

## 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 seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). 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., 2006) 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 sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual 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.

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## 2007 Commission Summary

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### Residential Real Property - Current

<b>Number of Sales</b>	<b>743</b>	<b>COD</b>	<b>12.22</b>
Total Sales Price	\$ 58769613	<b>PRD</b>	<b>101.11</b>
Total Adj. Sales Price	\$ 58898613	COV	21.13
Total Assessed Value	\$ 56174342	STD	20.38
Avg. Adj. Sales Price	\$ 79271.35	Avg. Abs. Dev.	12.00
Avg. Assessed Value	\$ 75604.77	Min	8.32
<b>Median</b>	<b>98.18</b>	Max	280.00
Wgt. Mean	95.37	95% Median C.I.	97.65 to 98.50
Mean	96.43	95% Wgt. Mean C.I.	94.14 to 96.61
		95% Mean C.I.	94.97 to 97.90
% of Value of the Class of all Real Property Value in the County			44.4
% of Records Sold in the Study Period			8.14
% of Value Sold in the Study Period			9.71
Average Assessed Value of the Base			63,361

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>743</b>	<b>98.18</b>	<b>12.22</b>	<b>101.11</b>
<b>2006</b>	762	97.50	13.80	103.76
<b>2005</b>	785	98.42	13.37	103.54
<b>2004</b>	782	98.85	19.57	105.41
<b>2003</b>	777	99	18.94	103.7
<b>2002</b>	827	94	22.23	104.61
<b>2001</b>	910	96	23.08	105.7

## 2007 Commission Summary

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>95</b>	<b>COD</b>	<b>15.14</b>
Total Sales Price	\$ 6774209	<b>PRD</b>	<b>105.44</b>
Total Adj. Sales Price	\$ 6773209	COV	25.73
Total Assessed Value	\$ 6324961	STD	25.34
Avg. Adj. Sales Price	\$ 71296.94	Avg. Abs. Dev.	14.98
Avg. Assessed Value	\$ 66578.54	Min	44.22
<b>Median</b>	<b>98.96</b>	Max	207.50
Wgt. Mean	93.38	95% Median C.I.	96.67 to 99.50
Mean	98.46	95% Wgt. Mean C.I.	88.22 to 98.54
		95% Mean C.I.	93.37 to 103.56
% of Value of the Class of all Real Property Value in the County			13.22
% of Records Sold in the Study Period			8.17
% of Value Sold in the Study Period			3.67
Average Assessed Value of the Base			148,050

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>95</b>	<b>98.96</b>	<b>15.14</b>	<b>105.44</b>
<b>2006</b>	101	99.36	13.71	101.47
<b>2005</b>	95	97.38	23.07	104.67
<b>2004</b>	118	97.63	25.89	104.71
<b>2003</b>	124	97	33.84	102.2
<b>2002</b>	139	100	30.11	103.75
<b>2001</b>	133	100	24.35	101.76

## 2007 Opinions of the Property Tax Administrator for Dawson County

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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

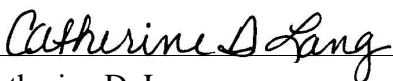
It is my opinion that the level of value of the class of residential real property in Dawson County is 98% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dawson County is in compliance with generally accepted mass appraisal practices.

### Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dawson County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dawson County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
Catherine D. Lang  
Property Tax Administrator



**2007 Correlation Section  
for Dawson County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The qualified residential statistics support the actions taken by Dawson County. All three measures of central tendency are within the prescribed parameters for an acceptable level of value. The qualitative measures are indicative of uniform and proportionate assessment of the residential property class. The adopted three-year plan, preliminary statistics, the 2007 Reports and Opinions statistics, and the 2007 Assessment Survey all support that Dawson County has achieved an acceptable level of value.

There will be no recommended adjustments to the residential class of property.

**2007 Correlation Section  
for Dawson County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>1111</b>	<b>743</b>	<b>66.88</b>
<b>2006</b>	<b>1080</b>	<b>762</b>	<b>70.56</b>
<b>2005</b>	<b>1087</b>	<b>785</b>	<b>72.22</b>
<b>2004</b>	<b>1061</b>	<b>782</b>	<b>73.7</b>
<b>2003</b>	<b>1031</b>	<b>777</b>	<b>75.36</b>
<b>2002</b>	<b>1094</b>	<b>827</b>	<b>75.59</b>
<b>2001</b>	<b>1124</b>	<b>910</b>	<b>80.96</b>

RESIDENTIAL: The above table is illustrating over the past seven years a steady decline in the use of qualified sales. In examining the sales that have been disqualified approximately 2% were coded (3) substantially improved since time of sale and 31% coded (4) do not use. Of the 31%, approximately 11% of them were family transactions, 7% partial interests, 42% (143 transactions) were foreclosures, and 40% (139 transactions) a mixture of such things as trust deeds, gifts, exemptions, estates, exchanges, and corrective deeds. The assessor feels the high percent of foreclosed properties is largely due to economic factors in and around Lexington that deal with a fluid and transitory work force at a large industrial facility. There is still a sufficient number of qualified sales, 743 total of which 268 are in Lexington, to do an adequate measurement of the residential class.

**2007 Correlation Section  
for Dawson County**

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**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 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.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section  
for Dawson County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>91.37</b>	<b>5.22</b>	<b>96.14</b>	<b>98.18</b>
<b>2006</b>	<b>96.21</b>	<b>1.87</b>	<b>98.01</b>	<b>97.50</b>
<b>2005</b>	<b>97.21</b>	<b>1.71</b>	<b>98.87</b>	<b>98.42</b>
<b>2004</b>	<b>96.66</b>	<b>5.38</b>	<b>101.86</b>	<b>98.85</b>
<b>2003</b>	<b>91</b>	<b>5.81</b>	<b>96.29</b>	<b>99</b>
<b>2002</b>	<b>94</b>	<b>0.3</b>	<b>94.28</b>	<b>94</b>
<b>2001</b>	<b>88</b>	<b>9.32</b>	<b>96.2</b>	<b>96</b>

RESIDENTIAL: The above table will indicate a point difference of 2.04 between the Trended Preliminary Ratio and the R&O Median, the two numbers are relatively similar and somewhat supportive of each other. The R&O Median is a reflection of the assessment actions to the various subclasses that were identified as problem areas through a market analysis by the assessor and is further explained in the 2007 Assessment Survey for Dawson County.

**2007 Correlation Section  
for Dawson County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes**

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.

**2007 Correlation Section  
for Dawson County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>13.75</b>	<b>2007</b>	<b>5.22</b>
<b>6.62</b>	<b>2006</b>	<b>1.87</b>
<b>4.04</b>	<b>2005</b>	<b>1.71</b>
<b>8.95</b>	<b>2004</b>	<b>5.38</b>
<b>10.47</b>	<b>2003</b>	<b>5.81</b>
<b>-0.1</b>	<b>2002</b>	<b>0.3</b>
<b>8.65</b>	<b>2001</b>	<b>9.32</b>

RESIDENTIAL: A comparison of the percent change in the sales file to the percent change in the residential base (excluding growth) reveals a difference of 8.53 points. However, the assessment actions and their effect need to be taken into account; in the analysis of the residential class the assessor will focus on those subclasses needing attention. For 2007 several areas were updated: Gothenburg and the golf course subdivision outside of town, Overton, Overton Rural, Rural Lexington and several of the newer subdivisions with strong markets within Lexington that the assessor was able to identify as problem areas through the analysis of the market.

## 2007 Correlation Section for Dawson County

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### 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 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.

**2007 Correlation Section  
for Dawson County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.18</b>	<b>95.37</b>	<b>96.43</b>

RESIDENTIAL: All three measures of central tendency are within the acceptable parameters and supported by the trended preliminary ratio. For direct equalization purposes the median will be used as the point estimate for determining the overall level of value for the residential class of property.



**2007 Correlation Section  
for Dawson County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>12.22</b>	<b>101.11</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

RESIDENTIAL: Both measures of dispersion, the coefficient of dispersion and the price related differential, are within their prescribed ranges. Indicating that there is uniform and proportionate treatment within the residential class of property.

**2007 Correlation Section  
for Dawson County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>747</b>	<b>743</b>	<b>-4</b>
<b>Median</b>	<b>91.37</b>	<b>98.18</b>	<b>6.81</b>
<b>Wgt. Mean</b>	<b>87.06</b>	<b>95.37</b>	<b>8.31</b>
<b>Mean</b>	<b>90.53</b>	<b>96.43</b>	<b>5.9</b>
<b>COD</b>	<b>17.67</b>	<b>12.22</b>	<b>-5.45</b>
<b>PRD</b>	<b>103.99</b>	<b>101.11</b>	<b>-2.88</b>
<b>Min Sales Ratio</b>	<b>0.00</b>	<b>8.32</b>	<b>8.32</b>
<b>Max Sales Ratio</b>	<b>280.00</b>	<b>280.00</b>	<b>0</b>

RESIDENTIAL: Four sales were removed from the R&O statistics, one was a sale that moved into the agricultural file and the other three were substantially improved since time of sale. After reviewing the three-year plan of assessment, the preliminary statistics, the reported assessment actions and the 2007 R&O Statistics, it appears that all statistical measures are an accurate reflection of the assessment actions taken in Dawson County for the residential class of property for assessment year 2007.

**2007 Correlation Section  
for Dawson County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The qualified commercial statistics support the actions taken by Dawson County. All three measures of central tendency are within the prescribed parameters for an acceptable level of value. Knowing the assessment practices of Dawson County, it is the belief that the qualitative measures are indicative of uniform and proportionate assessment of the commercial property class even though the price related differential is slightly above the standard. The adopted three-year plan, preliminary statistics, the 2007 Report and Opinions statistics, and the 2007 Assessment Survey all support that Dawson County has achieved an acceptable level of value.

There will be no recommended adjustments to the commercial class of property.

**2007 Correlation Section  
for Dawson County**

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**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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>175</b>	<b>95</b>	<b>54.29</b>
<b>2006</b>	<b>187</b>	<b>101</b>	<b>54.01</b>
<b>2005</b>	<b>176</b>	<b>95</b>	<b>53.98</b>
<b>2004</b>	<b>186</b>	<b>118</b>	<b>63.44</b>
<b>2003</b>	<b>179</b>	<b>124</b>	<b>69.27</b>
<b>2002</b>	<b>192</b>	<b>139</b>	<b>72.4</b>
<b>2001</b>	<b>191</b>	<b>133</b>	<b>69.63</b>

COMMERCIAL: Over the past three years Dawson County has consistently used a sufficient portion of the commercial sales in the measurement of the commercial class of property.

**2007 Correlation Section  
for Dawson County**

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**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 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.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section  
for Dawson County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>98.65</b>	<b>3.27</b>	<b>101.87</b>	<b>98.96</b>
<b>2006</b>	<b>90.42</b>	<b>5.9</b>	<b>95.76</b>	<b>99.36</b>
<b>2005</b>	<b>97.02</b>	<b>-0.16</b>	<b>96.87</b>	<b>97.38</b>
<b>2004</b>	<b>91.40</b>	<b>1.29</b>	<b>92.58</b>	<b>97.63</b>
<b>2003</b>	<b>97</b>	<b>0.61</b>	<b>97.59</b>	<b>97</b>
<b>2002</b>	<b>100</b>	<b>-0.1</b>	<b>99.9</b>	<b>100</b>
<b>2001</b>	<b>100</b>	<b>0.74</b>	<b>100.74</b>	<b>100</b>

COMMERCIAL: The Trended Preliminary Ratio and the R&O Median are barely similar and offer weak support of each other with a 2.91 point difference. However, the percent used in the calculation of the trended ratio is reflecting the full value put on the new ethanol plant, it had been put on at a partial value in 2006. The R&O ratio is more reflective of the overall level of value for the commercial class.

**2007 Correlation Section  
for Dawson County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 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 Changes**

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.

**2007 Correlation Section  
for Dawson County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.75</b>	<b>2007</b>	<b>3.27</b>
<b>27.09</b>	<b>2006</b>	<b>5.9</b>
<b>4.8</b>	<b>2005</b>	<b>-0.16</b>
<b>6.18</b>	<b>2004</b>	<b>1.29</b>
<b>0</b>	<b>2003</b>	<b>0.61</b>
<b>3.77</b>	<b>2002</b>	<b>-0.1</b>
<b>5.23</b>	<b>2001</b>	<b>0.74</b>

COMMERCIAL: There is a difference of 2.52 points between the percent change in the sales file as compared to the percent change to the commercial base (excluding growth). The difference is a reflection of the assessment actions taken for 2007, which was basically routine maintenance and completing the appraisal of the new ethanol plant which will now go on the tax rolls at full value.



## 2007 Correlation Section for Dawson County

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### **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 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.

**2007 Correlation Section  
for Dawson County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>98.96</b>	<b>93.38</b>	<b>98.46</b>

COMMERCIAL: All three measures of central tendency are within the acceptable parameters, the median will be used as the point estimate for determining the overall level of value for the commercial class of property for 2007.

**2007 Correlation Section  
for Dawson County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>15.14</b>	<b>105.44</b>
<b>Difference</b>	<b>0</b>	<b>2.44</b>

**COMMERCIAL:** Of the measures of dispersion only the coefficient of dispersion is at an acceptable level. The price related differential is slightly above the prescribed parameter and indicating regressivity. However, with the diversity of the properties within the commercial class this is not uncommon and knowing the assessment practices of the county it is believed that the commercial properties are being treated in a uniform and proportionate manner.

**2007 Correlation Section  
for Dawson County**

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**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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>96</b>	<b>95</b>	<b>-1</b>
<b>Median</b>	<b>98.65</b>	<b>98.96</b>	<b>0.31</b>
<b>Wgt. Mean</b>	<b>93.16</b>	<b>93.38</b>	<b>0.22</b>
<b>Mean</b>	<b>97.27</b>	<b>98.46</b>	<b>1.19</b>
<b>COD</b>	<b>15.56</b>	<b>15.14</b>	<b>-0.42</b>
<b>PRD</b>	<b>104.41</b>	<b>105.44</b>	<b>1.03</b>
<b>Min Sales Ratio</b>	<b>44.22</b>	<b>44.22</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>207.50</b>	<b>207.50</b>	<b>0</b>

COMMERCIAL: One sale was removed from the R&O statistics into the agricultural file. After reviewing the three-year plan of assessment, the preliminary statistics, the reported assessment actions and the 2007 R&O Statistics, it appears that all statistical measures are an accurate reflection of the assessment actions taken in Dawson County for the commercial class of property for assessment year 2007.

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2006 Certificate of Taxes Levied (CTL)**

24 Dawson

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	488,366,871	522,127,849	33,760,978	6.91	5,122,013	5.86
2. Recreational	56,267,279	56,355,598	88,319	0.16	271,441	-0.33
3. Ag-Homesite Land, Ag-Res Dwellings	66,004,394	67,254,822	1,250,428	1.89	*-----	1.89
<b>4. Total Residential (sum lines 1-3)</b>	<b>610,638,544</b>	<b>645,738,269</b>	<b>35,099,725</b>	<b>5.75</b>	<b>5,393,454</b>	<b>4.86</b>
5. Commercial	131,461,785	135,300,318	3,838,533	2.92	874,726	2.25
6. Industrial	34,369,007	36,881,390	2,512,383	7.31	60,909	7.13
7. Ag-Farmsite Land, Outbuildings	23,709,759	24,678,838	969,079	4.09	1,927,752	-4.04
8. Minerals	4,257	4,257	0	0	0	0
<b>9. Total Commercial (sum lines 5-8)</b>	<b>189,544,808</b>	<b>196,864,803</b>	<b>7,319,995</b>	<b>3.86</b>	<b>2,820,798</b>	<b>2.37</b>
<b>10. Total Non-Agland Real Property</b>	<b>800,183,352</b>	<b>842,603,072</b>	<b>42,419,720</b>	<b>5.3</b>	<b>8,256,841</b>	<b>4.27</b>
11. Irrigated	378,516,496	378,664,863	148,367	0.04		
12. Dryland	19,229,681	19,132,622	-97,059	-0.5		
13. Grassland	95,814,200	94,702,736	-1,111,464	-1.16		
14. Wasteland	157,022	155,896	-1,126	-0.72		
15. Other Agland	4,826,549	4,901,268	74,719	1.55		
<b>16. Total Agricultural Land</b>	<b>498,543,948</b>	<b>497,557,385</b>	<b>-986,563</b>	<b>-0.2</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>1,298,727,300</b>	<b>1,340,160,457</b>	<b>41,433,157</b>	<b>3.19</b>	<b>8,256,841</b>	<b>2.55</b>

\*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 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	743	<b>MEDIAN:</b>	<b>98</b>	COV:	21.13	95% Median C.I.:	97.65 to 98.50
TOTAL Sales Price:	58,769,613	WGT. MEAN:	95	STD:	20.38	95% Wgt. Mean C.I.:	94.14 to 96.61
TOTAL Adj.Sales Price:	58,898,613	MEAN:	96	AVG.ABS.DEV:	12.00	95% Mean C.I.:	94.97 to 97.90
TOTAL Assessed Value:	56,174,342						
AVG. Adj. Sales Price:	79,271	COD:	12.22	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	75,604	PRD:	101.11	MIN Sales Ratio:	8.32		

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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>											
07/01/04 TO 09/30/04	98	98.26	99.01	97.27	12.79	101.79	56.00	188.52	96.81 to 99.15	70,567	68,639
10/01/04 TO 12/31/04	83	99.21	100.29	100.59	11.08	99.70	48.53	160.18	98.56 to 99.86	69,829	70,244
01/01/05 TO 03/31/05	74	99.00	98.54	97.22	11.73	101.36	62.46	161.76	97.60 to 99.74	76,952	74,811
04/01/05 TO 06/30/05	120	98.47	98.83	96.23	13.55	102.70	38.46	189.54	97.43 to 99.14	76,477	73,593
07/01/05 TO 09/30/05	103	96.82	92.58	92.61	11.07	99.97	37.06	134.69	93.68 to 98.71	86,460	80,071
10/01/05 TO 12/31/05	76	98.00	95.49	93.95	9.00	101.64	8.78	150.00	96.51 to 98.67	81,370	76,447
01/01/06 TO 03/31/06	67	97.20	93.80	94.04	12.71	99.74	10.53	156.78	94.45 to 98.57	79,137	74,420
04/01/06 TO 06/30/06	122	97.07	93.40	93.44	14.10	99.96	8.32	280.00	94.53 to 98.38	89,537	83,661
<u>Study Years</u>											
07/01/04 TO 06/30/05	375	98.76	99.14	97.61	12.46	101.57	38.46	189.54	98.21 to 99.12	73,555	71,797
07/01/05 TO 06/30/06	368	97.28	93.67	93.41	11.95	100.29	8.32	280.00	96.50 to 98.11	85,096	79,484
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	373	98.17	96.37	94.87	11.60	101.58	8.78	189.54	97.54 to 98.69	80,325	76,205
<u>ALL</u>											
	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
COZAD	145	95.08	96.59	93.08	16.05	103.77	43.63	174.12	92.48 to 99.13	64,104	59,670
COZAD RURAL	20	95.53	86.52	90.19	16.37	95.93	33.39	118.48	77.30 to 99.33	89,260	80,504
EDDYVILLE	5	70.00	68.89	64.57	25.23	106.68	37.06	104.44	N/A	46,810	30,225
FARNAM	8	108.92	123.41	92.24	44.13	133.79	61.28	280.00	61.28 to 280.00	28,875	26,633
GOTHENBURG	155	98.57	100.97	99.27	6.65	101.72	53.00	188.52	98.33 to 98.85	86,731	86,094
GOTHENBURG RURAL	10	99.03	93.37	98.08	6.20	95.19	43.89	99.90	96.08 to 99.74	116,850	114,611
JOHNSON LAKE	56	95.06	93.40	92.87	14.75	100.58	10.53	155.48	90.52 to 97.67	113,604	105,501
LEXINGTON	268	97.52	94.74	94.03	11.27	100.75	8.32	189.54	96.32 to 98.39	76,682	72,105
LEXINGTON RURAL	35	99.91	100.32	103.75	12.12	96.70	58.46	164.80	95.64 to 101.94	94,773	98,322
OVERTON	22	99.86	101.35	100.61	8.04	100.73	63.89	156.78	98.91 to 103.39	50,366	50,672
OVERTON RURAL	11	97.18	92.20	93.86	13.21	98.23	60.36	112.00	60.48 to 111.37	99,697	93,576
SUMNER	7	73.80	76.10	72.87	21.51	104.44	48.32	108.00	48.32 to 108.00	31,700	23,098
SUMNER RURAL	1	91.20	91.20	91.20			91.20	91.20	N/A	85,000	77,520
<u>ALL</u>											
	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	743	<b>MEDIAN:</b>	<b>98</b>	COV:	21.13	95% Median C.I.:	97.65 to 98.50
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TOTAL Adj.Sales Price:	58,898,613	MEAN:	96	AVG.ABS.DEV:	12.00	95% Mean C.I.:	94.97 to 97.90
TOTAL Assessed Value:	56,174,342						
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AVG. Assessed Value:	75,604	PRD:	101.11	MIN Sales Ratio:	8.32		

