sales Price:	125,418,629	WGT. MEAN:	95	STD:	12.92	95% Wgt. Mean C.I.:	93.65 to 95.45
TOTAL Adj.Sales Price:	125,423,629	MEAN:	96	AVG.ABS.DEV:	8.35	95% Mean C.I.:	94.99 to 96.50
TOTAL Assessed Value:	118,584,920						
AVG. Adj. Sales Price:	110,994	COD:	8.65	MAX Sales Ratio:	216.47		
AVG. Assessed Value:	104,942	PRD:	101.27	MIN Sales Ratio:	0.60		

Printed: 03/31/2006 17:38:20

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	98	94.14	88.58	86.93	14.46	101.90	0.60	125.00	88.40 to 96.15	98,045	85,235
Prior TO 1860											
1860 TO 1899	41	96.87	93.80	94.39	8.25	99.38	70.14	113.61	88.64 to 99.15	79,127	74,685
1900 TO 1919	191	96.64	98.10	95.14	9.74	103.11	62.78	216.47	95.22 to 98.74	86,218	82,029
1920 TO 1939	108	97.18	96.15	94.82	7.93	101.41	69.48	128.83	93.20 to 98.69	92,860	88,048
1940 TO 1949	89	99.28	98.46	96.67	9.17	101.85	66.88	139.88	96.74 to 101.52	78,552	75,938
1950 TO 1959	182	96.54	96.56	96.11	7.51	100.47	59.53	130.28	95.62 to 98.21	96,128	92,386
1960 TO 1969	144	95.90	95.58	94.34	7.69	101.31	62.12	132.96	94.11 to 97.62	118,805	112,086
1970 TO 1979	138	96.37	95.52	95.27	7.16	100.27	50.17	122.04	93.67 to 98.60	137,449	130,948
1980 TO 1989	29	96.03	97.63	97.15	5.29	100.49	86.32	113.93	94.03 to 100.78	162,377	157,753
1990 TO 1994	18	97.79	98.10	97.51	3.96	100.60	83.13	110.58	95.62 to 101.16	207,580	202,412
1995 TO 1999	37	96.87	95.37	95.06	5.98	100.33	62.83	110.49	92.91 to 99.12	188,363	179,065
2000 TO Present	55	96.92	93.35	92.75	9.29	100.64	18.47	113.24	92.95 to 98.95	183,577	170,271
ALL	1130	96.57	95.74	94.55	8.65	101.27	0.60	216.47	96.00 to 97.26	110,994	104,942

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	106.40	102.67	93.97	13.73	109.25	77.16	129.23	N/A	2,870	2,697
5000 TO 9999	6	96.14	110.13	109.23	34.60	100.83	67.71	216.47	67.71 to 216.47	7,875	8,601
Total \$											
1 TO 9999	11	105.71	106.74	105.67	23.50	101.01	67.71	216.47	76.36 to 129.23	5,600	5,917
10000 TO 29999	39	97.86	96.66	97.48	15.72	99.16	61.39	139.88	85.99 to 100.81	20,883	20,356
30000 TO 59999	143	99.16	100.02	100.07	10.72	99.95	57.21	150.68	97.77 to 101.63	45,015	45,047
60000 TO 99999	381	97.15	96.30	96.28	8.21	100.02	59.53	141.39	95.58 to 98.21	81,034	78,019
100000 TO 149999	353	95.72	95.04	95.08	6.54	99.96	50.17	123.14	94.34 to 96.51	122,585	116,557
150000 TO 249999	159	95.96	91.71	91.81	8.72	99.89	0.60	110.93	93.04 to 96.87	179,261	164,580
250000 TO 499999	41	96.92	94.66	94.05	7.80	100.65	63.80	122.04	95.01 to 99.56	331,926	312,172
500000 +	3	81.76	80.35	78.11	11.24	102.87	65.86	93.43	N/A	617,333	482,210
ALL	1130	96.57	95.74	94.55	8.65	101.27	0.60	216.47	96.00 to 97.26	110,994	104,942

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	1130	MEDIAN:	97	COV:	13.50	95% Median C.I.:	96.00 to 97.26
TOTAL Sales Price:	125,418,629	WGT. MEAN:	95	STD:	12.92	95% Wgt. Mean C.I.:	93.65 to 95.45
TOTAL Adj.Sales Price:	125,423,629	MEAN:	96	AVG.ABS.DEV:	8.35	95% Mean C.I.:	94.99 to 96.50
TOTAL Assessed Value:	118,584,920						
AVG. Adj. Sales Price:	110,994	COD:	8.65	MAX Sales Ratio:	216.47		
AVG. Assessed Value:	104,942	PRD:	101.27	MIN Sales Ratio:	0.60		

(!: AVTot=0)

(!: Derived)

Printed: 03/31/2006 17:38:20

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	98.09	85.66	8.03	30.39	1066.49	0.60	129.23	0.60 to 129.23	30,058	2,414
5000 TO 9999	8	76.04	80.99	78.04	17.32	103.78	61.39	108.00	61.39 to 108.00	10,156	7,925
Total \$											
1 TO 9999	14	81.86	82.99	29.77	27.14	278.73	0.60	129.23	66.47 to 108.00	18,685	5,563
10000 TO 29999	45	91.43	88.81	60.25	23.28	147.40	10.68	216.47	84.43 to 98.00	35,794	21,566
30000 TO 59999	167	97.49	96.03	93.45	11.87	102.76	50.17	148.91	95.21 to 99.00	49,766	46,509
60000 TO 99999	396	96.03	96.00	95.08	7.81	100.96	69.48	150.68	95.05 to 97.73	85,071	80,890
100000 TO 149999	332	96.32	96.44	95.69	6.68	100.79	62.83	141.39	95.59 to 97.46	126,602	121,142
150000 TO 249999	138	97.17	96.98	96.35	5.57	100.65	70.66	123.14	96.22 to 98.36	185,644	178,876
250000 TO 499999	37	97.18	94.92	93.91	8.09	101.07	63.80	122.04	95.12 to 100.12	354,291	332,731
500000 +	1	65.86	65.86	65.86			65.86	65.86	N/A	792,000	521,625
ALL	1130	96.57	95.74	94.55	8.65	101.27	0.60	216.47	96.00 to 97.26	110,994	104,942

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	42	96.02	97.00	96.75	10.15	100.26	62.44	125.00	91.02 to 100.85	102,684	99,351
0	54	87.43	82.01	78.32	18.46	104.71	0.60	110.84	77.16 to 95.59	91,311	71,511
10	21	97.85	96.97	96.53	10.50	100.46	67.71	122.57	89.99 to 104.56	48,624	46,937
15	6	82.86	81.87	71.38	13.04	114.69	65.86	105.80	65.86 to 105.80	180,500	128,842
20	213	97.73	97.08	95.88	8.96	101.25	57.21	150.43	95.70 to 99.01	70,690	67,776
25	158	97.88	97.45	96.37	8.53	101.12	67.10	150.68	95.98 to 99.00	84,137	81,080
30	445	96.04	96.24	95.21	7.63	101.07	50.17	216.47	95.31 to 96.87	109,610	104,364
35	83	97.14	95.34	95.67	8.18	99.66	18.47	123.14	93.60 to 98.78	163,922	156,820
40	97	97.11	96.04	94.99	5.52	101.10	63.80	113.93	95.96 to 98.38	199,943	189,925
45	4	96.89	90.46	88.31	7.45	102.44	69.63	98.43	N/A	333,875	294,830
50	7	100.12	95.62	95.08	9.64	100.56	67.41	110.95	67.41 to 110.95	373,285	354,936
ALL	1130	96.57	95.74	94.55	8.65	101.27	0.60	216.47	96.00 to 97.26	110,994	104,942

PA&T 2006 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1130	MEDIAN:	97	COV:	13.50	95% Median C.I.:	96.00 to 97.26
TOTAL Sales Price:	125,418,629	WGT. MEAN:	95	STD:	12.92	95% Wgt. Mean C.I.:	93.65 to 95.45
TOTAL Adj.Sales Price:	125,423,629	MEAN:	96	AVG.ABS.DEV:	8.35	95% Mean C.I.:	94.99 to 96.50
TOTAL Assessed Value:	118,584,920						
AVG. Adj. Sales Price:	110,994	COD:	8.65	MAX Sales Ratio:	216.47		
AVG. Assessed Value:	104,942	PRD:	101.27	MIN Sales Ratio:	0.60		

Printed: 03/31/2006 17:38:20

STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	42	96.02	97.06	97.08	10.21	99.98	62.44	125.00	91.02 to 100.85		103,755	100,725
0	54	87.43	82.01	78.32	18.46	104.71	0.60	110.84	77.16 to 95.59		91,311	71,511
100	3	86.56	80.11	75.01	15.16	106.80	57.21	96.57	N/A		31,666	23,753
101	738	97.17	96.63	95.30	8.10	101.39	18.47	216.47	96.29 to 97.85		110,738	105,532
102	109	95.37	96.03	94.47	9.21	101.65	62.78	150.68	93.58 to 96.92		129,298	122,143
103	3	103.39	109.54	107.30	6.55	102.08	102.46	122.77	N/A		133,000	142,715
104	142	96.44	96.16	95.19	6.68	101.02	67.41	148.91	95.22 to 98.36		105,596	100,521
106	10	92.68	93.56	91.35	7.49	102.43	70.66	111.79	89.52 to 102.98		135,730	123,985
15	3	62.12	80.51	53.01	42.43	151.87	50.17	129.23	N/A		47,100	24,966
301	8	99.18	96.59	96.41	4.41	100.18	79.14	102.59	79.14 to 102.59		133,987	129,183
302	3	98.63	96.93	96.89	2.46	100.04	92.45	99.71	N/A		148,416	143,803
304	12	95.38	95.27	95.35	4.59	99.92	85.39	107.07	91.88 to 99.72		122,191	116,509
305	3	98.85	99.70	99.79	1.24	99.91	98.29	101.97	N/A		115,333	115,093
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>		<u>110,994</u>	<u>104,942</u>

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	42	96.02	97.00	96.75	10.15	100.26	62.44	125.00	91.02 to 100.85		102,684	99,351
0	54	87.43	82.01	78.32	18.46	104.71	0.60	110.84	77.16 to 95.59		91,311	71,511
10	6	94.66	98.83	96.56	15.70	102.35	67.71	129.23	67.71 to 129.23		52,323	50,524
15	3	85.99	82.65	68.31	11.73	121.00	65.86	96.11	N/A		290,420	198,381
20	35	97.28	97.76	93.68	15.20	104.35	67.23	216.47	89.78 to 101.02		46,902	43,941
25	44	98.78	98.72	96.02	11.94	102.82	50.17	150.68	93.20 to 101.07		63,256	60,739
30	691	97.38	96.97	96.30	7.80	100.70	57.21	141.39	96.29 to 98.16		98,503	94,859
35	80	95.60	94.17	94.06	6.14	100.12	69.76	111.58	92.71 to 96.70		128,659	121,020
40	121	96.05	94.57	93.85	6.88	100.77	18.47	116.57	94.30 to 97.23		176,443	165,594
45	7	96.70	93.70	91.92	5.74	101.93	82.37	102.00	82.37 to 102.00		216,985	199,457
50	44	97.19	94.33	93.80	7.29	100.56	67.41	110.95	92.67 to 99.72		200,749	188,304
60	3	97.10	96.54	96.75	4.34	99.78	89.93	102.59	N/A		170,000	164,476
<u>ALL</u>	<u>1130</u>	<u>96.57</u>	<u>95.74</u>	<u>94.55</u>	<u>8.65</u>	<u>101.27</u>	<u>0.60</u>	<u>216.47</u>	<u>96.00 to 97.26</u>		<u>110,994</u>	<u>104,942</u>

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	100	COV:	33.28	95% Median C.I.:	95.38 to 100.18
TOTAL Sales Price:	16,807,278	WGT. MEAN:	89	STD:	32.90	95% Wgt. Mean C.I.:	78.60 to 98.99
TOTAL Adj.Sales Price:	16,878,318	MEAN:	99	AVG.ABS.DEV:	15.60	95% Mean C.I.:	92.34 to 105.37
TOTAL Assessed Value:	14,987,040						
AVG. Adj. Sales Price:	172,227	COD:	15.66	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,928	PRD:	111.33	MIN Sales Ratio:	31.67		

Printed: 03/31/2006 17:38:25

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	9	97.22	97.10	98.70	13.76	98.37	44.71	116.37	93.42 to 112.38	45,777	45,183
10/01/02 TO 12/31/02	9	102.52	100.47	100.25	5.13	100.23	84.73	108.09	94.16 to 106.66	68,475	68,643
01/01/03 TO 03/31/03	8	95.82	90.02	97.08	10.86	92.73	44.28	102.55	44.28 to 102.55	156,875	152,287
04/01/03 TO 06/30/03	7	99.14	94.51	83.98	7.83	112.55	77.98	106.73	77.98 to 106.73	208,714	175,268
07/01/03 TO 09/30/03	7	98.27	97.47	81.30	21.96	119.89	31.67	132.00	31.67 to 132.00	172,387	140,145
10/01/03 TO 12/31/03	3	100.70	101.87	97.12	5.21	104.89	94.57	110.33	N/A	209,666	203,626
01/01/04 TO 03/31/04	7	89.22	83.62	65.75	26.41	127.18	32.31	119.65	32.31 to 119.65	375,076	246,604
04/01/04 TO 06/30/04	14	100.00	97.90	97.48	5.09	100.43	74.23	119.23	92.04 to 100.00	138,141	134,655
07/01/04 TO 09/30/04	13	100.00	98.21	75.75	10.52	129.64	55.38	127.00	93.50 to 109.47	194,451	147,302
10/01/04 TO 12/31/04	10	103.69	138.29	113.33	39.11	122.02	88.54	341.79	94.08 to 206.01	268,244	304,005
01/01/05 TO 03/31/05	5	74.71	83.80	76.12	18.39	110.10	66.70	123.96	N/A	46,900	35,700
04/01/05 TO 06/30/05	6	85.68	84.23	91.24	15.71	92.31	52.67	109.78	52.67 to 109.78	215,666	196,773
<u>Study Years</u>											
07/01/02 TO 06/30/03	33	99.14	95.75	92.66	9.60	103.33	44.28	116.37	93.47 to 102.52	113,462	105,140
07/01/03 TO 06/30/04	31	100.00	94.96	81.36	13.43	116.71	31.67	132.00	94.57 to 100.70	206,297	167,848
07/01/04 TO 06/30/05	34	98.80	105.41	93.70	23.74	112.50	52.67	341.79	90.51 to 103.89	198,200	185,709
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	25	98.34	94.78	88.69	12.51	106.87	31.67	132.00	91.11 to 100.70	182,068	161,483
01/01/04 TO 12/31/04	44	100.00	104.90	87.68	18.21	119.63	32.31	341.79	97.61 to 102.38	222,041	194,690
<u>ALL</u>											
	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	100	COV:	33.28	95% Median C.I.:	95.38 to 100.18
TOTAL Sales Price:	16,807,278	WGT. MEAN:	89	STD:	32.90	95% Wgt. Mean C.I.:	78.60 to 98.99
TOTAL Adj.Sales Price:	16,878,318	MEAN:	99	AVG.ABS.DEV:	15.60	95% Mean C.I.:	92.34 to 105.37
TOTAL Assessed Value:	14,987,040						
AVG. Adj. Sales Price:	172,227	COD:	15.66	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,928	PRD:	111.33	MIN Sales Ratio:	31.67		

Printed: 03/31/2006 17:38:25

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CUMING TWP	1	206.01	206.01	206.01			206.01	206.01	N/A	40,000	82,405
DODGE	5	109.47	95.84	99.13	13.12	96.68	74.23	111.00	N/A	37,100	36,778
FREMONT	51	99.87	95.27	88.61	8.08	107.52	55.38	128.93	94.31 to 100.00	291,715	258,492
HOOPER	6	84.00	87.08	77.76	23.29	111.98	52.67	123.96	52.67 to 123.96	39,916	31,040
INGLEWOOD	1	106.10	106.10	106.10			106.10	106.10	N/A	70,000	74,270
LOGAN TWP	1	93.50	93.50	93.50			93.50	93.50	N/A	32,000	29,920
MAPLE TWP	1	84.73	84.73	84.73			84.73	84.73	N/A	73,500	62,275
NICKERSON	2	102.78	102.78	103.31	1.09	99.49	101.66	103.90	N/A	47,650	49,227
NORTH BEND	5	91.11	86.74	80.92	16.07	107.20	44.71	108.76	N/A	31,300	25,327
PLATTE TWP	7	98.99	91.41	75.98	14.44	120.31	31.67	112.38	31.67 to 112.38	103,891	78,937
SCRIBNER	10	97.42	115.12	104.70	45.38	109.95	32.31	341.79	44.28 to 127.00	22,030	23,066
SNYDER	1	113.55	113.55	113.55			113.55	113.55	N/A	10,000	11,355
UEHLING	5	104.75	109.13	104.20	11.91	104.74	92.04	132.00	N/A	18,400	19,172
UNION TWP	1	116.37	116.37	116.37			116.37	116.37	N/A	54,000	62,840
WINSLOW	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	85	99.46	98.20	88.92	15.18	110.44	32.31	341.79	94.57 to 100.18	186,265	165,624
2	10	99.50	102.70	80.09	20.22	128.23	31.67	206.01	93.50 to 105.58	76,824	61,531
3	3	112.38	104.49	105.83	9.39	98.73	84.73	116.37	N/A	92,500	97,895
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	80	99.23	100.63	91.43	15.89	110.06	31.67	341.79	94.31 to 101.89	186,386	170,414
2	16	100.00	93.34	68.73	13.17	135.81	32.31	132.00	93.47 to 100.00	117,025	80,431
3	2	71.93	71.93	70.49	37.84	102.03	44.71	99.14	N/A	47,500	33,485
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	100	COV:	33.28	95% Median C.I.:	95.38 to 100.18
TOTAL Sales Price:	16,807,278	WGT. MEAN:	89	STD:	32.90	95% Wgt. Mean C.I.:	78.60 to 98.99
TOTAL Adj.Sales Price:	16,878,318	MEAN:	99	AVG.ABS.DEV:	15.60	95% Mean C.I.:	92.34 to 105.37
TOTAL Assessed Value:	14,987,040						
AVG. Adj. Sales Price:	172,227	COD:	15.66	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,928	PRD:	111.33	MIN Sales Ratio:	31.67		

Printed: 03/31/2006 17:38:25

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001	1	112.38	112.38	112.38			112.38	112.38	N/A	150,000	168,570
27-0001	58	99.67	94.70	87.87	8.76	107.77	31.67	128.93	94.57 to 100.00	267,667	235,196
27-0046	4	92.09	92.05	98.80	19.09	93.16	74.23	109.78	N/A	45,125	44,585
27-0062	13	110.33	121.68	119.86	39.44	101.51	32.31	341.79	86.07 to 127.00	21,176	25,382
27-0594	16	99.44	98.92	89.20	16.61	110.89	52.67	132.00	84.73 to 119.65	33,581	29,955
27-0595	6	95.13	91.68	90.01	17.25	101.85	44.71	116.37	44.71 to 116.37	35,083	31,579
89-0024											
NonValid School											
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	32	100.00	95.76	87.14	18.75	109.90	31.67	206.01	93.47 to 102.21	141,502	123,303
Prior TO 1860											
1860 TO 1899	4	97.87	99.62	94.92	13.48	104.95	78.77	123.96	N/A	35,500	33,695
1900 TO 1919	15	100.18	103.57	100.01	9.77	103.56	74.71	130.80	96.53 to 110.33	48,406	48,411
1920 TO 1939	6	103.33	138.85	110.92	46.10	125.18	82.54	341.79	82.54 to 341.79	38,066	42,222
1940 TO 1949	4	94.56	88.53	63.26	13.64	139.95	61.28	103.71	N/A	565,000	357,398
1950 TO 1959	10	99.99	97.56	100.43	8.85	97.14	80.84	112.38	86.07 to 109.47	218,900	219,846
1960 TO 1969	8	97.39	94.86	81.99	10.98	115.70	71.11	108.76	71.11 to 108.76	178,497	146,345
1970 TO 1979	9	99.00	93.35	97.96	9.00	95.29	44.28	108.09	93.30 to 101.89	259,333	254,047
1980 TO 1989	7	92.04	89.48	90.12	16.54	99.29	52.67	119.65	52.67 to 119.65	146,822	132,315
1990 TO 1994	1	92.77	92.77	92.77			92.77	92.77	N/A	990,000	918,460
1995 TO 1999											
2000 TO Present	2	95.05	95.05	97.28	5.08	97.70	90.22	99.87	N/A	512,500	498,570
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	100	COV:	33.28	95% Median C.I.:	95.38 to 100.18
TOTAL Sales Price:	16,807,278	WGT. MEAN:	89	STD:	32.90	95% Wgt. Mean C.I.:	78.60 to 98.99
TOTAL Adj.Sales Price:	16,878,318	MEAN:	99	AVG.ABS.DEV:	15.60	95% Mean C.I.:	92.34 to 105.37
TOTAL Assessed Value:	14,987,040						
AVG. Adj. Sales Price:	172,227	COD:	15.66	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,928	PRD:	111.33	MIN Sales Ratio:	31.67		

Printed: 03/31/2006 17:38:25

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	132.00	132.00	132.00			132.00	132.00	N/A	2,500	3,300
5000 TO 9999	3	111.00	110.97	106.79	11.92	103.92	91.11	130.80	N/A	6,333	6,763
Total \$ _____											
1 TO 9999	4	120.90	116.23	109.72	12.55	105.93	91.11	132.00	N/A	5,375	5,897
10000 TO 29999	19	101.66	109.03	103.71	29.62	105.13	32.31	341.79	89.22 to 119.23	19,278	19,993
30000 TO 59999	30	100.00	97.94	97.91	13.51	100.04	44.71	206.01	94.16 to 100.61	42,494	41,604
60000 TO 99999	12	99.23	98.05	98.06	6.93	99.99	84.73	109.47	89.78 to 106.10	73,314	71,895
100000 TO 149999	7	100.00	95.18	95.79	8.06	99.36	71.11	105.28	71.11 to 105.28	125,357	120,081
150000 TO 249999	10	100.18	99.80	99.73	3.67	100.07	88.54	112.38	94.31 to 102.21	175,200	174,732
250000 TO 499999	7	85.54	79.54	81.88	16.09	97.15	31.67	99.00	31.67 to 99.00	317,870	260,258
500000 +	9	98.27	90.58	85.04	16.07	106.51	55.38	128.93	61.28 to 102.38	1,053,479	895,888
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	82.15	82.15	49.86	60.67	164.77	32.31	132.00	N/A	7,100	3,540
5000 TO 9999	4	101.06	94.30	74.73	26.33	126.18	44.28	130.80	N/A	9,750	7,286
Total \$ _____											
1 TO 9999	6	101.06	90.25	68.09	33.99	132.54	32.31	132.00	32.31 to 132.00	8,866	6,037
10000 TO 29999	23	96.53	94.56	87.56	16.87	107.99	44.71	127.00	89.22 to 108.76	25,086	21,966
30000 TO 59999	22	100.00	109.65	101.35	15.94	108.19	80.84	341.79	94.57 to 103.89	42,883	43,461
60000 TO 99999	16	100.99	101.59	87.23	18.50	116.47	31.67	206.01	89.78 to 109.47	84,412	73,630
100000 TO 149999	7	100.00	97.67	97.27	5.57	100.41	88.54	105.28	88.54 to 105.28	133,428	129,780
150000 TO 249999	12	100.08	96.43	94.81	6.48	101.72	72.00	112.38	90.22 to 101.89	199,146	188,805
250000 TO 499999	3	94.57	92.45	93.49	5.36	98.89	83.79	99.00	N/A	383,000	358,071
500000 +	9	98.27	90.58	85.04	16.07	106.51	55.38	128.93	61.28 to 102.38	1,053,479	895,888
ALL	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18	172,227	152,928

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	100	COV:	33.28	95% Median C.I.:	95.38 to 100.18
TOTAL Sales Price:	16,807,278	WGT. MEAN:	89	STD:	32.90	95% Wgt. Mean C.I.:	78.60 to 98.99
TOTAL Adj.Sales Price:	16,878,318	MEAN:	99	AVG.ABS.DEV:	15.60	95% Mean C.I.:	92.34 to 105.37
TOTAL Assessed Value:	14,987,040						
AVG. Adj. Sales Price:	172,227	COD:	15.66	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,928	PRD:	111.33	MIN Sales Ratio:	31.67		

Printed: 03/31/2006 17:38:25

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	57	100.00	101.19	93.27	18.34	108.50	31.67	341.79	95.38 to 100.18		159,671	148,920
10	14	99.72	98.40	72.44	11.56	135.84	61.28	130.80	89.22 to 110.33		233,391	169,061
15	2	89.68	89.68	91.18	4.03	98.36	86.07	93.30	N/A		102,500	93,460
20	25	99.14	94.51	91.64	12.15	103.13	44.28	119.65	92.04 to 103.71		172,182	157,791
____ALL____	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18		172,227	152,928

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	25	100.00	93.58	85.98	15.09	108.84	31.67	132.00	94.57 to 100.70		153,023	131,568
0	1	94.31	94.31	94.31			94.31	94.31	N/A		180,000	169,765
325	1	108.09	108.09	108.09			108.09	108.09	N/A		65,000	70,260
326	3	108.76	106.81	105.59	8.46	101.16	92.04	119.65	N/A		22,833	24,110
332	1	110.33	110.33	110.33			110.33	110.33	N/A		20,000	22,065
336	1	91.11	91.11	91.11			91.11	91.11	N/A		9,000	8,200
340	2	107.27	107.27	107.93	2.35	99.38	104.75	109.78	N/A		43,500	46,950
341	1	98.34	98.34	98.34			98.34	98.34	N/A		675,000	663,775
343	2	88.28	88.28	90.69	5.09	97.35	83.79	92.77	N/A		645,000	584,920
344	6	94.83	89.15	73.01	12.50	122.11	61.28	102.52	61.28 to 102.52		521,166	380,499
349	4	84.30	77.63	77.63	11.88	99.99	52.67	89.22	N/A		44,000	34,157
350	3	100.18	98.58	99.74	1.59	98.83	95.38	100.18	N/A		110,000	109,715
352	6	92.54	90.34	85.52	11.31	105.63	71.11	105.28	71.11 to 105.28		323,583	276,732
353	13	100.00	100.42	97.28	11.74	103.23	74.71	127.00	84.73 to 113.55		61,230	59,566
386	2	97.75	97.75	98.27	4.56	99.47	93.30	102.21	N/A		164,000	161,160
391	1	116.37	116.37	116.37			116.37	116.37	N/A		54,000	62,840
406	7	99.14	97.76	97.15	5.93	100.63	88.54	109.47	88.54 to 109.47		77,285	75,083
407	1	102.38	102.38	102.38			102.38	102.38	N/A		1,100,000	1,126,215
412	1	98.27	98.27	98.27			98.27	98.27	N/A		580,000	569,975
434	1	72.00	72.00	72.00			72.00	72.00	N/A		260,760	187,760
442	4	121.59	170.55	128.06	54.07	133.18	97.22	341.79	N/A		44,775	57,338
477	1	206.01	206.01	206.01			206.01	206.01	N/A		40,000	82,405
478	1	44.28	44.28	44.28			44.28	44.28	N/A		20,000	8,855
490	1	106.10	106.10	106.10			106.10	106.10	N/A		70,000	74,270
499	1	93.42	93.42	93.42			93.42	93.42	N/A		70,000	65,395
528	7	99.46	100.02	97.18	4.87	102.92	90.22	106.73	90.22 to 106.73		142,125	138,119
555	1	44.71	44.71	44.71			44.71	44.71	N/A		50,000	22,355
____ALL____	98	99.67	98.85	88.79	15.66	111.33	31.67	341.79	95.38 to 100.18		172,227	152,928

PA&T 2006 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	98	MEDIAN:	100	COV:	33.28	95% Median C.I.:	95.38 to 100.18
TOTAL Sales Price:	16,807,278	WGT. MEAN:	89	STD:	32.90	95% Wgt. Mean C.I.:	78.60 to 98.99
TOTAL Adj.Sales Price:	16,878,318	MEAN:	99	AVG.ABS.DEV:	15.60	95% Mean C.I.:	92.34 to 105.37
TOTAL Assessed Value:	14,987,040						
AVG. Adj. Sales Price:	172,227	COD:	15.66	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,928	PRD:	111.33	MIN Sales Ratio:	31.67		

Printed: 03/31/2006 17:38:25

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	6	94.44	93.06	94.16	8.20	98.83	71.11	105.28	71.11 to 105.28	181,083	170,504
03	76	99.07	99.79	91.44	17.98	109.13	31.67	341.79	94.08 to 101.66	156,557	143,151
04	16	100.00	96.60	79.22	7.22	121.93	61.28	114.49	94.57 to 102.38	243,339	192,779
<u>ALL</u>	<u>98</u>	<u>99.67</u>	<u>98.85</u>	<u>88.79</u>	<u>15.66</u>	<u>111.33</u>	<u>31.67</u>	<u>341.79</u>	<u>95.38 to 100.18</u>	<u>172,227</u>	<u>152,928</u>

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	1194	MEDIAN:	96	COV:	13.42	95% Median C.I.:	95.42 to 96.76
TOTAL Sales Price:	128,668,681	WGT. MEAN:	94	STD:	12.78	95% Wgt. Mean C.I.:	93.55 to 95.08
TOTAL Adj.Sales Price:	128,673,681	MEAN:	95	AVG.ABS.DEV:	8.68	95% Mean C.I.:	94.53 to 95.98
TOTAL Assessed Value:	121,360,655						
AVG. Adj. Sales Price:	107,766	COD:	9.02	MAX Sales Ratio:	154.85		
AVG. Assessed Value:	101,642	PRD:	101.00	MIN Sales Ratio:	12.60		

(!: AVTot=0)
(!: Derived)