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**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	590	98.18	97.03	95.31	11.87	101.81	8.32	280.00	97.65 to 98.51	72,729	69,315
2	19	99.10	94.53	95.90	11.31	98.57	53.00	125.76	92.04 to 99.93	112,161	107,567
3	134	97.18	94.07	95.51	13.98	98.50	10.53	164.80	95.29 to 99.00	103,410	98,764
<u>ALL</u>	<u>743</u>	<u>98.18</u>	<u>96.43</u>	<u>95.37</u>	<u>12.22</u>	<u>101.11</u>	<u>8.32</u>	<u>280.00</u>	<u>97.65 to 98.50</u>	<u>79,271</u>	<u>75,604</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	662	98.26	96.72	95.59	11.05	101.19	8.32	189.54	97.77 to 98.56	80,229	76,688
2	42	96.40	91.65	79.64	33.57	115.08	10.53	280.00	68.00 to 104.44	14,346	11,426
3	39	95.41	96.66	95.03	9.48	101.72	67.65	155.48	93.69 to 99.13	132,928	126,324
<u>ALL</u>	<u>743</u>	<u>98.18</u>	<u>96.43</u>	<u>95.37</u>	<u>12.22</u>	<u>101.11</u>	<u>8.32</u>	<u>280.00</u>	<u>97.65 to 98.50</u>	<u>79,271</u>	<u>75,604</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	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604
06											
07											
<u>ALL</u>	<u>743</u>	<u>98.18</u>	<u>96.43</u>	<u>95.37</u>	<u>12.22</u>	<u>101.11</u>	<u>8.32</u>	<u>280.00</u>	<u>97.65 to 98.50</u>	<u>79,271</u>	<u>75,604</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)											
10-0009											
21-0180	1	94.68	94.68	94.68			94.68	94.68	N/A	71,000	67,225
24-0001	309	97.66	95.34	95.27	11.45	100.08	8.32	189.54	96.66 to 98.53	78,721	74,996
24-0004	34	99.71	97.66	97.05	10.23	100.63	60.36	156.78	97.43 to 100.07	63,153	61,289
24-0011	162	95.14	95.27	92.67	16.18	102.81	33.39	174.12	92.48 to 98.76	66,643	61,757
24-0020	163	98.60	100.53	99.17	6.69	101.37	43.89	188.52	98.37 to 98.86	89,143	88,402
24-0101	12	74.45	74.54	72.07	24.70	103.43	37.06	108.00	53.60 to 99.67	42,870	30,898
32-0095	7	123.27	131.12	101.37	38.32	129.35	61.28	280.00	61.28 to 280.00	23,571	23,895
37-0030	55	95.11	93.50	92.88	14.88	100.67	10.53	155.48	90.52 to 97.88	115,442	107,219
NonValid School											
<u>ALL</u>	<u>743</u>	<u>98.18</u>	<u>96.43</u>	<u>95.37</u>	<u>12.22</u>	<u>101.11</u>	<u>8.32</u>	<u>280.00</u>	<u>97.65 to 98.50</u>	<u>79,271</u>	<u>75,604</u>

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	743	<b>MEDIAN:</b>	<b>98</b>	COV:	21.13	95% Median C.I.:	97.65 to 98.50
TOTAL Sales Price:	58,769,613	WGT. MEAN:	95	STD:	20.38	95% Wgt. Mean C.I.:	94.14 to 96.61
TOTAL Adj.Sales Price:	58,898,613	MEAN:	96	AVG.ABS.DEV:	12.00	95% Mean C.I.:	94.97 to 97.90
TOTAL Assessed Value:	56,174,342						
AVG. Adj. Sales Price:	79,271	COD:	12.22	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	75,604	PRD:	101.11	MIN Sales Ratio:	8.32		

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**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	76	98.81	93.40	94.29	27.60	99.05	8.32	280.00	86.27 to 101.23	52,274	49,292
Prior TO 1860											
1860 TO 1899	15	97.20	91.41	89.31	12.50	102.35	58.84	115.11	81.08 to 99.91	78,781	70,359
1900 TO 1919	127	97.86	95.12	92.96	13.06	102.33	37.06	189.54	97.18 to 98.57	58,239	54,136
1920 TO 1939	128	97.51	96.12	94.85	11.36	101.33	53.60	160.18	96.21 to 98.76	61,937	58,750
1940 TO 1949	54	98.22	102.57	100.23	12.75	102.34	67.14	188.52	95.33 to 98.91	56,704	56,832
1950 TO 1959	65	97.13	99.31	97.63	10.08	101.72	51.80	156.86	95.41 to 98.58	86,332	84,289
1960 TO 1969	94	97.93	96.37	94.24	11.19	102.26	55.83	155.48	94.96 to 99.13	94,691	89,235
1970 TO 1979	129	98.65	95.40	95.08	7.04	100.33	63.89	124.93	97.70 to 99.17	102,908	97,848
1980 TO 1989	20	98.26	96.28	94.65	7.50	101.73	81.43	143.24	87.97 to 99.21	110,450	104,540
1990 TO 1994	6	99.55	102.10	103.57	4.07	98.57	96.08	118.48	96.08 to 118.48	155,583	161,143
1995 TO 1999	11	98.36	101.23	98.96	8.60	102.29	73.96	135.35	95.48 to 117.28	152,272	150,696
2000 TO Present	18	99.60	99.29	98.23	4.89	101.09	86.58	116.06	95.64 to 100.14	152,904	150,194
ALL	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

**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	15	98.35	101.73	89.19	38.98	114.06	10.53	280.00	66.67 to 110.75	2,744	2,447
5000 TO 9999	10	112.80	114.10	113.06	22.79	100.92	62.96	151.04	80.00 to 149.12	6,520	7,371
Total \$											
1 TO 9999	25	100.00	106.68	103.82	33.80	102.75	10.53	280.00	78.93 to 120.00	4,254	4,417
10000 TO 29999	84	99.14	99.20	99.18	21.21	100.02	33.39	189.54	96.99 to 102.16	20,190	20,025
30000 TO 59999	163	98.39	98.81	97.98	15.94	100.85	40.34	188.52	96.60 to 99.30	44,523	43,623
60000 TO 99999	271	97.43	93.81	93.78	8.76	100.03	8.32	144.66	96.51 to 98.18	77,925	73,076
100000 TO 149999	130	98.61	95.70	95.65	5.96	100.06	55.83	135.35	97.95 to 99.13	122,237	116,921
150000 TO 249999	66	98.12	95.56	95.84	9.53	99.71	8.78	164.80	96.25 to 99.10	177,721	170,321
250000 TO 499999	4	93.84	93.40	93.25	4.53	100.16	86.25	99.65	N/A	275,206	256,617
ALL	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604



**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	743	<b>MEDIAN:</b>	<b>98</b>	COV:	21.13	95% Median C.I.:	97.65 to 98.50
TOTAL Sales Price:	58,769,613	WGT. MEAN:	95	STD:	20.38	95% Wgt. Mean C.I.:	94.14 to 96.61
TOTAL Adj.Sales Price:	58,898,613	MEAN:	96	AVG.ABS.DEV:	12.00	95% Mean C.I.:	94.97 to 97.90
TOTAL Assessed Value:	56,174,342						
AVG. Adj. Sales Price:	79,271	COD:	12.22	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	75,604	PRD:	101.11	MIN Sales Ratio:	8.32		

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**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	16	88.64	96.11	82.18	39.44	116.94	10.53	280.00	66.67 to 105.99	3,104	2,551
5000 TO 9999	19	80.00	84.55	52.06	42.69	162.40	8.32	151.04	54.30 to 120.00	14,663	7,634
Total \$											
1 TO 9999	35	80.00	89.83	56.62	43.15	158.66	8.32	280.00	66.67 to 100.00	9,379	5,310
10000 TO 29999	90	97.75	91.29	80.09	21.51	113.98	8.78	161.76	88.00 to 99.54	26,336	21,092
30000 TO 59999	186	96.81	97.62	93.34	16.05	104.58	51.80	189.54	93.77 to 98.39	49,794	46,479
60000 TO 99999	248	97.93	96.89	95.40	7.38	101.57	55.83	188.52	97.36 to 98.53	81,231	77,493
100000 TO 149999	135	98.74	97.78	96.92	5.40	100.89	61.17	138.02	98.36 to 99.33	128,101	124,154
150000 TO 249999	43	98.56	98.26	97.59	5.35	100.69	72.76	129.96	97.88 to 99.43	185,828	181,348
250000 TO 499999	6	106.20	112.93	110.55	17.97	102.15	86.25	164.80	86.25 to 164.80	251,416	277,953
ALL											
	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	75	98.62	92.58	93.64	26.83	98.86	8.32	280.00	87.16 to 100.92	52,258	48,935
10	17	99.55	102.02	102.08	20.03	99.95	60.48	151.04	86.36 to 116.06	54,132	55,256
20	229	97.03	94.55	93.00	12.65	101.67	37.06	156.86	95.56 to 98.15	61,744	57,422
30	396	98.38	97.93	96.00	9.33	102.01	55.83	189.54	97.84 to 98.82	89,739	86,149
40	25	98.46	97.68	98.05	5.10	99.62	83.46	118.48	93.81 to 99.74	168,304	165,029
50	1	99.43	99.43	99.43			99.43	99.43	N/A	175,000	174,008
ALL											
	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	76	98.81	92.88	93.87	26.65	98.94	8.32	280.00	87.16 to 101.23	52,129	48,936
100	1	79.38	79.38	79.38			79.38	79.38	N/A	65,000	51,600
101	455	98.08	96.84	95.32	11.09	101.59	37.06	189.54	97.45 to 98.56	76,033	72,477
102	23	98.54	96.80	96.24	3.98	100.58	78.52	104.64	95.41 to 100.00	102,213	98,373
103	34	98.44	98.00	96.43	7.52	101.63	75.33	174.12	94.17 to 99.64	104,455	100,726
104	124	97.87	96.18	94.99	11.27	101.26	55.83	160.18	96.81 to 98.57	91,207	86,635
106	7	97.66	93.15	93.15	7.17	99.99	77.52	101.62	77.52 to 101.62	107,071	99,740
111	18	99.22	100.96	98.83	7.54	102.15	74.86	155.48	96.00 to 99.75	111,216	109,914
301	4	98.34	93.22	96.35	5.58	96.75	77.28	98.92	N/A	62,000	59,735
304	1	124.31	124.31	124.31			124.31	124.31	N/A	65,000	80,800
ALL											
	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	743	<b>MEDIAN:</b>	<b>98</b>	COV:	21.13	95% Median C.I.:	97.65 to 98.50
TOTAL Sales Price:	58,769,613	WGT. MEAN:	95	STD:	20.38	95% Wgt. Mean C.I.:	94.14 to 96.61
TOTAL Adj.Sales Price:	58,898,613	MEAN:	96	AVG.ABS.DEV:	12.00	95% Mean C.I.:	94.97 to 97.90
TOTAL Assessed Value:	56,174,342						
AVG. Adj. Sales Price:	79,271	COD:	12.22	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	75,604	PRD:	101.11	MIN Sales Ratio:	8.32		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	75	98.62	92.58	93.64	26.83	98.86	8.32	280.00	87.16 to 100.92	52,258	48,935
20	23	98.11	99.72	102.20	18.40	97.57	54.30	161.76	92.48 to 107.53	40,180	41,064
30	580	98.16	96.75	95.13	10.65	101.70	37.06	189.54	97.54 to 98.50	78,386	74,571
40	61	98.08	96.83	96.58	6.75	100.26	68.35	135.35	97.06 to 99.10	129,960	125,513
50	4	100.00	98.11	98.26	11.13	99.85	73.96	118.48	N/A	165,875	162,990
ALL	743	98.18	96.43	95.37	12.22	101.11	8.32	280.00	97.65 to 98.50	79,271	75,604

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>99</b>	COV:	25.73	95% Median C.I.:	96.67 to 99.50
TOTAL Sales Price:	6,774,209	WGT. MEAN:	93	STD:	25.34	95% Wgt. Mean C.I.:	88.22 to 98.54
TOTAL Adj.Sales Price:	6,773,209	MEAN:	98	AVG.ABS.DEV:	14.98	95% Mean C.I.:	93.37 to 103.56
TOTAL Assessed Value:	6,324,961						
AVG. Adj. Sales Price:	71,296	COD:	15.14	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,578	PRD:	105.44	MIN Sales Ratio:	44.22		

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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>											
07/01/03 TO 09/30/03	7	96.67	93.34	98.16	7.21	95.08	75.56	105.45	75.56 to 105.45	59,785	58,687
10/01/03 TO 12/31/03	7	99.00	95.71	101.18	8.21	94.59	79.65	110.72	79.65 to 110.72	41,357	41,846
01/01/04 TO 03/31/04	5	99.00	101.96	95.86	15.07	106.37	70.00	142.71	N/A	34,500	33,070
04/01/04 TO 06/30/04	11	99.15	101.40	92.23	18.02	109.94	65.79	207.50	72.73 to 100.00	45,081	41,581
07/01/04 TO 09/30/04	10	99.88	99.89	94.74	11.53	105.44	73.19	134.08	73.75 to 118.57	55,025	52,128
10/01/04 TO 12/31/04	11	91.11	87.65	87.94	13.29	99.68	49.81	103.43	54.10 to 101.54	112,227	98,687
01/01/05 TO 03/31/05	4	99.34	98.39	99.81	1.49	98.58	94.64	100.24	N/A	252,125	251,637
04/01/05 TO 06/30/05	10	99.79	106.47	98.50	19.68	108.09	73.77	175.88	76.73 to 155.00	79,390	78,197
07/01/05 TO 09/30/05	9	98.48	99.94	88.59	14.25	112.81	65.83	153.60	86.30 to 105.16	58,428	51,759
10/01/05 TO 12/31/05	6	94.29	90.13	93.35	10.06	96.56	74.50	100.00	74.50 to 100.00	60,333	56,319
01/01/06 TO 03/31/06	6	102.94	105.54	106.77	11.85	98.85	87.86	130.00	87.86 to 130.00	64,000	68,332
04/01/06 TO 06/30/06	9	92.62	101.19	72.40	37.83	139.76	44.22	167.50	48.52 to 160.46	59,755	43,262
<u>Study Years</u>											
07/01/03 TO 06/30/04	30	98.87	98.29	96.37	12.84	101.99	65.79	207.50	96.67 to 99.36	45,880	44,216
07/01/04 TO 06/30/05	35	99.33	97.75	94.65	13.27	103.27	49.81	175.88	92.54 to 99.88	102,490	97,010
07/01/05 TO 06/30/06	30	97.39	99.47	88.59	19.77	112.29	44.22	167.50	89.36 to 100.00	60,321	53,436
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	37	99.14	96.98	90.89	14.43	106.71	49.81	207.50	95.95 to 99.85	66,301	60,259
01/01/05 TO 12/31/05	29	99.18	99.95	96.36	13.48	103.73	65.83	175.88	91.36 to 99.99	92,767	89,388
<u>ALL</u>	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COZAD	23	98.00	90.69	94.55	11.48	95.92	48.52	118.57	86.17 to 99.85	100,173	94,711
GOTHENBURG	34	98.16	102.44	90.53	20.60	113.16	44.22	207.50	91.36 to 100.00	59,563	53,920
LEXINGTON	34	99.07	98.42	94.59	11.68	104.05	49.81	153.60	98.11 to 99.99	69,825	66,046
OVERTON	4	94.71	109.83	96.76	21.54	113.50	89.42	160.46	N/A	17,500	16,933
<u>ALL</u>	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	93	98.95	97.34	93.26	14.34	104.37	44.22	207.50	95.95 to 99.36	72,709	67,812
2	1	134.08	134.08	134.08			134.08	134.08	N/A	1,250	1,676
3	1	167.50	167.50	167.50			167.50	167.50	N/A	10,000	16,750
<u>ALL</u>	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>99</b>	COV:	25.73	95% Median C.I.:	96.67 to 99.50
TOTAL Sales Price:	6,774,209	WGT. MEAN:	93	STD:	25.34	95% Wgt. Mean C.I.:	88.22 to 98.54
TOTAL Adj.Sales Price:	6,773,209	MEAN:	98	AVG.ABS.DEV:	14.98	95% Mean C.I.:	93.37 to 103.56
TOTAL Assessed Value:	6,324,961						
AVG. Adj. Sales Price:	71,296	COD:	15.14	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,578	PRD:	105.44	MIN Sales Ratio:	44.22		

Printed: 03/27/2007 22:50:22

**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	81	98.96	98.09	93.12	14.09	105.34	44.22	175.88	96.67 to 99.50	79,466	73,998
2	11	95.50	88.28	97.00	13.70	91.01	54.10	105.45	73.19 to 105.16	29,018	28,146
3	3	134.08	145.80	124.50	27.76	117.11	95.83	207.50	N/A	5,750	7,158
ALL	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0009											
21-0180											
24-0001	33	99.14	98.41	94.53	12.00	104.10	49.81	153.60	98.11 to 99.99	70,940	67,063
24-0004	5	98.48	107.56	97.31	16.58	110.53	89.42	160.46	N/A	20,600	20,046
24-0011	24	98.37	93.89	94.86	13.91	98.97	48.52	167.50	86.17 to 99.85	96,416	91,462
24-0020	33	97.76	100.46	90.14	19.15	111.45	44.22	207.50	91.36 to 99.90	61,065	55,046
24-0101											
32-0095											
37-0030											
NonValid School											
ALL	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

**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	14	99.06	95.54	99.14	15.65	96.36	54.10	167.50	74.50 to 105.16	28,692	28,447
Prior TO 1860											
1860 TO 1899	2	74.47	74.47	69.36	33.12	107.38	49.81	99.14	N/A	132,500	91,900
1900 TO 1919	22	99.09	100.56	97.10	13.79	103.56	70.00	160.46	89.63 to 100.00	61,454	59,675
1920 TO 1939	16	98.43	100.86	100.76	14.46	100.10	65.83	155.00	89.42 to 100.00	37,437	37,722
1940 TO 1949	10	99.40	110.04	101.31	16.82	108.62	75.56	207.50	95.83 to 118.57	48,600	49,235
1950 TO 1959	7	95.95	96.70	94.94	11.77	101.85	73.75	130.00	73.75 to 130.00	71,285	67,681
1960 TO 1969	5	92.54	103.90	90.65	26.54	114.62	65.79	175.88	N/A	84,891	76,954
1970 TO 1979	9	92.62	87.96	87.26	12.52	100.80	48.52	103.43	73.77 to 99.85	123,444	107,721
1980 TO 1989	4	99.79	102.00	92.14	15.01	110.71	74.36	134.08	N/A	38,562	35,529
1990 TO 1994	2	103.97	103.97	104.74	5.04	99.26	98.73	109.20	N/A	143,750	150,562
1995 TO 1999	2	72.23	72.23	88.39	38.78	81.71	44.22	100.24	N/A	523,150	462,426
2000 TO Present	2	96.35	96.35	93.88	5.18	102.64	91.36	101.35	N/A	73,500	69,000
ALL	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>99</b>	COV:	25.73	95% Median C.I.:	96.67 to 99.50
TOTAL Sales Price:	6,774,209	WGT. MEAN:	93	STD:	25.34	95% Wgt. Mean C.I.:	88.22 to 98.54
TOTAL Adj.Sales Price:	6,773,209	MEAN:	98	AVG.ABS.DEV:	14.98	95% Mean C.I.:	93.37 to 103.56
TOTAL Assessed Value:	6,324,961						
AVG. Adj. Sales Price:	71,296	COD:	15.14	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,578	PRD:	105.44	MIN Sales Ratio:	44.22		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	117.04	129.48	129.06	30.40	100.32	86.17	207.50	86.17 to 207.50	3,291	4,248
5000 TO 9999	4	98.46	107.97	106.18	22.18	101.68	74.50	160.46	N/A	6,100	6,477
Total \$ _____											
1 TO 9999	10	99.58	120.87	116.41	30.39	103.83	74.50	207.50	86.17 to 160.46	4,415	5,139
10000 TO 29999	15	89.42	97.73	96.23	24.31	101.55	54.10	175.88	75.56 to 100.00	18,226	17,540
30000 TO 59999	31	98.57	96.80	96.40	7.92	100.41	65.79	142.71	95.95 to 99.88	42,396	40,871
60000 TO 99999	22	99.26	97.92	96.95	13.84	101.00	48.52	155.00	91.11 to 99.91	74,340	72,075
100000 TO 149999	9	98.73	93.79	93.46	9.94	100.35	73.75	110.72	73.77 to 105.45	118,833	111,064
150000 TO 249999	5	99.80	81.29	79.01	23.77	102.89	44.22	109.20	N/A	174,260	137,685
250000 TO 499999	2	86.75	86.75	86.85	0.52	99.88	86.30	87.20	N/A	370,029	321,387
500000 +	1	100.24	100.24	100.24			100.24	100.24	N/A	825,000	827,000
ALL											
	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

**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	97.75	107.31	100.79	22.42	106.47	74.50	153.60	74.50 to 153.60	3,458	3,485
5000 TO 9999	6	99.08	119.66	105.51	36.38	113.41	54.10	207.50	54.10 to 207.50	7,233	7,632
Total \$ _____											
1 TO 9999	12	99.08	113.49	103.99	29.25	109.13	54.10	207.50	86.17 to 153.60	5,345	5,558
10000 TO 29999	17	89.42	91.87	88.09	16.56	104.29	65.79	167.50	75.56 to 99.50	23,558	20,751
30000 TO 59999	31	98.57	97.84	93.50	11.87	104.64	48.52	175.88	95.95 to 99.90	46,619	43,588
60000 TO 99999	21	99.18	93.32	85.97	13.72	108.56	44.22	140.62	87.86 to 99.85	90,895	78,138
100000 TO 149999	9	99.80	105.71	103.13	10.45	102.50	89.63	155.00	91.36 to 110.72	116,611	120,264
150000 TO 249999	3	103.43	99.64	97.17	7.38	102.54	86.30	109.20	N/A	207,686	201,816
250000 TO 499999	1	87.20	87.20	87.20			87.20	87.20	N/A	457,000	398,500
500000 +	1	100.24	100.24	100.24			100.24	100.24	N/A	825,000	827,000
ALL											
	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>99</b>	COV:	25.73	95% Median C.I.:	96.67 to 99.50
TOTAL Sales Price:	6,774,209	WGT. MEAN:	93	STD:	25.34	95% Wgt. Mean C.I.:	88.22 to 98.54
TOTAL Adj.Sales Price:	6,773,209	MEAN:	98	AVG.ABS.DEV:	14.98	95% Mean C.I.:	93.37 to 103.56
TOTAL Assessed Value:	6,324,961						
AVG. Adj. Sales Price:	71,296	COD:	15.14	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,578	PRD:	105.44	MIN Sales Ratio:	44.22		

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<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	15	98.96	97.41	96.75	17.54	100.69	54.10	167.50	77.83 to 105.16	34,863	33,729	
10	11	97.76	102.48	101.79	12.82	100.69	74.36	175.88	89.42 to 109.20	46,536	47,367	
20	68	99.00	98.38	92.38	14.86	106.50	44.22	207.50	96.67 to 99.80	84,122	77,711	
30	1	75.56	75.56	75.56			75.56	75.56	N/A	18,000	13,600	
____ALL____	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	19	98.96	103.17	90.77	25.72	113.66	48.52	207.50	77.83 to 105.45	34,997	31,765	
322	1	96.67	96.67	96.67			96.67	96.67	N/A	30,000	29,000	
325	7	98.57	95.89	96.91	7.60	98.95	65.79	114.00	65.79 to 114.00	59,357	57,521	
326	2	71.61	71.61	46.59	38.25	153.72	44.22	99.00	N/A	115,650	53,876	
333	1	99.36	99.36	99.36			99.36	99.36	N/A	55,000	54,650	
336	2	103.20	103.20	102.26	1.61	100.92	101.54	104.86	N/A	83,000	84,875	
341	3	87.86	97.81	103.45	20.65	94.55	75.56	130.00	N/A	49,333	51,033	
343	1	86.30	86.30	86.30			86.30	86.30	N/A	283,058	244,274	
344	7	92.54	90.74	90.07	8.26	100.75	72.73	100.00	72.73 to 100.00	42,357	38,150	
349	2	100.06	100.06	100.23	0.18	99.83	99.88	100.24	N/A	432,500	433,475	
350	16	99.85	96.18	89.38	13.30	107.60	49.81	142.71	76.73 to 104.13	82,343	73,600	
352	2	90.92	90.92	88.01	4.09	103.30	87.20	94.64	N/A	256,500	225,750	
353	19	99.33	104.84	103.57	14.46	101.23	65.83	175.88	98.00 to 103.09	64,073	66,359	
384	2	76.65	76.65	76.38	3.92	100.35	73.64	79.65	N/A	25,250	19,285	
386	2	97.40	97.40	98.77	6.20	98.61	91.36	103.43	N/A	142,500	140,750	
406	6	95.19	104.95	95.59	15.19	109.79	89.42	160.46	89.42 to 160.46	18,750	17,922	
434	1	74.36	74.36	74.36			74.36	74.36	N/A	48,000	35,693	
437	1	95.95	95.95	95.95			95.95	95.95	N/A	37,000	35,500	
471	1	101.35	101.35	101.35			101.35	101.35	N/A	37,000	37,500	
____ALL____	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02												
03	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578	
04												
____ALL____	95	98.96	98.46	93.38	15.14	105.44	44.22	207.50	96.67 to 99.50	71,296	66,578	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	747	<b>MEDIAN:</b>	<b>91</b>	COV:	26.84	95% Median C.I.:	89.60 to 92.86
TOTAL Sales Price:	59,277,315	WGT. MEAN:	87	STD:	24.29	95% Wgt. Mean C.I.:	85.29 to 88.83
TOTAL Adj.Sales Price:	59,390,315	MEAN:	91	AVG.ABS.DEV:	16.14	95% Mean C.I.:	88.79 to 92.27
TOTAL Assessed Value:	51,704,549						
AVG. Adj. Sales Price:	79,505	COD:	17.67	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	69,216	PRD:	103.99	MIN Sales Ratio:	0.00		

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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>											
07/01/04 TO 09/30/04	98	96.97	97.76	95.19	14.26	102.70	56.00	188.52	94.53 to 98.51	70,567	67,170
10/01/04 TO 12/31/04	83	97.35	95.81	94.75	13.64	101.12	43.82	160.18	95.20 to 98.92	69,829	66,161
01/01/05 TO 03/31/05	73	94.19	94.77	91.95	14.72	103.07	57.60	161.76	90.51 to 98.57	77,265	71,042
04/01/05 TO 06/30/05	119	91.82	94.73	90.31	18.10	104.90	38.46	189.54	88.26 to 95.60	76,431	69,025
07/01/05 TO 09/30/05	103	87.41	87.67	86.67	13.42	101.15	37.06	134.69	85.97 to 91.86	86,460	74,936
10/01/05 TO 12/31/05	76	88.83	88.41	85.35	16.34	103.58	8.78	150.00	84.78 to 95.56	81,370	69,450
01/01/06 TO 03/31/06	70	85.91	85.57	81.64	22.05	104.81	0.00	157.20	79.33 to 93.32	80,113	65,404
04/01/06 TO 06/30/06	125	82.82	81.31	76.97	23.51	105.64	0.00	280.00	78.62 to 88.05	89,964	69,242
<u>Study Years</u>											
07/01/04 TO 06/30/05	373	95.54	95.77	92.81	15.50	103.19	38.46	189.54	93.77 to 97.13	73,585	68,295
07/01/05 TO 06/30/06	374	86.61	85.30	82.12	18.93	103.88	0.00	280.00	84.94 to 88.31	85,409	70,134
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	371	90.68	91.48	88.50	15.98	103.37	8.78	189.54	88.35 to 92.74	80,391	71,150
<u>ALL</u>											
	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COZAD	144	94.92	96.33	92.61	16.18	104.02	43.63	174.12	91.76 to 98.66	64,195	59,449
COZAD RURAL	21	94.93	85.03	89.61	17.68	94.89	42.71	118.48	70.72 to 99.33	86,438	77,459
EDDYVILLE	5	70.00	68.89	64.57	25.23	106.68	37.06	104.44	N/A	46,810	30,225
FARNAM	8	108.92	123.41	92.24	44.13	133.79	61.28	280.00	61.28 to 280.00	28,875	26,633
GOTHENBURG	158	92.28	91.88	87.31	18.79	105.23	0.00	188.52	89.60 to 95.83	85,565	74,707
GOTHENBURG RURAL	10	99.03	93.37	98.08	6.20	95.19	43.89	99.90	96.08 to 99.74	116,850	114,611
JOHNSON LAKE	56	94.98	92.79	91.71	13.78	101.18	42.11	155.48	88.00 to 97.37	113,604	104,184
LEXINGTON	270	88.35	88.02	84.78	16.23	103.82	0.00	189.54	86.57 to 90.58	77,121	65,384
LEXINGTON RURAL	35	86.20	83.33	78.04	20.35	106.78	0.00	144.66	76.23 to 94.28	100,907	78,747
OVERTON	21	90.27	85.85	81.97	17.90	104.72	55.70	114.35	66.52 to 100.07	50,383	41,301
OVERTON RURAL	11	74.31	80.17	77.70	18.92	103.18	60.36	117.30	60.48 to 112.00	99,697	77,461
SUMNER	7	73.80	76.10	72.87	21.51	104.44	48.32	108.00	48.32 to 108.00	31,700	23,098
SUMNER RURAL	1	91.20	91.20	91.20			91.20	91.20	N/A	85,000	77,520
<u>ALL</u>											
	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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TOTAL Assessed Value:	51,704,549						
AVG. Adj. Sales Price:	79,505	COD:	17.67	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	69,216	PRD:	103.99	MIN Sales Ratio:	0.00		

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**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	593	91.37	91.32	87.19	17.68	104.74	0.00	280.00	89.27 to 92.86	72,778	63,452
2	19	85.29	84.12	85.07	19.10	98.89	43.82	125.76	70.67 to 97.35	112,161	95,418
3	135	94.07	87.97	86.97	16.84	101.15	0.00	155.48	87.81 to 95.56	104,457	90,847
<u>ALL</u>	<u>747</u>	<u>91.37</u>	<u>90.53</u>	<u>87.06</u>	<u>17.67</u>	<u>103.99</u>	<u>0.00</u>	<u>280.00</u>	<u>89.60 to 92.86</u>	<u>79,505</u>	<u>69,216</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	648	91.37	91.88	88.84	15.27	103.42	37.06	189.54	89.54 to 92.78	80,320	71,359
2	60	69.00	73.09	28.37	58.18	257.67	0.00	280.00	55.00 to 98.35	35,970	10,203
3	39	95.29	94.97	93.58	8.95	101.49	67.65	155.48	91.56 to 98.24	132,928	124,394
<u>ALL</u>	<u>747</u>	<u>91.37</u>	<u>90.53</u>	<u>87.06</u>	<u>17.67</u>	<u>103.99</u>	<u>0.00</u>	<u>280.00</u>	<u>89.60 to 92.86</u>	<u>79,505</u>	<u>69,216</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	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216
06											
07											
<u>ALL</u>	<u>747</u>	<u>91.37</u>	<u>90.53</u>	<u>87.06</u>	<u>17.67</u>	<u>103.99</u>	<u>0.00</u>	<u>280.00</u>	<u>89.60 to 92.86</u>	<u>79,505</u>	<u>69,216</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)											
10-0009											
21-0180	1	94.68	94.68	94.68			94.68	94.68	N/A	71,000	67,225
24-0001	311	88.31	87.47	83.72	16.64	104.48	0.00	189.54	86.48 to 90.51	79,780	66,788
24-0004	33	78.93	83.78	80.46	20.14	104.13	55.70	117.30	73.18 to 95.54	63,552	51,132
24-0011	162	94.99	94.78	92.15	16.45	102.86	42.71	174.12	91.76 to 98.56	66,514	61,294
24-0020	166	94.03	92.10	88.23	18.05	104.38	0.00	188.52	90.17 to 96.84	87,990	77,636
24-0101	12	74.45	74.54	72.07	24.70	103.43	37.06	108.00	53.60 to 99.67	42,870	30,898
32-0095	7	123.27	131.12	101.37	38.32	129.35	61.28	280.00	61.28 to 280.00	23,571	23,895
37-0030	55	95.00	92.88	91.72	13.90	101.27	42.11	155.48	87.97 to 97.67	115,442	105,878
NonValid School											
<u>ALL</u>	<u>747</u>	<u>91.37</u>	<u>90.53</u>	<u>87.06</u>	<u>17.67</u>	<u>103.99</u>	<u>0.00</u>	<u>280.00</u>	<u>89.60 to 92.86</u>	<u>79,505</u>	<u>69,216</u>



**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	747	<b>MEDIAN:</b>	<b>91</b>	COV:	26.84	95% Median C.I.:	89.60 to 92.86
TOTAL Sales Price:	59,277,315	WGT. MEAN:	87	STD:	24.29	95% Wgt. Mean C.I.:	85.29 to 88.83
TOTAL Adj.Sales Price:	59,390,315	MEAN:	91	AVG.ABS.DEV:	16.14	95% Mean C.I.:	88.79 to 92.27
TOTAL Assessed Value:	51,704,549						
AVG. Adj. Sales Price:	79,505	COD:	17.67	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	69,216	PRD:	103.99	MIN Sales Ratio:	0.00		

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**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	83	86.27	80.84	66.20	42.55	122.12	0.00	280.00	70.00 to 98.66	55,409	36,679
Prior TO 1860											
1860 TO 1899	15	81.08	84.33	77.26	26.81	109.15	47.27	129.60	60.36 to 106.02	78,781	60,864
1900 TO 1919	126	94.57	92.20	87.12	17.02	105.84	37.06	189.54	87.95 to 97.65	58,284	50,775
1920 TO 1939	127	90.23	91.01	88.62	16.58	102.71	37.95	160.18	85.44 to 96.05	62,173	55,095
1940 TO 1949	53	94.53	97.91	94.49	13.38	103.62	64.27	188.52	91.76 to 96.81	56,831	53,697
1950 TO 1959	65	95.41	96.61	94.60	11.28	102.13	51.80	156.86	93.13 to 96.98	86,332	81,670
1960 TO 1969	94	90.58	93.14	89.59	15.05	103.96	55.83	155.48	87.83 to 95.25	94,691	84,835
1970 TO 1979	129	86.41	86.84	85.52	11.56	101.53	54.19	124.93	83.25 to 89.66	102,908	88,012
1980 TO 1989	20	86.85	87.26	85.21	10.69	102.40	71.53	143.24	78.58 to 88.35	110,450	94,112
1990 TO 1994	6	97.60	93.58	95.07	12.59	98.42	71.22	118.48	71.22 to 118.48	155,583	147,920
1995 TO 1999	11	95.69	96.37	94.80	10.38	101.65	73.96	135.35	77.92 to 102.09	152,272	144,359
2000 TO Present	18	91.05	93.48	91.27	9.22	102.42	73.21	116.06	86.75 to 99.69	152,904	139,552
ALL	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

**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	15	98.35	103.83	92.83	36.84	111.85	42.11	280.00	66.67 to 110.75	2,744	2,547
5000 TO 9999	10	112.80	115.90	115.82	21.19	100.07	80.00	151.04	80.94 to 149.12	6,364	7,371
Total \$											
1 TO 9999	25	100.00	108.66	106.79	31.82	101.75	42.11	280.00	80.00 to 120.00	4,192	4,477
10000 TO 29999	85	99.67	96.83	97.76	26.21	99.05	0.01	189.54	92.86 to 106.75	20,017	19,568
30000 TO 59999	164	95.93	96.14	95.25	19.77	100.94	0.00	188.52	91.64 to 98.53	44,347	42,238
60000 TO 99999	270	90.55	89.02	88.92	11.28	100.11	8.32	144.66	88.12 to 92.78	77,972	69,331
100000 TO 149999	132	86.47	83.49	83.20	14.29	100.35	0.00	135.35	82.15 to 88.35	122,616	102,014
150000 TO 249999	67	87.81	82.37	82.59	19.56	99.73	0.00	129.96	77.60 to 93.89	178,690	147,584
250000 TO 499999	4	82.44	84.43	84.34	10.33	100.11	73.21	99.65	N/A	275,206	232,116
ALL	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	747	<b>MEDIAN:</b>	<b>91</b>	COV:	26.84	95% Median C.I.:	89.60 to 92.86
TOTAL Sales Price:	59,277,315	WGT. MEAN:	87	STD:	24.29	95% Wgt. Mean C.I.:	85.29 to 88.83
TOTAL Adj.Sales Price:	59,390,315	MEAN:	91	AVG.ABS.DEV:	16.14	95% Mean C.I.:	88.79 to 92.27
TOTAL Assessed Value:	51,704,549						
AVG. Adj. Sales Price:	79,505	COD:	17.67	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	69,216	PRD:	103.99	MIN Sales Ratio:	0.00		

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**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	24	68.34	66.14	4.53	68.56	1459.79	0.00	280.00	0.01 to 99.00	38,924	1,763
5000 TO 9999	20	74.00	80.60	35.77	48.88	225.34	5.50	151.04	54.30 to 105.59	21,430	7,665
Total \$											
1 TO 9999	44	69.00	72.71	14.35	60.86	506.52	0.00	280.00	54.30 to 94.45	30,972	4,446
10000 TO 29999	91	88.00	85.78	70.96	28.73	120.88	8.78	161.76	76.73 to 97.50	28,607	20,299
30000 TO 59999	201	91.76	95.44	90.40	18.58	105.57	51.80	189.54	88.26 to 95.33	51,192	46,276
60000 TO 99999	275	90.88	90.74	88.13	11.91	102.97	51.49	188.52	88.35 to 92.88	87,507	77,116
100000 TO 149999	98	91.69	90.20	88.77	10.70	101.62	61.17	135.35	87.41 to 95.48	138,030	122,526
150000 TO 249999	34	96.62	94.94	93.50	9.39	101.55	72.76	129.96	90.58 to 100.00	192,048	179,561
250000 TO 499999	4	105.40	103.88	102.66	10.37	101.19	86.25	118.48	N/A	253,375	260,124
ALL											
	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	82	88.94	79.93	65.30	40.64	122.41	0.00	280.00	68.00 to 98.66	55,433	36,199
10	17	98.97	96.41	95.15	20.29	101.32	55.70	151.04	68.89 to 114.22	54,132	51,508
20	228	92.68	91.17	89.00	15.46	102.43	37.06	156.86	89.19 to 94.93	61,874	55,069
30	394	90.33	92.09	88.36	14.72	104.22	47.27	189.54	88.35 to 92.75	89,935	79,469
40	25	91.82	90.53	90.78	9.27	99.72	71.53	118.48	85.97 to 93.89	168,304	152,791
50	1	99.43	99.43	99.43			99.43	99.43	N/A	175,000	174,008
ALL											
	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	83	91.60	80.36	65.77	39.30	122.19	0.00	280.00	70.00 to 98.66	55,277	36,353
100	1	79.38	79.38	79.38			79.38	79.38	N/A	65,000	51,600
101	453	92.42	92.39	89.30	15.14	103.46	37.06	189.54	90.17 to 94.19	76,182	68,029
102	23	93.89	90.03	88.32	10.89	101.93	59.09	106.02	83.46 to 99.15	102,213	90,275
103	34	86.29	87.81	84.69	12.60	103.68	62.59	174.12	78.45 to 88.84	104,455	88,465
104	123	90.88	91.39	89.08	15.26	102.59	51.49	160.18	87.38 to 95.11	91,542	81,546
106	7	85.33	88.51	87.71	9.25	100.92	77.52	101.62	77.52 to 101.62	107,071	93,912
111	18	88.33	89.47	86.25	12.86	103.73	69.04	155.48	77.58 to 93.32	111,216	95,925
301	4	98.34	93.22	96.35	5.58	96.75	77.28	98.92	N/A	62,000	59,735
304	1	124.31	124.31	124.31			124.31	124.31	N/A	65,000	80,800
ALL											
	747	91.37	90.53	87.06	17.67	103.99	0.00	280.00	89.60 to 92.86	79,505	69,216

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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