Printed: 02/27/2006 14:46:00

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	167	97.78	98.11	97.36	7.51	100.77	12.60	141.74	96.63 to 99.00	108,999	106,120
10/01/03 TO 12/31/03	119	98.71	98.46	97.74	7.17	100.73	74.83	130.12	95.98 to 99.78	108,249	105,807
01/01/04 TO 03/31/04	126	97.60	97.89	96.80	6.28	101.13	35.19	154.85	96.18 to 99.00	120,801	116,935
04/01/04 TO 06/30/04	201	96.87	96.64	96.30	7.32	100.35	36.43	133.03	95.38 to 97.96	111,200	107,090
07/01/04 TO 09/30/04	179	94.34	93.82	92.41	9.01	101.53	48.24	138.53	92.03 to 96.69	111,360	102,904
10/01/04 TO 12/31/04	108	98.54	96.18	95.15	9.35	101.08	50.56	141.39	95.16 to 99.00	104,734	99,652
01/01/05 TO 03/31/05	122	94.36	94.52	92.75	9.55	101.91	62.78	134.56	92.22 to 97.44	90,956	84,361
04/01/05 TO 06/30/05	172	87.85	88.17	86.64	13.27	101.77	16.65	150.43	86.32 to 89.86	102,762	89,034
<u>Study Years</u>											
07/01/03 TO 06/30/04	613	97.41	97.65	96.96	7.16	100.71	12.60	154.85	96.75 to 98.27	112,001	108,600
07/01/04 TO 06/30/05	581	93.11	92.73	91.29	10.87	101.58	16.65	150.43	92.01 to 94.62	103,299	94,300
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	614	96.75	95.99	95.09	8.04	100.94	35.19	154.85	96.04 to 97.41	112,080	106,582
<u>ALL</u>											
	1194	96.18	95.26	94.32	9.02	101.00	12.60	154.85	95.42 to 96.76	107,766	101,642

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1194	MEDIAN:	96	COV:	13.42	95% Median C.I.:	95.42 to 96.76
TOTAL Sales Price:	128,668,681	WGT. MEAN:	94	STD:	12.78	95% Wgt. Mean C.I.:	93.55 to 95.08
TOTAL Adj.Sales Price:	128,673,681	MEAN:	95	AVG.ABS.DEV:	8.68	95% Mean C.I.:	94.53 to 95.98
TOTAL Assessed Value:	121,360,655						
AVG. Adj. Sales Price:	107,766	COD:	9.02	MAX Sales Ratio:	154.85		
AVG. Assessed Value:	101,642	PRD:	101.00	MIN Sales Ratio:	12.60		

Printed: 02/27/2006 14:46:00

ASSESSOR LOCATION

	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COTTERELL TWP	10	94.79	83.64	79.03	20.27	105.83	35.19	111.31	36.43 to 105.71	108,737	85,935
CUMING TWP	4	89.90	90.41	86.37	12.71	104.67	70.66	111.18	N/A	107,292	92,670
DODGE	18	99.52	97.92	96.65	9.36	101.31	66.88	128.59	90.60 to 103.83	54,027	52,219
E CENT RURAL	5	96.87	97.36	97.10	1.79	100.27	94.80	100.30	N/A	155,700	151,191
ELKHORN RURAL	3	66.22	74.54	83.15	17.43	89.65	61.39	96.02	N/A	101,333	84,260
ELKHORN TWP	9	98.79	105.32	100.65	10.48	104.64	90.78	154.85	94.34 to 110.64	123,383	124,182
EVERETT TWP	3	96.66	95.95	93.95	2.27	102.13	92.30	98.89	N/A	153,500	144,215
FREMONT	908	96.06	95.70	94.81	8.29	100.94	12.60	150.43	95.21 to 96.74	111,445	105,658
HOOPER	25	99.34	99.09	98.58	6.90	100.52	69.76	118.43	97.44 to 102.88	79,117	77,990
HOOPER TWP	5	97.23	92.76	94.33	6.26	98.34	75.27	100.21	N/A	199,700	188,375
INGLEWOOD	10	89.75	82.67	75.79	19.27	109.08	16.65	105.35	53.00 to 103.35	80,425	60,951
LAKES A	15	95.66	91.11	92.52	7.14	98.47	55.09	99.00	87.24 to 99.00	322,400	298,287
LAKES B	9	95.15	93.47	82.33	9.05	113.53	69.63	107.21	85.24 to 105.66	90,277	74,327
LAKES C	9	71.38	79.99	71.21	25.86	112.33	50.17	111.11	57.21 to 100.00	79,588	56,675
LAMAR ESTATES	1	77.84	77.84	77.84			77.84	77.84	N/A	277,000	215,620
LOGAN TWP	3	95.69	100.85	106.09	8.18	95.06	91.68	115.17	N/A	79,000	83,810
MAPLE TWP	8	90.35	95.81	93.81	14.79	102.13	78.88	138.53	78.88 to 138.53	122,412	114,840
NICKERSON	3	102.15	102.51	99.56	6.35	102.96	92.95	112.41	N/A	66,916	66,620
NICKERSON TWP	8	97.01	93.65	96.82	4.97	96.72	75.72	100.29	75.72 to 100.29	110,162	106,664
NORTH BEND	38	94.91	90.85	92.93	13.18	97.76	49.62	117.47	90.80 to 100.24	72,536	67,409
NW RURAL	4	95.38	93.24	96.21	4.58	96.92	84.43	97.78	N/A	129,250	124,347
PEBBLE TWP	3	95.22	104.10	101.21	15.11	102.86	86.97	130.12	N/A	86,666	87,716
PLATTE TWP	24	99.29	97.34	96.38	6.01	100.99	72.95	108.19	96.65 to 102.03	89,313	86,082
PLATTE W TWP	2	77.88	77.88	87.85	20.24	88.65	62.12	93.64	N/A	68,000	59,737
PLEASANT VALLEY TWP	4	92.65	92.00	92.20	9.06	99.78	81.63	101.07	N/A	101,675	93,747
RIDGLEY TWP	3	99.42	93.11	104.20	15.75	89.36	66.47	113.44	N/A	58,950	61,423
SCRIBNER	28	94.81	95.78	96.96	11.22	98.78	57.47	134.56	89.81 to 100.11	50,808	49,265
SNYDER	11	93.41	98.41	92.77	19.00	106.08	48.24	133.03	77.16 to 131.90	46,422	43,067
UEHLING	11	88.61	89.78	90.02	7.31	99.73	72.20	99.03	82.83 to 98.20	68,221	61,415
UNION TWP	3	129.23	115.78	93.24	10.41	124.18	88.88	129.23	N/A	8,033	7,490
WEBSTER TWP	5	94.85	95.55	95.23	5.45	100.34	84.43	106.40	N/A	77,255	73,571
WINSLOW	2	90.19	90.19	90.22	1.06	99.96	89.23	91.14	N/A	63,500	57,292
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1194	MEDIAN:	96	COV:	13.42	95% Median C.I.:	95.42 to 96.76
TOTAL Sales Price:	128,668,681	WGT. MEAN:	94	STD:	12.78	95% Wgt. Mean C.I.:	93.55 to 95.08
TOTAL Adj.Sales Price:	128,673,681	MEAN:	95	AVG.ABS.DEV:	8.68	95% Mean C.I.:	94.53 to 95.98
TOTAL Assessed Value:	121,360,655						
AVG. Adj. Sales Price:	107,766	COD:	9.02	MAX Sales Ratio:	154.85		
AVG. Assessed Value:	101,642	PRD:	101.00	MIN Sales Ratio:	12.60		

Printed: 02/27/2006 14:46:01

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1049	96.04	95.53	94.70	8.68	100.87	16.65	150.43	95.21 to 96.74	104,670	99,124
2	64	97.31	92.05	89.95	12.33	102.33	12.60	130.12	94.85 to 99.47	104,670	94,154
3	81	96.52	94.30	93.24	10.71	101.13	35.19	154.85	94.34 to 97.97	150,315	140,161
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1091	96.47	95.90	94.63	8.39	101.34	16.65	150.43	95.83 to 97.03	113,280	107,203
2	89	89.34	88.63	87.01	13.97	101.87	35.19	154.85	85.21 to 93.11	50,375	43,832
3	14	97.21	87.16	83.36	22.06	104.56	12.60	129.23	62.12 to 105.97	42,937	35,792
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1172	96.20	95.52	94.52	8.69	101.07	16.65	154.85	95.48 to 96.80	108,829	102,861
06	19	90.67	83.65	72.26	26.16	115.77	12.60	129.23	62.12 to 105.97	53,488	38,648
07	3	57.21	64.56	66.68	37.07	96.82	36.43	100.06	N/A	36,333	24,228
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014	2	84.91	84.91	83.72	12.70	101.42	74.12	95.69	N/A	101,150	84,682
20-0001	6	95.36	90.05	93.28	9.70	96.54	62.44	100.17	62.44 to 100.17	113,333	105,713
27-0001	958	96.17	95.56	94.55	8.45	101.07	12.60	154.85	95.38 to 96.76	113,723	107,524
27-0046	23	98.78	97.39	95.47	8.81	102.01	66.88	128.59	92.57 to 103.25	62,260	59,441
27-0062	51	94.62	96.25	97.19	13.14	99.04	48.24	134.56	90.64 to 97.74	60,181	58,487
27-0594	70	96.78	95.18	95.38	7.30	99.79	69.76	118.43	93.54 to 98.19	101,560	96,867
27-0595	78	96.97	91.42	87.92	14.26	103.98	35.19	138.53	91.51 to 99.42	82,028	72,117
89-0024	6	93.40	90.13	94.85	11.92	95.03	61.39	107.03	61.39 to 107.03	139,216	132,041
NonValid School											
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1194	MEDIAN:	96	COV:	13.42	95% Median C.I.:	95.42 to 96.76
TOTAL Sales Price:	128,668,681	WGT. MEAN:	94	STD:	12.78	95% Wgt. Mean C.I.:	93.55 to 95.08
TOTAL Adj.Sales Price:	128,673,681	MEAN:	95	AVG.ABS.DEV:	8.68	95% Mean C.I.:	94.53 to 95.98
TOTAL Assessed Value:	121,360,655						
AVG. Adj. Sales Price:	107,766	COD:	9.02	MAX Sales Ratio:	154.85		
AVG. Assessed Value:	101,642	PRD:	101.00	MIN Sales Ratio:	12.60		

Printed: 02/27/2006 14:46:01

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	134	92.56	89.55	88.30	12.90	101.42	16.65	154.85	88.40 to 94.85	83,007	73,291
Prior TO 1860											
1860 TO 1899	45	96.05	93.90	94.05	8.46	99.84	70.14	123.04	90.46 to 98.57	78,886	74,192
1900 TO 1919	196	96.99	97.29	96.39	9.95	100.93	48.24	150.43	95.03 to 98.68	82,493	79,516
1920 TO 1939	110	97.43	96.60	94.93	8.43	101.76	67.29	133.03	94.07 to 99.00	92,453	87,766
1940 TO 1949	92	99.03	98.23	96.59	9.39	101.70	66.88	141.74	96.74 to 100.47	78,963	76,268
1950 TO 1959	186	96.75	96.23	95.88	8.36	100.37	36.43	130.28	95.06 to 98.03	94,701	90,795
1960 TO 1969	147	94.39	95.04	93.54	8.56	101.61	62.12	134.56	92.60 to 96.31	117,781	110,169
1970 TO 1979	141	96.24	94.37	94.35	7.79	100.03	12.60	117.88	93.60 to 97.78	136,820	129,086
1980 TO 1989	30	96.54	96.21	95.62	4.60	100.62	86.32	106.10	92.89 to 99.00	160,541	153,512
1990 TO 1994	18	97.45	97.78	96.83	4.62	100.99	82.01	110.58	95.05 to 100.98	207,580	200,992
1995 TO 1999	40	96.99	94.45	93.87	6.16	100.62	62.83	112.41	92.61 to 99.00	183,986	172,704
2000 TO Present	55	96.75	94.13	92.83	7.50	101.40	67.41	113.24	92.39 to 98.17	186,643	173,258
ALL	1194	96.18	95.26	94.32	9.02	101.00	12.60	154.85	95.42 to 96.76	107,766	101,642

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	106.40	107.96	98.15	15.70	109.99	77.16	129.23	N/A	2,870	2,817
5000 TO 9999	6	83.08	84.18	84.54	20.46	99.57	57.47	108.00	57.47 to 108.00	7,875	6,657
Total \$											
1 TO 9999	11	97.78	94.99	87.71	19.53	108.30	57.47	129.23	67.71 to 129.23	5,600	4,911
10000 TO 29999	49	96.66	96.71	97.39	17.86	99.31	36.43	154.85	88.88 to 100.81	22,006	21,431
30000 TO 59999	177	98.63	97.77	97.81	11.33	99.97	50.56	150.43	96.40 to 99.47	44,783	43,801
60000 TO 99999	396	97.11	96.20	96.20	9.06	100.00	12.60	141.39	95.79 to 98.55	80,700	77,633
100000 TO 149999	357	94.97	94.12	94.18	7.19	99.94	35.19	117.88	93.68 to 96.28	122,511	115,378
150000 TO 249999	159	94.74	93.55	93.48	6.16	100.07	16.65	112.97	93.07 to 96.23	180,120	168,376
250000 TO 499999	43	96.07	90.73	90.53	8.86	100.22	18.66	103.66	92.03 to 98.31	330,557	299,240
500000 +	2	88.16	88.16	87.89	5.45	100.31	83.36	92.96	N/A	530,000	465,812
ALL	1194	96.18	95.26	94.32	9.02	101.00	12.60	154.85	95.42 to 96.76	107,766	101,642

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1194	MEDIAN:	96	COV:	13.42	95% Median C.I.:	95.42 to 96.76
TOTAL Sales Price:	128,668,681	WGT. MEAN:	94	STD:	12.78	95% Wgt. Mean C.I.:	93.55 to 95.08
TOTAL Adj.Sales Price:	128,673,681	MEAN:	95	AVG.ABS.DEV:	8.68	95% Mean C.I.:	94.53 to 95.98
TOTAL Assessed Value:	121,360,655						
AVG. Adj. Sales Price:	107,766	COD:	9.02	MAX Sales Ratio:	154.85		
AVG. Assessed Value:	101,642	PRD:	101.00	MIN Sales Ratio:	12.60		

Printed: 02/27/2006 14:46:01

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	102.09	99.54	84.19	21.62	118.24	57.47	129.23	57.47 to 129.23	3,641	3,065
5000 TO 9999	10	71.71	70.02	46.38	29.42	150.98	12.60	108.00	36.43 to 105.71	17,475	8,104
Total \$											
1 TO 9999	16	76.76	81.09	50.58	31.69	160.32	12.60	129.23	61.39 to 106.40	12,287	6,215
10000 TO 29999	52	91.84	89.79	79.89	16.24	112.39	16.65	133.03	86.55 to 99.00	27,911	22,299
30000 TO 59999	206	94.89	93.72	89.10	13.27	105.19	18.66	154.85	92.18 to 97.69	50,881	45,335
60000 TO 99999	409	96.55	96.15	94.98	8.36	101.24	55.09	150.43	95.22 to 97.96	85,152	80,874
100000 TO 149999	335	96.63	96.73	95.91	7.00	100.85	62.83	141.39	95.37 to 97.44	126,717	121,537
150000 TO 249999	141	96.19	95.66	95.11	5.20	100.58	70.66	112.97	94.74 to 96.76	189,113	179,868
250000 TO 499999	35	96.99	92.74	92.12	7.17	100.68	63.80	103.66	92.30 to 99.00	360,043	331,663
ALL											
	1194	96.18	95.26	94.32	9.02	101.00	12.60	154.85	95.42 to 96.76	107,766	101,642

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	51	94.85	95.64	94.61	9.68	101.10	55.09	154.85	92.94 to 98.48	103,269	97,698
0	81	88.01	85.74	82.34	14.84	104.13	16.65	128.78	85.20 to 93.69	67,793	55,824
10	21	99.07	97.76	96.98	10.33	100.80	67.71	122.83	90.36 to 104.94	48,624	47,156
15	5	86.05	83.37	84.38	12.34	98.81	67.15	105.80	N/A	58,200	49,107
20	224	97.31	96.58	95.37	10.37	101.27	12.60	150.43	95.61 to 98.99	70,108	66,862
25	164	97.23	96.05	95.18	9.25	100.91	48.24	138.53	95.63 to 99.00	83,745	79,712
30	452	95.78	96.07	95.12	7.96	101.00	50.17	141.39	94.97 to 96.92	108,867	103,552
35	83	96.99	95.24	95.24	7.02	99.99	66.88	115.17	92.69 to 98.19	163,910	156,110
40	101	96.50	95.54	94.55	5.33	101.05	63.80	113.22	94.63 to 97.44	198,948	188,097
45	5	91.28	86.76	85.33	10.13	101.68	69.63	98.31	N/A	329,100	280,806
50	7	97.16	92.62	92.07	8.09	100.59	67.41	103.54	67.41 to 103.54	373,285	343,692
ALL											
	1194	96.18	95.26	94.32	9.02	101.00	12.60	154.85	95.42 to 96.76	107,766	101,642

PA&T 2006 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1194	MEDIAN:	96	COV:	13.42	95% Median C.I.:	95.42 to 96.76
TOTAL Sales Price:	128,668,681	WGT. MEAN:	94	STD:	12.78	95% Wgt. Mean C.I.:	93.55 to 95.08
TOTAL Adj.Sales Price:	128,673,681	MEAN:	95	AVG.ABS.DEV:	8.68	95% Mean C.I.:	94.53 to 95.98
TOTAL Assessed Value:	121,360,655						
AVG. Adj. Sales Price:	107,766	COD:	9.02	MAX Sales Ratio:	154.85		
AVG. Assessed Value:	101,642	PRD:	101.00	MIN Sales Ratio:	12.60		

Printed: 02/27/2006 14:46:01

STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	51	95.38	95.85	94.88	9.81	101.02	55.09	154.85	92.94 to 98.88	104,151	98,820
0	81	88.01	85.74	82.34	14.84	104.13	16.65	128.78	85.20 to 93.69	67,793	55,824
100	5	89.81	71.25	57.79	28.24	123.30	12.60	100.06	N/A	40,100	23,172
101	755	96.74	96.28	95.13	8.35	101.20	36.43	141.74	96.05 to 97.41	109,231	103,915
102	116	95.04	95.56	94.01	10.37	101.65	50.56	150.43	92.96 to 97.23	128,265	120,588
103	3	103.29	106.21	104.83	5.11	101.31	99.74	115.59	N/A	133,000	139,426
104	144	96.23	95.63	94.77	6.94	100.91	48.24	121.23	94.79 to 98.29	104,823	99,337
106	10	92.68	93.12	90.83	8.02	102.52	70.66	111.79	85.28 to 102.98	135,730	123,289
15	3	62.12	80.51	53.01	42.43	151.87	50.17	129.23	N/A	47,100	24,966
301	8	98.98	96.55	96.31	4.40	100.26	78.46	101.94	78.46 to 101.94	133,987	129,037
302	3	97.01	96.54	96.55	2.49	99.99	92.67	99.93	N/A	148,416	143,291
304	12	94.45	95.46	95.21	4.19	100.26	83.97	106.28	92.42 to 99.36	122,191	116,337
305	3	103.06	101.02	101.14	4.42	99.89	93.17	106.84	N/A	115,333	116,645
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	51	94.85	95.64	94.61	9.68	101.10	55.09	154.85	92.94 to 98.48	103,269	97,698
0	81	88.01	85.74	82.34	14.84	104.13	16.65	128.78	85.20 to 93.69	67,793	55,824
10	7	94.19	88.39	83.36	27.05	106.05	12.60	129.23	12.60 to 129.23	54,848	45,719
15	3	82.83	83.94	83.41	4.52	100.63	78.88	90.11	N/A	51,420	42,890
20	37	98.45	94.80	93.21	12.32	101.71	50.56	150.43	90.71 to 100.00	47,845	44,596
25	45	99.00	97.92	95.36	10.86	102.69	50.17	138.53	93.68 to 100.84	63,884	60,918
30	709	96.99	96.65	95.86	8.55	100.83	36.43	141.74	96.09 to 97.74	97,785	93,736
35	80	93.30	93.69	93.50	6.30	100.21	69.76	111.58	92.19 to 96.55	128,659	120,291
40	125	95.05	94.78	93.53	6.80	101.34	62.83	116.57	93.03 to 97.01	174,149	162,884
45	7	96.70	95.40	96.31	3.45	99.05	84.83	99.64	84.83 to 99.64	216,985	208,982
50	46	96.42	93.64	92.60	6.65	101.12	67.41	109.86	92.28 to 98.15	202,436	187,455
60	3	98.27	95.16	95.54	5.65	99.60	85.28	101.94	N/A	170,000	162,423
<u>ALL</u>	<u>1194</u>	<u>96.18</u>	<u>95.26</u>	<u>94.32</u>	<u>9.02</u>	<u>101.00</u>	<u>12.60</u>	<u>154.85</u>	<u>95.42 to 96.76</u>	<u>107,766</u>	<u>101,642</u>

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

(!: AVTot=0)
(!: Derived)

Printed: 02/27/2006 14:46:07

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	9	97.22	98.69	103.92	15.39	94.97	44.71	126.70	93.42 to 116.37	45,777	47,570
10/01/02 TO 12/31/02	9	102.52	100.47	100.25	5.13	100.23	84.73	108.09	94.16 to 106.66	68,475	68,643
01/01/03 TO 03/31/03	8	95.82	90.02	97.08	10.86	92.73	44.28	102.55	44.28 to 102.55	156,875	152,287
04/01/03 TO 06/30/03	8	94.56	93.71	84.13	8.64	111.40	77.98	106.73	77.98 to 106.73	189,487	159,406
07/01/03 TO 09/30/03	7	98.27	97.47	81.30	21.96	119.89	31.67	132.00	31.67 to 132.00	172,387	140,145
10/01/03 TO 12/31/03	3	100.70	101.87	97.12	5.21	104.89	94.57	110.33	N/A	209,666	203,626
01/01/04 TO 03/31/04	9	97.09	88.75	70.82	18.00	125.32	32.31	119.65	60.71 to 105.58	333,638	236,288
04/01/04 TO 06/30/04	15	100.00	99.81	97.97	3.09	101.88	85.54	119.23	99.00 to 100.00	134,931	132,192
07/01/04 TO 09/30/04	14	98.80	97.91	76.34	10.32	128.26	55.38	127.00	93.50 to 109.47	186,562	142,423
10/01/04 TO 12/31/04	11	103.61	135.13	112.92	35.58	119.67	88.54	341.79	94.08 to 206.01	254,613	287,511
01/01/05 TO 03/31/05	6	70.22	70.93	70.70	7.39	100.33	61.23	82.54	61.23 to 82.54	93,750	66,285
04/01/05 TO 06/30/05	6	85.68	84.23	91.24	15.71	92.31	52.67	109.78	52.67 to 109.78	215,666	196,773
<u>Study Years</u>											
07/01/02 TO 06/30/03	34	98.74	95.95	93.16	10.11	102.99	44.28	126.70	93.42 to 102.52	111,740	104,102
07/01/03 TO 06/30/04	34	100.00	96.58	83.08	11.11	116.25	31.67	132.00	97.09 to 100.70	201,836	167,687
07/01/04 TO 06/30/05	37	95.38	102.38	92.65	23.89	110.50	52.67	341.79	90.51 to 102.38	196,462	182,024
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	26	98.30	94.53	88.69	12.44	106.59	31.67	132.00	90.22 to 100.70	177,177	157,132
01/01/04 TO 12/31/04	49	100.00	105.17	88.76	15.76	118.48	32.31	341.79	99.00 to 101.66	213,047	189,102
<u>ALL</u>											
	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

Printed: 02/27/2006 14:46:07

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CUMING TWP	1	206.01	206.01	206.01			206.01	206.01	N/A	40,000	82,405
DODGE	4	109.63	101.24	103.56	8.35	97.76	74.71	111.00	N/A	39,375	40,776
FREMONT	57	99.87	95.49	88.73	7.66	107.63	55.38	128.93	94.31 to 100.00	274,613	243,652
HOOPER	6	74.94	76.62	74.36	19.95	103.05	52.67	106.73	52.67 to 106.73	39,916	29,680
INGLEWOOD	1	106.10	106.10	106.10			106.10	106.10	N/A	70,000	74,270
LOGAN TWP	1	93.50	93.50	93.50			93.50	93.50	N/A	32,000	29,920
MAPLE TWP	1	84.73	84.73	84.73			84.73	84.73	N/A	73,500	62,275
NICKERSON	2	102.78	102.78	103.31	1.09	99.49	101.66	103.90	N/A	47,650	49,227
NORTH BEND	5	91.11	86.74	80.92	16.07	107.20	44.71	108.76	N/A	31,300	25,327
PLATTE TWP	9	97.09	93.27	83.82	14.34	111.27	31.67	126.70	88.11 to 105.58	114,682	96,126
SCRIBNER	10	97.42	115.12	104.70	45.38	109.95	32.31	341.79	44.28 to 127.00	22,030	23,066
SNYDER	1	113.55	113.55	113.55			113.55	113.55	N/A	10,000	11,355
UEHLING	5	104.75	109.13	104.20	11.91	104.74	92.04	132.00	N/A	18,400	19,172
UNION TWP	1	116.37	116.37	116.37			116.37	116.37	N/A	54,000	62,840
WINSLOW	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
ALL											
	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	90	99.30	97.71	88.98	14.50	109.80	32.31	341.79	95.38 to 100.00	184,228	163,935
2	12	98.04	101.09	84.50	18.26	119.63	31.67	206.01	93.50 to 102.52	89,386	75,533
3	3	116.37	109.27	113.57	12.02	96.21	84.73	126.70	N/A	92,500	105,056
ALL											
	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	83	99.00	100.17	91.53	15.61	109.44	31.67	341.79	94.57 to 100.70	189,233	173,205
2	20	100.00	93.82	71.98	11.47	130.34	32.31	132.00	94.05 to 100.00	106,465	76,639
3	2	71.93	71.93	70.49	37.84	102.03	44.71	99.14	N/A	47,500	33,485
ALL											
	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

Printed: 02/27/2006 14:46:07

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001	1	126.70	126.70	126.70			126.70	126.70	N/A	150,000	190,055
27-0001	66	99.23	94.88	88.15	8.32	107.63	31.67	128.93	94.57 to 100.00	251,592	221,781
27-0046	3	109.47	97.99	103.31	10.68	94.84	74.71	109.78	N/A	50,833	52,518
27-0062	13	110.33	121.68	119.86	39.44	101.51	32.31	341.79	86.07 to 127.00	21,176	25,382
27-0594	16	95.36	95.00	87.69	17.92	108.34	52.67	132.00	78.77 to 106.73	33,581	29,445
27-0595	6	95.13	91.68	90.01	17.25	101.85	44.71	116.37	44.71 to 116.37	35,083	31,579
89-0024											
NonValid School											
ALL	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	36	100.00	96.45	88.04	16.50	109.55	31.67	206.01	94.05 to 100.00	136,561	120,234
Prior TO 1860											
1860 TO 1899	4	86.42	83.93	89.17	16.13	94.13	61.23	101.66	N/A	35,500	31,656
1900 TO 1919	15	100.18	103.57	100.01	9.77	103.56	74.71	130.80	96.53 to 110.33	48,406	48,411
1920 TO 1939	6	103.33	138.85	110.92	46.10	125.18	82.54	341.79	82.54 to 341.79	38,066	42,222
1940 TO 1949	4	94.56	88.39	62.70	13.79	140.96	60.71	103.71	N/A	570,000	357,398
1950 TO 1959	10	99.99	99.00	101.41	10.28	97.62	80.84	126.70	86.07 to 109.47	218,900	221,994
1960 TO 1969	9	100.61	95.83	83.64	9.78	114.57	71.11	108.76	77.98 to 106.73	171,808	143,704
1970 TO 1979	10	98.67	90.95	94.43	11.14	96.31	44.28	108.09	69.32 to 101.89	266,200	251,379
1980 TO 1989	7	92.04	92.05	94.93	13.75	96.97	52.67	119.65	52.67 to 119.65	139,388	132,315
1990 TO 1994	1	92.77	92.77	92.77			92.77	92.77	N/A	990,000	918,460
1995 TO 1999											
2000 TO Present	3	97.09	95.73	97.24	3.31	98.44	90.22	99.87	N/A	425,000	413,285
ALL	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

Printed: 02/27/2006 14:46:07

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	132.00	132.00	132.00			132.00	132.00	N/A	2,500	3,300
5000 TO 9999	3	111.00	110.97	106.79	11.92	103.92	91.11	130.80	N/A	6,333	6,763
Total \$ _____											
1 TO 9999	4	120.90	116.23	109.72	12.55	105.93	91.11	132.00	N/A	5,375	5,897
10000 TO 29999	18	99.99	107.47	103.74	31.27	103.60	32.31	341.79	89.22 to 113.55	18,794	19,496
30000 TO 59999	32	100.00	97.73	97.61	13.07	100.12	44.71	206.01	93.50 to 100.85	42,772	41,750
60000 TO 99999	14	99.23	97.90	97.89	6.37	100.02	84.73	109.47	89.78 to 106.10	74,484	72,910
100000 TO 149999	8	101.28	96.23	96.72	7.41	99.50	71.11	105.28	71.11 to 105.28	124,475	120,393
150000 TO 249999	12	100.08	100.10	99.73	5.20	100.38	88.54	126.70	94.31 to 101.89	176,664	176,184
250000 TO 499999	8	87.88	81.40	82.76	15.72	98.35	31.67	99.00	31.67 to 99.00	317,791	263,016
500000 +	9	98.27	90.52	84.86	16.13	106.66	55.38	128.93	60.71 to 102.38	1,055,701	895,888
ALL											
	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	82.15	82.15	49.86	60.67	164.77	32.31	132.00	N/A	7,100	3,540
5000 TO 9999	5	91.11	87.68	71.36	29.92	122.88	44.28	130.80	N/A	10,400	7,421
Total \$ _____											
1 TO 9999	7	91.11	86.10	66.74	37.00	129.00	32.31	132.00	32.31 to 132.00	9,457	6,312
10000 TO 29999	21	96.53	94.13	87.38	16.02	107.73	44.71	127.00	89.22 to 108.76	25,523	22,301
30000 TO 59999	24	100.00	108.39	100.65	15.14	107.69	80.84	341.79	94.57 to 103.71	43,222	43,501
60000 TO 99999	18	99.73	101.09	88.27	16.99	114.52	31.67	206.01	93.42 to 108.09	84,089	74,227
100000 TO 149999	8	101.28	98.41	97.98	5.26	100.44	88.54	105.28	88.54 to 105.28	131,537	128,879
150000 TO 249999	15	99.00	96.99	94.79	7.26	102.32	69.32	126.70	90.22 to 100.70	204,998	194,325
250000 TO 499999	3	94.57	92.45	93.49	5.36	98.89	83.79	99.00	N/A	383,000	358,071
500000 +	9	98.27	90.52	84.86	16.13	106.66	55.38	128.93	60.71 to 102.38	1,055,701	895,888
ALL											
	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

Printed: 02/27/2006 14:46:07

COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	63	99.87	99.77	92.73	17.30	107.60	31.67	341.79	95.38 to 100.00	157,710	146,237
10	14	99.72	98.36	72.00	11.60	136.61	60.71	130.80	89.22 to 110.33	234,819	169,061
15	3	93.30	92.15	94.43	3.94	97.59	86.07	97.09	N/A	151,666	143,211
20	25	99.14	95.80	93.27	12.01	102.72	44.28	126.70	92.04 to 103.71	170,100	158,651
ALL	105	99.14	98.42	89.10	15.08	110.47	31.67	341.79	95.38 to 100.00	170,768	152,150

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

Printed: 02/27/2006 14:46:07

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	29	100.00	94.73	87.14	12.80	108.71	31.67	132.00	94.57 to 100.70	145,301	126,618
0	1	94.31	94.31	94.31			94.31	94.31	N/A	180,000	169,765
325	1	108.09	108.09	108.09			108.09	108.09	N/A	65,000	70,260
326	3	108.76	106.81	105.59	8.46	101.16	92.04	119.65	N/A	22,833	24,110
332	1	110.33	110.33	110.33			110.33	110.33	N/A	20,000	22,065
336	1	91.11	91.11	91.11			91.11	91.11	N/A	9,000	8,200
340	2	107.27	107.27	107.93	2.35	99.38	104.75	109.78	N/A	43,500	46,950
341	1	98.34	98.34	98.34			98.34	98.34	N/A	675,000	663,775
343	2	88.28	88.28	90.69	5.09	97.35	83.79	92.77	N/A	645,000	584,920
344	6	94.83	89.06	72.55	12.60	122.76	60.71	102.52	60.71 to 102.52	524,500	380,499
349	4	84.30	77.63	77.63	11.88	99.99	52.67	89.22	N/A	44,000	34,157
350	3	100.18	98.58	99.74	1.59	98.83	95.38	100.18	N/A	110,000	109,715
352	7	90.51	87.33	83.18	13.26	104.99	69.32	105.28	69.32 to 105.28	324,214	269,680
353	13	97.61	95.60	96.26	13.01	99.31	61.23	127.00	78.77 to 111.00	61,230	58,939
386	2	97.75	97.75	98.27	4.56	99.47	93.30	102.21	N/A	164,000	161,160
391	1	116.37	116.37	116.37			116.37	116.37	N/A	54,000	62,840
406	7	99.14	97.76	97.15	5.93	100.63	88.54	109.47	88.54 to 109.47	77,285	75,083
407	1	102.38	102.38	102.38			102.38	102.38	N/A	1,100,000	1,126,215
412	1	98.27	98.27	98.27			98.27	98.27	N/A	580,000	569,975
434	1	89.96	89.96	89.96			89.96	89.96	N/A	208,720	187,760
442	4	128.75	174.13	140.06	48.28	124.33	97.22	341.79	N/A	44,775	62,710
444	1	103.61	103.61	103.61			103.61	103.61	N/A	118,300	122,575
453	1	97.09	97.09	97.09			97.09	97.09	N/A	250,000	242,715
477	1	206.01	206.01	206.01			206.01	206.01	N/A	40,000	82,405
478	1	44.28	44.28	44.28			44.28	44.28	N/A	20,000	8,855
490	1	106.10	106.10	106.10			106.10	106.10	N/A	70,000	74,270
499	1	93.42	93.42	93.42			93.42	93.42	N/A	70,000	65,395
528	7	99.46	100.02	97.18	4.87	102.92	90.22	106.73	90.22 to 106.73	142,125	138,119
555	1	44.71	44.71	44.71			44.71	44.71	N/A	50,000	22,355
ALL	105	99.14					31.67		95.38 to 100.00	170,768	

PA&T 2006 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	105	MEDIAN:	99	COV:	32.47	95% Median C.I.:	95.38 to 100.00
TOTAL Sales Price:	17,891,728	WGT. MEAN:	89	STD:	31.96	95% Wgt. Mean C.I.:	79.29 to 98.90
TOTAL Adj.Sales Price:	17,930,728	MEAN:	98	AVG.ABS.DEV:	14.95	95% Mean C.I.:	92.31 to 104.53
TOTAL Assessed Value:	15,975,765						
AVG. Adj. Sales Price:	170,768	COD:	15.08	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	152,150	PRD:	110.47	MIN Sales Ratio:	31.67		

(!: AVTot=0)
(!: Derived)

Printed: 02/27/2006 14:46:07

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	7	94.31	89.67	88.40	10.82	101.44	69.32	105.28	69.32 to 105.28	202,071	178,627
03	78	99.00	99.61	92.18	17.53	108.06	31.67	341.79	94.08 to 100.70	155,779	143,598
04	20	100.00	96.85	80.74	6.29	119.95	60.71	114.49	97.09 to 100.00	218,271	176,234
<u>ALL</u>	<u>105</u>	<u>99.14</u>	<u>98.42</u>	<u>89.10</u>	<u>15.08</u>	<u>110.47</u>	<u>31.67</u>	<u>341.79</u>	<u>95.38 to 100.00</u>	<u>170,768</u>	<u>152,150</u>

2006 Assessment Practices Survey for Dodge County

March 20, 2006

I. General Office

A. Staffing and Funding Information

The current Assessment Administrative Manager assumed duties on a permanent basis on 02/19/05 (but was Interim Manager from 09/01/04 to 02/18/05), and is mentored now and then by the Assessment Administrative Manager in Saunders County.

1. Deputies on staff: **Two** - There are two positions with the title of Assessment Administrative Assistant. The previous Assessment Manager is now an Assessment Administrative Assistant which is currently on part-time status. Both of these staff members hold a current assessor's certificate (though not required).

2. Appraiser(s) on staff: **One** position (At the time of this interview the appraiser position was vacant with this job position being posted.) This position requires the employee to be a licensed appraiser (registered minimum).

Appraiser(s) Assistant: **Three** positions One Appraiser Assistant holds an appraisal license (registered). A second Appraiser Assistant has completed 1/2 of the necessary coursework, and is currently working on obtaining licensed registered appraiser status. The third Appraiser Assistant has begun training, and formerly held the position of assessment clerk for the appraisal staff.

3. Other full-time employees: **Two** - assessment clerk positions with one open and not staffed at this time and one assessment/appraisal clerk. All the clerks are cross trained to assist wherever necessary.

4. Other part-time employees: **None**

5. Number of shared employees: **None**

6. Assessor's requested budget for current fiscal year: **\$455,735**

a. Does this include employee benefits? **Yes**

7. Part of the budget that is dedicated to the computer system: **Not a separate item in the budget.**

8. Adopted budget, or granted budget if different from above: **\$455,735**

a. Does this amount include employee benefits? **Yes**

9. Amount of total budget set aside for appraisal work: **\$175,630**

- 10. Amount of the total budget set aside for education/workshops: **Not a separate item in the budget.**
- 11. Appraisal/Reappraisal budget, if not part of the total budget: **N/A**
- 12. Other miscellaneous funds: **N/A**
- 13. Total budget **\$455,735**
 - a. Was any of last year's budget not used? **No**

B. Residential Appraisal Information

(Includes Urban, Suburban, Rural Residential including residences and improvements associated with agricultural land.)

- 1. Data collection done by: **Appraisal Staff**
- 2. Valuation done by: **State Appraiser for Harlan & Hitchcock Counties**
- 3. Date of last appraisal: ¹

Urban: Suburban: Rural: **2005-All residential properties in each of the small towns of Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge Uehling and Scribner were reviewed, with land and depreciation tables needing to be rebuilt for Inglewood, North Bend, Nickerson, Dodge and Uehling due to the changing market indicated by current sales. The west portion of Fremont was been reviewed and reappraised.**

Urban: **2004 - The east portion of Fremont was reviewed and reappraised. 2005 - The west portion of Fremont was reviewed and reappraised.**

Rural and Agricultural: **2000 buildings associated with agricultural and rural residential properties were reviewed and reappraised. These rural buildings are now being reviewed.**
- 4. Date of last "update": ² **The update followed the same schedule as in item #3.**
- 5. Pickup work done by: ³ **Appraisal Staff; at this time with the limited appraisal staff, pickup work and building permits are a priority for the appraisal staff.**

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	621	0	129	750

Comments: The State Assessment Administrator acting as temporary State Appraiser for Dodge County completely reviewed owned lake properties. The Appraisal staff continues to review IOLL properties. This is a more time

consuming project than anticipated, and will be concluded in 2007.

6. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?

Urban: **2002** Suburban: **2002** Rural: **2002** Agricultural: **2002**

7. What was the last year the depreciation schedule for this property class was developed using market-derived information? **The depreciation schedules are developed on the same schedule as in item #3.**

8. What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? ⁴

Urban: **N/A** Suburban: **N/A** Rural: **N/A** Agricultural: **N/A**

9. Number of market areas/neighborhoods for this property class:

Urban: **32** Suburban: **24** Rural: **5** Agricultural: **13**

The decrease in the # of Market Areas for Residential Rural is due to the reclassification of said properties into five Assessor Locations which better redefines these areas for assessment purposes (Rural View; NW Rural; E Central Rural; Logan Rural and Elkhorn Rural).

10. How are these defined? **Presently the above described market areas of urban, suburban rural are defined by location and not at this time by market activity, whereas the agricultural market areas are defined by market activity.**

C. Commercial/Industrial Appraisal Information

1. Data collection done by: **Appraisal Staff**

2. Valuation done by: **State Appraiser for Dakota County**

3. Date of last appraisal: ¹

Urban: **2005** Suburban: **2005** Rural: **2005**

Fremont commercial properties were reviewed and revalued, along with new depreciation and land tables.

Industrial properties were reviewed and revalued. Depreciation tables were rebuilt and land tables changed to reflect the new trend towards Business Parks.

4. Date of last "update": ²

Urban: **2005** Suburban: **2005** Rural: **2005**

Agricultural land values were established by statistical analysis of the Sales File maintained by both the county office and the Department. Adjustments were made to Special Valuation tables for land surrounding Fremont. Tables were adjusted to reflect a trend towards higher-end land purchase values by outside investors.

3. Date of last appraisal: ¹

Special Value Areas

Urban:	Suburban:	Rural:	Agricultural:
None	2006	2006	2006

Recapture Value Areas (Market)

Urban:	Suburban:	Rural:	Agricultural:
None	2006	2006	2006

The Market areas just to the east of Fremont indicated and received a substantial increase was needed in the recapture values.

4. Date of last “update”: ²

Urban:	Suburban:	Rural:	Agricultural:
N/A	2005	2005	2005

5. Pickup work done by whom: ³ **Appraisal Staff; at this time with the limited appraisal staff, pickup work and building permits are a priority for the appraisal staff.**

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	37		202	239

6. When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class? ⁵ **The Income Approach to value is not a method used to value agricultural land for either special value or recapture value.**

7. When was the last date that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class? ⁴ **2005 The market approach to value is the predominant appraisal approach employed to establish both the special value or recapture value.**

8. What is the date of the soil survey currently used? **1979**

9. What date was the last countywide land use study completed? **2005, in 2004 the FSA records were reviewed for land use verification.**

a. By what method? **Physical inspection of the complete county is completed every year, FSA maps are purchased and used every 5 years for additional land use verification.**

b. By whom? **Appraisal staff**

c. What proportion is complete / implemented at this time? **The entire county.**

10. Number of market areas/neighborhoods for this property class: **13**

11. How are these defined? **For the recapture values many of the market areas are identified by natural boundaries (topography) but there are market areas located closer to Fremont where the market lines are defined by market forces. For special values, market area locations that are in the north and west portion of the county establish the reference point for the uninfluenced agricultural values.**

12. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? **Yes; the county has implemented special value in an area surrounding the town of Fremont which substantiate a majority of the non agricultural influenced area and is predominantly influenced by commercial and industrial expansion along with a strong residential subdivision development. A second and distinct non agricultural influenced area adjoins two major rivers that flow through county or along the counties southern border. This non agricultural influence is more recreational in nature.**

There are three market areas where the agricultural land market information is used to establish the special values for the balance of the county. These three market areas which are 2, 3 & 4, represent the non-influenced agricultural values.

E. Computer, Automation Information and GIS

1. Administrative software: **TerraScan**

The Terra Scan programs are being used to maintain property record cards, assessment files for real property, personal property and centrally assessed property; maintain sales file for sales reports. Market studies, statistical analysis and neighborhood studies; maintain files for exemption reports, state defined reports, board notices and notices to property owners; maintain tables on land, appraisal, residential, commercial, improvement, historic, assessment and county information; run indexes, queries, state reports, school values.

2. CAMA software: **TerraScan**

Maintain working and historic appraisal files for residential, farm, mobile home, commercial properties and tables; Maintain tables on land, appraisal, residential, commercial, improvement, historic and assessment information; Maintain cost tables depreciation tables, agland values, run indexes, queries, graphs and spreadsheets.

3. Cadastral maps or GIS software: **Cadastral Maps**
 - a. Who maintains the Cadastral Maps? **Staff, the cadastral maps were new in 1967, the county assessors office maintains both a paper copy and a copy on Mylar.**
 - b. Who maintains the GIS software and maps? **GIS mapping system is presently in the planning stages.**
4. Personal Property software: **TerraScan**

F. Zoning Information

1. Does the county have zoning? **Yes**
 - a. If so, is the zoning county wide? **Yes**
 - b. What municipalities in the county are zoned?

**Dodge
Fremont *
Hooper
Inglewood
Nickerson**

**North Bend
Scribner
Snyder
Uehling
Winslow**

* County Seat

- c. When was zoning implemented? **1974**

G. Contracted Services

1. Appraisal Services: **All appraisals are done in house.**
2. Other Services: **N/A**

Assessment Actions

2006 Assessment Actions taken to address the following property classes/subclasses:

1. Residential: Revaluation of lake-leased lake property, adjust land tables for owned lakes. Creation of newer and older neighborhoods in non-homogeneous areas. Implement sales comparison in TerraScan to have ability to include this report with the Notice of Valuation Changes.

Continue to review small town commercial property. Continue to identify and implement income approach for 2-4 family properties.

Review sales, review all depreciation tables and land values throughout the county.

2. Commercial: Continue to review small town commercial property. Continue to identify and implement income approach for 2-4 family properties.

Review sales, review all depreciation tables and land values throughout the county.

3. Agricultural: Revaluation of agricultural land tables. Cash rent information letter for possible countywide Special Value on land. Redefine Special Value areas around Fremont based on areas with recent sales. Redefine recreation areas along the Platte River. Begin revaluation of farm properties including houses and agricultural buildings in Market Area II.

Review sales, review all depreciation tables and land values throughout the county.

4. Other: Special attention spent on insuring the sales file is as accurate, error-free, and up-to-date as possible for future reports. Analyses of sales file to determine if any adjustments need to be implemented.

Continue to review and identify river properties between Dodge and Saunders Counties for purpose of: (a) no property is being valued in both counties during the same tax year; (b) every property has a value; (c) all properties are valued in the correct county based on State statutory boundary line. Proposed completion date in 2007.

Endnotes:

¹ Appraisal is defined by Regulation 50-001.02 as, “Appraisal shall mean a written opinion of value of real property. An appraisal shall set forth an opinion of value of an adequately described property, as of a specified date, and shall be supported by an analysis of relevant data. For the purposes of property taxation, appraisal, reappraisal, and mass appraisal are interchangeable terms; except, reappraisal may mean a subsequent or second appraisal needed to correct an error in an appraisal.” Also, per 50-001.03, “Appraisal process shall mean a systematic analysis of the factors that affect the value of real property...it shall include the grouping of similar properties so that all properties within a class or subclass are collectively examined and valued.”

² Appraisal update is defined by Regulation 50-001.05 as, “Appraisal update shall mean an appraisal in which all or part of the data collection process is determined to be unnecessary (a limited appraisal) but there is a need to adjust values on all of the properties within a defined class or subclass. This includes, but is not limited to a recalibration of a market model or cost model involving implementation of more current cost data or adjustments to value by a percentage, and applied uniformly to all property within a defined class or subclass of property.”

³ Pickup work is defined by Regulation 50-001.06 as, “the collection of specific data relating to new construction, remodeling, additions, alterations, and removals of existing buildings or structures...”

⁴ Regulation 50-001.16 defines sales comparison approach “shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised.”

⁵ Regulation 50-001.15 “Income Approach shall mean the approach to value that converts anticipated benefits (dollar income or amenities) to be derived from the ownership of property into a value estimate. Anticipated future income and/or reversions are discounted to a present worth figure through the capitalization process.”

County 27 - Dodge

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 19,540	Value 2,241,428,855	Total Growth 29,755,450 (Sum 17, 25, & 41)
--	-----------------------	----------------------------	--

Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	633	10,982,120	208	6,809,210	74	3,145,900	915	20,937,230	
2. Res Improv Land	10,328	175,067,425	611	17,018,645	750	38,226,775	11,689	230,312,845	
3. Res Improvements	10,792	824,773,025	843	58,515,340	785	89,681,735	12,420	972,970,100	
4. Res Total	11,425	1,010,822,570	1,051	82,343,195	859	131,054,410	13,335	1,224,220,175	20,994,360
% of Total	85.67	82.56	7.88	6.72	6.44	10.70	68.24	54.61	70.55
5. Rec UnImp Land	0	0	68	7,450,385	106	3,816,725	174	11,267,110	
6. Rec Improv Land	0	0	21	5,578,320	13	961,595	34	6,539,915	
7. Rec Improvements	1	4,800	224	8,662,240	162	2,243,855	387	10,910,895	
8. Rec Total	1	4,800	292	21,690,945	268	7,022,175	561	28,717,920	471,225
% of Total	0.17	0.01	52.04	75.53	47.77	24.45	2.87	1.28	1.58
Res+Rec Total	11,426	1,010,827,370	1,343	104,034,140	1,127	138,076,585	13,896	1,252,938,095	21,465,585
% of Total	82.22	80.67	9.66	8.30	8.11	11.02	71.11	55.89	72.14

County 27 - Dodge

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 19,540	Value 2,241,428,855	Total Growth 29,755,450 (Sum 17, 25, & 41)
--	-----------------------	----------------------------	--

Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	139	7,944,625	37	2,230,325	3	27,770	179	10,202,720	
10. Comm Improv Land	939	49,724,670	78	3,707,005	21	207,100	1,038	53,638,775	
11. Comm Improvements	950	180,263,635	87	12,633,685	24	2,371,565	1,061	195,268,885	
12. Comm Total	1,089	237,932,930	124	18,571,015	27	2,606,435	1,240	259,110,380	3,797,106
% of Total	87.82	91.82	10.00	7.16	2.17	1.00	6.34	11.56	12.76
13. Ind UnImp Land	68	2,674,825	34	1,546,535	0	0	102	4,221,360	
14. Ind Improv Land	107	3,976,885	86	4,078,030	4	146,665	197	8,201,580	
15. Ind Improvements	117	43,086,830	89	42,812,815	4	1,367,705	210	87,267,350	
16. Ind Total	185	49,738,540	123	48,437,380	4	1,514,370	312	99,690,290	2,794,285
% of Total	59.29	49.89	39.42	48.58	1.28	1.51	1.59	4.44	9.39
Comm+Ind Total	1,274	287,671,470	247	67,008,395	31	4,120,805	312	99,690,290	2,794,285
% of Total	82.08	80.17	15.91	18.67	1.99	1.14	7.94	16.00	22.15
17. Taxable Total	12,700	1,298,498,840	1,590	171,042,535	1,158	142,197,390	15,448	1,611,738,765	28,056,976
% of Total	82.21	80.56	10.29	6.45	7.49	8.56	79.05	71.90	94

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	2,105,055	190,010	0	0	0
20. Industrial	3	1,720,540	6,226,685	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	2,105,055	190,010
20. Industrial	0	0	0	3	1,720,540	6,226,685
21. Other	0	0	0	0	0	0
22. Total Sch II				4	3,825,595	6,416,695

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	455	146	169	770

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	375,105	379	37,641,685	2,702	358,436,080	3,090	396,452,870
28. Ag-Improved Land	0	0	108	16,116,805	834	154,548,275	942	170,665,080
29. Ag-Improvements	0	0	120	7,410,105	882	55,162,035	1,002	62,572,140
30. Ag-Total Taxable							4,092	629,690,090

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	81	83.260	1,736,680	
33. HomeSite Improvements	0		0	78		5,469,185	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	13	394.700	444,245	
36. FarmSite Impr Land	0	0.000	0	92	249.580	836,935	
37. FarmSite Improv	0		0	101		1,940,920	
38. FarmSite Total							
39. Road & Ditches		4.360			645.900		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	15	16.000	250,775	15	16.000	250,775	
32. HomeSite Improv Land	673	703.100	10,710,890	754	786.360	12,447,570	
33. HomeSite Improvements	668		40,531,245	746		46,000,430	1,698,474
34. HomeSite Total				761	802.360	58,698,775	
35. FarmSite UnImp Land	51	323.150	436,435	64	717.850	880,680	
36. FarmSite Impr Land	774	1,787.420	5,232,515	866	2,037.000	6,069,450	
37. FarmSite Improv	758		14,630,790	859		16,571,710	0
38. FarmSite Total				923	2,754.850	23,521,840	
39. Road & Ditches		6,225.780			6,876.040		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,684	10,433.250	82,220,615	1,698,474

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	3	286.990	260,490	3	286.990	260,490

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	374	25,744.770	41,914,105
44. Recapture Val			0			70,654,680
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,571	208,552.870	375,107,780	2,945	234,297.640	417,021,885
44. Recapture Val			380,944,765			451,599,445

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	1,052.250	2,845,440	14,579.250	39,406,425	15,631.500	42,251,865
46. 1A	0.000	0	199.000	505,460	4,290.270	10,869,205	4,489.270	11,374,665
47. 2A1	0.000	0	258.340	625,185	1,187.910	2,863,245	1,446.250	3,488,430
48. 2A	0.000	0	1,764.360	4,031,930	14,415.540	32,894,735	16,179.900	36,926,665
49. 3A1	0.000	0	1,525.060	2,399,585	11,724.760	18,745,615	13,249.820	21,145,200
50. 3A	0.000	0	166.120	259,825	1,820.450	2,849,685	1,986.570	3,109,510
51. 4A1	0.000	0	186.380	225,515	1,654.690	2,002,165	1,841.070	2,227,680
52. 4A	0.000	0	7.000	6,790	156.840	152,140	163.840	158,930
53. Total	0.000	0	5,158.510	10,899,730	49,829.710	109,783,215	54,988.220	120,682,945
Dryland:								
54. 1D1	8.450	20,450	952.250	2,287,345	13,673.730	32,749,005	14,634.430	35,056,800
55. 1D	1.300	2,990	322.640	733,575	7,499.800	17,192,925	7,823.740	17,929,490
56. 2D1	0.000	0	137.260	287,365	1,124.650	2,377,615	1,261.910	2,664,980
57. 2D	4.000	7,500	1,187.520	2,215,985	5,867.230	10,835,905	7,058.750	13,059,390
58. 3D1	2.000	3,030	1,847.090	2,254,910	11,141.880	14,235,310	12,990.970	16,493,250
59. 3D	0.000	0	226.670	272,455	3,208.250	3,813,020	3,434.920	4,085,475
60. 4D1	0.000	0	71.990	65,515	2,014.980	1,833,625	2,086.970	1,899,140
61. 4D	0.000	0	30.000	18,150	371.000	224,465	401.000	242,615
62. Total	15.750	33,970	4,775.420	8,135,300	44,901.520	83,261,870	49,692.690	91,431,140
Grass:								
63. 1G1	0.000	0	27.000	22,005	219.130	177,515	246.130	199,520
64. 1G	0.000	0	33.390	24,210	562.560	407,885	595.950	432,095
65. 2G1	0.000	0	28.190	19,590	83.350	57,930	111.540	77,520
66. 2G	0.000	0	167.400	111,325	1,088.110	722,285	1,255.510	833,610
67. 3G1	0.000	0	17.250	9,400	599.390	326,670	616.640	336,070
68. 3G	0.000	0	13.000	7,085	851.150	463,650	864.150	470,735
69. 4G1	0.000	0	100.230	54,625	731.130	398,475	831.360	453,100
70. 4G	0.000	0	226.570	109,885	610.120	295,915	836.690	405,800
71. Total	0.000	0	613.030	358,125	4,744.940	2,850,325	5,357.970	3,208,450
72. Waste	0.000	0	346.530	67,575	2,522.730	507,570	2,869.260	575,145
73. Other	0.000	0	25.710	22,370	17.600	25,405	43.310	47,775
74. Exempt	0.000		0.000		554.150		554.150	
75. Total	15.750	33,970	10,919.200	19,483,100	102,016.500	196,428,385	112,951.450	215,945,455

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	46.230	126,845	297.020	825,930	3,509.760	9,693,120	3,853.010	10,645,895
46. 1A	0.000	0	259.300	658,620	2,469.300	6,270,855	2,728.600	6,929,475
47. 2A1	0.000	0	49.000	115,640	535.640	1,264,105	584.640	1,379,745
48. 2A	0.000	0	107.500	230,030	1,878.910	4,037,465	1,986.410	4,267,495
49. 3A1	3.000	6,165	384.570	698,320	828.130	1,633,875	1,215.700	2,338,360
50. 3A	0.000	0	155.270	277,160	1,632.480	2,905,680	1,787.750	3,182,840
51. 4A1	0.000	0	0.000	0	286.000	414,700	286.000	414,700
52. 4A	0.000	0	14.500	14,935	217.970	224,510	232.470	239,445
53. Total	49.230	133,010	1,267.160	2,820,635	11,358.190	26,444,310	12,674.580	29,397,955
Dryland:								
54. 1D1	0.000	0	767.140	1,900,710	8,055.020	19,871,155	8,822.160	21,771,865
55. 1D	3.320	8,035	1,425.230	3,448,050	18,913.760	45,726,085	20,342.310	49,182,170
56. 2D1	8.360	18,225	416.000	906,335	1,484.490	3,236,190	1,908.850	4,160,750
57. 2D	0.000	0	370.680	771,165	3,908.960	8,099,130	4,279.640	8,870,295
58. 3D1	3.000	5,985	254.310	452,300	6,870.910	13,484,295	7,128.220	13,942,580
59. 3D	1.000	1,515	1,055.610	1,595,975	18,328.700	27,587,240	19,385.310	29,184,730
60. 4D1	0.000	0	24.000	33,360	911.860	1,267,485	935.860	1,300,845
61. 4D	0.000	0	53.300	51,700	344.090	333,770	397.390	385,470
62. Total	15.680	33,760	4,366.270	9,159,595	58,817.790	119,605,350	63,199.740	128,798,705
Grass:								
63. 1G1	0.000	0	0.000	0	50.340	60,910	50.340	60,910
64. 1G	5.000	5,300	63.560	67,375	636.800	675,015	705.360	747,690
65. 2G1	0.000	0	66.000	64,020	251.100	243,575	317.100	307,595
66. 2G	0.000	0	66.180	55,925	1,057.430	893,545	1,123.610	949,470
67. 3G1	0.000	0	2.000	1,570	220.720	170,925	222.720	172,495
68. 3G	0.000	0	43.470	26,300	437.550	264,730	481.020	291,030
69. 4G1	0.000	0	0.000	0	140.560	76,605	140.560	76,605
70. 4G	0.000	0	31.000	15,035	389.860	189,085	420.860	204,120
71. Total	5.000	5,300	272.210	230,225	3,184.360	2,574,390	3,461.570	2,809,915
72. Waste	11.240	2,025	244.120	43,950	1,788.490	321,925	2,043.850	367,900
73. Other	0.000	0	0.000	0	2.000	21,780	2.000	21,780
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	81.150	174,095	6,149.760	12,254,405	75,150.830	148,967,755	81,381.740	161,396,255

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	147.840	348,900	1,346.220	3,151,695	1,494.060	3,500,595
46. 1A	0.000	0	20.390	45,675	785.020	1,749,435	805.410	1,795,110
47. 2A1	0.000	0	97.220	183,745	120.810	228,335	218.030	412,080
48. 2A	0.000	0	61.000	104,310	1,114.000	1,901,265	1,175.000	2,005,575
49. 3A1	0.000	0	63.840	95,615	434.430	691,715	498.270	787,330
50. 3A	0.000	0	43.000	66,005	767.450	1,173,915	810.450	1,239,920
51. 4A1	0.000	0	8.000	8,040	240.820	242,025	248.820	250,065
52. 4A	0.000	0	1.000	710	26.000	18,460	27.000	19,170
53. Total	0.000	0	442.290	853,000	4,834.750	9,156,845	5,277.040	10,009,845
Dryland:								
54. 1D1	0.000	0	96.680	216,560	5,414.150	11,998,450	5,510.830	12,215,010
55. 1D	0.000	0	333.660	709,030	11,619.810	24,667,845	11,953.470	25,376,875
56. 2D1	0.000	0	157.770	279,250	578.920	1,024,680	736.690	1,303,930
57. 2D	0.000	0	302.010	479,735	3,853.540	6,130,955	4,155.550	6,610,690
58. 3D1	0.000	0	191.110	278,625	3,008.160	4,405,390	3,199.270	4,684,015
59. 3D	0.000	0	396.940	561,680	13,119.670	18,484,815	13,516.610	19,046,495
60. 4D1	0.000	0	56.900	50,355	1,554.610	1,375,840	1,611.510	1,426,195
61. 4D	0.000	0	41.000	26,650	687.350	446,780	728.350	473,430
62. Total	0.000	0	1,576.070	2,601,885	39,836.210	68,534,755	41,412.280	71,136,640
Grass:								
63. 1G1	0.000	0	9.000	7,965	63.150	55,890	72.150	63,855
64. 1G	0.000	0	5.000	4,125	582.930	480,935	587.930	485,060
65. 2G1	0.000	0	0.000	0	38.730	25,175	38.730	25,175
66. 2G	0.000	0	16.030	8,975	891.550	499,000	907.580	507,975
67. 3G1	0.000	0	5.000	2,650	324.630	172,055	329.630	174,705
68. 3G	0.000	0	16.000	8,480	568.830	301,485	584.830	309,965
69. 4G1	0.000	0	24.100	12,775	399.070	211,505	423.170	224,280
70. 4G	0.000	0	38.140	16,970	462.230	205,685	500.370	222,655
71. Total	0.000	0	113.270	61,940	3,331.120	1,951,730	3,444.390	2,013,670
72. Waste	0.000	0	104.030	18,215	1,744.390	323,430	1,848.420	341,645
73. Other	0.000	0	0.000	0	126.710	116,170	126.710	116,170
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,235.660	3,535,040	49,873.180	80,082,930	52,108.840	83,617,970