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TOTAL Adj.Sales Price:	59,390,315	MEAN:	91	AVG.ABS.DEV:	16.14	95% Mean C.I.:	88.79 to 92.27
TOTAL Assessed Value:	51,704,549						
AVG. Adj. Sales Price:	79,505	COD:	17.67	MAX Sales Ratio:	280.00		
AVG. Assessed Value:	69,216	PRD:	103.99	MIN Sales Ratio:	0.00		

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<b>CONDITION</b>											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	82	88.94	79.93	65.30	40.64	122.41	0.00	280.00	68.00 to 98.66		55,433	36,199
20	23	96.13	94.72	95.34	21.13	99.35	37.95	161.76	87.95 to 105.04		40,180	38,306
30	577	91.36	91.91	88.50	15.03	103.86	37.06	189.54	89.18 to 92.86		78,560	69,526
40	61	90.58	89.97	89.63	11.14	100.38	65.86	135.35	86.25 to 95.48		129,960	116,477
50	4	89.22	92.72	95.43	18.51	97.16	73.96	118.48	N/A		165,875	158,302
<u>ALL</u>	<u>747</u>	<u>91.37</u>	<u>90.53</u>	<u>87.06</u>	<u>17.67</u>	<u>103.99</u>	<u>0.00</u>	<u>280.00</u>	<u>89.60 to 92.86</u>		<u>79,505</u>	<u>69,216</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>99</b>	COV:	25.60	95% Median C.I.:	95.50 to 99.36
TOTAL Sales Price:	6,829,210	WGT. MEAN:	93	STD:	24.90	95% Wgt. Mean C.I.:	87.94 to 98.38
TOTAL Adj.Sales Price:	6,835,321	MEAN:	97	AVG.ABS.DEV:	15.35	95% Mean C.I.:	92.29 to 102.25
TOTAL Assessed Value:	6,367,712						
AVG. Adj. Sales Price:	71,201	COD:	15.56	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,330	PRD:	104.41	MIN Sales Ratio:	44.22		

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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>											
07/01/03 TO 09/30/03	7	98.57	96.85	98.32	7.32	98.51	75.56	110.79	75.56 to 110.79	59,690	58,687
10/01/03 TO 12/31/03	7	99.00	95.71	101.18	8.21	94.59	79.65	110.72	79.65 to 110.72	41,357	41,846
01/01/04 TO 03/31/04	5	98.11	91.36	85.10	8.01	107.36	70.00	100.00	N/A	34,500	29,360
04/01/04 TO 06/30/04	12	99.08	98.23	90.08	19.54	109.05	63.33	207.50	72.73 to 99.85	44,658	40,226
07/01/04 TO 09/30/04	10	99.88	98.55	94.37	12.86	104.43	59.85	134.08	73.75 to 118.57	55,025	51,928
10/01/04 TO 12/31/04	11	91.11	88.71	87.92	11.37	100.91	49.81	103.43	69.55 to 101.54	112,025	98,489
01/01/05 TO 03/31/05	4	99.34	98.39	99.81	1.49	98.58	94.64	100.24	N/A	252,125	251,637
04/01/05 TO 06/30/05	10	99.79	110.49	102.29	23.70	108.01	73.77	175.88	76.73 to 155.00	79,390	81,209
07/01/05 TO 09/30/05	9	95.83	95.73	85.94	17.18	111.40	65.83	153.60	67.30 to 104.86	58,428	50,211
10/01/05 TO 12/31/05	7	98.95	96.28	96.86	13.15	99.40	74.50	133.14	74.50 to 133.14	56,714	54,930
01/01/06 TO 03/31/06	6	102.94	105.54	106.77	11.85	98.85	87.86	130.00	87.86 to 130.00	64,000	68,332
04/01/06 TO 06/30/06	8	80.15	90.73	69.48	37.83	130.58	44.22	160.46	44.22 to 160.46	65,975	45,840
<u>Study Years</u>											
07/01/03 TO 06/30/04	31	98.73	96.24	94.17	12.44	102.20	63.33	207.50	92.20 to 99.36	45,668	43,008
07/01/04 TO 06/30/05	35	99.33	98.85	95.44	14.48	103.58	49.81	175.88	92.54 to 99.88	102,426	97,751
07/01/05 TO 06/30/06	30	96.25	96.49	87.93	20.13	109.74	44.22	160.46	86.30 to 100.00	61,155	53,771
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	38	99.00	94.66	89.61	14.15	105.63	49.81	207.50	89.71 to 99.85	65,550	58,741
01/01/05 TO 12/31/05	30	99.07	101.13	97.42	16.41	103.80	65.83	175.88	91.36 to 99.90	90,841	88,502
<u>ALL</u>	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COZAD	24	98.87	93.57	95.16	12.28	98.33	48.52	133.14	87.20 to 99.91	97,338	92,623
GOTHENBURG	34	96.67	97.30	88.43	19.18	110.03	44.22	207.50	89.36 to 99.88	60,445	53,453
LEXINGTON	34	99.00	98.37	95.18	13.75	103.35	49.81	153.60	95.17 to 99.85	69,825	66,458
OVERTON	4	94.71	109.83	96.76	21.54	113.50	89.42	160.46	N/A	17,500	16,933
<u>ALL</u>	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	95	98.57	96.88	93.15	15.36	104.01	44.22	207.50	95.50 to 99.33	71,937	67,010
2	1	134.08	134.08	134.08			134.08	134.08	N/A	1,250	1,676
<u>ALL</u>	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>99</b>	COV:	25.60	95% Median C.I.:	95.50 to 99.36
TOTAL Sales Price:	6,829,210	WGT. MEAN:	93	STD:	24.90	95% Wgt. Mean C.I.:	87.94 to 98.38
TOTAL Adj.Sales Price:	6,835,321	MEAN:	97	AVG.ABS.DEV:	15.35	95% Mean C.I.:	92.29 to 102.25
TOTAL Assessed Value:	6,367,712						
AVG. Adj. Sales Price:	71,201	COD:	15.56	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,330	PRD:	104.41	MIN Sales Ratio:	44.22		

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**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	81	98.73	96.75	92.81	13.52	104.25	44.22	175.88	95.95 to 99.36	79,774	74,038
2	12	86.66	88.62	97.99	22.95	90.44	59.85	140.16	67.30 to 105.45	29,692	29,094
3	3	134.08	145.80	124.50	27.76	117.11	95.83	207.50	N/A	5,750	7,158
ALL	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0009											
21-0180											
24-0001	33	99.00	98.37	95.13	14.15	103.40	49.81	153.60	95.17 to 99.85	70,940	67,487
24-0004	5	98.48	107.56	97.31	16.58	110.53	89.42	160.46	N/A	20,600	20,046
24-0011	24	98.87	93.57	95.16	12.28	98.33	48.52	133.14	87.20 to 99.91	97,338	92,623
24-0020	34	96.67	97.30	88.43	19.18	110.03	44.22	207.50	89.36 to 99.88	60,445	53,453
24-0101											
32-0095											
37-0030											
NonValid School											
ALL	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

**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	14	95.34	89.90	97.68	18.25	92.04	59.85	140.16	67.30 to 105.45	30,629	29,918
Prior TO 1860											
1860 TO 1899	2	74.47	74.47	69.36	33.12	107.38	49.81	99.14	N/A	132,500	91,900
1900 TO 1919	22	98.97	98.15	95.73	12.22	102.52	70.00	160.46	89.63 to 99.90	61,454	58,832
1920 TO 1939	17	99.09	102.76	102.55	15.54	100.20	65.83	155.00	89.42 to 114.00	37,294	38,244
1940 TO 1949	10	99.40	110.04	101.31	16.82	108.62	75.56	207.50	95.83 to 118.57	48,600	49,235
1950 TO 1959	7	95.95	96.70	94.94	11.77	101.85	73.75	130.00	73.75 to 130.00	71,285	67,681
1960 TO 1969	5	92.54	103.90	90.65	26.54	114.62	65.79	175.88	N/A	84,891	76,954
1970 TO 1979	9	87.86	86.04	86.73	14.79	99.20	48.52	103.43	73.77 to 99.85	123,444	107,066
1980 TO 1989	4	99.79	102.00	92.14	15.01	110.71	74.36	134.08	N/A	38,562	35,529
1990 TO 1994	2	103.97	103.97	104.74	5.04	99.26	98.73	109.20	N/A	143,750	150,562
1995 TO 1999	2	72.23	72.23	88.39	38.78	81.71	44.22	100.24	N/A	523,150	462,426
2000 TO Present	2	96.35	96.35	93.88	5.18	102.64	91.36	101.35	N/A	73,500	69,000
ALL	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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

NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>99</b>	COV:	25.60	95% Median C.I.:	95.50 to 99.36
TOTAL Sales Price:	6,829,210	WGT. MEAN:	93	STD:	24.90	95% Wgt. Mean C.I.:	87.94 to 98.38
TOTAL Adj.Sales Price:	6,835,321	MEAN:	97	AVG.ABS.DEV:	15.35	95% Mean C.I.:	92.29 to 102.25
TOTAL Assessed Value:	6,367,712						
AVG. Adj. Sales Price:	71,201	COD:	15.56	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,330	PRD:	104.41	MIN Sales Ratio:	44.22		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	122.44	133.58	133.57	25.71	100.01	95.50	207.50	95.50 to 207.50	3,180	4,248
5000 TO 9999	5	97.76	100.28	97.32	23.64	103.04	69.55	160.46	N/A	6,435	6,263
Total \$ _____											
1 TO 9999	11	100.00	118.44	110.82	30.00	106.88	69.55	207.50	74.50 to 160.46	4,660	5,164
10000 TO 29999	13	89.42	94.69	94.29	19.44	100.42	59.85	175.88	75.56 to 100.00	19,492	18,380
30000 TO 59999	33	98.11	93.50	93.46	9.88	100.04	63.33	133.14	92.54 to 99.50	42,100	39,345
60000 TO 99999	22	99.26	99.75	98.79	15.68	100.96	48.52	155.00	91.11 to 99.91	74,340	73,444
100000 TO 149999	9	98.73	93.79	93.46	9.94	100.35	73.75	110.72	73.77 to 105.45	118,833	111,064
150000 TO 249999	5	99.80	81.29	79.01	23.77	102.89	44.22	109.20	N/A	174,260	137,685
250000 TO 499999	2	86.75	86.75	86.85	0.52	99.88	86.30	87.20	N/A	370,029	321,387
500000 +	1	100.24	100.24	100.24			100.24	100.24	N/A	825,000	827,000
ALL	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

**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	105.40	111.41	104.14	20.32	106.98	74.50	153.60	74.50 to 153.60	3,347	3,485
5000 TO 9999	7	99.00	113.32	97.49	34.62	116.24	59.85	207.50	59.85 to 207.50	8,025	7,824
Total \$ _____											
1 TO 9999	13	99.15	112.44	99.24	28.73	113.30	59.85	207.50	74.50 to 153.60	5,866	5,821
10000 TO 29999	18	82.33	84.83	82.41	14.23	102.94	63.33	114.00	75.29 to 96.67	27,016	22,264
30000 TO 59999	30	98.30	97.05	92.73	11.94	104.66	48.52	175.88	95.17 to 99.88	46,980	43,563
60000 TO 99999	20	99.09	92.99	85.39	14.38	108.90	44.22	140.62	87.86 to 99.85	91,690	78,295
100000 TO 149999	10	100.67	109.15	105.60	13.33	103.36	89.63	155.00	91.36 to 140.16	112,450	118,750
150000 TO 249999	3	103.43	99.64	97.17	7.38	102.54	86.30	109.20	N/A	207,686	201,816
250000 TO 499999	1	87.20	87.20	87.20			87.20	87.20	N/A	457,000	398,500
500000 +	1	100.24	100.24	100.24			100.24	100.24	N/A	825,000	827,000
ALL	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>99</b>	COV:	25.60	95% Median C.I.:	95.50 to 99.36
TOTAL Sales Price:	6,829,210	WGT. MEAN:	93	STD:	24.90	95% Wgt. Mean C.I.:	87.94 to 98.38
TOTAL Adj.Sales Price:	6,835,321	MEAN:	97	AVG.ABS.DEV:	15.35	95% Mean C.I.:	92.29 to 102.25
TOTAL Assessed Value:	6,367,712						
AVG. Adj. Sales Price:	71,201	COD:	15.56	MAX Sales Ratio:	207.50		
AVG. Assessed Value:	66,330	PRD:	104.41	MIN Sales Ratio:	44.22		

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<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	15	95.17	92.15	95.72	19.83	96.27	59.85	140.16	69.55 to 105.45	36,670	35,102	
10	11	97.76	102.48	101.79	12.82	100.69	74.36	175.88	89.42 to 109.20	46,536	47,367	
20	69	99.00	97.87	92.20	14.90	106.14	44.22	207.50	95.83 to 99.80	83,411	76,906	
30	1	75.56	75.56	75.56			75.56	75.56	N/A	18,000	13,600	
<u>ALL</u>	<u>96</u>	<u>98.65</u>	<u>97.27</u>	<u>93.16</u>	<u>15.56</u>	<u>104.41</u>	<u>44.22</u>	<u>207.50</u>	<u>95.50 to 99.36</u>	<u>71,201</u>	<u>66,330</u>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	19	95.17	99.01	90.19	28.00	109.79	48.52	207.50	69.55 to 110.79	36,424	32,849	
322	1	96.67	96.67	96.67			96.67	96.67	N/A	30,000	29,000	
325	7	98.57	95.89	96.91	7.60	98.95	65.79	114.00	65.79 to 114.00	59,357	57,521	
326	2	71.61	71.61	46.59	38.25	153.72	44.22	99.00	N/A	115,650	53,876	
333	1	99.36	99.36	99.36			99.36	99.36	N/A	55,000	54,650	
336	2	103.20	103.20	102.26	1.61	100.92	101.54	104.86	N/A	83,000	84,875	
341	3	87.86	97.81	103.45	20.65	94.55	75.56	130.00	N/A	49,333	51,033	
343	1	86.30	86.30	86.30			86.30	86.30	N/A	283,058	244,274	
344	7	92.54	90.74	90.07	8.26	100.75	72.73	100.00	72.73 to 100.00	42,357	38,150	
349	2	100.06	100.06	100.23	0.18	99.83	99.88	100.24	N/A	432,500	433,475	
350	16	99.52	92.87	87.97	11.29	105.56	49.81	118.57	76.73 to 99.91	82,343	72,441	
352	2	90.92	90.92	88.01	4.09	103.30	87.20	94.64	N/A	256,500	225,750	
353	20	99.41	106.25	104.39	15.43	101.78	65.83	175.88	98.11 to 103.09	62,620	65,371	
384	2	76.65	76.65	76.38	3.92	100.35	73.64	79.65	N/A	25,250	19,285	
386	2	97.40	97.40	98.77	6.20	98.61	91.36	103.43	N/A	142,500	140,750	
406	6	93.59	102.06	90.35	18.54	112.96	75.29	160.46	75.29 to 160.46	18,750	16,940	
434	1	74.36	74.36	74.36			74.36	74.36	N/A	48,000	35,693	
437	1	95.95	95.95	95.95			95.95	95.95	N/A	37,000	35,500	
471	1	101.35	101.35	101.35			101.35	101.35	N/A	37,000	37,500	
<u>ALL</u>	<u>96</u>	<u>98.65</u>	<u>97.27</u>	<u>93.16</u>	<u>15.56</u>	<u>104.41</u>	<u>44.22</u>	<u>207.50</u>	<u>95.50 to 99.36</u>	<u>71,201</u>	<u>66,330</u>	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02												
03	96	98.65	97.27	93.16	15.56	104.41	44.22	207.50	95.50 to 99.36	71,201	66,330	
04												
<u>ALL</u>	<u>96</u>	<u>98.65</u>	<u>97.27</u>	<u>93.16</u>	<u>15.56</u>	<u>104.41</u>	<u>44.22</u>	<u>207.50</u>	<u>95.50 to 99.36</u>	<u>71,201</u>	<u>66,330</u>	

**2007 Assessment Survey for Dawson County**  
*March 19, 2007*

**I. General Information**

**A. Staffing and Funding Information**

- 1. Deputy(ies) on staff:** 1
- 2. Appraiser(s) on staff:** 1
- 3. Other full-time employees:** 1  
*(Does not include anyone counted in 1 and 2 above)*
- 4. Other part-time employees:** 2 part-time clerks  
*(Does not include anyone counted in 1 through 3 above)*
- 5. Number of shared employees:** None  
*(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).*
- 6. Assessor's requested budget for current fiscal year:** \$ 274,320  
*(This would be the "total budget" for the assessor's office)*
- 7. Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* \$ 5,000 for licensing
- 8. Adopted budget, or granted budget if different from above:** \$ 276,320
- 9. Amount of total budget set aside for appraisal work:** \$ 119,145
- 10. Amount of the total budget set aside for education/workshops:** \$ 4,000
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$ - 0 -
- 12. Other miscellaneous funds:** None  
*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)*
- 13. Total budget:** \$ 276,320



a. **Was any of last year's budget not used?** Yes, approximately four percent went back into the general fund.

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

1. **Data collection done by:** The office appraiser, assessor, and contracted appraisal service.
2. **Valuation done by:** The office appraiser or contracted appraisal service will establish an initial value, however ultimately the assessor will be responsible for setting the final estimate of value.
3. **Pickup work done by:** The pickup work is done by the office appraiser.

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Residential	481	0	0	481

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** Costing tables currently loaded in the MicroSolve CAMA System are from June of 2005. The system does not have the capability of handling more than one set of costing tables; in other words some residential values are from previous costing tables.
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** Depending upon when a particular portion of the county was re-priced, the depreciation schedule will vary with the costing tables in use at the time. Currently the Marshall-Swift depreciation tables within the CAMA program that coincide with the June of 2005 costing tables will be used. The MicroSolve CAMA System does not have the capability of handling more than one set of depreciation tables at a time.
6. **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?** The sales comparison approach can be done in the MicroSolve CAMA System – pulling comparables from the sales file. It is a good tool but the reliability is dependant upon the sales file and if comparables actually exist. In order to use one must know the correct parameter settings, it cannot be general in setup.
7. **Number of market areas/neighborhoods for this property class:** There are six towns or villages, Johnson Lake and the rural area. There are also five neighborhoods within the City of Lexington, four each within the cities of Cozad and Gothenburg, and from one up to as many as three in the small villages.

- 8. How are these defined?** These areas are first defined by the political boundaries of each town or village, the suburban area is that area outside of the city limits where a city may be granted legal zoning jurisdiction for a specific area based on the class of the city, and the rural area is anything past these described boundaries, including unincorporated villages. These areas may then additionally be sub-stratified into groupings of like properties, for example by subdivision, in order to further analyze the market effects of each.
- 9. Is “Assessor Location” a usable valuation identity?** The coding for the rural residential properties is tied to the main high schools within the county. For example, those with codes associated with the Lexington high school would be placed in the assessor location of Lexington Rural. This coding process would make it difficult to do an overall adjustment to all rural residential properties.
- 10. Does the assessor location “suburban” mean something other than rural residential?** *(that is, does the “suburban” location have its own market?)* Suburban properties seem to experience similar market influences as those properties located within the cities they are associated with. Therefore under the substrata “Assessor Location” the suburban sales have been included with the adjoining cities.
- 11. Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes

**C. Commercial/Industrial Appraisal Information**

- 1. Data collection done by:** The office appraiser, assessor, and contracted appraisal service.
- 2. Valuation done by:** The office appraiser or contracted appraisal service will establish an initial value, however ultimately the assessor is responsible for setting the final estimate of value.
- 3. Pickup work done by whom:** The office appraiser will do all pickup work unless it involves a special industrial type property, in which case the contracted appraisal service will assist.

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	36	0	0	36

- 4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** All commercial property has been priced with the Marshall-Swift June of 2005 costing tables in the MicroSolve CAMA System.

5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** The county uses the Marshall-Swift depreciation tables that coincide with the June of 2005 costing tables within the CAMA program.
6. **When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** The income approach is utilized for all properties where rents and income and expense data can be obtained from the market.
7. **When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** The sales comparison approach is used for properties of the same occupancy code if enough sales are available. With commercial properties the availability of sales for all occupancy codes does not happen. As well many commercial property sales entail mixed occupancy codes, in which case finding comparables is difficult.
8. **Number of market areas/neighborhoods for this property class?** Often reviews and updates are conducted in terms of occupancy code, such as all fast food franchise businesses or motels. Reviews may be conducted in neighborhoods, like highway strips to Interstate 80 or main business districts within the larger communities of Dawson County.
9. **How are these defined?** They are defined by location and type of business, commercial or industrial and occupancy codes.
10. **Is “Assessor Location” a usable valuation identity?** Not within the commercial class of property. More emphasis is put on occupancy codes, and possibly location like main street or the interstate corridor, in the valuation process. Models are built for neighborhoods with similar properties, that is to say a neighborhood with like retail or office businesses, but there are still various areas with mixed occupancy.
11. **Does the assessor location “suburban” mean something other than rural commercial?** (*that is, does the “suburban” location have its own market?*) The commercial properties within the area considered suburban around the cities seem to experience similar market influences as those properties located within the cities they are associated with. Therefore under the substrata “Assessor Location” the suburban sales have been included with the adjoining cities.