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	164.570	445,400	5,100.950	13,785,130	5,265.520	14,230,530
46. 1A	0.000	0	0.000	0	1,066.290	2,759,620	1,066.290	2,759,620
47. 2A1	0.000	0	14.000	34,720	391.000	968,615	405.000	1,003,335
48. 2A	0.000	0	147.000	338,400	5,792.760	13,400,035	5,939.760	13,738,435
49. 3A1	0.000	0	65.750	108,490	2,857.800	4,928,635	2,923.550	5,037,125
50. 3A	0.000	0	109.000	179,850	671.850	1,076,125	780.850	1,255,975
51. 4A1	0.000	0	268.000	332,320	1,565.030	1,940,640	1,833.030	2,272,960
52. 4A	0.000	0	20.000	23,600	80.500	94,990	100.500	118,590
53. Total	0.000	0	788.320	1,462,780	17,526.180	38,953,790	18,314.500	40,416,570
Dryland:								
54. 1D1	0.000	0	8.000	20,280	2,433.900	6,094,600	2,441.900	6,114,880
55. 1D	0.000	0	0.000	0	820.170	1,738,830	820.170	1,738,830
56. 2D1	0.000	0	2.750	5,200	51.000	96,390	53.750	101,590
57. 2D	0.000	0	0.000	0	1,327.560	2,152,315	1,327.560	2,152,315
58. 3D1	0.000	0	3.000	3,360	1,076.530	1,228,930	1,079.530	1,232,290
59. 3D	0.000	0	49.330	55,250	662.010	739,825	711.340	795,075
60. 4D1	0.000	0	1.000	1,120	694.560	777,190	695.560	778,310
61. 4D	0.000	0	5.000	5,300	126.320	133,900	131.320	139,200
62. Total	0.000	0	69.080	90,510	7,192.050	12,961,980	7,261.130	13,052,490
Grass:								
63. 1G1	0.000	0	3.000	2,835	33.200	31,375	36.200	34,210
64. 1G	0.000	0	0.000	0	31.000	27,440	31.000	27,440
65. 2G1	0.000	0	0.000	0	3.000	2,475	3.000	2,475
66. 2G	0.000	0	0.000	0	73.400	56,150	73.400	56,150
67. 3G1	0.000	0	0.000	0	18.500	12,700	18.500	12,700
68. 3G	0.000	0	21.000	14,280	194.500	131,960	215.500	146,240
69. 4G1	0.000	0	0.000	0	137.100	89,115	137.100	89,115
70. 4G	0.000	0	0.000	0	45.650	24,195	45.650	24,195
71. Total	0.000	0	24.000	17,115	536.350	375,410	560.350	392,525
72. Waste	0.000	0	8.810	1,760	354.110	70,825	362.920	72,585
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	890.210	1,572,165	25,608.690	52,362,005	26,498.900	53,934,170

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	69.870	158,600	69.870	158,600
46. 1A	0.000	0	0.000	0	5.000	10,500	5.000	10,500
47. 2A1	0.000	0	0.000	0	44.000	85,800	44.000	85,800
48. 2A	0.000	0	0.000	0	46.000	81,650	46.000	81,650
49. 3A1	0.000	0	0.000	0	3.600	5,310	3.600	5,310
50. 3A	0.000	0	0.000	0	12.000	17,700	12.000	17,700
51. 4A1	0.000	0	0.000	0	7.000	8,400	7.000	8,400
52. 4A	0.000	0	0.000	0	9.500	8,075	9.500	8,075
53. Total	0.000	0	0.000	0	196.970	376,035	196.970	376,035
Dryland:								
54. 1D1	0.000	0	11.000	22,550	207.240	424,095	218.240	446,645
55. 1D	0.000	0	0.000	0	63.000	126,000	63.000	126,000
56. 2D1	0.000	0	3.000	5,400	30.240	54,430	33.240	59,830
57. 2D	0.000	0	9.000	15,525	204.450	351,250	213.450	366,775
58. 3D1	0.000	0	29.500	36,875	105.130	137,815	134.630	174,690
59. 3D	0.000	0	7.800	9,750	104.490	130,615	112.290	140,365
60. 4D1	0.000	0	0.000	0	68.000	78,200	68.000	78,200
61. 4D	0.000	0	0.000	0	3.700	2,960	3.700	2,960
62. Total	0.000	0	60.300	90,100	786.250	1,305,365	846.550	1,395,465
Grass:								
63. 1G1	0.000	0	0.000	0	11.000	11,000	11.000	11,000
64. 1G	0.000	0	0.000	0	3.000	2,625	3.000	2,625
65. 2G1	0.000	0	0.000	0	2.000	1,600	2.000	1,600
66. 2G	0.000	0	0.000	0	26.000	18,440	26.000	18,440
67. 3G1	0.000	0	3.000	1,500	8.000	5,760	11.000	7,260
68. 3G	0.000	0	7.200	3,600	40.010	20,380	47.210	23,980
69. 4G1	0.000	0	0.000	0	29.700	16,335	29.700	16,335
70. 4G	0.000	0	0.000	0	41.600	22,080	41.600	22,080
71. Total	0.000	0	10.200	5,100	161.310	98,220	171.510	103,320
72. Waste	0.000	0	70.740	10,610	1,076.820	522,300	1,147.560	532,910
73. Other	0.000	0	0.000	0	147.330	106,080	147.330	106,080
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	141.240	105,810	2,368.680	2,408,000	2,509.920	2,513,810

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	58.000	116,000	67.600	135,200	125.600	251,200
46. 1A	0.000	0	0.000	0	11.000	20,900	11.000	20,900
47. 2A1	0.000	0	25.000	40,000	31.000	49,600	56.000	89,600
48. 2A	0.000	0	121.040	175,510	115.000	166,750	236.040	342,260
49. 3A1	0.000	0	12.590	16,365	36.100	46,930	48.690	63,295
50. 3A	0.000	0	18.110	23,545	25.000	32,500	43.110	56,045
51. 4A1	0.000	0	5.000	4,250	1.000	850	6.000	5,100
52. 4A	0.000	0	0.000	0	8.000	5,760	8.000	5,760
53. Total	0.000	0	239.740	375,670	294.700	458,490	534.440	834,160
Dryland:								
54. 1D1	0.000	0	46.000	82,200	348.480	654,510	394.480	736,710
55. 1D	0.000	0	4.800	8,640	75.600	133,380	80.400	142,020
56. 2D1	0.000	0	1.440	2,160	42.750	64,125	44.190	66,285
57. 2D	0.000	0	127.920	171,310	377.150	507,805	505.070	679,115
58. 3D1	0.000	0	67.020	72,325	179.490	219,985	246.510	292,310
59. 3D	0.000	0	84.930	99,965	96.360	115,630	181.290	215,595
60. 4D1	0.000	0	1.000	750	44.400	33,300	45.400	34,050
61. 4D	0.000	0	4.000	2,200	33.000	18,320	37.000	20,520
62. Total	0.000	0	337.110	439,550	1,197.230	1,747,055	1,534.340	2,186,605
Grass:								
63. 1G1	0.000	0	5.000	3,750	58.000	43,500	63.000	47,250
64. 1G	0.000	0	0.000	0	7.000	4,900	7.000	4,900
65. 2G1	0.000	0	3.000	1,650	5.000	2,750	8.000	4,400
66. 2G	0.000	0	81.450	38,690	88.240	44,120	169.690	82,810
67. 3G1	0.000	0	2.000	900	11.300	6,165	13.300	7,065
68. 3G	0.000	0	16.000	7,200	181.200	99,765	197.200	106,965
69. 4G1	0.000	0	18.000	8,100	28.000	12,600	46.000	20,700
70. 4G	0.000	0	16.000	6,000	92.000	42,090	108.000	48,090
71. Total	0.000	0	141.450	66,290	470.740	255,890	612.190	322,180
72. Waste	0.000	0	225.160	77,350	1,049.380	323,340	1,274.540	400,690
73. Other	0.000	0	38.130	34,315	4.000	600	42.130	34,915
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	981.590	993,175	3,016.050	2,785,375	3,997.640	3,778,550

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	32.000	64,575	489.000	981,675	521.000	1,046,250
46. 1A	0.000	0	0.000	0	6.000	11,340	6.000	11,340
47. 2A1	0.000	0	6.000	10,800	28.000	50,400	34.000	61,200
48. 2A	0.000	0	90.000	151,205	387.400	560,720	477.400	711,925
49. 3A1	0.000	0	71.700	81,595	137.300	160,640	209.000	242,235
50. 3A	0.000	0	0.000	0	25.000	29,250	25.000	29,250
51. 4A1	0.000	0	3.000	2,700	6.000	5,400	9.000	8,100
52. 4A	0.000	0	4.000	2,520	42.000	26,460	46.000	28,980
53. Total	0.000	0	206.700	313,395	1,120.700	1,825,885	1,327.400	2,139,280
Dryland:								
54. 1D1	0.000	0	209.580	371,000	641.590	1,143,555	851.170	1,514,555
55. 1D	0.000	0	5.000	8,550	120.580	202,415	125.580	210,965
56. 2D1	0.000	0	54.320	85,555	116.000	182,700	170.320	268,255
57. 2D	0.000	0	174.580	229,185	1,145.340	1,519,350	1,319.920	1,748,535
58. 3D1	0.000	0	51.500	44,550	780.220	689,595	831.720	734,145
59. 3D	0.000	0	39.740	35,765	183.000	163,800	222.740	199,565
60. 4D1	0.000	0	10.000	6,750	89.400	60,345	99.400	67,095
61. 4D	0.000	0	8.000	3,800	55.800	27,710	63.800	31,510
62. Total	0.000	0	552.720	785,155	3,131.930	3,989,470	3,684.650	4,774,625
Grass:								
63. 1G1	0.000	0	14.000	8,580	61.000	37,490	75.000	46,070
64. 1G	0.000	0	4.000	2,160	18.000	10,710	22.000	12,870
65. 2G1	0.000	0	3.000	1,560	15.000	8,450	18.000	10,010
66. 2G	0.000	0	64.000	31,875	102.970	53,915	166.970	85,790
67. 3G1	0.000	0	10.940	4,430	105.000	44,485	115.940	48,915
68. 3G	0.000	0	38.700	15,675	136.700	66,145	175.400	81,820
69. 4G1	0.000	0	12.000	4,860	64.340	28,835	76.340	33,695
70. 4G	0.000	0	61.980	22,895	87.000	37,700	148.980	60,595
71. Total	0.000	0	208.620	92,035	590.010	287,730	798.630	379,765
72. Waste	0.000	0	667.750	168,470	2,997.860	895,785	3,665.610	1,064,255
73. Other	0.000	0	0.000	0	98.630	0	98.630	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,635.790	1,359,055	7,939.130	6,998,870	9,574.920	8,357,925

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	136.080	312,985	136.080	312,985
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	19.000	39,900	19.000	39,900
48. 2A	0.000	0	0.000	0	234.500	461,650	234.500	461,650
49. 3A1	0.000	0	0.000	0	19.000	31,350	19.000	31,350
50. 3A	0.000	0	0.000	0	287.050	473,635	287.050	473,635
51. 4A1	0.000	0	0.000	0	127.000	133,950	127.000	133,950
52. 4A	0.000	0	0.000	0	50.200	50,200	50.200	50,200
53. Total	0.000	0	0.000	0	872.830	1,503,670	872.830	1,503,670
Dryland:								
54. 1D1	0.000	0	0.000	0	59.440	126,145	59.440	126,145
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	2.000	3,200	2.000	3,200
57. 2D	0.000	0	0.000	0	58.100	81,340	58.100	81,340
58. 3D1	0.000	0	0.000	0	3.000	3,600	3.000	3,600
59. 3D	0.000	0	0.000	0	74.300	74,510	74.300	74,510
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	10.000	9,000	10.000	9,000
62. Total	0.000	0	0.000	0	206.840	297,795	206.840	297,795
Grass:								
63. 1G1	0.000	0	0.000	0	3.000	3,600	3.000	3,600
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	134.800	156,135	134.800	156,135
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	11.000	4,950	15.380	6,920	26.380	11,870
71. Total	0.000	0	11.000	4,950	153.180	166,655	164.180	171,605
72. Waste	0.000	0	55.500	9,435	399.820	241,295	455.320	250,730
73. Other	0.000	0	5.500	0	70.700	4,560	76.200	4,560
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	72.000	14,385	1,703.370	2,213,975	1,775.370	2,228,360

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	71.000	159,750	71.000	159,750
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	3.000	6,000	97.000	194,000	100.000	200,000
48. 2A	0.000	0	149.390	253,005	404.730	764,785	554.120	1,017,790
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	523.670	675,970	523.670	675,970
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	152.390	259,005	1,096.400	1,794,505	1,248.790	2,053,510
Dryland:								
54. 1D1	0.000	0	60.550	121,100	37.000	74,000	97.550	195,100
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	4.000	7,000	4.000	7,000
57. 2D	0.000	0	116.600	180,725	285.230	431,655	401.830	612,380
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	31.240	37,490	354.400	369,450	385.640	406,940
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	208.390	339,315	680.630	882,105	889.020	1,221,420
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	1.000	575	1.000	575
66. 2G	0.000	0	53.940	52,370	41.800	41,190	95.740	93,560
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	170.600	122,745	170.600	122,745
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	81.000	33,200	74.700	61,800	155.700	95,000
71. Total	0.000	0	134.940	85,570	288.100	226,310	423.040	311,880
72. Waste	0.000	0	58.180	31,730	598.940	296,075	657.120	327,805
73. Other	0.000	0	15.520	0	27.100	175	42.620	175
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	569.420	715,620	2,691.170	3,199,170	3,260.590	3,914,790

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	5.010	94,190	87.790	166,800	0.000	0	92.800	260,990
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	5.010	94,190	87.790	166,800	0.000	0	92.800	260,990
Dryland:								
54. 1D1	0.000	0	12.000	24,000	0.000	0	12.000	24,000
55. 1D	0.000	0	6.000	11,400	0.000	0	6.000	11,400
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	125.110	193,920	16.140	25,020	141.250	218,940
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	143.110	229,320	16.140	25,020	159.250	254,340
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	3.000	1,650	0.000	0	3.000	1,650
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	3.000	1,650	0.000	0	3.000	1,650
72. Waste	0.000	0	1.000	160	0.000	0	1.000	160
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		4.070		4.070	
75. Total	5.010	94,190	234.900	397,930	16.140	25,020	256.050	517,140

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	239.700	576,880	0.000	0	239.700	576,880
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	19.530	39,060	0.000	0	19.530	39,060
48. 2A	0.000	0	1,680.700	3,280,595	257.140	488,570	1,937.840	3,769,165
49. 3A1	0.000	0	662.080	1,012,855	0.000	0	662.080	1,012,855
50. 3A	0.000	0	46.900	60,970	0.000	0	46.900	60,970
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	2,648.910	4,970,360	257.140	488,570	2,906.050	5,458,930
Dryland:								
54. 1D1	0.000	0	104.450	209,825	2.000	4,000	106.450	213,825
55. 1D	0.000	0	0.000	0	1.000	1,900	1.000	1,900
56. 2D1	0.000	0	4.070	7,125	0.000	0	4.070	7,125
57. 2D	0.000	0	457.660	709,835	48.600	75,330	506.260	785,165
58. 3D1	0.000	0	1,070.370	1,158,280	5.000	6,250	1,075.370	1,164,530
59. 3D	0.000	0	47.600	47,600	0.000	0	47.600	47,600
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	2.120	1,060	2.000	1,000	4.120	2,060
62. Total	0.000	0	1,686.270	2,133,725	58.600	88,480	1,744.870	2,222,205
Grass:								
63. 1G1	0.000	0	4.000	2,700	0.000	0	4.000	2,700
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	12.000	6,600	0.000	0	12.000	6,600
67. 3G1	0.000	0	7.000	3,150	0.000	0	7.000	3,150
68. 3G	0.000	0	5.970	2,685	0.000	0	5.970	2,685
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	7.000	2,800	0.000	0	7.000	2,800
71. Total	0.000	0	35.970	17,935	0.000	0	35.970	17,935
72. Waste	0.000	0	19.620	5,705	2.000	320	21.620	6,025
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	87.900		93.600		0.000		181.500	
75. Total	0.000	0	4,390.770	7,127,725	317.740	577,370	4,708.510	7,705,095

County 27 - Dodge

2006 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	17.830	40,120	0.000	0	17.830	40,120
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	487.210	922,700	63.140	119,970	550.350	1,042,670
49. 3A1	0.000	0	358.180	465,630	111.940	145,520	470.120	611,150
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	863.220	1,428,450	175.080	265,490	1,038.300	1,693,940
Dryland:								
54. 1D1	0.000	0	123.160	246,320	0.000	0	123.160	246,320
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	47.000	72,850	361.460	789,855	1.920	2,975	410.380	865,680
58. 3D1	0.000	0	240.520	673,870	36.260	36,260	276.780	710,130
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	3.000	1,500	0.000	0	3.000	1,500
62. Total	47.000	72,850	728.140	1,711,545	38.180	39,235	813.320	1,823,630
Grass:								
63. 1G1	0.000	0	23.000	15,525	0.000	0	23.000	15,525
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	23.820	13,100	0.000	0	23.820	13,100
67. 3G1	0.000	0	18.000	8,100	0.000	0	18.000	8,100
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	64.820	36,725	0.000	0	64.820	36,725
72. Waste	0.000	0	34.370	5,500	1.000	160	35.370	5,660
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	47.000	72,850	1,690.550	3,182,220	214.260	304,885	1,951.810	3,559,955

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	54.240	227,200	11,855.030	23,549,825	87,562.650	191,050,805	99,471.920	214,827,830
77.Dry Land	78.430	140,580	14,502.880	25,716,000	156,863.370	292,738,480	171,444.680	318,595,060
78.Grass	5.000	5,300	1,632.510	977,660	13,460.110	8,786,660	15,097.620	9,769,620
79.Waste	11.240	2,025	1,835.810	440,460	12,535.540	3,503,025	14,382.590	3,945,510
80.Other	0.000	0	84.860	56,685	494.070	274,770	578.930	331,455
81.Exempt	87.900	0	93.600	0	558.220	0	739.720	0
82.Total	148.910	375,105	29,911.090	50,740,630	270,915.740	496,353,740	300,975.740	547,469,475

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	15,631.500	28.43%	42,251,865	35.01%	2,702.994
1A	4,489.270	8.16%	11,374,665	9.43%	2,533.744
2A1	1,446.250	2.63%	3,488,430	2.89%	2,412.051
2A	16,179.900	29.42%	36,926,665	30.60%	2,282.255
3A1	13,249.820	24.10%	21,145,200	17.52%	1,595.885
3A	1,986.570	3.61%	3,109,510	2.58%	1,565.265
4A1	1,841.070	3.35%	2,227,680	1.85%	1,209.992
4A	163.840	0.30%	158,930	0.13%	970.031
Irrigated Total	54,988.220	100.00%	120,682,945	100.00%	2,194.705

Dry:

1D1	14,634.430	29.45%	35,056,800	38.34%	2,395.501
1D	7,823.740	15.74%	17,929,490	19.61%	2,291.677
2D1	1,261.910	2.54%	2,664,980	2.91%	2,111.862
2D	7,058.750	14.20%	13,059,390	14.28%	1,850.099
3D1	12,990.970	26.14%	16,493,250	18.04%	1,269.593
3D	3,434.920	6.91%	4,085,475	4.47%	1,189.394
4D1	2,086.970	4.20%	1,899,140	2.08%	909.998
4D	401.000	0.81%	242,615	0.27%	605.024
Dry Total	49,692.690	100.00%	91,431,140	100.00%	1,839.931

Grass:

1G1	246.130	4.59%	199,520	6.22%	810.628
1G	595.950	11.12%	432,095	13.47%	725.052
2G1	111.540	2.08%	77,520	2.42%	694.997
2G	1,255.510	23.43%	833,610	25.98%	663.961
3G1	616.640	11.51%	336,070	10.47%	545.001
3G	864.150	16.13%	470,735	14.67%	544.737
4G1	831.360	15.52%	453,100	14.12%	545.010
4G	836.690	15.62%	405,800	12.65%	485.006
Grass Total	5,357.970	100.00%	3,208,450	100.00%	598.818

Irrigated Total	54,988.220	48.68%	120,682,945	55.89%	2,194.705
Dry Total	49,692.690	43.99%	91,431,140	42.34%	1,839.931
Grass Total	5,357.970	4.74%	3,208,450	1.49%	598.818
Waste	2,869.260	2.54%	575,145	0.27%	200.450
Other	43.310	0.04%	47,775	0.02%	1,103.093
Exempt	554.150	0.49%			
Market Area Total	112,951.450	100.00%	215,945,455	100.00%	1,911.843

As Related to the County as a Whole

Irrigated Total	54,988.220	55.28%	120,682,945	56.18%	
Dry Total	49,692.690	28.98%	91,431,140	28.70%	
Grass Total	5,357.970	35.49%	3,208,450	32.84%	
Waste	2,869.260	19.95%	575,145	14.58%	
Other	43.310	7.48%	47,775	14.41%	
Exempt	554.150	74.91%			
Market Area Total	112,951.450	37.53%	215,945,455	39.44%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,853.010	30.40%	10,645,895	36.21%	2,763.007
1A	2,728.600	21.53%	6,929,475	23.57%	2,539.571
2A1	584.640	4.61%	1,379,745	4.69%	2,359.990
2A	1,986.410	15.67%	4,267,495	14.52%	2,148.345
3A1	1,215.700	9.59%	2,338,360	7.95%	1,923.467
3A	1,787.750	14.11%	3,182,840	10.83%	1,780.360
4A1	286.000	2.26%	414,700	1.41%	1,450.000
4A	232.470	1.83%	239,445	0.81%	1,030.003
Irrigated Total	12,674.580	100.00%	29,397,955	100.00%	2,319.442

Dry:

1D1	8,822.160	13.96%	21,771,865	16.90%	2,467.861
1D	20,342.310	32.19%	49,182,170	38.19%	2,417.727
2D1	1,908.850	3.02%	4,160,750	3.23%	2,179.715
2D	4,279.640	6.77%	8,870,295	6.89%	2,072.673
3D1	7,128.220	11.28%	13,942,580	10.83%	1,955.969
3D	19,385.310	30.67%	29,184,730	22.66%	1,505.507
4D1	935.860	1.48%	1,300,845	1.01%	1,389.999
4D	397.390	0.63%	385,470	0.30%	970.004
Dry Total	63,199.740	100.00%	128,798,705	100.00%	2,037.962

Grass:

1G1	50.340	1.45%	60,910	2.17%	1,209.972
1G	705.360	20.38%	747,690	26.61%	1,060.011
2G1	317.100	9.16%	307,595	10.95%	970.025
2G	1,123.610	32.46%	949,470	33.79%	845.017
3G1	222.720	6.43%	172,495	6.14%	774.492
3G	481.020	13.90%	291,030	10.36%	605.026
4G1	140.560	4.06%	76,605	2.73%	544.998
4G	420.860	12.16%	204,120	7.26%	485.006
Grass Total	3,461.570	100.00%	2,809,915	100.00%	811.745

Irrigated Total	12,674.580	15.57%	29,397,955	18.21%	2,319.442
Dry Total	63,199.740	77.66%	128,798,705	79.80%	2,037.962
Grass Total	3,461.570	4.25%	2,809,915	1.74%	811.745
Waste	2,043.850	2.51%	367,900	0.23%	180.003
Other	2.000	0.00%	21,780	0.01%	10,890.000
Exempt	0.000	0.00%			
Market Area Total	81,381.740	100.00%	161,396,255	100.00%	1,983.199

As Related to the County as a Whole

Irrigated Total	12,674.580	12.74%	29,397,955	13.68%	
Dry Total	63,199.740	36.86%	128,798,705	40.43%	
Grass Total	3,461.570	22.93%	2,809,915	28.76%	
Waste	2,043.850	14.21%	367,900	9.32%	
Other	2.000	0.35%	21,780	6.57%	
Exempt	0.000	0.00%			
Market Area Total	81,381.740	27.04%	161,396,255	29.48%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,494.060	28.31%	3,500,595	34.97%	2,343.008
1A	805.410	15.26%	1,795,110	17.93%	2,228.815
2A1	218.030	4.13%	412,080	4.12%	1,890.015
2A	1,175.000	22.27%	2,005,575	20.04%	1,706.872
3A1	498.270	9.44%	787,330	7.87%	1,580.127
3A	810.450	15.36%	1,239,920	12.39%	1,529.915
4A1	248.820	4.72%	250,065	2.50%	1,005.003
4A	27.000	0.51%	19,170	0.19%	710.000
Irrigated Total	5,277.040	100.00%	10,009,845	100.00%	1,896.867

Dry:

1D1	5,510.830	13.31%	12,215,010	17.17%	2,216.546
1D	11,953.470	28.86%	25,376,875	35.67%	2,122.971
2D1	736.690	1.78%	1,303,930	1.83%	1,769.984
2D	4,155.550	10.03%	6,610,690	9.29%	1,590.809
3D1	3,199.270	7.73%	4,684,015	6.58%	1,464.088
3D	13,516.610	32.64%	19,046,495	26.77%	1,409.117
4D1	1,611.510	3.89%	1,426,195	2.00%	885.005
4D	728.350	1.76%	473,430	0.67%	650.003
Dry Total	41,412.280	100.00%	71,136,640	100.00%	1,717.766

Grass:

1G1	72.150	2.09%	63,855	3.17%	885.031
1G	587.930	17.07%	485,060	24.09%	825.030
2G1	38.730	1.12%	25,175	1.25%	650.012
2G	907.580	26.35%	507,975	25.23%	559.702
3G1	329.630	9.57%	174,705	8.68%	530.003
3G	584.830	16.98%	309,965	15.39%	530.008
4G1	423.170	12.29%	224,280	11.14%	529.999
4G	500.370	14.53%	222,655	11.06%	444.980
Grass Total	3,444.390	100.00%	2,013,670	100.00%	584.623

Irrigated Total	5,277.040	10.13%	10,009,845	11.97%	1,896.867
Dry Total	41,412.280	79.47%	71,136,640	85.07%	1,717.766
Grass Total	3,444.390	6.61%	2,013,670	2.41%	584.623
Waste	1,848.420	3.55%	341,645	0.41%	184.830
Other	126.710	0.24%	116,170	0.14%	916.817
Exempt	0.000	0.00%			
Market Area Total	52,108.840	100.00%	83,617,970	100.00%	1,604.679

As Related to the County as a Whole

Irrigated Total	5,277.040	5.31%	10,009,845	4.66%	
Dry Total	41,412.280	24.15%	71,136,640	22.33%	
Grass Total	3,444.390	22.81%	2,013,670	20.61%	
Waste	1,848.420	12.85%	341,645	8.66%	
Other	126.710	21.89%	116,170	35.05%	
Exempt	0.000	0.00%			
Market Area Total	52,108.840	17.31%	83,617,970	15.27%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,265.520	28.75%	14,230,530	35.21%	2,702.587
1A	1,066.290	5.82%	2,759,620	6.83%	2,588.057
2A1	405.000	2.21%	1,003,335	2.48%	2,477.370
2A	5,939.760	32.43%	13,738,435	33.99%	2,312.961
3A1	2,923.550	15.96%	5,037,125	12.46%	1,722.948
3A	780.850	4.26%	1,255,975	3.11%	1,608.471
4A1	1,833.030	10.01%	2,272,960	5.62%	1,240.001
4A	100.500	0.55%	118,590	0.29%	1,180.000
Irrigated Total	18,314.500	100.00%	40,416,570	100.00%	2,206.807

Dry:

1D1	2,441.900	33.63%	6,114,880	46.85%	2,504.148
1D	820.170	11.30%	1,738,830	13.32%	2,120.084
2D1	53.750	0.74%	101,590	0.78%	1,890.046
2D	1,327.560	18.28%	2,152,315	16.49%	1,621.256
3D1	1,079.530	14.87%	1,232,290	9.44%	1,141.506
3D	711.340	9.80%	795,075	6.09%	1,117.714
4D1	695.560	9.58%	778,310	5.96%	1,118.968
4D	131.320	1.81%	139,200	1.07%	1,060.006
Dry Total	7,261.130	100.00%	13,052,490	100.00%	1,797.583

Grass:

1G1	36.200	6.46%	34,210	8.72%	945.027
1G	31.000	5.53%	27,440	6.99%	885.161
2G1	3.000	0.54%	2,475	0.63%	825.000
2G	73.400	13.10%	56,150	14.30%	764.986
3G1	18.500	3.30%	12,700	3.24%	686.486
3G	215.500	38.46%	146,240	37.26%	678.607
4G1	137.100	24.47%	89,115	22.70%	650.000
4G	45.650	8.15%	24,195	6.16%	530.010
Grass Total	560.350	100.00%	392,525	100.00%	700.499

Irrigated Total	18,314.500	69.11%	40,416,570	74.94%	2,206.807
Dry Total	7,261.130	27.40%	13,052,490	24.20%	1,797.583
Grass Total	560.350	2.11%	392,525	0.73%	700.499
Waste	362.920	1.37%	72,585	0.13%	200.002
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	26,498.900	100.00%	53,934,170	100.00%	2,035.336