#### **D. Agricultural Appraisal Information**

1. **Data collection done by:** Agricultural buildings are taken care of by the office appraiser and assessor. The land use is done by the assessor and deputy assessor; the appraiser will assist upon request.

2. **Valuation done by:** The office appraiser will assist in setting initial values, however ultimately the assessor is responsible for setting the final estimate of value.
3. **Pickup work done by whom:** The pickup work is done by the appraiser and assessor.

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	62	0	0	62

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Yes

**How is your agricultural land defined?** (See section H for a detailed definition.)

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** The assessor has stated, "Models have been established in terms of the income approach. Various resources have been utilized, particularly from the University of Nebraska and the local Extension Service that conducts an annual survey of land rents. Capitalization rates are derived from market sales and interviews with local banking and farm investment firms. Separate capitalization rates are employed in connection with specific uses: irrigation, dry or grass."
6. **What is the date of the soil survey currently used?** - 1978
7. **What date was the last countywide land use study completed?** It is not known when the last time the county was driven for the sole purpose of reviewing land use. The office procedure is to handle this on a continuing basis from all forms of discovery, including but not limited to, while doing pickup work, re-appraisal work, requested inspections, property protests and so on.
- a. **By what method? (Physical inspection, FSA maps, etc.)** Through discovery by, including but not limited to, physical inspection, FSA maps, well registrations, taxpayers, real estate agents, personal property listings, and so forth.
- b. **By whom?** By the assessor and deputy with the assistance of the office appraiser when needed.
- c. **What proportion is complete / implemented at this time?** Again, all land use within the county is monitored on a continual basis.
8. **Number of market areas/neighborhoods for this property class:** Three agricultural market areas have been established within Dawson County.

**9. How are these defined?** If one were to look at a soil map of Dawson County it would be very noticeable that the three market areas follow the topography and geography of the county. The largest area consists of the Platte Valley for the most part. Other areas are the Sumner school district to the northeast, and the Farnam-Eustis school district to the southwest.

**10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Special value has partially been implemented. There are additional boundaries established for special valuation along the south side of the Platte River, and Highway 283 from Interstate 80 north into Lexington.

#### **E. Computer, Automation Information and GIS**

**1. Administrative software:** County Solutions

**2. CAMA software:** MicroSolve

**3. Cadastral maps: Are they currently being used?** Yes

**a. Who maintains the Cadastral Maps?** The maps (1995) are maintained in house with the assistance of the county surveyor.

**4. Does the county have GIS software?** Not at this time.

**a. Who maintains the GIS software and maps?** Non-applicable

**5. Personal Property software:** County Solutions

#### **F. Zoning Information**

**1. Does the county have zoning?** Yes

**a. If so, is the zoning countywide?** Yes

**b. What municipalities in the county are zoned?** Lexington, Cozad, and Gothenburg

**2. When was zoning implemented?** 1991

#### **G. Contracted Services**

1. **Appraisal Services:** *(are these contracted, or conducted “in-house?”)* Contracted
2. **Other Services:** There are none.

**H. Additional comments** or further explanations on any item from A through G: (From section D, question number 4.)

## **Dawson County Policy Defining Agricultural and Horticultural Land Use**

### Background

The change in dealing with agricultural and horticultural parcel definition was initiated in LB 407 in 2005, which came out of the Nebraska Legislature’s Revenue Committee and was eventually amended into LB 808 in the 2006 session.

Shaping the criteria of “use” as it relates to the definition of parcel for the entire state became problematic. What terms may work well in an Eastern Nebraska county could be totally unsuitable to Dawson County.

The discussion between the Dawson County Board of Commissioners and the County Assessor on this matter included:

- 1) Consideration on the basis of size of the parcel and its vicinity to currently active commercial agricultural business,
- 2) Whether the owner is directly involved in agricultural or horticultural ongoing business concerns,
- 3) The sale price and motivation behind the sale, and
- 4) The degree of what may be considered an agricultural use.

To be constructive, the guidelines within Dawson County offer flexibility. A routine review process is included as part of the policy. Annual examination of the use of all the agricultural property within the county would be impractical, but examination of perhaps a third of the county each year may be feasible. Certainly, any unusual market activity that would prompt a full review is possible.

### The Use Test

- Is the applicable income generated directly from commercial agricultural production, as opposed to income incidental to the use of the parcel?
- What are zoning regulations as they pertain to parcel size?
  - The number of acres most often used to define nonagricultural status within Dawson County zoning regulations is 20 or less.
  - Dawson County’s policy is to review all sales of 20 acres or less. If the parcel’s owner has no other interest in a going

agricultural concern that is contiguous to the smaller parcel, the question arises whether commercial agriculture is the primary purpose, or highest and best use of the land.

- If in the assessor's opinion the parcel, in line with generally accepted appraisal practices, is more likely to appear on the market as residential development or was purchased for that reason, the parcel is then defined as rural residential site.
  
- Practices that constitute commercial farming or ranching are determined under a county survey form entitled: "Status of Land Conforming to an Agricultural or Horticultural Use." Many of the entries on this survey help define what use the parcel conforms to.

Final determination of whether a parcel conforms to a commercial agricultural use will follow inspection of the property, and completion of the county's survey form. Appeal of this decision would occur through the normal course of valuation protests administered within the authority of the county board of equalization.

Statutory references: Neb. Rev. Stat. 77-201(2) and Neb. Rev. Stat. 77-1359 and Department of Property Assessment and Taxation Directive 07-01.

**In DAWSON COUNTY  
STATUS OF LAND CONFORMING TO AN  
AGRICULTURAL OR HORTICULTURAL USE**

Owner: \_\_\_\_\_

Legal Description: \_\_\_\_\_

Date of inquiry: \_\_\_\_\_ Assessor's verification: \_\_\_\_\_

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li><input type="checkbox"/> The property is primarily used for the production of agricultural or horticultural product(s).</li> <li><input type="checkbox"/> There are growing crops.</li> <li><input type="checkbox"/> Type of crop (s) _____</li> <li><input type="checkbox"/> Number of acres _____</li> <li><input type="checkbox"/> Length and time of year of growing season _____</li> <li><input type="checkbox"/> There is grazing, feeding, or breeding of livestock.</li> <li><input type="checkbox"/> Type of livestock _____</li> <li><input type="checkbox"/> Number of head _____</li> <li><input type="checkbox"/> Length and time of year of grazing season _____</li> <li><input type="checkbox"/> Horticultural use _____</li> <li><input type="checkbox"/> Type of product produced _____</li> <li><input type="checkbox"/> Length of season and time of year for the product _____</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>The market sale of the parcel indicates it is derived from <u>non-</u> agricultural influence.</b></li> <li><input type="checkbox"/> Intended highest and best use _____</li> <li><input type="checkbox"/> <b>The market sale of the parcel indicates it is derived from agricultural influence.</b></li> <li><input type="checkbox"/> The land is enrolled in a state or federal government program that pays the landowner.</li> <li><input type="checkbox"/> Conservation Reserve Program</li> <li><input type="checkbox"/> Wetlands Reserve Program</li> <li><input type="checkbox"/> Other _____</li> <li><input type="checkbox"/> Number of acres in the parcel _____</li> <li><input type="checkbox"/> The majority of income generated on the parcel comes from the sale of crops or livestock or a horticultural product.</li> </ul> |
|--|--|

If the property meets the definition as an agricultural or horticultural parcel it will be assessed at up to 75% of the uninfluenced

agricultural market value, except land classified as building site will not be assessed as an agricultural or horticultural parcel.

If the owner believes the property qualifies for special valuation he or she must apply for that designation on forms prescribed by the Department of Property Assessment and Taxation. That valuation level is up to 75% of the agricultural market value as determined by uninfluenced agricultural sales.



## II. Assessment Actions

### 2007 Assessment Actions taken to address the following property classes/subclasses:

1. **Residential** – Several areas within Dawson County were updated: Gothenburg and the golf course subdivision outside of town, Overton, Overton Rural, Rural Lexington and several of the newer subdivisions with strong markets within Lexington that the assessor was able to identify as problem areas through an analysis of the market.

The assessor defines update as, “Examination of sold properties on-site in each instance and the development of a model to be used for a particular market area or neighborhood for both sold and unsold properties, following a statistical analysis and thorough market study of the level of value. This normally does not include a complete *new* record, but a check of the current record for accuracy, and may or may not warrant physical measurement and complete inspection of the property. The updates generally are limited to particular locations, and may be as limited as one property in the case of an increase in the square footage of a dwelling, or the addition of some other structure, such as a new garage. But the term “update” is used most often in relation to the change of numerous sold and unsold properties within a given area. It is most likely to involve a group of properties contained in no less than a residential subdivision. It generally would not involve a group as large as the entire county because that could shift it into a definition of a full appraisal.”

Nothing was done other than routine maintenance to Eddyville, Sumner, Farnam, Cozad, Johnson Lake and the remainder of the county.

2. **Commercial** – It was mostly routine maintenance within the commercial class of property with the exception of finishing the completed ethanol plant.
3. **Agricultural** – A market analysis was done for the agricultural unimproved land and the only change made for assessment year 2007 was to decrease the value of the land classification 4G by five-dollars in all three market areas.

**County 24 - Dawson**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 14,679	<b>Value</b> 1,340,160,457	<b>Total Growth</b> 8,256,841 (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	671	3,184,594	57	518,817	138	1,969,012	866	5,672,423	
2. Res Improv Land	5,700	43,835,180	144	1,526,812	1,004	16,343,941	6,848	61,705,933	
3. Res Improvements	6,475	344,778,075	148	13,333,010	1,058	96,638,408	7,681	454,749,493	
4. Res Total	7,146	391,797,849	205	15,378,639	1,196	114,951,361	8,547	522,127,849	5,122,013
% of Total	83.60	75.03	2.39	2.94	13.99	22.01	58.22	38.96	62.03
5. Rec UnImp Land	0	0	0	0	58	1,094,714	58	1,094,714	
6. Rec Improv Land	0	0	0	0	525	17,606,628	525	17,606,628	
7. Rec Improvements	0	0	0	0	525	37,654,256	525	37,654,256	
8. Rec Total	0	0	0	0	583	56,355,598	583	56,355,598	271,441
% of Total	0.00	0.00	0.00	0.00	***	***	3.97	4.20	3.28
Res+Rec Total	7,146	391,797,849	205	15,378,639	1,779	171,306,959	9,130	578,483,447	5,393,454
% of Total	78.26	67.72	2.24	2.65	19.48	29.61	62.19	43.16	65.32

**County 24 - Dawson**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 14,679	<b>Value</b> 1,340,160,457	<b>Total Growth</b> 8,256,841 (Sum 17, 25, & 41)
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**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	151	3,155,029	1	592	24	472,713	176	3,628,334	
10. Comm Improv Land	826	17,928,357	13	143,381	128	2,340,010	967	20,411,748	
11. Comm Improvements	827	94,235,643	13	2,741,733	128	14,282,860	968	111,260,236	
12. Comm Total	978	115,319,029	14	2,885,706	152	17,095,583	1,144	135,300,318	874,726
% of Total	85.48	85.23	1.22	2.13	13.28	12.63	7.79	10.09	10.59
13. Ind UnImp Land	5	439,281	0	0	0	0	5	439,281	
14. Ind Improv Land	11	1,397,268	2	96,230	1	57,486	14	1,550,984	
15. Ind Improvements	11	33,578,441	2	461,749	1	850,935	14	34,891,125	
16. Ind Total	16	35,414,990	2	557,979	1	908,421	19	36,881,390	60,909
% of Total	84.21	96.02	10.52	1.51	5.26	2.46	0.12	2.75	0.73
Comm+Ind Total	994	150,734,019	16	3,443,685	153	18,004,004	1,163	172,181,708	935,635
% of Total	85.46	87.54	1.37	2.00	13.15	10.45	7.92	12.84	11.33
17. Taxable Total	8,140	542,531,868	221	18,822,324	1,932	189,310,963	10,293	750,665,155	6,329,089
% of Total	79.08	72.27	2.14	2.04	18.77	22.82	70.12	56.01	76.65

**County 24 - Dawson**

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**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	92	2,895,396	2,312,034	0	0	0
19. Commercial	81	6,737,151	30,434,588	0	0	0
20. Industrial	2	147,205	27,519,722	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	92	2,895,396	2,312,034
19. Commercial	1	58,263	4,450,709	82	6,795,414	34,885,297
20. Industrial	0	0	0	2	147,205	27,519,722
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>176</b>	<b>9,838,015</b>	<b>64,717,053</b>

**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	1	4,257
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	1	4,257	0			
<b>25. Mineral Interest Total</b>	<b>1</b>	<b>4,257</b>	<b>0</b>			

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,368	5	20	<b>1,393</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	3,229	354,210,148	3,229	354,210,148
28. Ag-Improved Land	0	0	0	0	1,156	156,001,996	1,156	156,001,996
29. Ag-Improvements	0	0	0	0	1,156	79,278,901	1,156	79,278,901
<b>30. Ag-Total Taxable</b>							<b>4,385</b>	<b>589,491,045</b>

**County 24 - Dawson**

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**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	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	143	512.730	959,184	143	512.730	959,184	
32. HomeSite Improv Land	727	3,430.970	11,071,644	727	3,430.970	11,071,644	
33. HomeSite Improvements	744		55,223,994	744		55,223,994	42,589
<b>34. HomeSite Total</b>				<b>887</b>	<b>3,943.700</b>	<b>67,254,822</b>	
35. FarmSite UnImp Land	38	168.610	88,281	38	168.610	88,281	
36. FarmSite Impr Land	222	313.090	535,650	222	313.090	535,650	
37. FarmSite Improv	1,120		24,054,907	1,120		24,054,907	1,885,163
<b>38. FarmSite Total</b>				<b>1,158</b>	<b>481.700</b>	<b>24,678,838</b>	
39. Road & Ditches		8,792.730			8,792.730		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>2,045</b>	<b>13,218.130</b>	<b>91,933,660</b>	<b>1,927,752</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	212.430	81,241	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	<b>4</b>	<b>212.430</b>	<b>81,241</b>

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	3,364	439,798.150	410,595,061	<b>3,364</b>	<b>439,798.150</b>	<b>410,595,061</b>
44. Recapture Val			431,186,536			<b>431,186,536</b>

County 24 - Dawson

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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	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	166,063.540	255,029,266	166,063.540	255,029,266
47. 2A1	0.000	0	0.000	0	13,408.510	18,935,728	13,408.510	18,935,728
48. 2A	0.000	0	0.000	0	25,545.270	33,614,045	25,545.270	33,614,045
49. 3A1	0.000	0	0.000	0	2,701.560	2,963,796	2,701.560	2,963,796
50. 3A	0.000	0	0.000	0	6,935.470	6,122,357	6,935.470	6,122,357
51. 4A1	0.000	0	0.000	0	24,270.640	19,438,976	24,270.640	19,438,976
52. 4A	0.000	0	0.000	0	6,117.830	4,575,150	6,117.830	4,575,150
53. Total	0.000	0	0.000	0	245,042.820	340,679,318	245,042.820	340,679,318
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	8,674.910	6,115,823	8,674.910	6,115,823
56. 2D1	0.000	0	0.000	0	1,555.440	863,271	1,555.440	863,271
57. 2D	0.000	0	0.000	0	2,781.830	1,433,082	2,781.830	1,433,082
58. 3D1	0.000	0	0.000	0	795.580	385,856	795.580	385,856
59. 3D	0.000	0	0.000	0	966.480	420,420	966.480	420,420
60. 4D1	0.000	0	0.000	0	5,432.810	2,173,124	5,432.810	2,173,124
61. 4D	0.000	0	0.000	0	1,615.750	589,751	1,615.750	589,751
62. Total	0.000	0	0.000	0	21,822.800	11,981,327	21,822.800	11,981,327
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	6,222.460	3,546,805	6,222.460	3,546,805
65. 2G1	0.000	0	0.000	0	3,788.720	1,856,476	3,788.720	1,856,476
66. 2G	0.000	0	0.000	0	4,575.530	1,944,610	4,575.530	1,944,610
67. 3G1	0.000	0	0.000	0	1,005.940	427,527	1,005.940	427,527
68. 3G	0.000	0	0.000	0	3,620.240	1,485,125	3,620.240	1,485,125
69. 4G1	0.000	0	0.000	0	16,228.110	6,345,470	16,228.110	6,345,470
70. 4G	0.000	0	0.000	0	116,443.690	40,788,749	116,443.690	40,788,749
71. Total	0.000	0	0.000	0	151,884.690	56,394,762	151,884.690	56,394,762
72. Waste	0.000	0	0.000	0	5,553.390	138,664	5,553.390	138,664
73. Other	0.000	0	0.000	0	19,350.160	4,901,268	19,350.160	4,901,268
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	443,653.860	414,095,339	443,653.860	414,095,339

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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	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	10,714.530	13,393,169	10,714.530	13,393,169
47. 2A1	0.000	0	0.000	0	201.000	243,210	201.000	243,210
48. 2A	0.000	0	0.000	0	82.000	85,280	82.000	85,280
49. 3A1	0.000	0	0.000	0	1,467.920	1,067,764	1,467.920	1,067,764
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	485.800	259,903	485.800	259,903
52. 4A	0.000	0	0.000	0	206.030	110,226	206.030	110,226
53. Total	0.000	0	0.000	0	13,157.280	15,159,552	13,157.280	15,159,552
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	3,849.990	2,271,496	3,849.990	2,271,496
56. 2D1	0.000	0	0.000	0	380.820	209,451	380.820	209,451
57. 2D	0.000	0	0.000	0	166.480	75,748	166.480	75,748
58. 3D1	0.000	0	0.000	0	2,148.810	902,502	2,148.810	902,502
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	1,483.650	497,024	1,483.650	497,024
61. 4D	0.000	0	0.000	0	627.800	166,367	627.800	166,367
62. Total	0.000	0	0.000	0	8,657.550	4,122,588	8,657.550	4,122,588
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	1,743.500	863,035	1,743.500	863,035
65. 2G1	0.000	0	0.000	0	625.950	272,287	625.950	272,287
66. 2G	0.000	0	0.000	0	625.580	231,464	625.580	231,464
67. 3G1	0.000	0	0.000	0	1,455.610	538,577	1,455.610	538,577
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	2,975.920	818,382	2,975.920	818,382
70. 4G	0.000	0	0.000	0	18,825.170	4,518,040	18,825.170	4,518,040
71. Total	0.000	0	0.000	0	26,251.730	7,241,785	26,251.730	7,241,785
72. Waste	0.000	0	0.000	0	347.420	8,687	347.420	8,687
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	0.000	0	48,413.980	26,532,612	48,413.980	26,532,612

County 24 - Dawson

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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	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	10,472.710	15,290,155	10,472.710	15,290,155
47. 2A1	0.000	0	0.000	0	1,504.470	2,038,557	1,504.470	2,038,557
48. 2A	0.000	0	0.000	0	741.540	907,470	741.540	907,470
49. 3A1	0.000	0	0.000	0	329.000	343,805	329.000	343,805
50. 3A	0.000	0	0.000	0	53.970	45,875	53.970	45,875
51. 4A1	0.000	0	0.000	0	2,473.550	1,892,268	2,473.550	1,892,268
52. 4A	0.000	0	0.000	0	3,250.510	2,307,863	3,250.510	2,307,863
53. Total	0.000	0	0.000	0	18,825.750	22,825,993	18,825.750	22,825,993
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	2,144.770	1,265,415	2,144.770	1,265,415
56. 2D1	0.000	0	0.000	0	759.420	417,683	759.420	417,683
57. 2D	0.000	0	0.000	0	547.940	249,313	547.940	249,313
58. 3D1	0.000	0	0.000	0	112.980	47,452	112.980	47,452
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	1,367.730	506,059	1,367.730	506,059
61. 4D	0.000	0	0.000	0	1,550.810	542,785	1,550.810	542,785
62. Total	0.000	0	0.000	0	6,483.650	3,028,707	6,483.650	3,028,707
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	3,687.880	1,917,700	3,687.880	1,917,700
65. 2G1	0.000	0	0.000	0	1,670.610	760,129	1,670.610	760,129
66. 2G	0.000	0	0.000	0	1,296.450	505,615	1,296.450	505,615
67. 3G1	0.000	0	0.000	0	642.260	250,482	642.260	250,482
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	13,738.940	4,946,019	13,738.940	4,946,019
70. 4G	0.000	0	0.000	0	70,894.520	22,686,244	70,894.520	22,686,244
71. Total	0.000	0	0.000	0	91,930.660	31,066,189	91,930.660	31,066,189
72. Waste	0.000	0	0.000	0	341.780	8,545	341.780	8,545
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	0.000	0	117,581.840	56,929,434	117,581.840	56,929,434



Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	277,025.850	378,664,863	277,025.850	378,664,863
77.Dry Land	0.000	0	0.000	0	36,964.000	19,132,622	36,964.000	19,132,622
78.Grass	0.000	0	0.000	0	270,067.080	94,702,736	270,067.080	94,702,736
79.Waste	0.000	0	0.000	0	6,242.590	155,896	6,242.590	155,896
80.Other	0.000	0	0.000	0	19,350.160	4,901,268	19,350.160	4,901,268
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>609,649.680</b>	<b>497,557,385</b>	<b>609,649.680</b>	<b>497,557,385</b>

## 2007 Agricultural Land Detail

### County 24 - Dawson

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	166,063.540	67.77%	255,029,266	74.86%	1,535.733
2A1	13,408.510	5.47%	18,935,728	5.56%	1,412.217
2A	25,545.270	10.42%	33,614,045	9.87%	1,315.861
3A1	2,701.560	1.10%	2,963,796	0.87%	1,097.068
3A	6,935.470	2.83%	6,122,357	1.80%	882.760
4A1	24,270.640	9.90%	19,438,976	5.71%	800.925
4A	6,117.830	2.50%	4,575,150	1.34%	747.838
<b>Irrigated Total</b>	<b>245,042.820</b>	<b>100.00%</b>	<b>340,679,318</b>	<b>100.00%</b>	<b>1,390.284</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	8,674.910	39.75%	6,115,823	51.04%	705.001
2D1	1,555.440	7.13%	863,271	7.21%	555.001
2D	2,781.830	12.75%	1,433,082	11.96%	515.158
3D1	795.580	3.65%	385,856	3.22%	484.999
3D	966.480	4.43%	420,420	3.51%	435.001
4D1	5,432.810	24.90%	2,173,124	18.14%	400.000
4D	1,615.750	7.40%	589,751	4.92%	365.001
<b>Dry Total</b>	<b>21,822.800</b>	<b>100.00%</b>	<b>11,981,327</b>	<b>100.00%</b>	<b>549.027</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	6,222.460	4.10%	3,546,805	6.29%	570.000
2G1	3,788.720	2.49%	1,856,476	3.29%	490.000
2G	4,575.530	3.01%	1,944,610	3.45%	425.002
3G1	1,005.940	0.66%	427,527	0.76%	425.002
3G	3,620.240	2.38%	1,485,125	2.63%	410.228
4G1	16,228.110	10.68%	6,345,470	11.25%	391.017
4G	116,443.690	76.67%	40,788,749	72.33%	350.287
<b>Grass Total</b>	<b>151,884.690</b>	<b>100.00%</b>	<b>56,394,762</b>	<b>100.00%</b>	<b>371.299</b>

<b>Irrigated Total</b>	<b>245,042.820</b>	<b>55.23%</b>	<b>340,679,318</b>	<b>82.27%</b>	<b>1,390.284</b>
<b>Dry Total</b>	<b>21,822.800</b>	<b>4.92%</b>	<b>11,981,327</b>	<b>2.89%</b>	<b>549.027</b>
<b>Grass Total</b>	<b>151,884.690</b>	<b>34.23%</b>	<b>56,394,762</b>	<b>13.62%</b>	<b>371.299</b>
Waste	5,553.390	1.25%	138,664	0.03%	24.969
Other	19,350.160	4.36%	4,901,268	1.18%	253.293
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>443,653.860</b>	<b>100.00%</b>	<b>414,095,339</b>	<b>100.00%</b>	<b>933.374</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>245,042.820</b>	<b>88.45%</b>	<b>340,679,318</b>	<b>89.97%</b>	
<b>Dry Total</b>	<b>21,822.800</b>	<b>59.04%</b>	<b>11,981,327</b>	<b>62.62%</b>	
<b>Grass Total</b>	<b>151,884.690</b>	<b>56.24%</b>	<b>56,394,762</b>	<b>59.55%</b>	
Waste	5,553.390	88.96%	138,664	88.95%	
Other	19,350.160	100.00%	4,901,268	100.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>443,653.860</b>	<b>72.77%</b>	<b>414,095,339</b>	<b>83.23%</b>	

## 2007 Agricultural Land Detail

### County 24 - Dawson

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	10,714.530	81.43%	13,393,169	88.35%	1,250.000
2A1	201.000	1.53%	243,210	1.60%	1,210.000
2A	82.000	0.62%	85,280	0.56%	1,040.000
3A1	1,467.920	11.16%	1,067,764	7.04%	727.399
3A	0.000	0.00%	0	0.00%	0.000
4A1	485.800	3.69%	259,903	1.71%	535.000
4A	206.030	1.57%	110,226	0.73%	534.999
<b>Irrigated Total</b>	<b>13,157.280</b>	<b>100.00%</b>	<b>15,159,552</b>	<b>100.00%</b>	<b>1,152.179</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	3,849.990	44.47%	2,271,496	55.10%	590.000
2D1	380.820	4.40%	209,451	5.08%	550.000
2D	166.480	1.92%	75,748	1.84%	454.997
3D1	2,148.810	24.82%	902,502	21.89%	420.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,483.650	17.14%	497,024	12.06%	335.000
4D	627.800	7.25%	166,367	4.04%	265.000
<b>Dry Total</b>	<b>8,657.550</b>	<b>100.00%</b>	<b>4,122,588</b>	<b>100.00%</b>	<b>476.184</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	1,743.500	6.64%	863,035	11.92%	495.001
2G1	625.950	2.38%	272,287	3.76%	434.998
2G	625.580	2.38%	231,464	3.20%	369.999
3G1	1,455.610	5.54%	538,577	7.44%	370.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	2,975.920	11.34%	818,382	11.30%	275.001
4G	18,825.170	71.71%	4,518,040	62.39%	239.999
<b>Grass Total</b>	<b>26,251.730</b>	<b>100.00%</b>	<b>7,241,785</b>	<b>100.00%</b>	<b>275.859</b>
<b>Irrigated Total</b>	<b>13,157.280</b>	<b>27.18%</b>	<b>15,159,552</b>	<b>57.14%</b>	<b>1,152.179</b>
<b>Dry Total</b>	<b>8,657.550</b>	<b>17.88%</b>	<b>4,122,588</b>	<b>15.54%</b>	<b>476.184</b>
<b>Grass Total</b>	<b>26,251.730</b>	<b>54.22%</b>	<b>7,241,785</b>	<b>27.29%</b>	<b>275.859</b>
Waste	347.420	0.72%	8,687	0.03%	25.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>48,413.980</b>	<b>100.00%</b>	<b>26,532,612</b>	<b>100.00%</b>	<b>548.036</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	13,157.280	4.75%	15,159,552	4.00%
<b>Dry Total</b>	8,657.550	23.42%	4,122,588	21.55%
<b>Grass Total</b>	26,251.730	9.72%	7,241,785	7.65%
Waste	347.420	5.57%	8,687	5.57%
Other	0.000	0.00%	0	0.00%
Exempt	0.000	0.00%		
<b>Market Area Total</b>	<b>48,413.980</b>	<b>7.94%</b>	<b>26,532,612</b>	<b>5.33%</b>

## 2007 Agricultural Land Detail

### County 24 - Dawson

Market Area: **3**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	0.000	0.00%	0	0.00%	0.000
1A	10,472.710	55.63%	15,290,155	66.99%	1,459.999
2A1	1,504.470	7.99%	2,038,557	8.93%	1,355.000
2A	741.540	3.94%	907,470	3.98%	1,223.764
3A1	329.000	1.75%	343,805	1.51%	1,045.000
3A	53.970	0.29%	45,875	0.20%	850.009
4A1	2,473.550	13.14%	1,892,268	8.29%	765.000
4A	3,250.510	17.27%	2,307,863	10.11%	710.000
<b>Irrigated Total</b>	<b>18,825.750</b>	<b>100.00%</b>	<b>22,825,993</b>	<b>100.00%</b>	<b>1,212.487</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	2,144.770	33.08%	1,265,415	41.78%	590.000
2D1	759.420	11.71%	417,683	13.79%	550.002
2D	547.940	8.45%	249,313	8.23%	455.000
3D1	112.980	1.74%	47,452	1.57%	420.003
3D	0.000	0.00%	0	0.00%	0.000
4D1	1,367.730	21.10%	506,059	16.71%	369.999
4D	1,550.810	23.92%	542,785	17.92%	350.000
<b>Dry Total</b>	<b>6,483.650</b>	<b>100.00%</b>	<b>3,028,707</b>	<b>100.00%</b>	<b>467.129</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	3,687.880	4.01%	1,917,700	6.17%	520.000
2G1	1,670.610	1.82%	760,129	2.45%	455.000
2G	1,296.450	1.41%	505,615	1.63%	389.999
3G1	642.260	0.70%	250,482	0.81%	390.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	13,738.940	14.94%	4,946,019	15.92%	360.000
4G	70,894.520	77.12%	22,686,244	73.03%	319.999
<b>Grass Total</b>	<b>91,930.660</b>	<b>100.00%</b>	<b>31,066,189</b>	<b>100.00%</b>	<b>337.930</b>

<b>Irrigated Total</b>	<b>18,825.750</b>	<b>16.01%</b>	<b>22,825,993</b>	<b>40.10%</b>	<b>1,212.487</b>
<b>Dry Total</b>	<b>6,483.650</b>	<b>5.51%</b>	<b>3,028,707</b>	<b>5.32%</b>	<b>467.129</b>
<b>Grass Total</b>	<b>91,930.660</b>	<b>78.18%</b>	<b>31,066,189</b>	<b>54.57%</b>	<b>337.930</b>
Waste	341.780	0.29%	8,545	0.02%	25.001
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>117,581.840</b>	<b>100.00%</b>	<b>56,929,434</b>	<b>100.00%</b>	<b>484.168</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>18,825.750</b>	<b>6.80%</b>	<b>22,825,993</b>	<b>6.03%</b>	
<b>Dry Total</b>	<b>6,483.650</b>	<b>17.54%</b>	<b>3,028,707</b>	<b>15.83%</b>	
<b>Grass Total</b>	<b>91,930.660</b>	<b>34.04%</b>	<b>31,066,189</b>	<b>32.80%</b>	
Waste	341.780	5.47%	8,545	5.48%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>117,581.840</b>	<b>19.29%</b>	<b>56,929,434</b>	<b>11.44%</b>	

## 2007 Agricultural Land Detail

### County 24 - Dawson

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	277,025.850	378,664,863
Dry	0.000	0	0.000	0	36,964.000	19,132,622
Grass	0.000	0	0.000	0	270,067.080	94,702,736
Waste	0.000	0	0.000	0	6,242.590	155,896
Other	0.000	0	0.000	0	19,350.160	4,901,268
Exempt	0.000	0	0.000	0	0.000	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>609,649.680</b>	<b>497,557,385</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	277,025.850	378,664,863	277,025.850	45.44%	378,664,863	76.10%	1,366.893
Dry	36,964.000	19,132,622	36,964.000	6.06%	19,132,622	3.85%	517.601
Grass	270,067.080	94,702,736	270,067.080	44.30%	94,702,736	19.03%	350.663
Waste	6,242.590	155,896	6,242.590	1.02%	155,896	0.03%	24.972
Other	19,350.160	4,901,268	19,350.160	3.17%	4,901,268	0.99%	253.293
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
<b>Total</b>	<b>609,649.680</b>	<b>497,557,385</b>	<b>609,649.680</b>	<b>100.00%</b>	<b>497,557,385</b>	<b>100.00%</b>	<b>816.136</b>

\* Department of Property Assessment & Taxation Calculates

# ϕ *Dawson County Assessor's Office*

John Phillip Moore, Assessor

Joyce Reil, Deputy

July 31, 2006

To: Dawson County Board of Commissioners  
Subject: Plan of Assessment  
From: John Phillip Moore, Dawson County Assessor

Dear County Commissioner:

This report attempts to bring you as a county commissioner into a discussion about the process of setting valuations each year, and develops a plan for a three-year period. The responsibility of establishing valuations remains with the assessor. However, it is helpful to draw on our collective knowledge and opinions concerning the situation in the real estate markets.

## Introduction

State law establishes the framework an assessor works within. A real property assessment system requires procedures to be done in a complete and uniform manner each time they are repeated. Accurate and efficient assessment practices represent prudent expenditure of taxes. They establish taxpayer confidence in local government while allowing local government to serve its citizens effectively. The important role assessment practices play in local government, therefore, are significant.

This report covers three large classes of property: 1) residential, 2) commercial/industrial, and 3) agricultural. The expectation for 2007 is that the statistics for all categories will fall within parameters set for the primary factor used for measurement: *sales assessment ratio* (92-100%). Agricultural ground as a whole is to be *proportionate* to the other classes (69-75%)[changed with legislative action in 2006], even though it is difficult to avoid some imbalance for the three main categories—irrigated, dry and grass—as well as the additional subclasses within each of those groupings. This occurs given there are a lack of sales for some market areas.

The qualifying statistical measurements of coefficient of dispersion (COD), and price related differential (PRD) receive considerable study as well. Attempts are made utilizing computer modeling of the sales file and subsequent application to all properties to meet generally accepted guidelines.

Here are the statistics for Dawson County as reported for 2006:

	Residential Property	Commercial Property	Agricultural Property
AS%:	97.50	99.36	75.15
COD:	13.80	13.71	17.50

This report outlines time frames for reappraising or updating of property values. It is the intention of the assessor, relative to the amount of change annually in the market, to look at updating each class of property in a three-year cycle starting with residential, then continuing with agriculture production ground, and then commercial. Market forces may at times disrupt this cycle, and any plan of this scope requires considerable flexibility. Review and analysis of the situation in more detail at three-year increments is conducted as required by statute for possible changes in this plan. The utilization of a Computer Assisted Mass Appraisal (CAMA) system will help determine the need for an on-site physical inspection that could lead to a large-scale reappraisal.

The Dawson County Board of Commissioners began receiving an annual written report mirroring this document as developed by this office well before 2001.

Despite serious intentions, it is difficult to anticipate abrupt changes within each larger market class, given that the sales studies are at least a year behind current trends. Much of the work tends to be ongoing, albeit, within smaller segments of each class. In actual practice, updates have been conducted every year in one or more localities for residential property, and changes have been required for commercial property to a degree at least every two years. Agricultural ground also tends to receive annual attention.

The fact that there are three major groups of property in the statistical analysis naturally suggested looking at a cycle in three-year increments. But the markets, much like a meandering river, have currents of their own. To stay with those “currents” has required the assessor to react in timely fashion to what *is* happening as it has anticipating what *might* occur. Therefore, expectations often have reflected more the need to “keep up”.

Pursuant to section 77-1311.02, assessors are to submit a three-year plan of assessment annually to the county board of equalization by July 31, and a copy of that report to the Department of Property Assessment and Taxation (DPAT) by October 31 with amendments if necessary. Included in the plan is the examination of the level, quality, and uniformity of assessment in the county.

### **Definitions**

To help draw boundaries in terms of methods, these definitions are offered:

**Updating:** Examination of sold properties on-site in each instance and the development of a model to be used for a particular market area or neighborhood for both sold and unsold properties, following a statistical analysis and thorough market study of the level of value. This normally does not include a complete *new* record, but a check of the current record for accuracy, and may or may not warrant physical measurement and complete inspection of the property. The updates generally are limited to particular locations, and may be as limited as one property in the case of an increase in the square footage of a dwelling, or the addition of some other structure, such as a new garage. But the term “update” is

used most often in relation to the change of numerous sold and unsold properties within a given area. It is most likely to involve a group of properties contained in no less than a residential subdivision. It generally would not involve a group as large as the entire county because that could shift it into a definition of a full reappraisal.

**Reappraisal:** The complete new measurement of all *sold and unsold* properties within the entire county in a given classification. The appraisers and listers would be looking at the property, initially, absent in-depth knowledge of its history. The outcome would be the creation of all new property record cards. This most likely would include either commercial or residential classifications, but seldom both at the same time, due to the cost involved to prepare and complete the reappraisal in a timely manner. A reappraisal would be prompted most likely only if there was an unusual upward or downward surge in every economic sector of the county at once, and that surge results in a classification falling well out of mandated ranges of level of value, and then particularly as it pertains to quality statistics of PRD and COD. *[It would also be difficult to include agricultural production ground under this definition because that tends to receive annual ongoing attention due to the differences inherent in the property type. A complete new measurement of all acres within the agriculture sector would be prohibitive for many reasons, though recent popularity of pivot irrigation systems has resulted in some acre count work. The county board of commissioners has determined that a certified copy of an individual's contract with federal farm programs, showing the amount of acres involved in a particular use is the best evidence of the number of acres that should be on record in accordance with their use.]*

**Review:** This is the initial stage of checking real estate transfer statements, changes on properties, and preliminary statistical studies to determine the need to proceed toward an update or reappraisal. Unless there is additional credible information from other resources, reviews only serve to provide cursive support of the level of value, but may encourage further action.

### **Residential Information**

The 2006 preliminary statistical report for urban residential sales indicate assessment-sales ratios were within accepted levels on a countywide basis for residential and agricultural classes, but the commercial class is out of compliance at 90%. The CODs and PRDs prompted considerably closer looks at specific areas. Transfers within the last six months of the sales file under consideration indicated ratios were slipping. Statistical market studies are underway as a result for use in determining 2006 valuations.

As a result of the increases of valuation in 2006, the countywide ratio now stands at 97.50 percent for the residential class. In the wake of ratio studies for the first half of 2006, however, work has been scheduled to review all other residential property within Gothenburg and Lexington, and perhaps Johnson Lake for possible update in 2007. The sales file shows that a trend has developed requiring the creation of a model for those older properties in those market areas.



The qualitative statistics in 2006 revealed relatively good results in higher population areas where abundant sales were helpful in determining market valuation levels. The models developed and applied contributed substantially to the acceptable assessment level. Though minor changes will be applied if needed, these models are expected to achieve uniformity within their given market.

### **Commercial/Industrial Properties**

The countywide ratio for this property classification did not come within standards in preliminary calculations for 2006. Further examination of the sales files showed that large changes are evident within the Lexington and Gothenburg market areas. Close examination of those particular sales, and attempts to equalize among properties with similar uses helped to boost the ratio to acceptable levels.

The results of that analysis show that a full update was conducted in 2006 for commercial properties. Appraisers are currently conducting a thorough review in anticipation of at least refining valuations for 2006 to improve not only the sales assessment ratio but also the CODs and PRDs. That occurred and current numbers stand at 99.36 for the median ratio and strong qualitative figures.

Results of statistical readings of qualitative figures on commercial property can be quite misleading given the diverse nature of the property class. A good COD for retail stores does not necessarily mean the same holds true for office buildings, as an example.

Sales reviews on this class of property had been dependent to a degree on the work of DPAT reviewers in the recent past. Consequently, except when the county board of equalization became involved, review by the assessor's office was less formal. The materials used when a reappraisal was completed for 2000 are still available, and this office has geared up to make the process more formal at this level. Budget constraints have for many years been a limiting factor in this process.

A specialist appraiser reviews industrial properties with staff help. This is done annually, and any activity that is prompted is done in a timely manner in accordance with the assessment calendar. The number of industrial properties within Dawson County is relatively small, but the valuation involved has a significant impact on the overall file. For example, a new ethanol plant began production in October of this year. That plant will double in capacity perhaps within the next 12 months, and two more plants are on the board for this year and 2008.

Again, due to the diversity of the variety of commercial property, very often review and update of values are conducted in terms of categories, such as all fast food franchise businesses, or motels. Reviews within neighborhoods, like highway strips to Interstate 80, are also conducted regularly. And depending on the activity within the market, main business districts within the larger communities of Dawson County undergo some review as well.