As Related to the County as a Whole

Irrigated Total	18,314.500	18.41%	40,416,570	18.81%	
Dry Total	7,261.130	4.24%	13,052,490	4.10%	
Grass Total	560.350	3.71%	392,525	4.02%	
Waste	362.920	2.52%	72,585	1.84%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	26,498.900	8.80%	53,934,170	9.85%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: 5

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	69.870	35.47%	158,600	42.18%	2,269.929
1A	5.000	2.54%	10,500	2.79%	2,100.000
2A1	44.000	22.34%	85,800	22.82%	1,950.000
2A	46.000	23.35%	81,650	21.71%	1,775.000
3A1	3.600	1.83%	5,310	1.41%	1,475.000
3A	12.000	6.09%	17,700	4.71%	1,475.000
4A1	7.000	3.55%	8,400	2.23%	1,200.000
4A	9.500	4.82%	8,075	2.15%	850.000
Irrigated Total	196.970	100.00%	376,035	100.00%	1,909.097

Dry:

1D1	218.240	25.78%	446,645	32.01%	2,046.577
1D	63.000	7.44%	126,000	9.03%	2,000.000
2D1	33.240	3.93%	59,830	4.29%	1,799.939
2D	213.450	25.21%	366,775	26.28%	1,718.318
3D1	134.630	15.90%	174,690	12.52%	1,297.556
3D	112.290	13.26%	140,365	10.06%	1,250.022
4D1	68.000	8.03%	78,200	5.60%	1,150.000
4D	3.700	0.44%	2,960	0.21%	800.000
Dry Total	846.550	100.00%	1,395,465	100.00%	1,648.414

Grass:

1G1	11.000	6.41%	11,000	10.65%	1,000.000
1G	3.000	1.75%	2,625	2.54%	875.000
2G1	2.000	1.17%	1,600	1.55%	800.000
2G	26.000	15.16%	18,440	17.85%	709.230
3G1	11.000	6.41%	7,260	7.03%	660.000
3G	47.210	27.53%	23,980	23.21%	507.943
4G1	29.700	17.32%	16,335	15.81%	550.000
4G	41.600	24.26%	22,080	21.37%	530.769
Grass Total	171.510	100.00%	103,320	100.00%	602.413

Irrigated Total	196.970	7.85%	376,035	14.96%	1,909.097
Dry Total	846.550	33.73%	1,395,465	55.51%	1,648.414
Grass Total	171.510	6.83%	103,320	4.11%	602.413
Waste	1,147.560	45.72%	532,910	21.20%	464.385
Other	147.330	5.87%	106,080	4.22%	720.016
Exempt	0.000	0.00%			
Market Area Total	2,509.920	100.00%	2,513,810	100.00%	1,001.549

As Related to the County as a Whole

Irrigated Total	196.970	0.20%	376,035	0.18%	
Dry Total	846.550	0.49%	1,395,465	0.44%	
Grass Total	171.510	1.14%	103,320	1.06%	
Waste	1,147.560	7.98%	532,910	13.51%	
Other	147.330	25.45%	106,080	32.00%	
Exempt	0.000	0.00%			
Market Area Total	2,509.920	0.83%	2,513,810	0.46%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	125.600	23.50%	251,200	30.11%	2,000.000
1A	11.000	2.06%	20,900	2.51%	1,900.000
2A1	56.000	10.48%	89,600	10.74%	1,600.000
2A	236.040	44.17%	342,260	41.03%	1,450.008
3A1	48.690	9.11%	63,295	7.59%	1,299.958
3A	43.110	8.07%	56,045	6.72%	1,300.046
4A1	6.000	1.12%	5,100	0.61%	850.000
4A	8.000	1.50%	5,760	0.69%	720.000
Irrigated Total	534.440	100.00%	834,160	100.00%	1,560.811

Dry:

1D1	394.480	25.71%	736,710	33.69%	1,867.547
1D	80.400	5.24%	142,020	6.50%	1,766.417
2D1	44.190	2.88%	66,285	3.03%	1,500.000
2D	505.070	32.92%	679,115	31.06%	1,344.595
3D1	246.510	16.07%	292,310	13.37%	1,185.793
3D	181.290	11.82%	215,595	9.86%	1,189.227
4D1	45.400	2.96%	34,050	1.56%	750.000
4D	37.000	2.41%	20,520	0.94%	554.594
Dry Total	1,534.340	100.00%	2,186,605	100.00%	1,425.111

Grass:

1G1	63.000	10.29%	47,250	14.67%	750.000
1G	7.000	1.14%	4,900	1.52%	700.000
2G1	8.000	1.31%	4,400	1.37%	550.000
2G	169.690	27.72%	82,810	25.70%	488.007
3G1	13.300	2.17%	7,065	2.19%	531.203
3G	197.200	32.21%	106,965	33.20%	542.418
4G1	46.000	7.51%	20,700	6.42%	450.000
4G	108.000	17.64%	48,090	14.93%	445.277
Grass Total	612.190	100.00%	322,180	100.00%	526.274

Irrigated Total	534.440	13.37%	834,160	22.08%	1,560.811
Dry Total	1,534.340	38.38%	2,186,605	57.87%	1,425.111
Grass Total	612.190	15.31%	322,180	8.53%	526.274
Waste	1,274.540	31.88%	400,690	10.60%	314.380
Other	42.130	1.05%	34,915	0.92%	828.744
Exempt	0.000	0.00%			
Market Area Total	3,997.640	100.00%	3,778,550	100.00%	945.195

As Related to the County as a Whole

Irrigated Total	534.440	0.54%	834,160	0.39%	
Dry Total	1,534.340	0.89%	2,186,605	0.69%	
Grass Total	612.190	4.05%	322,180	3.30%	
Waste	1,274.540	8.86%	400,690	10.16%	
Other	42.130	7.28%	34,915	10.53%	
Exempt	0.000	0.00%			
Market Area Total	3,997.640	1.33%	3,778,550	0.69%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	521.000	39.25%	1,046,250	48.91%	2,008.157
1A	6.000	0.45%	11,340	0.53%	1,890.000
2A1	34.000	2.56%	61,200	2.86%	1,800.000
2A	477.400	35.97%	711,925	33.28%	1,491.254
3A1	209.000	15.75%	242,235	11.32%	1,159.019
3A	25.000	1.88%	29,250	1.37%	1,170.000
4A1	9.000	0.68%	8,100	0.38%	900.000
4A	46.000	3.47%	28,980	1.35%	630.000
Irrigated Total	1,327.400	100.00%	2,139,280	100.00%	1,611.631

Dry:

1D1	851.170	23.10%	1,514,555	31.72%	1,779.380
1D	125.580	3.41%	210,965	4.42%	1,679.925
2D1	170.320	4.62%	268,255	5.62%	1,575.005
2D	1,319.920	35.82%	1,748,535	36.62%	1,324.728
3D1	831.720	22.57%	734,145	15.38%	882.682
3D	222.740	6.05%	199,565	4.18%	895.954
4D1	99.400	2.70%	67,095	1.41%	675.000
4D	63.800	1.73%	31,510	0.66%	493.887
Dry Total	3,684.650	100.00%	4,774,625	100.00%	1,295.815

Grass:

1G1	75.000	9.39%	46,070	12.13%	614.266
1G	22.000	2.75%	12,870	3.39%	585.000
2G1	18.000	2.25%	10,010	2.64%	556.111
2G	166.970	20.91%	85,790	22.59%	513.804
3G1	115.940	14.52%	48,915	12.88%	421.899
3G	175.400	21.96%	81,820	21.54%	466.476
4G1	76.340	9.56%	33,695	8.87%	441.380
4G	148.980	18.65%	60,595	15.96%	406.732
Grass Total	798.630	100.00%	379,765	100.00%	475.520

Irrigated Total	1,327.400	13.86%	2,139,280	25.60%	1,611.631
Dry Total	3,684.650	38.48%	4,774,625	57.13%	1,295.815
Grass Total	798.630	8.34%	379,765	4.54%	475.520
Waste	3,665.610	38.28%	1,064,255	12.73%	290.335
Other	98.630	1.03%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,574.920	100.00%	8,357,925	100.00%	872.897

As Related to the County as a Whole

Irrigated Total	1,327.400	1.33%	2,139,280	1.00%	
Dry Total	3,684.650	2.15%	4,774,625	1.50%	
Grass Total	798.630	5.29%	379,765	3.89%	
Waste	3,665.610	25.49%	1,064,255	26.97%	
Other	98.630	17.04%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,574.920	3.18%	8,357,925	1.53%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	136.080	15.59%	312,985	20.81%	2,300.007
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.000	2.18%	39,900	2.65%	2,100.000
2A	234.500	26.87%	461,650	30.70%	1,968.656
3A1	19.000	2.18%	31,350	2.08%	1,650.000
3A	287.050	32.89%	473,635	31.50%	1,650.008
4A1	127.000	14.55%	133,950	8.91%	1,054.724
4A	50.200	5.75%	50,200	3.34%	1,000.000
Irrigated Total	872.830	100.00%	1,503,670	100.00%	1,722.752

Dry:

1D1	59.440	28.74%	126,145	42.36%	2,122.224
1D	0.000	0.00%	0	0.00%	0.000
2D1	2.000	0.97%	3,200	1.07%	1,600.000
2D	58.100	28.09%	81,340	27.31%	1,400.000
3D1	3.000	1.45%	3,600	1.21%	1,200.000
3D	74.300	35.92%	74,510	25.02%	1,002.826
4D1	0.000	0.00%	0	0.00%	0.000
4D	10.000	4.83%	9,000	3.02%	900.000
Dry Total	206.840	100.00%	297,795	100.00%	1,439.736

Grass:

1G1	3.000	1.83%	3,600	2.10%	1,200.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	134.800	82.11%	156,135	90.99%	1,158.271
4G1	0.000	0.00%	0	0.00%	0.000
4G	26.380	16.07%	11,870	6.92%	449.962
Grass Total	164.180	100.00%	171,605	100.00%	1,045.224

Irrigated Total	872.830	49.16%	1,503,670	67.48%	1,722.752
Dry Total	206.840	11.65%	297,795	13.36%	1,439.736
Grass Total	164.180	9.25%	171,605	7.70%	1,045.224
Waste	455.320	25.65%	250,730	11.25%	550.667
Other	76.200	4.29%	4,560	0.20%	59.842
Exempt	0.000	0.00%			
Market Area Total	1,775.370	100.00%	2,228,360	100.00%	1,255.152

As Related to the County as a Whole

Irrigated Total	872.830	0.88%	1,503,670	0.70%	
Dry Total	206.840	0.12%	297,795	0.09%	
Grass Total	164.180	1.09%	171,605	1.76%	
Waste	455.320	3.17%	250,730	6.35%	
Other	76.200	13.16%	4,560	1.38%	
Exempt	0.000	0.00%			
Market Area Total	1,775.370	0.59%	2,228,360	0.41%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	71.000	5.69%	159,750	7.78%	2,250.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	100.000	8.01%	200,000	9.74%	2,000.000
2A	554.120	44.37%	1,017,790	49.56%	1,836.768
3A1	0.000	0.00%	0	0.00%	0.000
3A	523.670	41.93%	675,970	32.92%	1,290.832
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,248.790	100.00%	2,053,510	100.00%	1,644.399

Dry:

1D1	97.550	10.97%	195,100	15.97%	2,000.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	4.000	0.45%	7,000	0.57%	1,750.000
2D	401.830	45.20%	612,380	50.14%	1,523.977
3D1	0.000	0.00%	0	0.00%	0.000
3D	385.640	43.38%	406,940	33.32%	1,055.232
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	889.020	100.00%	1,221,420	100.00%	1,373.894

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	1.000	0.24%	575	0.18%	575.000
2G	95.740	22.63%	93,560	30.00%	977.230
3G1	0.000	0.00%	0	0.00%	0.000
3G	170.600	40.33%	122,745	39.36%	719.490
4G1	0.000	0.00%	0	0.00%	0.000
4G	155.700	36.81%	95,000	30.46%	610.147
Grass Total	423.040	100.00%	311,880	100.00%	737.235

Irrigated Total	1,248.790	38.30%	2,053,510	52.46%	1,644.399
Dry Total	889.020	27.27%	1,221,420	31.20%	1,373.894
Grass Total	423.040	12.97%	311,880	7.97%	737.235
Waste	657.120	20.15%	327,805	8.37%	498.851
Other	42.620	1.31%	175	0.00%	4.106
Exempt	0.000	0.00%			
Market Area Total	3,260.590	100.00%	3,914,790	100.00%	1,200.638

As Related to the County as a Whole

Irrigated Total	1,248.790	1.26%	2,053,510	0.96%	
Dry Total	889.020	0.52%	1,221,420	0.38%	
Grass Total	423.040	2.80%	311,880	3.19%	
Waste	657.120	4.57%	327,805	8.31%	
Other	42.620	7.36%	175	0.05%	
Exempt	0.000	0.00%			
Market Area Total	3,260.590	1.08%	3,914,790	0.72%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	92.800	100.00%	260,990	100.00%	2,812.392
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	92.800	100.00%	260,990	100.00%	2,812.392

Dry:

1D1	12.000	7.54%	24,000	9.44%	2,000.000
1D	6.000	3.77%	11,400	4.48%	1,900.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	141.250	88.70%	218,940	86.08%	1,550.017
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	159.250	100.00%	254,340	100.00%	1,597.111

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	3.000	100.00%	1,650	100.00%	550.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	3.000	100.00%	1,650	100.00%	550.000

Irrigated Total	92.800	36.24%	260,990	50.47%	2,812.392
Dry Total	159.250	62.19%	254,340	49.18%	1,597.111
Grass Total	3.000	1.17%	1,650	0.32%	550.000
Waste	1.000	0.39%	160	0.03%	160.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4.070	1.59%			
Market Area Total	256.050	100.00%	517,140	100.00%	2,019.683

As Related to the County as a Whole

Irrigated Total	92.800	0.09%	260,990	0.12%	
Dry Total	159.250	0.09%	254,340	0.08%	
Grass Total	3.000	0.02%	1,650	0.02%	
Waste	1.000	0.01%	160	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	4.070	0.55%			
Market Area Total	256.050	0.09%	517,140	0.09%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	239.700	8.25%	576,880	10.57%	2,406.675
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.530	0.67%	39,060	0.72%	2,000.000
2A	1,937.840	66.68%	3,769,165	69.05%	1,945.034
3A1	662.080	22.78%	1,012,855	18.55%	1,529.807
3A	46.900	1.61%	60,970	1.12%	1,300.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	2,906.050	100.00%	5,458,930	100.00%	1,878.470
Dry:					
1D1	106.450	6.10%	213,825	9.62%	2,008.689
1D	1.000	0.06%	1,900	0.09%	1,900.000
2D1	4.070	0.23%	7,125	0.32%	1,750.614
2D	506.260	29.01%	785,165	35.33%	1,550.912
3D1	1,075.370	61.63%	1,164,530	52.40%	1,082.911
3D	47.600	2.73%	47,600	2.14%	1,000.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	4.120	0.24%	2,060	0.09%	500.000
Dry Total	1,744.870	100.00%	2,222,205	100.00%	1,273.564
Grass:					
1G1	4.000	11.12%	2,700	15.05%	675.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	12.000	33.36%	6,600	36.80%	550.000
3G1	7.000	19.46%	3,150	17.56%	450.000
3G	5.970	16.60%	2,685	14.97%	449.748
4G1	0.000	0.00%	0	0.00%	0.000
4G	7.000	19.46%	2,800	15.61%	400.000
Grass Total	35.970	100.00%	17,935	100.00%	498.609
Irrigated Total	2,906.050	61.72%	5,458,930	70.85%	1,878.470
Dry Total	1,744.870	37.06%	2,222,205	28.84%	1,273.564
Grass Total	35.970	0.76%	17,935	0.23%	498.609
Waste	21.620	0.46%	6,025	0.08%	278.677
Other	0.000	0.00%	0	0.00%	0.000
Exempt	181.500	3.85%			
Market Area Total	4,708.510	100.00%	7,705,095	100.00%	1,636.418

As Related to the County as a Whole

Irrigated Total	2,906.050	2.92%	5,458,930	2.54%	
Dry Total	1,744.870	1.02%	2,222,205	0.70%	
Grass Total	35.970	0.24%	17,935	0.18%	
Waste	21.620	0.15%	6,025	0.15%	
Other	0.000	0.00%	0	0.00%	
Exempt	181.500	24.54%			
Market Area Total	4,708.510	1.56%	7,705,095	1.41%	

2006 Agricultural Land Detail

County 27 - Dodge

Market Area: 12

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	17.830	1.72%	40,120	2.37%	2,250.140
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	550.350	53.00%	1,042,670	61.55%	1,894.558
3A1	470.120	45.28%	611,150	36.08%	1,299.987
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,038.300	100.00%	1,693,940	100.00%	1,631.455

Dry:

1D1	123.160	15.14%	246,320	13.51%	2,000.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	410.380	50.46%	865,680	47.47%	2,109.459
3D1	276.780	34.03%	710,130	38.94%	2,565.683
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	3.000	0.37%	1,500	0.08%	500.000
Dry Total	813.320	100.00%	1,823,630	100.00%	2,242.204

Grass:

1G1	23.000	35.48%	15,525	42.27%	675.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	23.820	36.75%	13,100	35.67%	549.958
3G1	18.000	27.77%	8,100	22.06%	450.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	64.820	100.00%	36,725	100.00%	566.568

Irrigated Total	1,038.300	53.20%	1,693,940	47.58%	1,631.455
Dry Total	813.320	41.67%	1,823,630	51.23%	2,242.204
Grass Total	64.820	3.32%	36,725	1.03%	566.568
Waste	35.370	1.81%	5,660	0.16%	160.022
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	1,951.810	100.00%	3,559,955	100.00%	1,823.924

As Related to the County as a Whole

Irrigated Total	1,038.300	1.04%	1,693,940	0.79%	
Dry Total	813.320	0.47%	1,823,630	0.57%	
Grass Total	64.820	0.43%	36,725	0.38%	
Waste	35.370	0.25%	5,660	0.14%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	1,951.810	0.65%	3,559,955	0.65%	

2006 Agricultural Land Detail

County 27 - Dodge

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	54.240	227,200	11,855.030	23,549,825	87,562.650	191,050,805
Dry	78.430	140,580	14,502.880	25,716,000	156,863.370	292,738,480
Grass	5.000	5,300	1,632.510	977,660	13,460.110	8,786,660
Waste	11.240	2,025	1,835.810	440,460	12,535.540	3,503,025
Other	0.000	0	84.860	56,685	494.070	274,770
Exempt	87.900	0	93.600	0	558.220	0
Total	148.910	375,105	29,911.090	50,740,630	270,915.740	496,353,740

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	99,471.920	214,827,830	99,471.920	33.05%	214,827,830	39.24%	2,159.683
Dry	171,444.680	318,595,060	171,444.680	56.96%	318,595,060	58.19%	1,858.296
Grass	15,097.620	9,769,620	15,097.620	5.02%	9,769,620	1.78%	647.096
Waste	14,382.590	3,945,510	14,382.590	4.78%	3,945,510	0.72%	274.325
Other	578.930	331,455	578.930	0.19%	331,455	0.06%	572.530
Exempt	739.720	0	739.720	0.25%	0	0.00%	0.000
Total	300,975.740	547,469,475	300,975.740	100.00%	547,469,475	100.00%	1,818.982

* Department of Property Assessment & Taxation Calculates

2006 PLAN OF ASSESSMENT FOR DODGE COUNTY

Assessment Years 2006, 2007, and 2008

Date: June 15, 2005

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessment Administrative Manager 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 Assessment Administrative Manager 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 Assessment Administrative Manager shall present the plan County Board of Equalization and the Assessment Administrative Manager 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 Property Assessment & Taxation 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 is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade”. Neb. Rev. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 80% of actual value for agricultural and horticultural land; and
- 3) 80% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 80% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R.S. Supp 2004).

General Description of Real Property in Dodge County:

Per the 2005 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 19,344
Total Taxable Value Base: \$2,119,750,135

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	13,230	68%	\$1,196,000,300	56%
Commercial	1,235	6%	\$ 261,264,215	12%
Industrial	310	2%	\$ 99,155,530	5%
Recreational	540	3%	\$ 20,275,435	1%
Agricultural	4,029	21%	\$ 543,054,655	26%
<i>Special Value</i>	2,906	15%	\$ 352,235,900	18%

Agricultural land - taxable acres: 301,591.790

Dodge County consists of 534 square miles or 341,760 acres of which 88% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	99,031.62	33%
Dry	172,220.36	57%
Grass	15,280.65	5%
Waste	14,493.73	4.8%
Other	565.43	0.2%

Other Pertinent Facts:

There are 2224 personal property schedules filed with an assessed value of \$90,437,535.

There are 249 permissive exemptions and approximately 1350 homestead applications.

State assessed properties (Public utilities and railroads) in Dodge County are assessed at \$54,045,296,

New Property: For assessment year 2005, an estimated 2058 permits were filed needing to be inspected/reviewed. There were also 527 permits filed not requiring physical inspection (fences, etc.).

For more information, see 2005 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

A. Assessment Staff:

The Assessment Administrative Manager, under administrative direction, serves as a consultant, liaison and administrative analyst in performing all administrative functions/duties required of the office of county assessor in all counties where the Property Tax Administrator has assumed the assessment function. The Assessment Administrative Manager is responsible for the maintenance of all assessment related records and reports, including but not limited to: administrative reports, personal property returns, governmental and permissive property exemption applications, homestead exemption applications, special value applications, cadastral maps, property record cards, residential, agricultural and commercial property worksheets, sales file; The Assessment Administrative Manager must also prepare and certify administrative reports as required by law or as directed by the Department of Property Assessment and Taxation. These include, but are not limited to, Abstract (real estate and personal property), Certification of Values, School District Taxable Value Report, Certification of Taxes Levied, Tax List Corrections, and prepare and certify the tax roll of Dodge County to the County Treasurer. Other duties include plan and coordinate administrative assessment functions including but not limited to: governmental and permissive property tax exemptions, homestead exemption applications, personal property returns, filing all special valuation applications for the county, and generating tax rolls for real property, personal property, railroads and public services. In addition, the Assessment Administrative Manager must supervise, manage, and train administrative support staff. The Assessment Administrative Manager must have successfully completed the Nebraska County Assessor's Examination and obtain 60 hours of continuing education every 4 years to maintain certification as well as a current valid Nebraska driver's license. Mail property valuation notices to record owners of the assessed value of their property. Meet with taxpayers, explaining and interpreting assessment procedures and policies.

Dodge County has two Assessment Administrative Assistants. Each Assessment Administrative Assistant assists the manager in completing administrative reports, property splits, mapping and extended deed research, performs related work as required. The Assistant serves as a technical expert regarding assessment issues and can act on the Assessment Administrative Manager's behalf in the Manager's absence.

Dodge County has two Assessment Clerks. Each Assessment Clerk has their particular area of "expertise" in the various activities of the assessment office; such as, real estate transfers, homestead exemptions, permissive exemptions, personal property, cadastral maps, special valuations, sales books, and protests. They are cross trained in order to assist each other in an assortment of duties.

The assessment staff will assist the appraisal staff.

B. Appraisal Staff:

The Property Tax Appraiser must hold a current valid real estate appraiser registrations issued by the Nebraska Real Estate Appraiser Board. The Property Tax Appraiser is responsible for appraising all locally assessed real property taxable and non-taxable, supervises the appraisal of real property for assessment purposes and the maintenance of all accompanying appraisal records in a geographic area; collects, analyzes and interprets data for all types of properties including complex income producing commercial and industrial properties to accurately value the properties, developing a plan of review and inspection, establishing procedures for annual pick-up work; and responsible for supervision and training of all supporting appraisal staff .Reports the value appraisals to the Property Tax Assessor for consideration.

Dodge County has three Appraiser Assistants, two of which also have their Registered Appraisal License. Duties include the valuation of real property sales verification, data entry of property information into the computer-assisted mass appraisal system and determine valuation changes if necessary on an annual basis. The Appraiser Assistants also assist the Appraiser by measuring, taking pictures, and gathering information.

Dodge County has one Appraisal/Assessment Clerk. The workload includes mailing sales review letters, entering building permits in the computer and other duties as needed.

C. Cadastral Maps - Accuracy/Condition/Other Land Use Maps/Aerial Photos

Dodge County maintains two separate sets of cadastral maps, one set on Mylar and one paper. A majority of the maps drawn/taken around 1967 are beginning to show wear and tear. Splits and ownership information are recorded as accurately as possible and updated on a daily basis. At times we may rely on an Internet program for more accurate, up-to-date aerial photos of Dodge County, particularly along the river and creek corridors. A mapping program using ArcExplorer2 has been installed on our computers which we anticipate the use of in the near future.

D. Property Record Cards

Current and accurate Property Records Cards are maintained in the Assessment Office using the current computer system. The information includes photos and sketches as well as appraisal and depreciation statistics. Hard copies are available upon request. Paper files, although also stored in file cabinets, are no longer updated as this office slowly moves towards a paperless environment.

E. History & Software

On July 1, 1998, the State assumed the assessment functions for Dodge County.

Dodge County is using the Terra Scan CAMA program for maintaining property record cards. The towns of Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge, Uehling, and Scribner have been listed and entered in the computer, including photos and sketches. The information entered for the properties in Fremont is based on information from the previous property record cards.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

Real estate transfer statements (Form 521) are filed at the Register of Deeds and processed daily in this office. The assessment staff performs all ownership changes in the Terra Scan program and both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements and the sales are being reviewed on a timely basis.

Sales Review questionnaires are mailed to both the buyer and seller of each property in Dodge County by the Assessment/Appraisal Clerk. A new procedure to be implemented will be follow-up telephone calls to both the buyer and seller when questionnaires are not returned, or when a particular sale is questionable for whatever reason.

Building permits are sent to this office on a regular basis from most city/village clerks as well as from the Zoning Building Inspection for rural properties, and are entered into the computer as time allows.

B. Data Collection

Physical property inspections are ongoing throughout the year, while verification of work completed on open permits being particularly localized between January to March each year.

C. Review Assessment Sales Ratio Studies Before Assessment Actions

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

A copy of such required sales file and statistical report for Dodge County is received at least 4 times each year, at which time each sale is reviewed against information in the computer and determined to be either arm's length or not based on all relevant information. At that time, our Field Liaison is in contact with this office to provide statistical analysis based on the figures at

hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

G. Notices and Public Relations

It is the responsibility of the Assessment Office to provide public notification for the multiple functions that take place, including, but not limited to: notification of appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

It is also necessary to establish and foster a congenial working relationship among the Assessment Office, professional organizations, and general public. This would include, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

Level of Value, Quality, and Uniformity for Assessment Year 2005:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	99%	8.91	101.96
Commercial	100%	17.14	108.96
Agricultural Land	76%	16.26	101.71

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2005 Reports & Opinions

Assessment Actions Planned for Assessment Year 2006:

Revaluation of lake-leased lake property, adjust land tables for owned lakes. Creation of newer and older neighborhoods in non-homogeneous areas. Implement sales comparison in TerraScan to have ability to include this report with the Notice of Valuation Changes.

Review small town commercial property. Identify and implement income approach for 2-4 family properties.

Revaluation of agricultural land tables. Cash rent information letter for possible countywide Special Value on land. Redefine Special Value areas around Fremont based on areas with recent sales. Redefine recreation areas along the Platte River. Begin revaluation of farm properties including houses and agricultural buildings in Market Area II.

Review sales, review all depreciation tables and land values throughout the county.

Analysis of sales file to determine if any adjustments need to be implemented. Special attention spent on insuring the sales file is as accurate, error-free, and up-to-date as possible for future reports.

Assessment Actions Planned for Assessment Year 2007:

Physical review of Fremont residential - East side.

Review commercial properties in downtown Fremont

Review all farm properties including houses and outbuildings in Market Area III.

Review all depreciation tables and land values throughout the county. Review income and expense information.

Assessment Actions Planned for Assessment Year 2008:

Physical review of Fremont residential - West side.

Review residential properties in small towns as well as rural residential properties.

Revalue all industrial properties in Dodge County.

Review all farm properties including houses and outbuildings in Market Area I.

Review all depreciation tables and land values throughout the county. Review income and expense information.

The county will continue to monitor the sales file statistical information to insure the level, quality, and uniformity are in the acceptable level.

Other Functions Performed by the Assessment Office, But Not Limited To:

1. Record Maintenance, Mapping Updates, Ownership Changes, Protests, New Construction, Permits
2. Annually Prepare and File Assessment Administrative Reports Required By Law/Regulation:
 - A. Abstracts (Real & Personal Property)
 - B. Assessment Survey
 - C. Sales Information to PA&T Rosters & Annual Assessed Value Update w/Abstract
 - D. Certification of Value to Political Subdivisions
 - E. School District Taxable Value Report
 - F. Homestead Exemption Tax Loss Report (in Conjunction w/Treasurer)
 - G. Certificate of Taxes Levied Report
 - H. Report of Current Values for Properties Owned by Board of Education Lands & Funds
 - I. Report of all Exempt Property and Taxable Government Owned Property
 - J. Annual Plan of Assessment Report
3. Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.
4. Sales File: Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable level.

5. Personal Property: Administer annual filing of schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
3. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
4. Taxable Government Owned Property: Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
5. Homestead Exemptions: Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
6. Centrally Assessed: Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
7. 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.
8. Tax Districts and Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists: Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections: Prepare tax list correction documents for county board approval.
11. County Board of Equalization: Attend county board of equalization meetings for valuation protests - assemble and provide information.
12. TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
13. TERC Statewide Equalization: Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Procedures Manual: The procedural manual continues to be a work in progress. Each new project has procedures written so new procedures are being added and updated all the time.
15. Education: Assessor and/or Appraisal Education: Attend meetings, workshops, and educational classes to obtain required hours of continuing education to main assessor certification and/or appraiser license, etc.

Respectfully Submitted:

Debbie Churchill	6-27-05	Bill Hankins	6-27-05
<hr/>		<hr/>	
Assessment Administrative Manager	Date	Appraiser	Date

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Dodge County is 75% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dodge County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in Dodge County is 75% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Dodge County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Dodge County is 74% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dodge County is in compliance with generally accepted mass appraisal practices.

2006 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dodge County

Recommendations

It is my recommendation that the Tax Equalization and Review Commission make no adjustment.

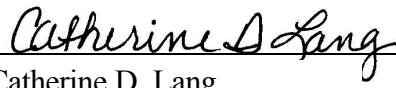
Residential

Commercial

Agricultural

Dated this 10th day of April, 2006.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

I Agricultural Land Correlation

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 87 sales with a Median of 75 percent is within the acceptable range for the level of value. The qualitative statistics of the coefficient of dispersion and the price related deferential are both slightly above the acceptable range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County, which are market areas 1, 2, 3 and 4.

Refer to the following Statistical Analysis:

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	79.51	79.51	79.51			79.51	79.51	N/A	215,600	171,420
10/01/02 TO 12/31/02	3	90.21	92.78	92.49	13.96	100.31	75.18	112.95	N/A	209,156	193,448
01/01/03 TO 03/31/03	7	87.79	89.95	91.17	9.98	98.66	75.70	115.49	75.70 to 115.49	112,759	102,799
04/01/03 TO 06/30/03	6	99.02	100.44	94.92	20.27	105.82	73.22	140.31	73.22 to 140.31	176,051	167,104
07/01/03 TO 09/30/03	2	96.65	96.65	96.89	1.72	99.76	94.99	98.31	N/A	186,550	180,740
10/01/03 TO 12/31/03	4	90.05	94.51	92.30	10.45	102.39	83.18	114.75	N/A	110,187	101,700
01/01/04 TO 03/31/04	12	79.90	77.28	76.99	16.80	100.38	50.16	117.86	63.64 to 86.01	136,397	105,012
04/01/04 TO 06/30/04	9	80.38	77.16	80.96	11.08	95.31	47.61	89.69	68.33 to 87.88	205,783	166,597
07/01/04 TO 09/30/04	5	62.04	67.31	63.24	10.80	106.44	59.01	81.38	N/A	363,919	230,131
10/01/04 TO 12/31/04	13	74.83	73.36	68.71	10.01	106.76	57.65	93.97	63.73 to 77.57	268,204	184,295
01/01/05 TO 03/31/05	13	60.40	60.82	57.51	18.71	105.75	30.12	116.40	49.19 to 63.80	287,898	165,566
04/01/05 TO 06/30/05	12	64.56	75.77	74.70	37.62	101.44	13.12	190.12	58.29 to 97.83	217,282	162,302
<u>Study Years</u>											
07/01/02 TO 06/30/03	17	88.25	93.54	92.01	15.38	101.65	73.22	140.31	79.51 to 111.46	158,158	145,528
07/01/03 TO 06/30/04	27	83.08	81.23	81.99	14.46	99.07	47.61	117.86	72.64 to 87.88	159,358	130,659
07/01/04 TO 06/30/05	43	63.80	69.54	65.60	23.07	106.00	13.12	190.12	60.40 to 72.62	271,077	177,825
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	19	89.32	94.93	93.65	13.88	101.37	73.22	140.31	83.18 to 109.79	139,972	131,078
01/01/04 TO 12/31/04	39	74.91	74.67	71.70	14.09	104.14	47.61	117.86	66.82 to 80.38	225,514	161,692
<u>ALL</u>											
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(! : Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
187-	1	54.85	54.85	54.85			54.85	54.85	N/A	140,000	76,790	
2075	8	77.17	76.82	74.24	19.86	103.48	50.16	112.95	50.16 to 112.95	131,266	97,458	
2077	2	86.25	86.25	86.50	3.56	99.71	83.18	89.32	N/A	152,500	131,917	
2079	3	94.99	85.70	83.81	12.11	102.26	63.80	98.31	N/A	205,649	172,355	
2081	3	83.85	85.44	84.72	8.37	100.85	75.70	96.76	N/A	95,706	81,078	
2103	1	107.02	107.02	107.02			107.02	107.02	N/A	300,000	321,045	
2105	9	80.70	78.51	77.94	9.74	100.73	59.92	90.21	66.69 to 87.79	174,178	135,758	
2106	1	90.76	90.76	90.76			90.76	90.76	N/A	180,000	163,375	
2107	4	83.15	86.80	81.36	22.45	106.69	63.05	117.86	N/A	173,500	141,161	
2109	9	72.75	80.13	76.12	20.11	105.27	58.73	114.75	63.64 to 109.79	174,356	132,716	
2359	15	77.57	82.34	83.69	18.88	98.38	58.72	190.12	64.15 to 83.08	154,302	129,134	
2361	5	89.69	93.91	81.31	29.38	115.49	60.40	140.31	N/A	354,546	288,285	
2363	15	63.73	71.14	65.77	17.55	108.16	57.65	111.46	59.01 to 75.60	358,370	235,715	
2389	3	43.24	41.95	47.70	43.47	87.96	13.12	69.51	N/A	342,295	163,271	
2393	1	75.18	75.18	75.18			75.18	75.18	N/A	119,750	90,030	
2395	1	55.58	55.58	55.58			55.58	55.58	N/A	420,000	233,425	
2397	2	63.63	63.63	72.86	25.18	87.33	47.61	79.65	N/A	116,750	85,060	
292-	1	93.97	93.97	93.97			93.97	93.97	N/A	112,000	105,250	
56-	1	49.19	49.19	49.19			49.19	49.19	N/A	320,000	157,415	
568-	1	30.12	30.12	30.12			30.12	30.12	N/A	162,722	49,005	
576-	1	116.40	116.40	116.40			116.40	116.40	N/A	80,000	93,120	
ALL												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	36	75.01	76.13	69.93	25.24	108.87	13.12	140.31	62.04 to 87.79	292,276	204,377	
2	25	74.69	78.38	74.46	21.39	105.26	49.19	117.86	66.82 to 86.01	163,133	121,471	
3	9	75.70	78.98	76.48	16.54	103.27	59.92	98.31	63.80 to 96.76	166,596	127,418	
4	17	77.57	80.14	82.70	19.09	96.90	47.61	190.12	64.13 to 83.08	149,884	123,949	
ALL												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	
ALL												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	2	56.37	56.37	54.67	23.30	103.11	43.24	69.51	N/A	427,272	233,605
27-0046	9	79.64	81.76	79.53	19.72	102.79	50.16	112.95	66.82 to 109.79	118,058	93,897
27-0062	15	83.18	80.08	78.18	14.74	102.43	54.31	114.75	63.64 to 89.32	171,006	133,690
27-0594	18	83.58	83.15	77.12	19.23	107.82	57.65	116.40	63.80 to 96.76	208,424	160,727
27-0595	40	74.02	77.15	72.84	20.77	105.92	47.61	190.12	64.13 to 78.42	249,470	181,702
89-0024	3	30.12	47.02	38.95	93.77	120.73	13.12	97.83	N/A	145,021	56,481
NonValid School											
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	77.57	77.57	77.57			77.57	77.57	N/A	35,000	27,150
10.01 TO 30.00	4	62.73	66.93	61.95	28.77	108.04	47.61	94.64	N/A	46,740	28,955
30.01 TO 50.00	18	81.04	78.47	73.32	19.43	107.01	13.12	111.46	66.82 to 93.09	97,607	71,570
50.01 TO 100.00	44	74.87	77.77	74.50	18.88	104.40	30.12	117.86	67.67 to 83.08	191,616	142,746
100.01 TO 180.00	17	61.48	71.00	66.04	22.82	107.50	43.24	140.31	58.29 to 86.01	423,156	279,472
180.01 TO 330.00	3	107.02	128.94	113.52	31.28	113.58	89.69	190.12	N/A	348,000	395,060
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	51	75.31	77.72	72.16	20.28	107.70	43.24	140.31	66.82 to 81.38	204,155	147,321
DRY-N/A	9	82.26	83.95	85.92	23.21	97.71	50.16	114.75	59.03 to 112.95	148,460	127,560
GRASS-N/A	3	30.12	42.18	25.51	77.70	165.34	13.12	83.31	N/A	119,687	30,535
IRRGTD	7	74.91	74.21	71.96	8.17	103.13	58.72	86.47	58.72 to 86.47	189,792	136,570
IRRGTD-N/A	17	78.42	82.84	75.58	24.73	109.61	55.58	190.12	60.40 to 90.21	306,587	231,720
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(! : Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	54	75.45	78.38	72.79	20.52	107.68	43.24	140.31	67.67 to 83.18	200,607	146,023
DRY-N/A	6	77.74	81.07	84.80	26.08	95.60	50.16	114.75	50.16 to 114.75	152,551	129,364
GRASS	2	48.21	48.21	21.70	72.80	222.22	13.12	83.31	N/A	98,170	21,300
GRASS-N/A	1	30.12	30.12	30.12			30.12	30.12	N/A	162,722	49,005
IRRGTD	18	78.61	83.60	76.98	22.67	108.59	55.58	190.12	63.65 to 89.69	275,233	211,884
IRRGTD-N/A	6	69.83	70.49	68.16	11.80	103.42	57.65	83.08	57.65 to 83.08	264,390	180,220
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	60	75.45	78.65	73.73	21.15	106.68	43.24	140.31	67.67 to 83.18	195,801	144,357
GRASS	2	48.21	48.21	21.70	72.80	222.22	13.12	83.31	N/A	98,170	21,300
GRASS-N/A	1	30.12	30.12	30.12			30.12	30.12	N/A	162,722	49,005
IRRGTD	24	76.24	80.32	74.84	20.55	107.32	55.58	190.12	64.15 to 86.47	272,522	203,968
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	79.31	79.31	78.93	5.04	100.48	75.31	83.31	N/A	26,500	20,917
30000 TO 59999	3	77.57	73.27	70.36	20.21	104.14	47.61	94.64	N/A	40,166	28,261
60000 TO 99999	12	89.78	90.14	89.83	18.83	100.34	50.16	116.40	75.70 to 111.46	81,409	73,130
100000 TO 149999	16	83.51	83.59	83.82	14.68	99.72	54.85	115.49	70.81 to 93.97	122,089	102,339
150000 TO 249999	30	73.95	78.39	77.92	24.45	100.61	13.12	190.12	67.67 to 79.65	198,376	154,569
250000 TO 499999	17	63.73	69.21	68.23	19.76	101.44	43.24	107.02	55.58 to 86.01	331,010	225,835
500000 +	7	60.40	63.94	63.81	8.72	100.20	57.65	89.69	57.65 to 89.69	566,481	361,480
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(! : Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____ Low \$ _____												
_____ Total \$ _____												
10000 TO 29999	5	75.31	59.38	37.17	26.60	159.78	13.12	83.31	N/A	61,968	23,031	
30000 TO 59999	3	50.16	58.30	44.04	42.88	132.40	30.12	94.64	N/A	90,394	39,806	
60000 TO 99999	20	81.04	82.61	79.47	17.34	103.95	54.85	116.40	70.81 to 93.09	100,559	79,916	
100000 TO 149999	18	72.98	75.77	72.59	16.36	104.39	54.31	111.46	64.15 to 87.01	172,726	125,374	
150000 TO 249999	28	75.25	79.61	74.05	20.82	107.50	43.24	140.31	66.69 to 83.08	248,549	184,062	
250000 TO 499999	13	63.73	81.26	73.57	33.42	110.45	57.65	190.12	59.01 to 90.21	460,539	338,836	
_____ ALL _____												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

II Special Value Correlation

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 87 sales with a Median of 75 percent is within the acceptable range for the level of value. The qualitative statistics of the coefficient of dispersion and the price related differential are both slightly above the acceptable range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County, which are market areas 1, 2, 3 and 4.

Refer to the following Statistical Analysis:

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	79.51	79.51	79.51			79.51	79.51	N/A	215,600	171,420
10/01/02 TO 12/31/02	3	90.21	92.78	92.49	13.96	100.31	75.18	112.95	N/A	209,156	193,448
01/01/03 TO 03/31/03	7	87.79	89.95	91.17	9.98	98.66	75.70	115.49	75.70 to 115.49	112,759	102,799
04/01/03 TO 06/30/03	6	99.02	100.44	94.92	20.27	105.82	73.22	140.31	73.22 to 140.31	176,051	167,104
07/01/03 TO 09/30/03	2	96.65	96.65	96.89	1.72	99.76	94.99	98.31	N/A	186,550	180,740
10/01/03 TO 12/31/03	4	90.05	94.51	92.30	10.45	102.39	83.18	114.75	N/A	110,187	101,700
01/01/04 TO 03/31/04	12	79.90	77.28	76.99	16.80	100.38	50.16	117.86	63.64 to 86.01	136,397	105,012
04/01/04 TO 06/30/04	9	80.38	77.16	80.96	11.08	95.31	47.61	89.69	68.33 to 87.88	205,783	166,597
07/01/04 TO 09/30/04	5	62.04	67.31	63.24	10.80	106.44	59.01	81.38	N/A	363,919	230,131
10/01/04 TO 12/31/04	13	74.83	73.36	68.71	10.01	106.76	57.65	93.97	63.73 to 77.57	268,204	184,295
01/01/05 TO 03/31/05	13	60.40	60.82	57.51	18.71	105.75	30.12	116.40	49.19 to 63.80	287,898	165,566
04/01/05 TO 06/30/05	12	64.56	75.77	74.70	37.62	101.44	13.12	190.12	58.29 to 97.83	217,282	162,302
<u>Study Years</u>											
07/01/02 TO 06/30/03	17	88.25	93.54	92.01	15.38	101.65	73.22	140.31	79.51 to 111.46	158,158	145,528
07/01/03 TO 06/30/04	27	83.08	81.23	81.99	14.46	99.07	47.61	117.86	72.64 to 87.88	159,358	130,659
07/01/04 TO 06/30/05	43	63.80	69.54	65.60	23.07	106.00	13.12	190.12	60.40 to 72.62	271,077	177,825
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	19	89.32	94.93	93.65	13.88	101.37	73.22	140.31	83.18 to 109.79	139,972	131,078
01/01/04 TO 12/31/04	39	74.91	74.67	71.70	14.09	104.14	47.61	117.86	66.82 to 80.38	225,514	161,692
<u>ALL</u>											
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(! : Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
187-	1	54.85	54.85	54.85			54.85	54.85	N/A	140,000	76,790	
2075	8	77.17	76.82	74.24	19.86	103.48	50.16	112.95	50.16 to 112.95	131,266	97,458	
2077	2	86.25	86.25	86.50	3.56	99.71	83.18	89.32	N/A	152,500	131,917	
2079	3	94.99	85.70	83.81	12.11	102.26	63.80	98.31	N/A	205,649	172,355	
2081	3	83.85	85.44	84.72	8.37	100.85	75.70	96.76	N/A	95,706	81,078	
2103	1	107.02	107.02	107.02			107.02	107.02	N/A	300,000	321,045	
2105	9	80.70	78.51	77.94	9.74	100.73	59.92	90.21	66.69 to 87.79	174,178	135,758	
2106	1	90.76	90.76	90.76			90.76	90.76	N/A	180,000	163,375	
2107	4	83.15	86.80	81.36	22.45	106.69	63.05	117.86	N/A	173,500	141,161	
2109	9	72.75	80.13	76.12	20.11	105.27	58.73	114.75	63.64 to 109.79	174,356	132,716	
2359	15	77.57	82.34	83.69	18.88	98.38	58.72	190.12	64.15 to 83.08	154,302	129,134	
2361	5	89.69	93.91	81.31	29.38	115.49	60.40	140.31	N/A	354,546	288,285	
2363	15	63.73	71.14	65.77	17.55	108.16	57.65	111.46	59.01 to 75.60	358,370	235,715	
2389	3	43.24	41.95	47.70	43.47	87.96	13.12	69.51	N/A	342,295	163,271	
2393	1	75.18	75.18	75.18			75.18	75.18	N/A	119,750	90,030	
2395	1	55.58	55.58	55.58			55.58	55.58	N/A	420,000	233,425	
2397	2	63.63	63.63	72.86	25.18	87.33	47.61	79.65	N/A	116,750	85,060	
292-	1	93.97	93.97	93.97			93.97	93.97	N/A	112,000	105,250	
56-	1	49.19	49.19	49.19			49.19	49.19	N/A	320,000	157,415	
568-	1	30.12	30.12	30.12			30.12	30.12	N/A	162,722	49,005	
576-	1	116.40	116.40	116.40			116.40	116.40	N/A	80,000	93,120	
ALL												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	36	75.01	76.13	69.93	25.24	108.87	13.12	140.31	62.04 to 87.79	292,276	204,377	
2	25	74.69	78.38	74.46	21.39	105.26	49.19	117.86	66.82 to 86.01	163,133	121,471	
3	9	75.70	78.98	76.48	16.54	103.27	59.92	98.31	63.80 to 96.76	166,596	127,418	
4	17	77.57	80.14	82.70	19.09	96.90	47.61	190.12	64.13 to 83.08	149,884	123,949	
ALL												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	
ALL												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	2	56.37	56.37	54.67	23.30	103.11	43.24	69.51	N/A	427,272	233,605
27-0046	9	79.64	81.76	79.53	19.72	102.79	50.16	112.95	66.82 to 109.79	118,058	93,897
27-0062	15	83.18	80.08	78.18	14.74	102.43	54.31	114.75	63.64 to 89.32	171,006	133,690
27-0594	18	83.58	83.15	77.12	19.23	107.82	57.65	116.40	63.80 to 96.76	208,424	160,727
27-0595	40	74.02	77.15	72.84	20.77	105.92	47.61	190.12	64.13 to 78.42	249,470	181,702
89-0024	3	30.12	47.02	38.95	93.77	120.73	13.12	97.83	N/A	145,021	56,481
NonValid School											
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	77.57	77.57	77.57			77.57	77.57	N/A	35,000	27,150
10.01 TO 30.00	4	62.73	66.93	61.95	28.77	108.04	47.61	94.64	N/A	46,740	28,955
30.01 TO 50.00	18	81.04	78.47	73.32	19.43	107.01	13.12	111.46	66.82 to 93.09	97,607	71,570
50.01 TO 100.00	44	74.87	77.77	74.50	18.88	104.40	30.12	117.86	67.67 to 83.08	191,616	142,746
100.01 TO 180.00	17	61.48	71.00	66.04	22.82	107.50	43.24	140.31	58.29 to 86.01	423,156	279,472
180.01 TO 330.00	3	107.02	128.94	113.52	31.28	113.58	89.69	190.12	N/A	348,000	395,060
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	51	75.31	77.72	72.16	20.28	107.70	43.24	140.31	66.82 to 81.38	204,155	147,321
DRY-N/A	9	82.26	83.95	85.92	23.21	97.71	50.16	114.75	59.03 to 112.95	148,460	127,560
GRASS-N/A	3	30.12	42.18	25.51	77.70	165.34	13.12	83.31	N/A	119,687	30,535
IRRGTD	7	74.91	74.21	71.96	8.17	103.13	58.72	86.47	58.72 to 86.47	189,792	136,570
IRRGTD-N/A	17	78.42	82.84	75.58	24.73	109.61	55.58	190.12	60.40 to 90.21	306,587	231,720
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(! : Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	54	75.45	78.38	72.79	20.52	107.68	43.24	140.31	67.67 to 83.18	200,607	146,023
DRY-N/A	6	77.74	81.07	84.80	26.08	95.60	50.16	114.75	50.16 to 114.75	152,551	129,364
GRASS	2	48.21	48.21	21.70	72.80	222.22	13.12	83.31	N/A	98,170	21,300
GRASS-N/A	1	30.12	30.12	30.12			30.12	30.12	N/A	162,722	49,005
IRRGTD	18	78.61	83.60	76.98	22.67	108.59	55.58	190.12	63.65 to 89.69	275,233	211,884
IRRGTD-N/A	6	69.83	70.49	68.16	11.80	103.42	57.65	83.08	57.65 to 83.08	264,390	180,220
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	60	75.45	78.65	73.73	21.15	106.68	43.24	140.31	67.67 to 83.18	195,801	144,357
GRASS	2	48.21	48.21	21.70	72.80	222.22	13.12	83.31	N/A	98,170	21,300
GRASS-N/A	1	30.12	30.12	30.12			30.12	30.12	N/A	162,722	49,005
IRRGTD	24	76.24	80.32	74.84	20.55	107.32	55.58	190.12	64.15 to 86.47	272,522	203,968
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	79.31	79.31	78.93	5.04	100.48	75.31	83.31	N/A	26,500	20,917
30000 TO 59999	3	77.57	73.27	70.36	20.21	104.14	47.61	94.64	N/A	40,166	28,261
60000 TO 99999	12	89.78	90.14	89.83	18.83	100.34	50.16	116.40	75.70 to 111.46	81,409	73,130
100000 TO 149999	16	83.51	83.59	83.82	14.68	99.72	54.85	115.49	70.81 to 93.97	122,089	102,339
150000 TO 249999	30	73.95	78.39	77.92	24.45	100.61	13.12	190.12	67.67 to 79.65	198,376	154,569
250000 TO 499999	17	63.73	69.21	68.23	19.76	101.44	43.24	107.02	55.58 to 86.01	331,010	225,835
500000 +	7	60.40	63.94	63.81	8.72	100.20	57.65	89.69	57.65 to 89.69	566,481	361,480
ALL	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876

PA&T 2006 Special Value Statistics

Base Stat

Query: 4932

Type: Qualified
 Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	87	MEDIAN:	75	COV:	30.41	95% Median C.I.:	69.51 to 80.70	(!: Derived)
(AgLand) TOTAL Sales Price:	18,777,195	WGT. MEAN:	73	STD:	23.68	95% Wgt. Mean C.I.:	68.28 to 78.10	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	18,647,695	MEAN:	78	AVG.ABS.DEV:	16.65	95% Mean C.I.:	72.88 to 82.83	
(AgLand) TOTAL Assessed Value:	13,648,285							
AVG. Adj. Sales Price:	214,341	COD:	22.11	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	156,876	PRD:	106.37	MIN Sales Ratio:	13.12			

Printed: 04/04/2006 10:52:29

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____ Low \$ _____												
_____ Total \$ _____												
10000 TO 29999	5	75.31	59.38	37.17	26.60	159.78	13.12	83.31	N/A	61,968	23,031	
30000 TO 59999	3	50.16	58.30	44.04	42.88	132.40	30.12	94.64	N/A	90,394	39,806	
60000 TO 99999	20	81.04	82.61	79.47	17.34	103.95	54.85	116.40	70.81 to 93.09	100,559	79,916	
100000 TO 149999	18	72.98	75.77	72.59	16.36	104.39	54.31	111.46	64.15 to 87.01	172,726	125,374	
150000 TO 249999	28	75.25	79.61	74.05	20.82	107.50	43.24	140.31	66.69 to 83.08	248,549	184,062	
250000 TO 499999	13	63.73	81.26	73.57	33.42	110.45	57.65	190.12	59.01 to 90.21	460,539	338,836	
_____ ALL _____												
	87	75.31	77.86	73.19	22.11	106.37	13.12	190.12	69.51 to 80.70	214,341	156,876	

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

III Recapture Value Correlation

The statistics support the action taken by the assessor for the 2006 assessment year. This is a realistic portrayal of how difficult it is to keep the recapture (market) values up with the market values for the class as a whole. This represents the actions taken by the assessor. The qualified Agricultural Unimproved report containing 15 sales with a Median of 74 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are significantly out side the targeted level. It needs to be noted that the very nature of the established special value market areas. Yet there are really two distinct and different types of market areas that make up the recapture or influenced areas of the county. One type of market area is associated with land that occurs along the rivers that traverse the county or borders Dodge County. These market areas are influenced by recreational endeavors. The other market areas are associated with the residential and commercial influence in close proximity of the city of Fremont. Keeping in mind the non homogeneous nature of these two distinct and differing types of market areas the statistical analysis does not indicate unacceptable assessment practices.

Refer to the following statistical analysis:

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	15	MEDIAN:	74	COV:	68.06	95% Median C.I.:	59.92 to 122.61	(! : Derived)
(AgLand) TOTAL Sales Price:	2,456,507	WGT. MEAN:	96	STD:	70.11	95% Wgt. Mean C.I.:	57.71 to 133.93	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,456,507	MEAN:	103	AVG.ABS.DEV:	43.23	95% Mean C.I.:	64.19 to 141.84	
(AgLand) TOTAL Assessed Value:	2,353,765							
AVG. Adj. Sales Price:	163,767	COD:	58.54	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	156,917	PRD:	107.51	MIN Sales Ratio:	49.88			

Printed: 04/05/2006 11:49:33

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/02 TO 09/30/02	1	146.61	146.61	146.61			146.61	146.61	N/A	123,435	180,970
10/01/02 TO 12/31/02	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
01/01/03 TO 03/31/03	1	157.16	157.16	157.16			157.16	157.16	N/A	77,500	121,800
04/01/03 TO 06/30/03											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	3	97.83	90.02	82.22	20.91	109.49	55.43	116.81	N/A	76,883	63,211
04/01/04 TO 06/30/04	2	56.89	56.89	55.51	5.32	102.49	53.87	59.92	N/A	272,886	151,475
07/01/04 TO 09/30/04	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	4	84.69	85.47	93.17	27.87	91.73	49.88	122.61	N/A	205,487	191,457
04/01/05 TO 06/30/05	2	64.54	64.54	65.16	5.99	99.05	60.67	68.41	N/A	172,500	112,395
<u>Study Years</u>											
07/01/02 TO 06/30/03	3	157.16	209.04	222.28	37.48	94.04	146.61	323.34	N/A	114,428	254,350
07/01/03 TO 06/30/04	5	59.92	76.77	63.44	35.16	121.01	53.87	116.81	N/A	155,284	98,517
07/01/04 TO 06/30/05	7	68.41	76.32	82.15	24.67	92.91	49.88	122.61	49.88 to 122.61	190,971	156,875
<u>Calendar Yrs</u>											
01/01/03 TO 12/31/03	1	157.16	157.16	157.16			157.16	157.16	N/A	77,500	121,800
01/01/04 TO 12/31/04	6	61.61	74.52	63.42	29.41	117.52	53.87	116.81	53.87 to 116.81	157,712	100,015
<u>ALL</u>											
	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2077	1	55.43	55.43	55.43			55.43	55.43	N/A	117,600	65,185
2079	1	68.41	68.41	68.41			68.41	68.41	N/A	200,000	136,815
2103	1	95.54	95.54	95.54			95.54	95.54	N/A	85,000	81,210
2365	2	75.85	75.85	57.89	28.98	131.02	53.87	97.83	N/A	218,859	126,695
2387	1	60.67	60.67	60.67			60.67	60.67	N/A	145,000	87,975
2389	4	103.26	103.39	86.53	46.96	119.49	49.88	157.16	N/A	148,309	128,327
2391	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
2393	1	116.81	116.81	116.81			116.81	116.81	N/A	73,000	85,270
2397	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
424-	1	73.85	73.85	73.85			73.85	73.85	N/A	84,750	62,585
554-	1	122.61	122.61	122.61			122.61	122.61	N/A	408,000	500,235
<u>ALL</u>											
	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	15	MEDIAN:	74	COV:	68.06	95% Median C.I.:	59.92 to 122.61	(!: Derived)
(AgLand) TOTAL Sales Price:	2,456,507	WGT. MEAN:	96	STD:	70.11	95% Wgt. Mean C.I.:	57.71 to 133.93	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,456,507	MEAN:	103	AVG.ABS.DEV:	43.23	95% Mean C.I.:	64.19 to 141.84	
(AgLand) TOTAL Assessed Value:	2,353,765							
AVG. Adj. Sales Price:	163,767	COD:	58.54	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	156,917	PRD:	107.51	MIN Sales Ratio:	49.88			

Printed: 04/05/2006 11:49:34

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
11	4	134.61	119.06	108.40	24.38	109.84	49.88	157.16	N/A	213,283	231,201
12	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
14	3	97.83	89.50	66.31	21.45	134.97	53.87	116.81	N/A	170,239	112,886
5	1	55.43	55.43	55.43			55.43	55.43	N/A	117,600	65,185
6	2	71.13	71.13	70.03	3.82	101.57	68.41	73.85	N/A	142,375	99,700
7	3	60.67	72.04	68.22	19.57	105.61	59.92	95.54	N/A	126,034	85,975
8	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	2	222.98	222.98	174.53	45.01	127.76	122.61	323.34	N/A	275,175	480,257
27-0046											
27-0062	3	68.41	65.89	65.76	8.97	100.20	55.43	73.85	N/A	134,116	88,195
27-0594	7	95.54	94.40	75.98	35.58	124.24	49.88	157.16	49.88 to 157.16	159,422	121,130
27-0595	2	90.05	90.05	79.38	29.71	113.44	63.30	116.81	N/A	121,425	96,390
89-0024	1	60.67	60.67	60.67			60.67	60.67	N/A	145,000	87,975
NonValid School											
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	97.83	97.83	97.83			97.83	97.83	N/A	40,050	39,180
30.01 TO 50.00	3	157.16	176.79	151.68	58.00	116.56	49.88	323.34	N/A	154,683	234,626
50.01 TO 100.00	9	68.41	82.28	78.16	31.43	105.28	55.43	146.61	59.92 to 116.81	127,415	99,584
100.01 TO 180.00	2	88.24	88.24	88.68	38.95	99.50	53.87	122.61	N/A	402,834	357,222
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	15	MEDIAN:	74	COV:	68.06	95% Median C.I.:	59.92 to 122.61	(! : Derived)
(AgLand) TOTAL Sales Price:	2,456,507	WGT. MEAN:	96	STD:	70.11	95% Wgt. Mean C.I.:	57.71 to 133.93	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,456,507	MEAN:	103	AVG.ABS.DEV:	43.23	95% Mean C.I.:	64.19 to 141.84	
(AgLand) TOTAL Assessed Value:	2,353,765							
AVG. Adj. Sales Price:	163,767	COD:	58.54	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	156,917	PRD:	107.51	MIN Sales Ratio:	49.88			

Printed: 04/05/2006 11:49:34

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	7	122.61	135.90	114.32	49.58	118.87	49.88	323.34	49.88 to 323.34	204,743	234,067
DRY-N/A	4	78.11	83.23	76.08	29.37	109.41	59.92	116.81	N/A	112,776	85,798
GRASS-N/A	3	63.30	64.19	63.21	9.70	101.55	55.43	73.85	N/A	124,066	78,426
IRRGTD-N/A	1	68.41	68.41	68.41			68.41	68.41	N/A	200,000	136,815
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	119.71	133.51	114.44	45.04	116.66	49.88	323.34	49.88 to 323.34	188,275	215,468
DRY-N/A	3	60.67	72.04	68.22	19.57	105.61	59.92	95.54	N/A	126,034	85,975
GRASS-N/A	3	63.30	64.19	63.21	9.70	101.55	55.43	73.85	N/A	124,066	78,426
IRRGTD-N/A	1	68.41	68.41	68.41			68.41	68.41	N/A	200,000	136,815
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	10	107.32	118.87	105.62	50.72	112.54	49.88	323.34	53.87 to 157.16	179,930	190,046
DRY-N/A	1	95.54	95.54	95.54			95.54	95.54	N/A	85,000	81,210
GRASS	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
GRASS-N/A	2	64.64	64.64	63.14	14.25	102.37	55.43	73.85	N/A	101,175	63,885
IRRGTD	1	68.41	68.41	68.41			68.41	68.41	N/A	200,000	136,815
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	97.83	97.83	97.83			97.83	97.83	N/A	40,050	39,180
60000 TO 99999	4	106.17	110.84	109.56	24.62	101.17	73.85	157.16	N/A	80,062	87,716
100000 TO 149999	5	60.67	129.19	130.55	116.89	98.96	55.43	323.34	N/A	135,297	176,630
150000 TO 249999	3	63.30	60.53	59.62	9.76	101.51	49.88	68.41	N/A	204,683	122,041
250000 TO 499999	2	88.24	88.24	88.68	38.95	99.50	53.87	122.61	N/A	402,834	357,222
ALL	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

PA&T 2006 Recapture Value Statistics

Base Stat

Query: 4932

Type: Qualified

Date Range: 07/01/2002 to 06/30/2005 Posted Before: 02/03/2006

NUMBER of Sales:	15	MEDIAN:	74	COV:	68.06	95% Median C.I.:	59.92 to 122.61	(!: Derived)
(AgLand) TOTAL Sales Price:	2,456,507	WGT. MEAN:	96	STD:	70.11	95% Wgt. Mean C.I.:	57.71 to 133.93	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,456,507	MEAN:	103	AVG.ABS.DEV:	43.23	95% Mean C.I.:	64.19 to 141.84	
(AgLand) TOTAL Assessed Value:	2,353,765							
AVG. Adj. Sales Price:	163,767	COD:	58.54	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	156,917	PRD:	107.51	MIN Sales Ratio:	49.88			

Printed: 04/05/2006 11:49:34

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____ Low \$ _____	_____										
_____ Total \$ _____											
30000 TO 59999	1	97.83	97.83	97.83			97.83	97.83	N/A	40,050	39,180
60000 TO 99999	6	67.26	77.04	72.07	27.30	106.89	55.43	116.81	55.43 to 116.81	108,909	78,494
100000 TO 149999	4	65.85	84.69	70.56	42.67	120.03	49.88	157.16	N/A	172,887	121,981
150000 TO 249999	2	100.24	100.24	75.84	46.26	132.18	53.87	146.61	N/A	260,551	197,590
250000 TO 499999	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
500000 +	1	122.61	122.61	122.61			122.61	122.61	N/A	408,000	500,235
_____ ALL _____	15	73.85	103.01	95.82	58.54	107.51	49.88	323.34	59.92 to 122.61	163,767	156,917

2006

Methodology for Special Valuation

Dodge County

The Dodge County State Assessment office submits this report to the Department of Property Assessment and Taxation, pursuant to 350, Nebraska Administrative Code, Chapter 11, §005.04 (03/04). Dodge County submits that the following methodologies are used to value agricultural land that is influenced by forces other than purely agricultural purposes. The influences identified are, residential and commercial (around Fremont) and recreational (mostly along the rivers).