### **Ag Ground**

The mixture that typifies any description of agricultural production ground gives a strong indication of why these numbers can be ambiguous. The overall ratio in 2006 preliminary studies came within the 74-80 percent requirement. No changes were necessary for 2006. Legislation to drop the affective valuation to 75 percent may have an effect on 2007 but the overall value for 2006 fell low enough to meet the 75 percent standard. So no changes may be necessary again for 2007.

Here are some points of discussion on agricultural ground:

- A) The county has three market areas established at this time. The largest area consists of the Platte Valley for the most part. Other areas are the Sumner school district to the northeast, and the Farnam-Eustis school district to the southwest. There are additional boundaries established for greenbelt or special valuations along the Platte River, and Highway 283 from Interstate 80 north into Lexington.
- B) In connection with the greenbelt boundaries, most of these sales are along the Platte River. The trend has not dropped off for several years; thousands of acres have been sold recently for habitat designation. Recapture value was established for accretion as one subclass, and another value for all other subclasses.
- C) A new development [since July] has also occurred involving Central Nebraska Natural Resources District. Due to changes in water law in Nebraska, a program is underway requiring landowners to report the number of irrigated acres they are currently farming. The NRD is requiring the landowners to present it with certified information concerning federal farm programs. This information in turn will be available to this office. The cooperative effort has also added the possibility of using aerial digital photography and may lead to the introduction of a GIS system within the county.

As with commercial sales, this office had been in the recent past more dependent on reviewers employed by the DPAT to help substantiate agricultural land sales. With the cooperation and potential programs now on the horizon through the NRD, much of the slack will be taken up at a relatively modest cost to the county. After a preliminary market study, it is possible that an in depth project will begin to take shape in 2007 concerning agricultural ground, but it would be speculative at this point to know where this is leading.

Models have been established in terms of the income approach. Various resources have been utilized, particularly from the University of Nebraska and the local Extension Service that conducts an annual survey of land rents. Capitalization rates are derived from market sales and interviews with local banking and farm investment firms. Separate capitalization rates are employed in connection with specific uses: irrigation, dry or grass.

### **Statistical And Other Information**

Dawson County has more than 22,000 total parcels in the files. Of that number about 58 percent represents residential and recreational properties, 7-8 percent commercial/industrial, 28 percent agricultural parcels, and the remainder is accounted for in exempt property. Nearly 50 percent of the county's valuation, on the other hand, rests in agricultural land.

Currently the office staff includes the assessor, the deputy, chief appraiser, one full-time, and two part-time clerical employees. Some professional appraisers are also utilized on a contract basis. All full-time employees hold assessor certificates. They each attend educational classes on a regular basis, including IAAO courses pertaining to their positions.

The budget for the office in 2005-2006 was \$275,000. Of that figure, \$80,000 was used for appraisal contracts. The total budget calculates to approximately \$16.92 per parcel rounded. The 2006-2007 fiscal budget is expected to be less than the prior year, attributable almost entirely to a decrease in data entry expenses, and brings the budget to \$274,000. No decrease in the appraisal contract portion of the budget occurred. Some funds were earmarked to help develop a web site for the office to allow public viewing of some portions of the records online.

Additional expenditures of some \$5,000 are contained within the assessor's budget for use on a specialty property—particularly a larger commercial or industrial property that require a higher degree of appraisal expertise.

### **Office Procedures, Materials**

This office has written policies and procedures concerning appraisal/assessment practices, and personnel guidelines that basically incorporate county policies and job descriptions. Cadastral maps were reviewed and resketched over several years concluding about 1995. They are updated almost daily as the surveyor provides the needed information. Black and white aerial photos of the rural sections were taken in 1982. Rural home site aerial photos were taken in December 1995 for use in a 1997 update. Record cards were redesigned with the reappraisal process that began about 1993. New photographs are taken upon each inspection of a property. Digital photographs were added to the CAMA system as the properties underwent review the last several years. Many photographs remain to be taken.

Reviews are conducted regularly on the sales file. Data entry occurs as the transfer statements are examined and sent through a routine that begins with the deputy assessor who completes needed changes on the properties. She then sends the information on to staff. They add the pertinent facts to the CAMA and administrative systems. The assessor reviews all sales and makes the final judgment as to qualifying them for use in statistical measurements.

Often the properties that come up for review on the sales file are physically inspected in the field, particularly if they appear to be an outlier within the statistics. Attempts are made to inspect all properties that are protested to the county board of equalization. Review of entire neighborhoods, and in the case of commercial properties all similar types of structures, are conducted as well whenever there are wholesale updates of values to be entered on the record for a given year. For example, many residential properties are checked before establishing the model that changes values. Within the first few months of a year, on-site inspections are

conducted on all dwellings before a value is entered for the record, if those parcels are part of a market update.

This same procedure follows for the other classes of property as the cycle continues throughout the three years. An outside appraisal firm helps with this work. The sales files are matched up with DPAT records. Confirmation of sales may be conducted at various levels including personal interviews and on-site inspections. More formal methods were incorporated beginning in 2005.

Time and expense are major factors in the percentage of the number of sales that can be reviewed, particularly in the residential sales. Due to many home owners working outside the home, and the cultural diversity of Dawson County, personal interviews are sometimes difficult to obtain.

### **Conclusion**

The Dawson County Assessor's Office attempts to review and maintain market value updates on all classes of property on an annual basis, but follows three-year cycles for each class depending on the amount of sales activity. A CAMA system helps in maintaining the proper level of values as required by statute.

A countywide reappraisal process that included a new measurement of all structures, and therefore a completely new record of each parcel, was started about 1993 and had been completed as of 2000. Updates prompted by market changes are considered annually; however, a more thorough review is planned at three-year increments to determine if another comprehensive reappraisal would be desirable.

Respectfully submitted,

John Phillip Moore  
Dawson County Assessor

Cc: DPAT Administrator Catherine Lang  
Pat Albro, liaison

## **2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dawson County**

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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 Dawson County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dawson 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 Dawson County is 73% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Dawson 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 Dawson County is 73% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dawson County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
\_\_\_\_\_  
Catherine D. Lang  
Property Tax Administrator

**SPECIAL VALUE SECTION  
CORRELATION for  
Dawson County**

**I. Agricultural Land Value Correlation**

In Dawson County there are 156 qualified unimproved agricultural sales that are valued as having non-influenced value. All three measures of central tendency (median 73.47, mean 74.17, and weighted mean 70.94) are within the prescribed parameter and for direct equalization purposes the median measure of central tendency will be used in determining the overall level of value. Both of the qualitative measures, coefficient of dispersion (17.65) and price related differential (104.55) are suggesting that the assessment of the agricultural unimproved class has been done in a uniform and proportionate manner. Even though the price related differential is slightly above the range by less than two points (1.55) it is not a concern because of an awareness of the assessment practices within Dawson County. A review of all available statistical data and administrative reports indicates that Dawson County has achieved an acceptable level of value and that the quality of assessment has been met.

There will be no adjustment recommended to the agricultural class of land in Dawson County.

**PA&T 2007 R&O Agricultural Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	156	<b>MEDIAN:</b>	<b>73</b>	COV:	26.81	95% Median C.I.:	71.76 to 75.09	(!: Derived)
(AgLand) TOTAL Sales Price:	31,286,678	WGT. MEAN:	71	STD:	19.89	95% Wgt. Mean C.I.:	67.70 to 74.18	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	31,623,178	MEAN:	74	AVG.ABS.DEV:	12.96	95% Mean C.I.:	71.05 to 77.29	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	22,433,621							
AVG. Adj. Sales Price:	202,712	COD:	17.65	MAX Sales Ratio:	197.29			
AVG. Assessed Value:	143,805	PRD:	104.55	MIN Sales Ratio:	17.28			

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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>											
07/01/03 TO 09/30/03	4	77.23	83.99	74.80	18.46	112.29	64.97	116.53	N/A	127,610	95,446
10/01/03 TO 12/31/03	9	74.41	77.64	76.65	10.73	101.30	59.60	96.34	71.40 to 92.05	176,222	135,068
01/01/04 TO 03/31/04	30	75.65	79.88	77.95	14.95	102.48	46.71	111.11	73.63 to 83.81	185,773	144,815
04/01/04 TO 06/30/04	17	75.83	78.93	74.05	21.23	106.59	42.82	135.85	62.27 to 96.12	201,183	148,968
07/01/04 TO 09/30/04	4	61.88	61.64	54.69	19.61	112.72	45.95	76.86	N/A	383,750	209,862
10/01/04 TO 12/31/04	10	71.81	66.13	71.11	27.64	93.00	17.28	110.39	35.89 to 88.02	193,834	137,830
01/01/05 TO 03/31/05	17	72.90	70.85	69.22	11.49	102.36	50.23	93.13	60.83 to 75.26	200,429	138,731
04/01/05 TO 06/30/05	11	77.29	75.69	73.58	9.67	102.86	43.19	89.07	71.71 to 85.70	155,550	114,454
07/01/05 TO 09/30/05	5	66.41	58.50	54.93	34.17	106.50	19.76	88.64	N/A	290,570	159,610
10/01/05 TO 12/31/05	11	65.78	70.29	66.91	15.27	105.04	52.21	104.03	57.46 to 85.05	254,285	170,152
01/01/06 TO 03/31/06	17	71.76	73.26	74.70	11.72	98.08	60.14	89.92	62.11 to 86.61	184,316	137,678
04/01/06 TO 06/30/06	21	66.51	73.40	68.31	26.07	107.45	22.55	197.29	61.55 to 76.29	217,063	148,278
<u>Study Years</u>											
07/01/03 TO 06/30/04	60	75.52	79.55	76.42	16.41	104.10	42.82	135.85	73.60 to 80.81	184,829	141,239
07/01/04 TO 06/30/05	42	73.05	70.12	67.92	15.90	103.24	17.28	110.39	70.69 to 75.16	204,564	138,932
07/01/05 TO 06/30/06	54	67.56	71.34	68.03	20.49	104.87	19.76	197.29	65.35 to 73.33	221,142	150,446
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	61	74.79	76.17	72.95	19.18	104.41	17.28	135.85	72.31 to 79.61	204,371	149,093
01/01/05 TO 12/31/05	44	72.85	70.52	67.11	14.84	105.07	19.76	104.03	65.98 to 75.26	212,916	142,889
<u>ALL</u>											
	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**PA&T 2007 R&O Agricultural Statistics**

Base Stat

Query: 5416

Type: Qualified

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3183	4	93.24	100.87	97.25	15.31	103.72	81.13	135.85	N/A	187,025	181,874
3185	11	77.76	81.19	79.69	13.70	101.88	63.40	111.11	64.97 to 106.84	268,824	214,228
3187	5	80.81	79.25	78.50	20.26	100.96	52.21	110.39	N/A	307,420	241,312
3189	1	89.92	89.92	89.92			89.92	89.92	N/A	36,500	32,819
3191	6	71.76	73.46	74.27	14.26	98.91	53.05	99.11	53.05 to 99.11	186,333	138,386
3193	4	69.60	73.10	69.44	11.54	105.28	64.55	88.64	N/A	159,781	110,945
3195	2	71.44	71.44	68.17	18.85	104.81	57.98	84.91	N/A	168,900	115,137
3329	4	66.47	64.58	62.17	14.13	103.86	50.23	75.14	N/A	146,875	91,316
3331	4	69.16	73.00	68.13	15.57	107.13	57.54	96.12	N/A	186,250	126,900
3333	6	73.85	71.02	67.50	9.66	105.21	53.07	84.11	53.07 to 84.11	360,525	243,366
3335	3	99.70	94.25	88.91	12.45	106.00	72.90	110.14	N/A	180,603	160,579
3337	13	73.69	76.69	75.11	12.82	102.10	60.80	96.34	65.35 to 89.49	155,799	117,023
3339	11	75.16	74.30	69.67	18.57	106.64	22.55	104.03	59.60 to 96.19	157,745	109,908
3341	4	73.64	59.90	53.02	20.46	112.97	17.28	75.06	N/A	209,912	111,305
3407	9	64.19	66.11	71.58	18.33	92.35	35.89	89.74	52.17 to 79.74	236,331	169,170
3409	5	62.72	69.08	68.62	11.75	100.67	60.83	80.16	N/A	152,700	104,781
3411	2	57.48	57.48	51.97	24.85	110.60	43.19	71.76	N/A	212,287	110,323
3413	8	66.02	60.78	58.20	20.96	104.43	19.76	81.44	19.76 to 81.44	214,855	125,050
3415	6	73.55	73.89	72.79	7.78	101.51	65.78	87.95	65.78 to 87.95	243,245	177,062
3417	4	64.58	62.21	54.78	16.99	113.55	45.95	73.72	N/A	296,450	162,397
3419	2	62.46	62.46	61.76	4.75	101.13	59.49	65.42	N/A	340,000	209,976
3553	11	71.67	71.67	72.70	8.84	98.59	52.74	86.61	65.15 to 82.01	209,770	152,496
3555	9	77.99	82.25	79.28	12.95	103.75	65.42	99.58	66.51 to 98.15	141,000	111,779
3557	3	70.69	70.65	75.02	12.43	94.18	57.46	83.81	N/A	185,333	139,033
3559	5	63.87	66.93	65.92	25.95	101.53	39.45	88.81	N/A	180,400	118,917
3561	3	46.71	48.29	45.34	17.89	106.52	36.55	61.62	N/A	291,766	132,284
3563	3	76.29	89.34	85.45	18.06	104.55	75.20	116.53	N/A	101,066	86,359
3565	5	74.49	76.94	75.48	4.70	101.93	72.21	83.87	N/A	129,225	97,542
3643	1	100.48	100.48	100.48			100.48	100.48	N/A	202,000	202,970
3645	2	133.31	133.31	91.04	47.99	146.42	69.33	197.29	N/A	95,750	87,174
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805



**PA&T 2007 R&O Agricultural Statistics**

Base Stat

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Type: Qualified

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AVG. Assessed Value:	143,805	PRD:	104.55	MIN Sales Ratio:	17.28			

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	126	73.65	74.75	71.40	18.03	104.69	17.28	197.29	71.71 to 75.58	212,945	152,047	
2	10	74.85	72.51	65.84	18.52	110.14	35.89	116.53	36.55 to 83.87	136,463	89,843	
3	20	70.94	71.32	69.36	14.17	102.82	50.23	99.11	64.55 to 75.14	171,371	118,862	
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
10-0009	2	134.30	134.30	88.20	46.90	152.27	71.31	197.29	N/A	121,250	106,940	
21-0180												
24-0001	36	72.62	72.17	69.04	18.16	104.53	19.76	110.14	65.78 to 77.99	219,984	151,878	
24-0004	21	71.67	71.44	68.16	13.29	104.82	45.95	100.48	65.42 to 77.47	224,846	153,245	
24-0011	42	73.78	74.94	74.25	15.18	100.94	43.19	110.39	67.52 to 77.76	197,532	146,659	
24-0020	27	74.87	75.11	71.86	20.38	104.52	17.28	135.85	64.97 to 81.13	222,096	159,603	
24-0101	18	72.10	72.38	70.30	14.01	102.95	50.23	99.11	64.55 to 78.92	171,212	120,364	
32-0095	10	74.85	72.51	65.84	18.52	110.14	35.89	116.53	36.55 to 83.87	136,463	89,843	
37-0030												
NonValid School												
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.00 TO 0.00	2	77.09	77.09	79.98	4.17	96.38	73.87	80.30	N/A	154,000	123,173	
10.01 TO 30.00	3	88.02	83.50	82.60	6.58	101.09	72.55	89.92	N/A	39,500	32,626	
30.01 TO 50.00	11	67.52	71.38	71.62	19.03	99.65	35.89	104.03	61.55 to 93.13	63,901	45,768	
50.01 TO 100.00	40	75.44	81.44	76.73	19.15	106.14	52.74	197.29	72.40 to 85.70	133,566	102,481	
100.01 TO 180.00	68	73.12	71.26	69.86	17.20	102.00	19.76	135.85	67.51 to 75.58	223,604	156,218	
180.01 TO 330.00	17	66.41	70.23	65.49	16.08	107.25	45.95	106.84	59.49 to 83.87	246,462	161,400	
330.01 TO 650.00	8	73.52	66.86	63.47	19.10	105.34	17.28	99.11	17.28 to 99.11	268,469	170,395	
650.01 +	7	72.61	78.32	76.40	16.55	102.51	53.07	110.39	53.07 to 110.39	515,481	393,837	
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

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**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
! zeroes!	3	73.87	57.15	48.33	28.44	118.26	17.28	80.30	N/A	207,333	100,198
DRY-N/A	2	61.99	61.99	63.85	7.30	97.08	57.46	66.51	N/A	138,000	88,115
GRASS	31	72.63	68.74	69.10	11.11	99.48	35.89	89.74	65.98 to 74.14	191,182	132,109
GRASS-N/A	11	71.67	69.14	71.91	27.56	96.15	19.76	110.39	22.55 to 99.11	256,789	184,647
IRRGTD	54	75.44	76.37	74.19	12.26	102.94	52.17	104.03	73.33 to 79.61	184,654	136,997
IRRGTD-N/A	55	71.68	77.45	70.26	23.97	110.24	36.55	197.29	66.92 to 78.91	218,227	153,316
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**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
! zeroes!	3	73.87	57.15	48.33	28.44	118.26	17.28	80.30	N/A	207,333	100,198
DRY-N/A	2	61.99	61.99	63.85	7.30	97.08	57.46	66.51	N/A	138,000	88,115
GRASS	34	72.71	69.96	72.05	12.55	97.10	35.89	110.39	65.98 to 74.49	214,836	154,786
GRASS-N/A	8	71.54	64.11	59.70	27.32	107.39	19.76	99.11	19.76 to 99.11	180,864	107,970
IRRGTD	92	74.97	76.63	72.72	15.89	105.37	36.55	135.85	72.50 to 77.76	197,278	143,466
IRRGTD-N/A	17	71.31	78.44	68.81	28.93	114.00	42.82	197.29	52.21 to 88.64	224,955	154,787
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**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
! zeroes!	3	73.87	57.15	48.33	28.44	118.26	17.28	80.30	N/A	207,333	100,198
DRY	2	61.99	61.99	63.85	7.30	97.08	57.46	66.51	N/A	138,000	88,115
GRASS	41	72.63	70.04	71.45	13.95	98.03	22.55	110.39	66.15 to 74.49	207,493	148,251
GRASS-N/A	1	19.76	19.76	19.76			19.76	19.76	N/A	244,100	48,225
IRRGTD	107	74.79	77.24	72.41	17.80	106.68	36.55	197.29	71.76 to 77.47	200,782	145,383
IRRGTD-N/A	2	59.17	59.17	55.97	27.00	105.72	43.19	75.14	N/A	245,037	137,136
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

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<b>SALE PRICE *</b>											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	4	67.17	61.03	59.78	18.32	102.08	35.89	73.87	N/A	23,578	14,095	
30000 TO 59999	8	88.97	99.93	95.55	23.79	104.58	72.55	197.29	72.55 to 197.29	43,680	41,735	
60000 TO 99999	20	72.38	75.22	74.79	15.05	100.58	53.05	116.53	64.59 to 78.92	81,662	61,073	
100000 TO 149999	26	82.02	80.21	79.90	13.08	100.39	39.45	99.58	74.14 to 88.26	123,351	98,556	
150000 TO 249999	49	73.20	73.69	73.28	16.29	100.56	19.76	135.85	69.33 to 75.16	189,474	138,844	
250000 TO 499999	43	67.60	68.66	68.40	18.52	100.38	17.28	110.39	64.55 to 75.26	311,919	213,341	
500000 +	6	61.78	62.34	62.66	19.32	99.49	45.95	79.74	45.95 to 79.74	607,044	380,392	
ALL												
	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
5000 TO 9999	1	35.89	35.89	35.89			35.89	35.89	N/A	25,312	9,084	
1 TO 9999	1	35.89	35.89	35.89			35.89	35.89	N/A	25,312	9,084	
10000 TO 29999	3	72.79	69.40	68.54	5.64	101.25	61.55	73.87	N/A	23,000	15,765	
30000 TO 59999	24	72.13	66.50	52.65	21.86	126.30	17.28	104.03	64.19 to 78.92	91,839	48,353	
60000 TO 99999	20	75.75	84.55	78.37	22.96	107.89	52.74	197.29	71.40 to 89.49	105,008	82,291	
100000 TO 149999	48	72.98	71.42	67.51	14.81	105.78	36.55	99.58	66.51 to 75.14	176,923	119,449	
150000 TO 249999	50	75.42	77.28	74.75	14.21	103.38	52.17	135.85	71.68 to 80.30	270,877	202,487	
250000 TO 499999	8	68.44	70.56	66.93	23.59	105.41	45.95	106.84	45.95 to 106.84	498,959	333,970	
500000 +	2	91.50	91.50	87.01	20.64	105.16	72.61	110.39	N/A	598,347	520,603	
ALL												
	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

**SPECIAL VALUE SECTION  
CORRELATION for  
Dawson County**

**II. Special Value Correlation**

Only a small portion of Dawson County is affected by special value, for purposes of valuation the value has been established from like uninfluenced agricultural sales that have occurred in the surrounding area and valued the same as other agricultural property in this market area.