Market Areas

Dodge County currently has 12 market areas throughout the county.

Market areas 1 through 4 divide the county into four (4) separate areas for agricultural land valuation.

Market areas 5, 6, 7, 8, and 9 are areas along the river corridors. For several years the areas along the Platte and Elkhorn Rivers have sold for uses other than agriculture usage. The influence on these sales has been for recreational use (e.g., hunting, fishing and quiet enjoyment); these sales have been to private individuals, as well as to several commercial hunting enterprises.

Market areas 10, 11, and 12 are located in the area surrounding Fremont. Areas 10 and 11 are those properties most likely to be developed for residential use. Area 12 is those properties most likely to be developed for industrial development.

Identification

The land in market areas 1 through 4 has been identified as those areas least likely to be influenced by non-agricultural uses.

The land in market areas 5 through 9 has been identified as waste areas that are located along the rivers. These parcels do not necessarily have river frontage but are located in areas that are used primarily for recreational purposes.

Land in market areas 10 through 12 are located in sections where sales of farm property has sold substantially higher than in the surrounding agricultural markets. Trends along the east and northeast sections of Fremont have been toward residential usage, while trends along the south and west have been towards industrial and commercial usage.

Zoning

Zoning has not been a consideration in the recreational river corridor; this land is zoned agricultural with several different levels that do not exclude recreational usage.

Zoning around Fremont has eliminated the south and some of the west sections from special valuation due to industrial zoning. However, the rural residential county zoning and the transitional agriculture county zoning, list crop production as a primary use in these zones, therefore special valuation for properties in these areas has been recommended and approved.

Agricultural Values

Each of the special valuation market areas were created in conjunction with the surrounding agricultural market areas. The following table shows these relationships:

Agricultural Market	Special Valuation Areas
1	7, 9, 10, 11, 12
2	5
3	6
4	8

To date, special valuation has values determined by the agricultural tables developed for the related market areas. These relationships were determined geographically and are considered to be the best indicators.

Market Values (Recapture)

Analysis of sales in the special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. Last year, after analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage.

The areas surrounding Fremont are based on sales located in the sections defined as high-end residential (market area 10), low-end residential (market area 11) and commercial (market area 12).

Qualifying Property

Properties with questionable agricultural usage have been notified of the intent to remove these properties from special valuation consideration. The Dodge County staff will investigate any claims of qualification for special valuation regarding these properties, as well as any new claims.

Debra L. Churchill
Assessment Administrative Manager

Robert Martin
State Assessment Administrator
Acting State Appraiser for Dodge County

Purpose Statements

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions & Recommendations

Contains the conclusions and recommendations reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2006 County Abstract of Assessment for Real Property, Form 45, Compared with the 2005 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2005 CTL to establish the prior year's assessed valuation and compares it to the data from the 2006 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change in value and the percentage change

in the value of various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (R. S. Supp., 2005) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 05-10, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2006*, September 9, 2005, provided Draft Statistical Reports, to each county assessor on or before Friday, September 16, 2005, based on data in the sales file as of Monday, September 13, 2005, and on or before Friday, November 18, 2005, based on data in the sales file as of Friday, November 16, 2005. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2006 Preliminary Statistical Reports to the county assessors and the Commission on or before Tuesday, February 7, 2006, based on data in the sales file as of Monday, January 30, 2006.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2006 assessed valuation of the property in the sales file as of the 2006 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2005 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2006 R&O.

County Assessment Survey

Part one contains the General Information developed in a combined effort between the Department and the county assessor to describe the funding and staffing of the county assessor's office. It also documents the appraisal information as it relates to the three major classes of property; residential, commercial and agricultural land.

Part two of the Assessment Survey entitled "Assessment Actions" is also a joint effort between the Department and the county assessor to document the 2006 assessment actions taken to address the three classes of real property in the county.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2006 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

The County Assessor's Three Year Plan of Assessment-Update

The Three Year Plan of Assessment is prepared by the county assessor and updated annually pursuant to Neb. Rev. Stat. §77-1311.02 (R. S. Supp., 2005). It explains the scope and detail of the assessment processes planned by the county assessor for the next assessment year and subsequent two assessment years.

Special Valuation Section

The recognition of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose Statements provides the legal and policy framework for special valuation and describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed recognized if the county assessor has determined that there are factors other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture (full market value) value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the R&O of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Neb. Const. art. VIII, sec. 1, (1) (1998): Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as provided by this Constitution.

Neb. Const. art. VIII, sec. 1, (4) (1998): the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land.

Neb. Const. art. VIII, sec. 1, (5) (1998): the Legislature to enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses.

Nebraska Statutory Provisions for Agricultural Land:

Neb. Rev. Stat. §77-112 (R.R.S., 2003): Actual value, defined. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Neb. Rev. Stat. §77-201 (R. S. Supp., 2005): Property taxable; valuation; classification. (1) Except as provided in subsections (2) through (4) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.....

Neb. Rev. Stat. §77-1359(1) (R.R.S., 2003): Agricultural and horticultural land; terms defined. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

Neb. Rev. Stat. §77-201(3) (R. S. Supp., 2005): Creates a separate and distinct class of property for special valuation for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004) and at eighty percent of its recapture value as defined in Neb. Rev. Stat. §77-1343 (R. S. Supp., 2004).

Neb. Rev. Stat. §77-1343(5) (R. S. Supp., 2004): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (R. R. S., 2003).

Neb. Rev. Stat. §77-1343(6) (R. S. Supp., 2004): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

Neb. Rev. Stat. §77-1327(4) (R. S. Supp., 2005): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under section 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Neb. Rev. Stat. §77-5023(2) (R.S. Supp., 2004): An acceptable range is the percentage of variation from a standard for valuation as measured by an established indicator of central tendency of assessment. Acceptable ranges are: (a) For agricultural and horticultural land as defined in section 77-1359, seventy-four to eighty percent of actual value; (b) for lands defined in section 77-1344 receiving special valuation, seventy-four to eighty percent of special valuation as defined in section 77-1343; and (c) for all other real property, ninety-two to one hundred percent of actual value.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the

agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the county assessor states that the county assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county or other counties, even though direct comparability may not exist.

In a county where special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the

county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department's measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2004-2005*. Two, the Board of Educational Lands and Funds (BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was made up of the counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix and the adjacent county mix tended to drive the analysis. The

eight primary special valuation counties were all strongly weighted toward dryland use; the eight eastern Special Value counties ranged from about 62% to 83% dryland use.

For 2006, the analysis indicated an irrigated rate of 8.00%, slightly lower than the rate of 8.25% used in 2005. Initially the rate of 5.50% was selected for dryland measurement. This rate was significantly lower than the 2005 rate of 6.25%. After receiving input from the eight eastern counties being measured the Department decided to soften its dryland rate estimate to 5.75%. The analysis also indicated a rate of 4.00% for grassland, slightly lower than the rate of 4.25% used in 2005. The lowered rates are deemed to be a direct reflection of significant valuation increases in the values in the comparable counties.

Additionally for 2006, the Department is required to produce a measurement of the Special Value process in Scotts Bluff County. The database was expanded to include the whole state, and a separate analysis was developed. It was apparent very early that the rates developed for the eastern Special Value analysis had no relationship to the western counties, so the rate analysis was done including the ten (excluding Scotts Bluff) western counties. Using grouping and analysis techniques similar to those used in the eastern part of the state, within the ten western counties, the Department chose a dryland conversion rate of 7.75%, and a grassland conversion rate of 4.00%.

The irrigation rate selection was more complex due to a shortage of comparable counties. Scotts Bluff County is the heaviest irrigated county among the western counties. The irrigation is predominantly in the Platte River valley, has been developed over many years for the production of corn, dry edible beans and sugar beets, and has large areas leveled for gravity irrigation. More than 40% of Scotts Bluff County's agricultural land is irrigated. The second highest irrigated county is Box Butte County with just over 20% irrigation. Box Butte's irrigated land consists of mostly upland soils with pivot application. Much of the other irrigation development in the panhandle region is either similar to Box Butte or is found in spot locations used for feed grain or hay production in otherwise cattle grazing regions. The only 2 areas deemed to be comparable are Market area 2 from Sioux County which is essentially the same soils and irrigation development as the central and northwestern portions of Scotts Bluff County, and market area 1 in Morrill County which is Platte River valley land that is an eastern extension of Scotts Bluff County. Analysis of the entire western counties indicated an irrigated rate of nearly 15.00%, but the two comparable market areas produced rates of 10.04% and 12.80% respectively. The department selected a rate for the conversion of rent estimates in Scotts Bluff County of 11.50%. For 2006, the preliminary estimates of the LOV in Scotts Bluff County were prepared using the following rates: Irrigated 11.50%, Dryland 7.75% and Grassland 4.00%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Finally, to calculate the level of value achieved by a county, the Department took value calculated from the income approach, representing the total special valuation for a county and compared it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department's sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the county assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the R&O.

Glossary

Contains the definitions of terms used throughout the R&O.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the R&O are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the R&O.

Valuation History Charts Section

The Valuation History chart section contains five charts for each county. The first four charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2005. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares to the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county.

Glossary

Actual Value: The market value or fair market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in sections 77-1371 (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: A sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. The IAAO considers adjustments for time. However, currently the Department does not recognize adjustments for time.

Agricultural Land: Land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (R. R. S., 2003).

Agricultural Land Market Areas: Areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: A sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: The value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: The official act of the county assessor to discover, list, value, and determine the taxable value of real property in a county and placing it on the assessment roll.

Assessment Level: The legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: The ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: Categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): The arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: The value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: The value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: A single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): A measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): The measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): A calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: The required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: The process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: The process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: Each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: Is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: The process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: The level of value is the most probable overall opinion of the relationship of assessed value to actual value achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2005).

Location: The portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

1-Urban, a parcel of real property located within the limits of an incorporated city or village.

2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: The number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: The largest ratio occurring in the arrayed sample data set.

Mean Ratio: The ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: The middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: A statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: The smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: For purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (R. R. S., 2003).

Number of Sales: The total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: The set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): A measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: A code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: The portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: The actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: A sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: Statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: The quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: Includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: All transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents or two dollars and twenty-five cents (effective 7/1/05) of documentary stamp taxes are paid.

Sale Date Range: The range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: The actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: A set of observations selected from a population.

Special Value: For agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): The measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: Numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: The portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: The sum of all the assessed values in the sample data set.

Total Sale Price: The sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: The coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

3-substantially changed sale should not be used in study

4-exclude the sale

Valuation: Process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: The ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \# 16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \# 16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \# 12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \# 12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \# 12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \# 8 records} + \text{Abstract \# 12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

$\text{Abstract \#30 value} / \text{Abstract \#30 records}$

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	Total Sales	Qualified Sales	Percent Used
2001			
2002			
2003			XX.XX
2004			XX.XX
2005			XX.XX
2006			XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: no2006

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001				
2002				
2003				
2004				
2005				
2006		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2001, 2002, 2003, 2004, 2005

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT))*100)/Avg(ctl05cnt!RESID+ctl05cnt!RECREAT),II

f([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/Avg(ctl05cnt!COMM+ctl05cnt!INDUST),Iif([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl05cnt!TOTAG))*100)/Avg(ctl05cnt!TOTAG),Null))),2)
Trended Ratio: Round(Iif([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)))/(Avg(ctl05cnt!RESID+ctl05cnt!RECREAT)*100)*100),Iif([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl05cnt!COMM+ctl05cnt!INDUST))*100)/(Avg(ctl05cnt!COMM+ctl05cnt!INDUST)*100)),Iif([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*((([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl05cnt!TOTAG))*100)/(Avg(ctl05cnt!TOTAG)*100),Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001	
	2002	
	2003	
	2004	
XX.XX	2005	XX.XX (from Table III Calc)
	2006	

Chart: Yes
Stat Type: Qualified
Stat Title: R&O and Prelim
Study Period: Yearly (most recent twelve months of sales)
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX.XX
History: 2001, 2002, 2003, 2004, 2005
Field: aggreg
Calculation:
%ChngTotassvals: Iif(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
--	--------	---------------	------

R&O Statistics			
----------------	--	--	--

Chart: Yes
Stat Type: Qualified
Stat Title: R&O
Study Period: Standard
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX
History: None
Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No
Stat Type: Qualified
Stat Title: R&O
Study Period: Standard
Property Type: Residential, Commercial and Agricultural Unimproved
Display: XX
History: None
Field: PRD and COD

Calculations:
CODDiff: Round(IIf([2006R&O]!proptype="Residential",IIf(Val([2006R&O]!cod)>15, Val([2006R&O]!cod)-15,0),IIf(Val([2006R&O]!cod)>20, Val([2006R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2006R&O]!prd)>103, Val([2006R&O]!prd)-103, IIf(Val([2006R&O]!prd)<98, Val([2006R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the County Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2006, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2006Diff: R&O.no2006-Prelim.2005 2006

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2003 through June 30, 2005
Qualified: All sales with County Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Agricultural: (Optional)

Property Class Code: Property Type 05, Status 1 and 2
Sale Date Range: July 1, 2002 through June 30, 2005
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses

Sale Date Range: July 1, 2002 through June 30, 2005

Qualified: All sales with Department Usability Code: zero, 1 or 2.

If blank or zero will be considered a Usability of 1.

Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - Sum SaleAmt + or – Adjustments

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - TotAdjSalePrice/Count

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $TotAssdValue/Count$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(ratio\ 1 + ratio\ 2)/2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(TotAssdValue/TotAdjSalePrice)*100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $TotalRatio/RecCount$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:
- Calculation
 - If the number of ratios is Odd
 - $j = 1.96x\sqrt{n}/2$
 - If the number of ratios is Even
 - $j = 1.96x\sqrt{n}/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) - \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\sum A^2 - 2(\bar{A}/\bar{S}) \sum (A \times S) + (\bar{A}/\bar{S})^2 (\sum S^2)}}{\bar{S} \sqrt{(n) (n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - The Mean – ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - Upper Limit
 - The Mean + ((t-value * The Standard Deviation)/the Square Root of the Number of Records)
 - If the number of records is > 30, then use 1.96 as the t-value
 - If the number of records is <= 30, then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total}/(\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount}/(\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount}/(\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Valuation History Chart Specifications

EXHIBITS 1B - 93B Valuation History Charts. There are five charts for each county. The first four charts display history of taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time periods specified. The fifth chart displays 2005 taxable valuations by property type for each city within the county and compares the county's valuation for each class and subclass of property. The fifth chart also displays populations for the cities and the county. *Note: The list of cities for each county is based on the 2005 Certificate of Taxes Levied Report (CTL) and may not include certain cities/villages that did not levy a property tax or are unincorporated.*

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class: Residential & Recreational, Commercial & Industrial, Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2005

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass: Residential & Recreational, Commercial & Industrial, Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2005

Source: Certificate of Taxes Levied Reports CTL.

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2005

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass: Irrigated Land, Dry Land, Grass Land, Waste Land, Other Agland, Total Agricultural Land

Chart 5 (Page 5) City Valuations by Property Type Compared to County Valuation 2005

Source: Certificate of Taxes Levied Reports CTL, County Populations per US Bureau of Census 2000, and City Populations as certified December 2005 by NE Department of Revenue

Property Class & Subclass: Personal Property, Centrally Assessed Personal Property & Centrally Assessed Real Property, Residential, Commercial, Industrial, Recreational, Agricultural Land, Ag-Dwelling & Farm Home Site Land, Ag-Improvements & Farm Site Land, Mineral Interests, Total Taxable Value

City Class, Population, & Zoning Authority:

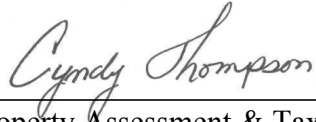
City Class:	Village	Second Class	First Class	Primary Class	Metropolitan
Population:	100-800	801-5,000	5,001-100,000	100,001-299,999	300,000 or more
Zoning Auth	1 mile outside city	1 mile outside city	2 mile outside city	3 mile outside city	3 mile outside city
Neb. Rev. Stat. § §	17-201 & 17-1001	17-101 & 17-1001	16-101 & 16-901	15-101 & 15-905	14-101 & 14-419

Certification

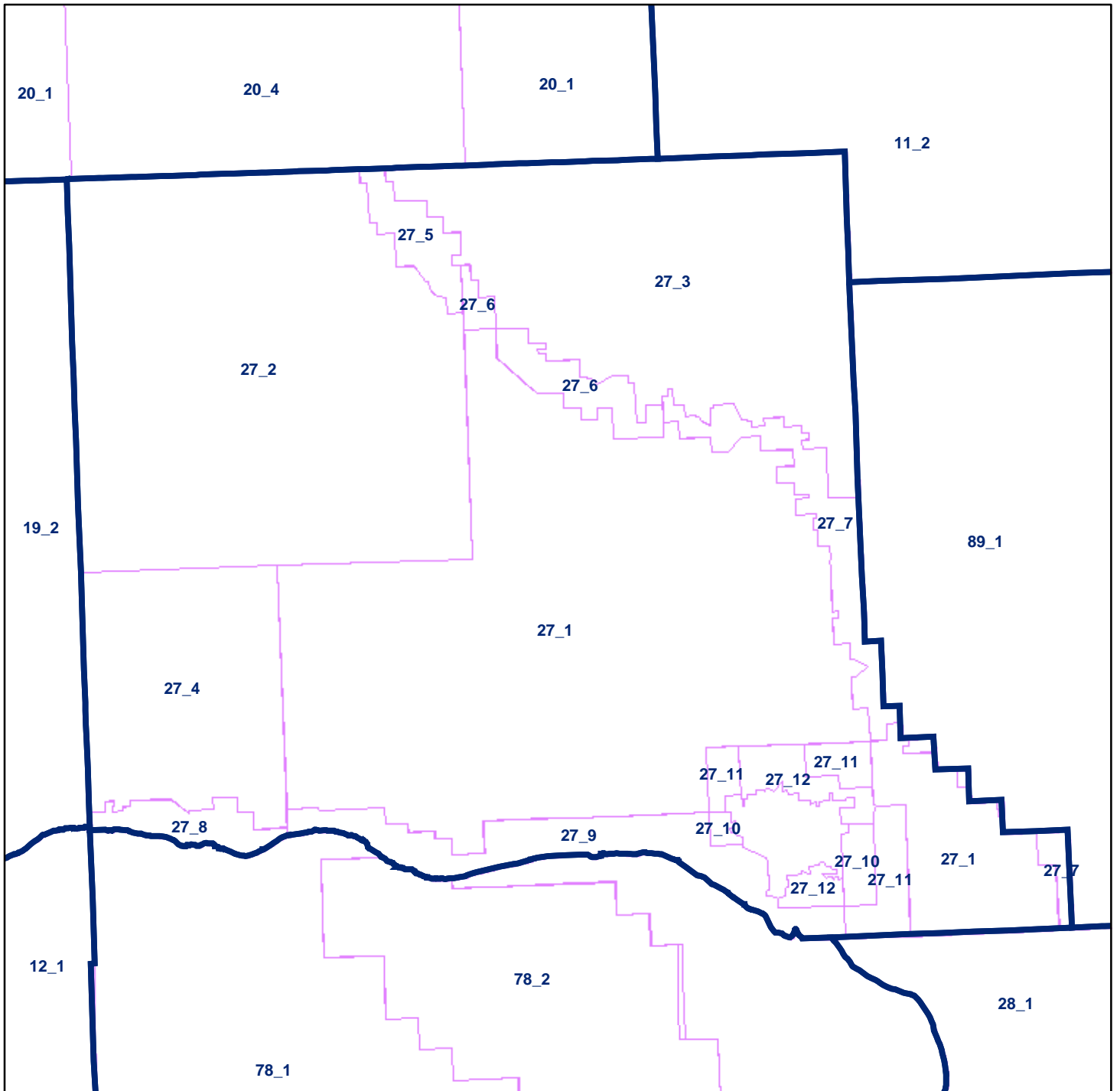
This is to certify that the 2006 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Dodge County County Assessor, by certified mail, return receipt requested, 7031 1160 0001 1212 8014.

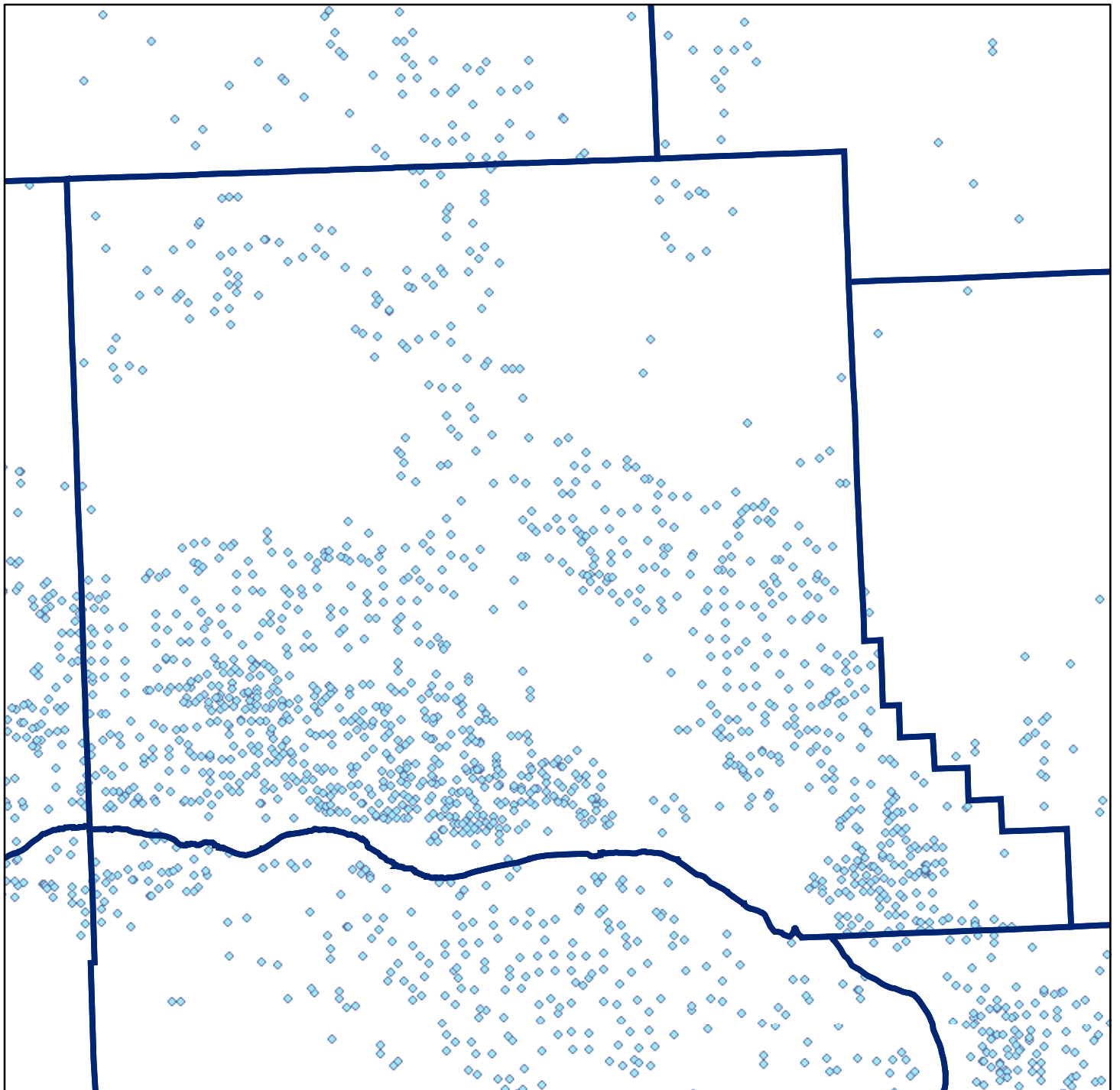
Dated this 10th day of April, 2006.



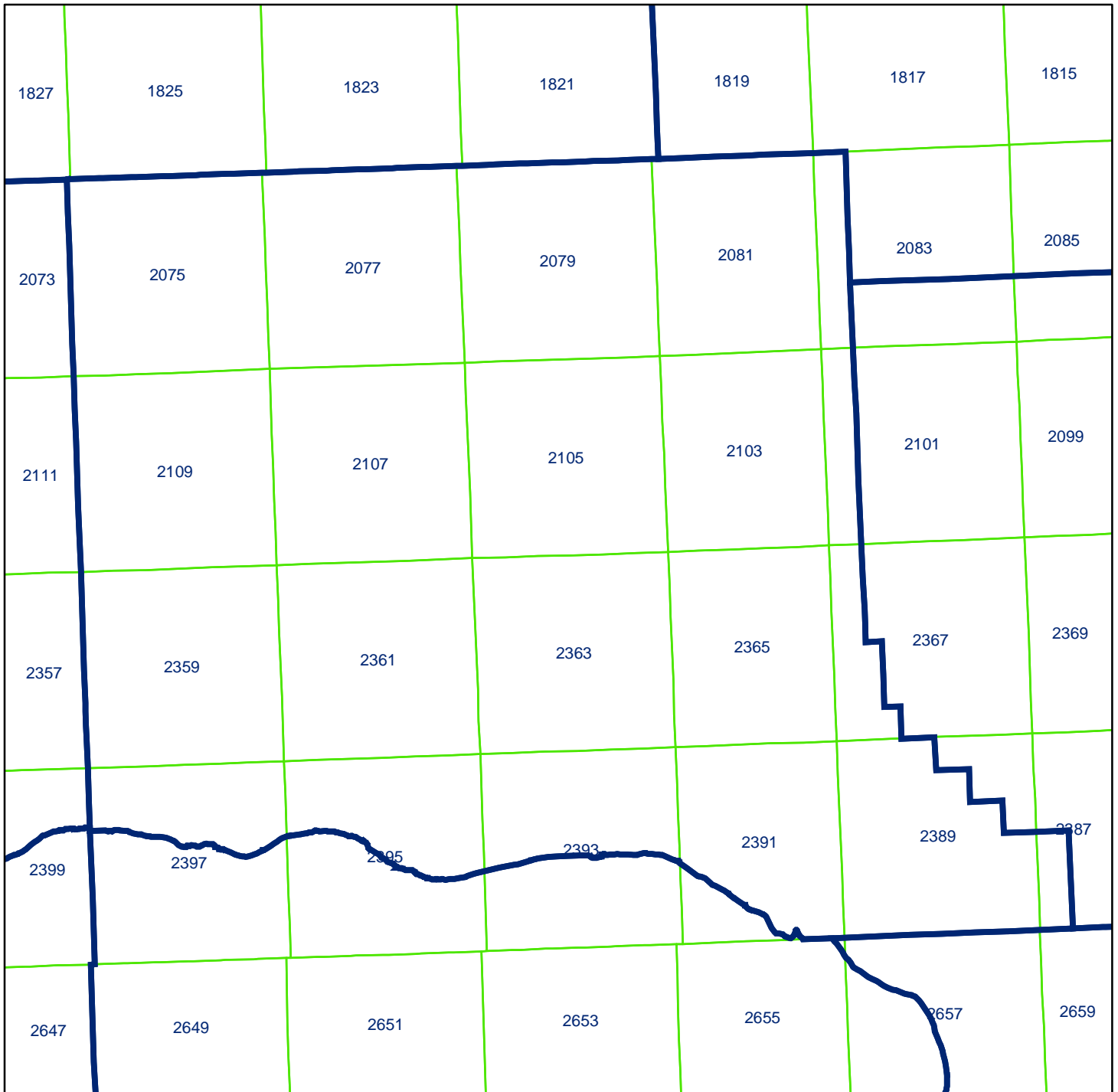
Property Assessment & Taxation



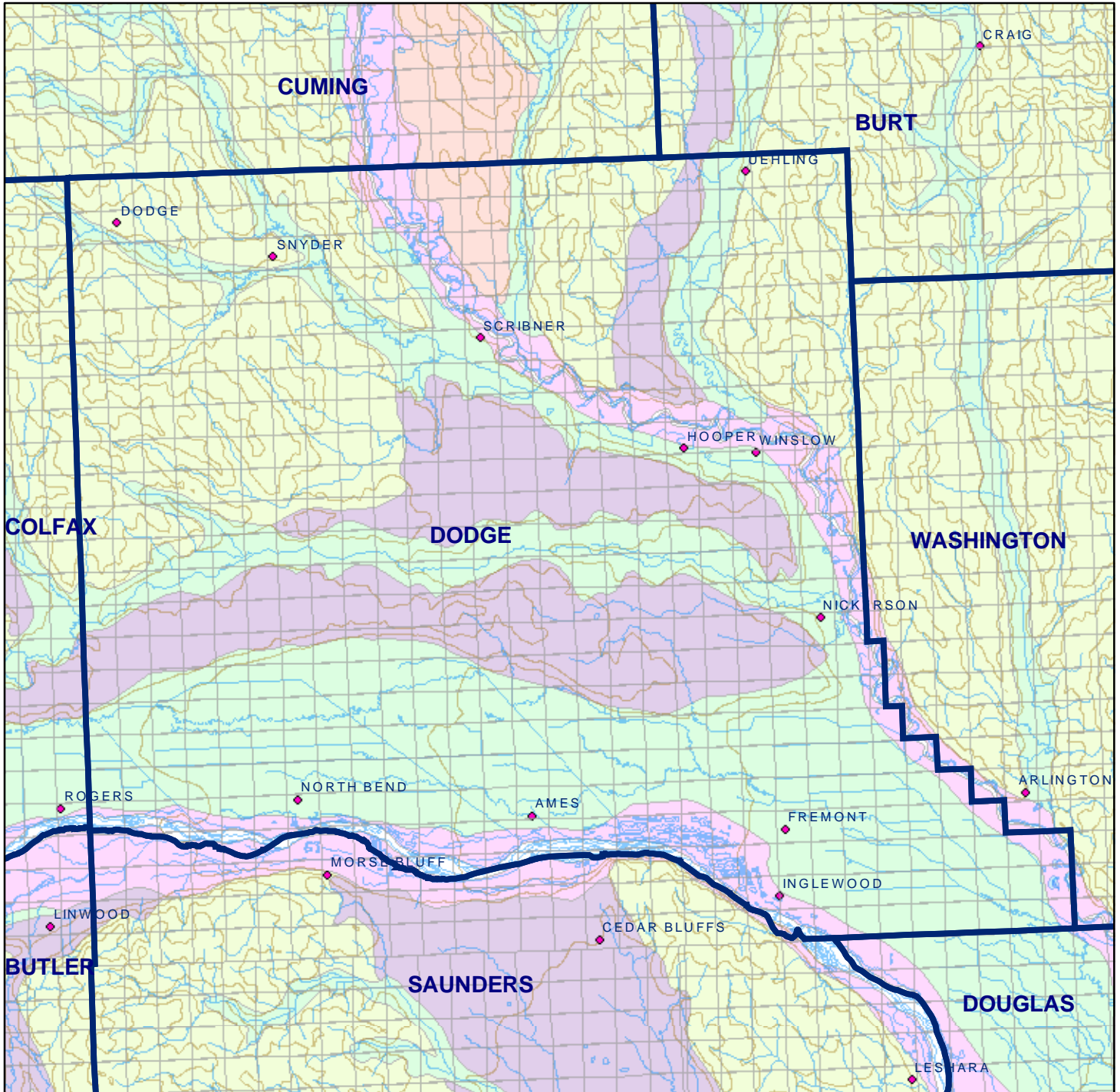
 Market Areas



● Registered Wells > 500 GPM



 Geo Codes



Legend

Sections

Towns

Rivers and Streams

Topography

Soil Classes

0 - Lakes and Ponds

1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills

2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills

3 - Moderately well drained silty soils on uplands and in depressions formed in loess

4 - Well drained silty soils formed in loess on uplands

5 - Well drained silty soils formed in loess and alluvium on stream terraces

6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands

7 - Somewhat poorly drained soils formed in alluvium on bottom lands

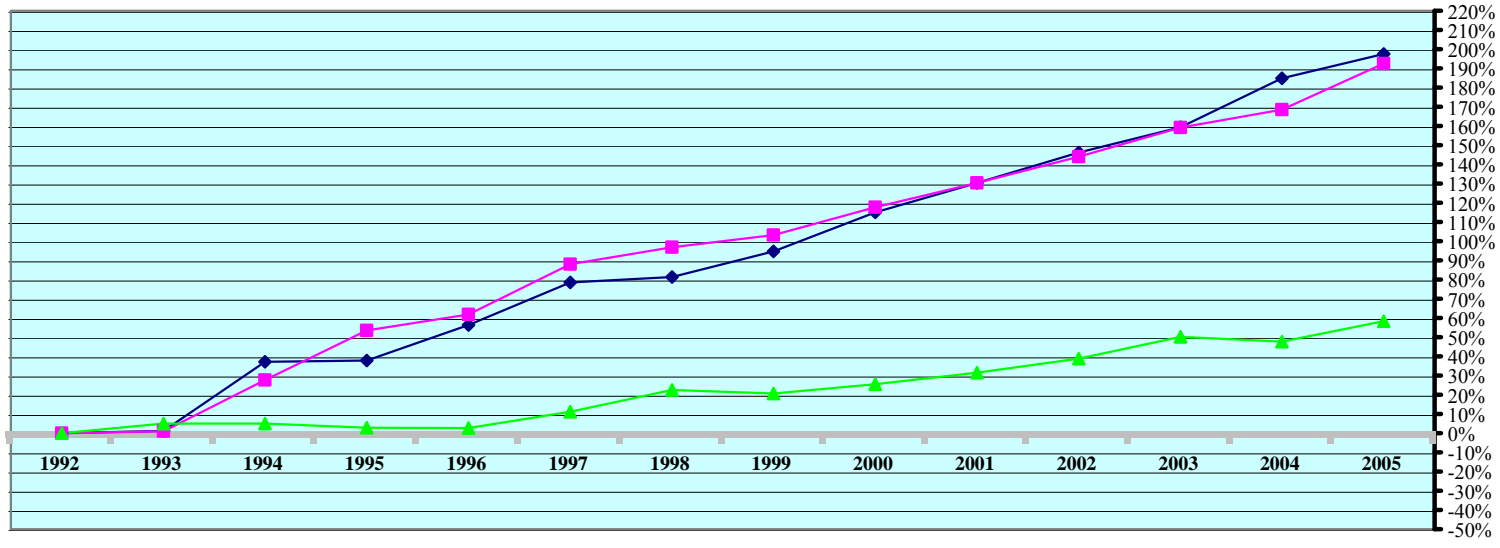
8 - Moderately well drained silty soils with clayey subsoils on uplands

Exhibit 27A - page 5

Dodge County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	403,348,775	--	--	--	120,283,870	--	--	--	291,526,095	--	--	--
1993	407,726,390	4,377,615	1.09%	1.09%	121,433,695	1,149,825	0.96%	0.96%	306,031,815	14,505,720	4.98%	4.98%
1994	553,041,527	145,315,137	35.64%	37.11%	153,587,175	32,153,480	26.48%	27.69%	306,254,588	222,773	0.07%	5.05%
1995	556,247,578	3,206,051	0.58%	37.91%	184,558,515	30,971,340	20.17%	53.44%	299,618,660	-6,635,928	-2.17%	2.78%
1996	630,278,695	74,031,117	13.31%	56.26%	194,715,425	10,156,910	5.50%	61.88%	299,542,865	-75,795	-0.03%	2.75%
1997	719,951,253	89,672,558	14.23%	78.49%	226,138,185	31,422,760	16.14%	88.00%	324,140,075	24,597,210	8.21%	11.19%
1998	731,460,838	11,509,585	1.60%	81.35%	236,780,100	10,641,915	4.71%	96.85%	357,271,225	33,131,150	10.22%	22.55%
1999	784,858,477	53,397,639	7.30%	94.59%	244,389,095	7,608,995	3.21%	103.18%	351,718,265	-5,552,960	-1.55%	20.65%
2000	867,196,280	82,337,803	10.49%	115.00%	261,739,605	17,350,510	7.10%	117.60%	365,962,580	14,244,315	4.05%	25.53%
2001	929,216,030	62,019,750	7.15%	130.38%	276,972,600	15,232,995	5.82%	130.27%	383,467,815	17,505,235	4.78%	31.54%
2002	992,736,850	63,520,820	6.84%	146.12%	293,474,395	16,501,795	5.96%	143.98%	404,855,975	21,388,160	5.58%	38.87%
2003	1,045,707,135	52,970,285	5.34%	159.26%	311,794,080	18,319,685	6.24%	159.22%	437,704,810	32,848,835	8.11%	50.14%
2004	1,149,096,810	103,389,675	9.89%	184.89%	322,949,650	11,155,570	3.58%	168.49%	430,252,615	-7,452,195	-1.70%	47.59%
2005	1,199,913,635	50,816,825	4.42%	197.49%	351,843,320	28,893,670	8.95%	192.51%	461,647,255	31,394,640	7.30%	58.36%

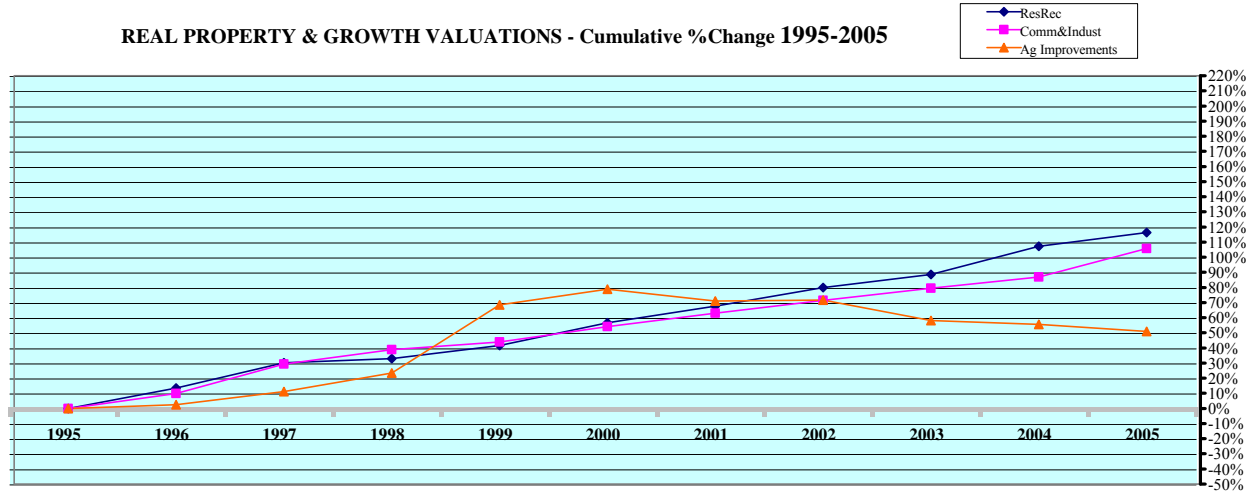
1992-2005 Rate Ann. %chg: Resid & Rec. **8.75%** Comm & Indust **8.61%** Agland **3.60%**

Cnty# **27**
County **DODGE**

FL area **9**

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2005



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	403,348,775	not avail.	--	--	--	--	120,283,870	not avail.	--	--	--	--
1993	407,726,390	not avail.	--	--	--	--	121,433,695	not avail.	--	--	--	--
1994	553,041,527	not avail.	--	--	--	--	153,587,175	not avail.	--	--	--	--
1995	556,247,578	11,015,177	1.98%	545,232,401	--	--	184,558,515	19,289,225	10.45%	165,269,290	--	--
1996	630,278,695	11,007,415	1.75%	619,271,280	11.33%	13.58%	194,715,425	13,212,975	6.79%	181,502,450	-1.66%	9.82%
1997	719,951,253	10,396,385	1.44%	709,554,868	12.58%	30.14%	226,138,185	12,214,500	5.40%	213,923,685	9.86%	29.44%
1998	731,460,838	7,103,760	0.97%	724,357,078	0.61%	32.85%	236,780,100	7,352,870	3.11%	229,427,230	1.45%	38.82%
1999	784,858,477	12,962,407	1.65%	771,896,070	5.53%	41.57%	244,389,095	6,495,890	2.66%	237,893,205	0.47%	43.94%
2000	867,196,280	13,186,572	1.52%	854,009,708	8.81%	56.63%	261,739,605	6,989,130	2.67%	254,750,475	4.24%	54.14%
2001	929,216,030	14,689,384	1.58%	914,526,646	5.46%	67.73%	276,972,600	7,458,234	2.69%	269,514,366	2.97%	63.08%
2002	992,736,850	11,421,510	1.15%	981,315,340	5.61%	79.98%	293,474,395	10,061,123	3.43%	283,413,272	2.33%	71.49%
2003	1,045,707,135	17,424,920	1.67%	1,028,282,215	3.58%	88.60%	311,794,080	15,131,430	4.85%	296,662,650	1.09%	79.50%
2004	1,149,096,810	19,756,105	1.72%	1,129,340,705	8.00%	107.13%	322,949,650	14,059,835	4.35%	308,889,815	-0.93%	86.90%
2005	1,199,913,635	20,319,220	1.69%	1,179,594,415	2.65%	116.35%	351,843,320	11,892,370	3.38%	339,950,950	5.26%	105.70%

1995-2005 Rate Annual %chg w/o growth >

Resid & Rec. **8.02%**

Comm & Indust **7.48%**

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmts Total Value					
1992	not avail	not avail	48,068,710					
1993	not avail	not avail	49,049,760					
1994	not avail	not avail	49,040,715					
1995	27,928,285	23,854,580	51,782,865	1,124,565	2.17%	50,658,300	--	--
1996	28,592,705	24,669,865	53,262,570	1,363,270	2.56%	51,899,300	0.22%	2.45%
1997	31,823,705	24,977,575	56,801,280	521,590	0.92%	56,279,690	5.66%	11.10%
1998	35,390,113	27,721,185	63,111,298	634,830	1.01%	62,476,468	9.99%	23.33%
1999	59,387,725	27,622,010	87,009,735	1,697,307	1.95%	85,312,428	35.18%	68.41%
2000	67,121,295	26,207,550	93,328,845	2,737,285	2.93%	90,591,560	4.12%	78.83%
2001	66,013,185	22,229,365	88,242,550	1,607,555	1.82%	86,634,995	-7.17%	71.02%
2002	65,532,750	22,587,570	88,120,320	1,136,125	1.29%	86,984,195	-1.43%	71.71%
2003	59,689,225	22,005,280	81,694,505	1,601,295	1.96%	80,093,210	-9.11%	58.10%
2004	58,427,985	21,039,915	79,467,900	686,445	0.86%	78,781,455	-3.57%	55.52%
2005	56,062,790	21,690,545	77,753,335	1,346,875	1.73%	76,406,460	-3.85%	50.83%

1995-2005 Rate Annual %chg w/o growth >

Ag Imprvmts **4.20%**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:
Value; 1992 - 2005 CTL
Growth Value; 1995-2005 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation
Prepared as of 03/01/2006

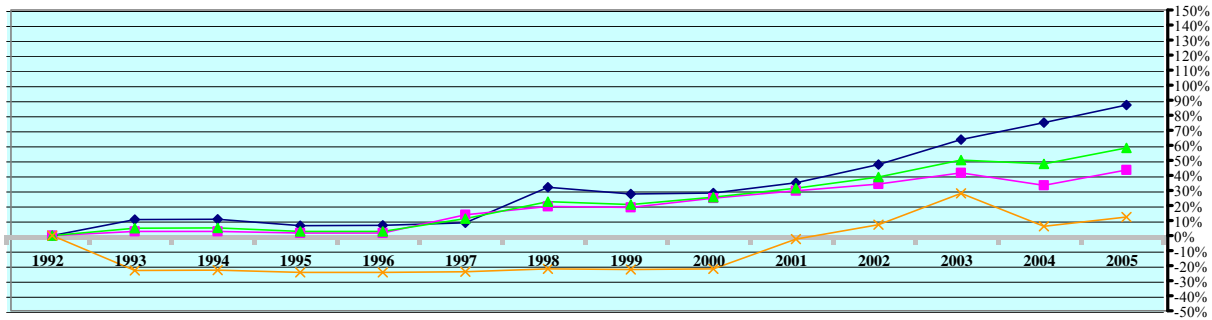
Cnty# **27**
County **DODGE**

FL area **9**

CHART 2

EXHIBIT **27B** Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2005



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg
1992	96,555,650	--	--	--	186,994,730	--	--	--	7,499,295	--	--	--
1993	106,889,870	10,334,220	10.70%	10.70%	192,348,350	5,353,620	2.86%	2.86%	5,760,670	-1,738,625	-23.18%	-23.18%
1994	106,989,145	99,275	0.09%	10.81%	192,065,940	-282,410	-0.15%	2.71%	5,768,285	7,615	0.13%	-23.08%
1995	103,010,395	-3,978,750	-3.72%	6.68%	190,109,870	-1,956,070	-1.02%	1.67%	5,669,320	-98,965	-1.72%	-24.40%
1996	103,075,460	65,065	0.06%	6.75%	189,989,537	-120,333	-0.06%	1.60%	5,669,070	-250	0.00%	-24.41%
1997	104,781,945	1,706,485	1.66%	8.52%	212,918,790	22,929,253	12.07%	13.86%	5,702,345	33,275	0.59%	-23.96%
1998	127,504,600	22,722,655	21.69%	32.05%	223,182,300	10,263,510	4.82%	19.35%	5,841,225	138,880	2.44%	-22.11%
1999	123,222,965	-4,281,635	-3.36%	27.62%	221,945,005	-1,237,295	-0.55%	18.69%	5,806,055	-35,170	-0.60%	-22.58%
2000	123,787,205	564,240	0.46%	28.20%	233,575,605	11,630,600	5.24%	24.91%	5,836,380	30,325	0.52%	-22.17%
2001	130,501,695	6,714,490	5.42%	35.16%	242,744,755	9,169,150	3.93%	29.81%	7,319,925	1,483,545	25.42%	-2.39%
2002	142,064,910	11,563,215	8.86%	47.13%	251,206,545	8,461,790	3.49%	34.34%	8,036,725	716,800	9.79%	7.17%
2003	158,274,775	16,209,865	11.41%	63.92%	265,140,855	13,934,310	5.55%	41.79%	9,604,825	1,568,100	19.51%	28.08%
2004	168,986,740	10,711,965	6.77%	75.01%	249,350,105	-15,790,750	-5.96%	33.35%	7,966,980	-1,637,845	-17.05%	6.24%
2005	180,391,735	11,404,995	6.75%	86.83%	268,711,025	19,360,920	7.76%	43.70%	8,423,555	456,575	5.73%	12.32%

1992-2005 Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg	Value	Value Chg	Ann%chg	Cmiltv%chg
1992	--	--	--	--	476,420	--	--	--	291,526,095	--	--	--
1993	--	--	--	--	1,032,925	556,505	116.81%	116.81%	306,031,815	14,505,720	4.98%	4.98%
1994	--	--	0.00%	--	1,431,218	--	0.00%	200.41%	306,254,588	222,773	0.07%	5.05%
1995	--	--	--	--	829,075	-602,143	-42.07%	74.02%	299,618,660	-6,635,928	-2.17%	2.78%
1996	--	--	--	--	808,798	-20,277	-2.45%	69.77%	299,542,865	-75,795	-0.03%	2.75%
1997	--	--	--	--	736,995	-71,803	-8.88%	54.69%	324,140,075	24,597,210	8.21%	11.19%
1998	--	--	--	--	743,100	6,105	0.83%	55.98%	357,271,225	33,131,150	10.22%	22.55%
1999	--	--	--	--	744,240	1,140	0.15%	56.22%	351,718,265	-5,552,960	-1.55%	20.65%
2000	--	--	--	--	2,763,390	2,019,150	271.30%	480.03%	365,962,580	14,244,315	4.05%	25.53%
2001	--	--	--	--	2,901,440	138,050	5.00%	509.01%	383,467,815	17,505,235	4.78%	31.54%
2002	--	--	--	--	3,547,795	646,355	22.28%	644.68%	404,855,975	21,388,160	5.58%	38.87%
2003	4,459,565	n/a	n/a	n/a	224,790	n/a	n/a	n/a	437,704,810	32,848,835	8.11%	50.14%
2004	3,813,655	-645,910	-14.48%	-14.48%	135,135	-89,655	-39.88%	-39.88%	430,252,615	-7,452,195	-1.70%	47.59%
2005	3,836,605	22,950	0.60%	-13.97%	284,335	149,200	110.41%	26.49%	461,647,255	31,394,640	7.30%	58.36%

1992-2005 Rate Ann.%chg: Total Agland

Cnty#
County

FL area

CHART 3 EXHIBIT 27B Page 3

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2005 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
1992	96,555,650	87,509	1,103	--	--	186,994,730	186,461	1,003	--	--	7,499,295	18,017	416	--	--
1993	107,047,900	87,304	1,226	11.15%	11.15%	192,732,705	186,418	1,034	3.09%	3.09%	5,788,405	17,881	324	-22.12%	-22.12%
1994	106,995,005	87,189	1,227	0.08%	11.24%	192,938,455	186,551	1,034	0.00%	3.09%	5,817,900	17,999	323	-0.31%	-22.36%
1995	103,343,260	87,547	1,180	-3.83%	6.98%	190,794,950	186,195	1,025	-0.87%	2.19%	5,722,255	17,986	318	-1.55%	-23.56%
1996	103,004,360	87,259	1,180	0.00%	6.98%	190,097,505	185,518	1,025	0.00%	2.19%	5,669,410	17,824	318	0.00%	-23.56%
1997	103,759,735	87,864	1,181	0.08%	7.07%	214,253,020	185,100	1,157	12.88%	15.35%	5,672,485	17,832	318	0.00%	-23.56%
1998	128,483,335	89,117	1,442	22.10%	30.73%	223,010,940	183,803	1,213	4.84%	20.94%	5,851,990	17,968	326	2.52%	-21.63%
1999	123,457,495	88,805	1,390	-3.61%	26.02%	221,931,600	183,915	1,207	-0.49%	20.34%	5,803,195	17,912	324	-0.61%	-22.12%
2000	123,546,195	87,811	1,407	1.22%	27.56%	231,989,460	180,832	1,283	6.30%	27.92%	5,828,865	17,593	331	2.16%	-20.43%
2001	135,523,015	89,392	1,516	7.75%	37.44%	251,127,860	182,777	1,374	7.09%	36.99%	7,637,950	17,918	426	28.70%	2.40%
2002	142,488,355	89,566	1,591	4.95%	44.24%	250,977,475	181,872	1,380	0.44%	37.59%	8,029,815	17,781	452	6.10%	8.65%
2003	160,721,210	89,498	1,796	12.88%	62.83%	265,622,410	180,277	1,473	6.74%	46.86%	9,668,575	17,388	556	23.01%	33.65%
2004	169,386,870	98,557	1,719	-4.31%	55.82%	250,095,580	173,455	1,442	-2.11%	43.75%	7,817,105	15,077	518	-6.75%	24.64%
2005	181,804,295	99,032	1,836	6.82%	66.44%	269,294,600	172,220	1,564	8.45%	55.90%	8,512,995	15,281	557	7.45%	33.92%

1992-2005 Rate Ann.%chg AvgVal/Acre: 4.00%

3.47%

2.27%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
1992	739,710	18,492	40	--	--	476,420	752	634	--	--	292,265,805	311,231	939	--	--
1993	746,450	18,660	40	0.00%		325,395	1,025	317	-50.00%		306,640,855	311,289	985	4.90%	4.90%
1994	748,430	18,710	40	0.00%		2,545,500	803	3,170	900.00%		309,045,290	311,252	993	0.81%	5.75%
1995	746,325	18,657	40	0.00%		4,760,605	899	5,294	67.00%		305,367,395	311,284	981	-1.21%	4.47%
1996	736,430	18,410	40	0.00%		200	7,154	0	-100.00%		299,507,905	316,166	947	-3.47%	0.85%
1997						735,360	18,399	40	--		324,420,600	309,195	1,049	10.77%	11.71%
1998						735,410	18,485	40	0.00%		358,081,675	309,374	1,157	10.30%	23.22%
1999						799,750	18,634	43	7.50%		351,992,040	309,266	1,138	-1.64%	21.19%
2000						4,230,115	26,160	162	276.74%		365,594,635	312,396	1,170	2.81%	24.60%
2001						3,010,720	18,801	160	-1.23%		397,299,545	308,889	1,286	9.91%	36.95%
2002						3,673,030	18,886	194	21.25%		405,168,675	308,105	1,315	2.26%	40.04%
2003	4,447,895	17,430	255	n/a	n/a	320,040	725	441	n/a	n/a	440,780,130	305,317	1,444	9.81%	53.78%
2004	3,841,050	14,338	268	5.05%	n/a	265,375	403	659	49.50%	n/a	431,405,980	301,830	1,429	-1.02%	52.22%
2005	3,918,180	14,494	270	0.91%	n/a	301,660	565	534	-19.08%	n/a	463,831,730	301,592	1,538	7.60%	63.79%

1992-2005 Rate Ann.%chg AvgVal/Acre:

3.87%

27
DODGE

FL area 9

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2005 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2006

2005 City Valuations by Property Type Compared to County Valuations by Property Type

County Population	County:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwll & Homesite	AgImprvmts Farmsite	Minerals	Total Value
36,160	DODGE	92,249,927	16,194,095	34,429,689	1,181,477,015	254,875,680	96,967,640	18,436,620	461,647,255	56,062,790	21,690,545	0	2,234,031,256
<i>cnty sectorvalue % of total value:</i>		4.13%	0.72%	1.54%	52.89%	11.41%	4.34%	0.83%	20.66%	2.51%	0.97%		100.00%

City's Sector Values:

City Population	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwll & Homesite	AgImprvmts Farmsite	Minerals	Total Value
700	DODGE	402,274	92,300	17,133	15,264,395	3,160,515	0	0	33,985	0	0	0	18,970,602
25,174	FREMONT	46,292,682	4,634,797	7,219,341	860,650,860	213,394,730	42,958,925	0	167,040	0	0	0	1,175,318,375
827	HOOPER	504,018	784,762	38,077	25,885,965	3,830,030	0	0	2,470	0	0	0	31,045,322
382	INGLEWOOD	359,615	6,035	1,977	9,261,400	1,787,575	0	0	0	0	0	0	11,416,602
431	NICKERSON	458,287	77,736	160,945	5,584,625	851,985	548,980	4,800	19,400	0	0	0	7,706,758
1,213	NORTH BEND	989,347	698,131	1,110,482	29,914,090	4,507,850	863,115	0	6,200	0	0	0	38,089,215
971	SCRIBNER	750,370	122,603	22,758	20,229,290	3,794,920	949,015	0	0	0	0	0	25,868,956
318	SNYDER	867,391	62,411	11,585	7,274,730	1,471,720	3,582,205	0	141,925	0	0	0	13,411,967
275	UEHLING	327,918	194,715	202,599	6,494,210	564,735	149,500	0	0	0	0	0	7,933,677
104	WINSLOW	15,698	80,590	220,562	1,892,910	79,280	96,525	0	0	0	0	0	2,385,565
Total of All City Values:		50,967,600	6,754,080	9,005,459	982,452,475	233,443,340	49,148,265	4,800	371,020	0	0	0	1,332,147,039
<i>% total citysect of cnty sector</i>		55.25%	41.71%	26.16%	83.15%	91.59%	50.69%	0.03%	0.08%				59.63%

City's Sector Value% of County's Sector Value:

%citypop. to cntypop.	Cities:	Personal Property	CentralAsd Personal	CentralAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwll & Homesite	AgImprvmts Farmsite	Minerals	Total Value
1.94%	DODGE	0.44%	0.57%	0.05%	1.29%	1.24%			0.01%				0.85%
69.62%	FREMONT	50.18%	28.62%	20.97%	72.85%	83.73%	44.30%		0.04%				52.61%
2.29%	HOOPER	0.55%	4.85%	0.11%	2.19%	1.50%			0.00%				1.39%
1.06%	INGLEWOOD	0.39%	0.04%	0.01%	0.78%	0.70%							0.51%
1.19%	NICKERSON	0.50%	0.48%	0.47%	0.47%	0.33%	0.57%	0.03%	0.00%				0.34%
3.35%	NORTH BEND	1.07%	4.31%	3.23%	2.53%	1.77%	0.89%		0.00%				1.70%
2.69%	SCRIBNER	0.81%	0.76%	0.07%	1.71%	1.49%	0.98%						1.16%
0.88%	SNYDER	0.94%	0.39%	0.03%	0.62%	0.58%	3.69%		0.03%				0.60%
0.76%	UEHLING	0.36%	1.20%	0.59%	0.55%	0.22%	0.15%						0.36%
0.29%	WINSLOW	0.02%	0.50%	0.64%	0.16%	0.03%	0.10%						0.11%

Cnty# **27**
County **DODGE**

FL area **9**