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	156	<b>MEDIAN:</b>	<b>73</b>	COV:	26.81	95% Median C.I.:	71.76 to 75.09	(!: Derived)
(AgLand) TOTAL Sales Price:	31,286,678	WGT. MEAN:	71	STD:	19.89	95% Wgt. Mean C.I.:	67.70 to 74.18	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	31,623,178	MEAN:	74	AVG.ABS.DEV:	12.96	95% Mean C.I.:	71.05 to 77.29	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	22,433,621							
AVG. Adj. Sales Price:	202,712	COD:	17.65	MAX Sales Ratio:	197.29			
AVG. Assessed Value:	143,805	PRD:	104.55	MIN Sales Ratio:	17.28			

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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>											
07/01/03 TO 09/30/03	4	77.23	83.99	74.80	18.46	112.29	64.97	116.53	N/A	127,610	95,446
10/01/03 TO 12/31/03	9	74.41	77.64	76.65	10.73	101.30	59.60	96.34	71.40 to 92.05	176,222	135,068
01/01/04 TO 03/31/04	30	75.65	79.88	77.95	14.95	102.48	46.71	111.11	73.63 to 83.81	185,773	144,815
04/01/04 TO 06/30/04	17	75.83	78.93	74.05	21.23	106.59	42.82	135.85	62.27 to 96.12	201,183	148,968
07/01/04 TO 09/30/04	4	61.88	61.64	54.69	19.61	112.72	45.95	76.86	N/A	383,750	209,862
10/01/04 TO 12/31/04	10	71.81	66.13	71.11	27.64	93.00	17.28	110.39	35.89 to 88.02	193,834	137,830
01/01/05 TO 03/31/05	17	72.90	70.85	69.22	11.49	102.36	50.23	93.13	60.83 to 75.26	200,429	138,731
04/01/05 TO 06/30/05	11	77.29	75.69	73.58	9.67	102.86	43.19	89.07	71.71 to 85.70	155,550	114,454
07/01/05 TO 09/30/05	5	66.41	58.50	54.93	34.17	106.50	19.76	88.64	N/A	290,570	159,610
10/01/05 TO 12/31/05	11	65.78	70.29	66.91	15.27	105.04	52.21	104.03	57.46 to 85.05	254,285	170,152
01/01/06 TO 03/31/06	17	71.76	73.26	74.70	11.72	98.08	60.14	89.92	62.11 to 86.61	184,316	137,678
04/01/06 TO 06/30/06	21	66.51	73.40	68.31	26.07	107.45	22.55	197.29	61.55 to 76.29	217,063	148,278
<u>Study Years</u>											
07/01/03 TO 06/30/04	60	75.52	79.55	76.42	16.41	104.10	42.82	135.85	73.60 to 80.81	184,829	141,239
07/01/04 TO 06/30/05	42	73.05	70.12	67.92	15.90	103.24	17.28	110.39	70.69 to 75.16	204,564	138,932
07/01/05 TO 06/30/06	54	67.56	71.34	68.03	20.49	104.87	19.76	197.29	65.35 to 73.33	221,142	150,446
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	61	74.79	76.17	72.95	19.18	104.41	17.28	135.85	72.31 to 79.61	204,371	149,093
01/01/05 TO 12/31/05	44	72.85	70.52	67.11	14.84	105.07	19.76	104.03	65.98 to 75.26	212,916	142,889
<u>ALL</u>											
	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	156	<b>MEDIAN:</b>	<b>73</b>	COV:	26.81	95% Median C.I.:	71.76 to 75.09	(!: Derived)
(AgLand) TOTAL Sales Price:	31,286,678	WGT. MEAN:	71	STD:	19.89	95% Wgt. Mean C.I.:	67.70 to 74.18	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	31,623,178	MEAN:	74	AVG.ABS.DEV:	12.96	95% Mean C.I.:	71.05 to 77.29	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	22,433,621							
AVG. Adj. Sales Price:	202,712	COD:	17.65	MAX Sales Ratio:	197.29			
AVG. Assessed Value:	143,805	PRD:	104.55	MIN Sales Ratio:	17.28			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3183	4	93.24	100.87	97.25	15.31	103.72	81.13	135.85	N/A	187,025	181,874
3185	11	77.76	81.19	79.69	13.70	101.88	63.40	111.11	64.97 to 106.84	268,824	214,228
3187	5	80.81	79.25	78.50	20.26	100.96	52.21	110.39	N/A	307,420	241,312
3189	1	89.92	89.92	89.92			89.92	89.92	N/A	36,500	32,819
3191	6	71.76	73.46	74.27	14.26	98.91	53.05	99.11	53.05 to 99.11	186,333	138,386
3193	4	69.60	73.10	69.44	11.54	105.28	64.55	88.64	N/A	159,781	110,945
3195	2	71.44	71.44	68.17	18.85	104.81	57.98	84.91	N/A	168,900	115,137
3329	4	66.47	64.58	62.17	14.13	103.86	50.23	75.14	N/A	146,875	91,316
3331	4	69.16	73.00	68.13	15.57	107.13	57.54	96.12	N/A	186,250	126,900
3333	6	73.85	71.02	67.50	9.66	105.21	53.07	84.11	53.07 to 84.11	360,525	243,366
3335	3	99.70	94.25	88.91	12.45	106.00	72.90	110.14	N/A	180,603	160,579
3337	13	73.69	76.69	75.11	12.82	102.10	60.80	96.34	65.35 to 89.49	155,799	117,023
3339	11	75.16	74.30	69.67	18.57	106.64	22.55	104.03	59.60 to 96.19	157,745	109,908
3341	4	73.64	59.90	53.02	20.46	112.97	17.28	75.06	N/A	209,912	111,305
3407	9	64.19	66.11	71.58	18.33	92.35	35.89	89.74	52.17 to 79.74	236,331	169,170
3409	5	62.72	69.08	68.62	11.75	100.67	60.83	80.16	N/A	152,700	104,781
3411	2	57.48	57.48	51.97	24.85	110.60	43.19	71.76	N/A	212,287	110,323
3413	8	66.02	60.78	58.20	20.96	104.43	19.76	81.44	19.76 to 81.44	214,855	125,050
3415	6	73.55	73.89	72.79	7.78	101.51	65.78	87.95	65.78 to 87.95	243,245	177,062
3417	4	64.58	62.21	54.78	16.99	113.55	45.95	73.72	N/A	296,450	162,397
3419	2	62.46	62.46	61.76	4.75	101.13	59.49	65.42	N/A	340,000	209,976
3553	11	71.67	71.67	72.70	8.84	98.59	52.74	86.61	65.15 to 82.01	209,770	152,496
3555	9	77.99	82.25	79.28	12.95	103.75	65.42	99.58	66.51 to 98.15	141,000	111,779
3557	3	70.69	70.65	75.02	12.43	94.18	57.46	83.81	N/A	185,333	139,033
3559	5	63.87	66.93	65.92	25.95	101.53	39.45	88.81	N/A	180,400	118,917
3561	3	46.71	48.29	45.34	17.89	106.52	36.55	61.62	N/A	291,766	132,284
3563	3	76.29	89.34	85.45	18.06	104.55	75.20	116.53	N/A	101,066	86,359
3565	5	74.49	76.94	75.48	4.70	101.93	72.21	83.87	N/A	129,225	97,542
3643	1	100.48	100.48	100.48			100.48	100.48	N/A	202,000	202,970
3645	2	133.31	133.31	91.04	47.99	146.42	69.33	197.29	N/A	95,750	87,174
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	156	<b>MEDIAN:</b>	<b>73</b>	COV:	26.81	95% Median C.I.:	71.76 to 75.09	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	31,623,178	MEAN:	74	AVG.ABS.DEV:	12.96	95% Mean C.I.:	71.05 to 77.29	(! : ag_denom=0)
(AgLand) TOTAL Assessed Value:	22,433,621							
AVG. Adj. Sales Price:	202,712	COD:	17.65	MAX Sales Ratio:	197.29			
AVG. Assessed Value:	143,805	PRD:	104.55	MIN Sales Ratio:	17.28			

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**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	126	73.65	74.75	71.40	18.03	104.69	17.28	197.29	71.71 to 75.58	212,945	152,047
2	10	74.85	72.51	65.84	18.52	110.14	35.89	116.53	36.55 to 83.87	136,463	89,843
3	20	70.94	71.32	69.36	14.17	102.82	50.23	99.11	64.55 to 75.14	171,371	118,862
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**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	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0009	2	134.30	134.30	88.20	46.90	152.27	71.31	197.29	N/A	121,250	106,940
21-0180											
24-0001	36	72.62	72.17	69.04	18.16	104.53	19.76	110.14	65.78 to 77.99	219,984	151,878
24-0004	21	71.67	71.44	68.16	13.29	104.82	45.95	100.48	65.42 to 77.47	224,846	153,245
24-0011	42	73.78	74.94	74.25	15.18	100.94	43.19	110.39	67.52 to 77.76	197,532	146,659
24-0020	27	74.87	75.11	71.86	20.38	104.52	17.28	135.85	64.97 to 81.13	222,096	159,603
24-0101	18	72.10	72.38	70.30	14.01	102.95	50.23	99.11	64.55 to 78.92	171,212	120,364
32-0095	10	74.85	72.51	65.84	18.52	110.14	35.89	116.53	36.55 to 83.87	136,463	89,843
37-0030											
NonValid School											
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	2	77.09	77.09	79.98	4.17	96.38	73.87	80.30	N/A	154,000	123,173
10.01 TO 30.00	3	88.02	83.50	82.60	6.58	101.09	72.55	89.92	N/A	39,500	32,626
30.01 TO 50.00	11	67.52	71.38	71.62	19.03	99.65	35.89	104.03	61.55 to 93.13	63,901	45,768
50.01 TO 100.00	40	75.44	81.44	76.73	19.15	106.14	52.74	197.29	72.40 to 85.70	133,566	102,481
100.01 TO 180.00	68	73.12	71.26	69.86	17.20	102.00	19.76	135.85	67.51 to 75.58	223,604	156,218
180.01 TO 330.00	17	66.41	70.23	65.49	16.08	107.25	45.95	106.84	59.49 to 83.87	246,462	161,400
330.01 TO 650.00	8	73.52	66.86	63.47	19.10	105.34	17.28	99.11	17.28 to 99.11	268,469	170,395
650.01 +	7	72.61	78.32	76.40	16.55	102.51	53.07	110.39	53.07 to 110.39	515,481	393,837
____ALL____	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5416

Type: Qualified

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(AgLand) TOTAL Sales Price:	31,286,678	WGT. MEAN:	71	STD:	19.89	95% Wgt. Mean C.I.:	67.70 to 74.18	(!: land+NAT=0)
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**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
! zeroes!	3	73.87	57.15	48.33	28.44	118.26	17.28	80.30	N/A	207,333	100,198
DRY-N/A	2	61.99	61.99	63.85	7.30	97.08	57.46	66.51	N/A	138,000	88,115
GRASS	31	72.63	68.74	69.10	11.11	99.48	35.89	89.74	65.98 to 74.14	191,182	132,109
GRASS-N/A	11	71.67	69.14	71.91	27.56	96.15	19.76	110.39	22.55 to 99.11	256,789	184,647
IRRGTD	54	75.44	76.37	74.19	12.26	102.94	52.17	104.03	73.33 to 79.61	184,654	136,997
IRRGTD-N/A	55	71.68	77.45	70.26	23.97	110.24	36.55	197.29	66.92 to 78.91	218,227	153,316
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**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
! zeroes!	3	73.87	57.15	48.33	28.44	118.26	17.28	80.30	N/A	207,333	100,198
DRY-N/A	2	61.99	61.99	63.85	7.30	97.08	57.46	66.51	N/A	138,000	88,115
GRASS	34	72.71	69.96	72.05	12.55	97.10	35.89	110.39	65.98 to 74.49	214,836	154,786
GRASS-N/A	8	71.54	64.11	59.70	27.32	107.39	19.76	99.11	19.76 to 99.11	180,864	107,970
IRRGTD	92	74.97	76.63	72.72	15.89	105.37	36.55	135.85	72.50 to 77.76	197,278	143,466
IRRGTD-N/A	17	71.31	78.44	68.81	28.93	114.00	42.82	197.29	52.21 to 88.64	224,955	154,787
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805

**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
! zeroes!	3	73.87	57.15	48.33	28.44	118.26	17.28	80.30	N/A	207,333	100,198
DRY	2	61.99	61.99	63.85	7.30	97.08	57.46	66.51	N/A	138,000	88,115
GRASS	41	72.63	70.04	71.45	13.95	98.03	22.55	110.39	66.15 to 74.49	207,493	148,251
GRASS-N/A	1	19.76	19.76	19.76			19.76	19.76	N/A	244,100	48,225
IRRGTD	107	74.79	77.24	72.41	17.80	106.68	36.55	197.29	71.76 to 77.47	200,782	145,383
IRRGTD-N/A	2	59.17	59.17	55.97	27.00	105.72	43.19	75.14	N/A	245,037	137,136
ALL	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805



**PA&T 2007 Special Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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(AgLand) TOTAL Adj.Sales Price:	31,623,178	MEAN:	74	AVG.ABS.DEV:	12.96	95% Mean C.I.:	71.05 to 77.29	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	22,433,621							
AVG. Adj. Sales Price:	202,712	COD:	17.65	MAX Sales Ratio:	197.29			
AVG. Assessed Value:	143,805	PRD:	104.55	MIN Sales Ratio:	17.28			

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<b>SALE PRICE *</b>											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	4	67.17	61.03	59.78	18.32	102.08	35.89	73.87	N/A	23,578	14,095	
30000 TO 59999	8	88.97	99.93	95.55	23.79	104.58	72.55	197.29	72.55 to 197.29	43,680	41,735	
60000 TO 99999	20	72.38	75.22	74.79	15.05	100.58	53.05	116.53	64.59 to 78.92	81,662	61,073	
100000 TO 149999	26	82.02	80.21	79.90	13.08	100.39	39.45	99.58	74.14 to 88.26	123,351	98,556	
150000 TO 249999	49	73.20	73.69	73.28	16.29	100.56	19.76	135.85	69.33 to 75.16	189,474	138,844	
250000 TO 499999	43	67.60	68.66	68.40	18.52	100.38	17.28	110.39	64.55 to 75.26	311,919	213,341	
500000 +	6	61.78	62.34	62.66	19.32	99.49	45.95	79.74	45.95 to 79.74	607,044	380,392	
ALL												
	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
5000 TO 9999	1	35.89	35.89	35.89			35.89	35.89	N/A	25,312	9,084	
1 TO 9999	1	35.89	35.89	35.89			35.89	35.89	N/A	25,312	9,084	
10000 TO 29999	3	72.79	69.40	68.54	5.64	101.25	61.55	73.87	N/A	23,000	15,765	
30000 TO 59999	24	72.13	66.50	52.65	21.86	126.30	17.28	104.03	64.19 to 78.92	91,839	48,353	
60000 TO 99999	20	75.75	84.55	78.37	22.96	107.89	52.74	197.29	71.40 to 89.49	105,008	82,291	
100000 TO 149999	48	72.98	71.42	67.51	14.81	105.78	36.55	99.58	66.51 to 75.14	176,923	119,449	
150000 TO 249999	50	75.42	77.28	74.75	14.21	103.38	52.17	135.85	71.68 to 80.30	270,877	202,487	
250000 TO 499999	8	68.44	70.56	66.93	23.59	105.41	45.95	106.84	45.95 to 106.84	498,959	333,970	
500000 +	2	91.50	91.50	87.01	20.64	105.16	72.61	110.39	N/A	598,347	520,603	
ALL												
	156	73.47	74.17	70.94	17.65	104.55	17.28	197.29	71.76 to 75.09	202,712	143,805	

**SPECIAL VALUE SECTION  
CORRELATION for  
Dawson County**

**III. Recapture Value Correlation**

In Dawson County there are 3 qualified unimproved agricultural sales that have a recapture value. For assessment year 2007 the values were reported at one-hundred percent of value in the 2007 County Abstract of Assessment for Real Property, Form 45 and the Assessed Value Update. However, through the legislative process LB 166 was passed and signed into law by the Governor on March 7 with the emergency clause calling for special valuation to be recaptured at seventy-five percent.

As a practical manner of comparison the reported values have been adjusted by seventy-five percent and the statistical measures can then be viewed in the same context as other counties. However, for measurement purposes the sample is not sufficient and there is no other information available that would indicate that the recapture value of the agricultural class has not been met.

There will be no recommended adjustment to the recapture valuation of the class of agricultural land in Dawson County.

RECAPTURE STATISTICS

n=3 sales											Recapture at 100%			Recapture at 75%		
											median	94.07			median	70.55%
											mean	90.42			mean	67.82%
											wgtmean	85.43%			wgtmean	64.08%
											AAD	17.80			AAD	13.35%
											COD	18.93%			COD	18.93%
											PRD	105.84			PRD	105.84%
											<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>496500</b>	<b>424178</b>	<b>318134</b>
cty	book	pageno	saledate	saleamt	locationid	mkt	adj	nonag	adj sp	agland	recapamt	baseratio	ad	75% recap	reduce25%	ad
24	2003	6032	11/26/2003	139000	240062671	1	0	0	139000	42990	160272	115.3	21.23	120204	86.48%	15.92%
24	2006	1360	3/21/2006	225000	240021428	1	0	0	225000	44740	139260	61.89	32.18	104445	46.42%	24.13%
24	2003	6363	12/18/2003	132500	240037731	1	0	0	132500	29456	124646	94.07	0.00	93485	70.55%	0.00%

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	3	<b>MEDIAN:</b>	<b>94</b>	COV:	29.74	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	496,500	WGT. MEAN:	85	STD:	26.89	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	496,500	MEAN:	90	AVG.ABS.DEV:	17.80	95% Mean C.I.:	23.61 to 157.23	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	424,178							
AVG. Adj. Sales Price:	165,500	COD:	18.93	MAX Sales Ratio:	115.30			
AVG. Assessed Value:	141,392	PRD:	105.84	MIN Sales Ratio:	61.89			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03	2	104.69	104.69	104.94	10.14	99.75	94.07	115.30	N/A	135,750	142,459
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	61.89	61.89	61.89			61.89	61.89	N/A	225,000	139,260
04/01/06 TO 06/30/06											
____Study Years____											
07/01/03 TO 06/30/04	2	104.69	104.69	104.94	10.14	99.75	94.07	115.30	N/A	135,750	142,459
07/01/04 TO 06/30/05											
07/01/05 TO 06/30/06	1	61.89	61.89	61.89			61.89	61.89	N/A	225,000	139,260
____Calendar Yrs____											
01/01/04 TO 12/31/04											
01/01/05 TO 12/31/05											
____ALL____	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
<b>GEO CODE / TOWNSHIP #</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3339	1	115.30	115.30	115.30			115.30	115.30	N/A	139,000	160,272
3409	1	94.07	94.07	94.07			94.07	94.07	N/A	132,500	124,646
3557	1	61.89	61.89	61.89			61.89	61.89	N/A	225,000	139,260
____ALL____	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
<b>AREA (MARKET)</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
____ALL____	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	3	<b>MEDIAN:</b>	<b>94</b>	COV:	29.74	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	496,500	WGT. MEAN:	85	STD:	26.89	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	496,500	MEAN:	90	AVG.ABS.DEV:	17.80	95% Mean C.I.:	23.61 to 157.23	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	424,178							
AVG. Adj. Sales Price:	165,500	COD:	18.93	MAX Sales Ratio:	115.30			
AVG. Assessed Value:	141,392	PRD:	105.84	MIN Sales Ratio:	61.89			

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**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	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
____ALL____											
	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
10-0009											
21-0180											
24-0001											
24-0004	1	61.89	61.89	61.89			61.89	61.89	N/A	225,000	139,260
24-0011											
24-0020	2	104.69	104.69	104.94	10.14	99.75	94.07	115.30	N/A	135,750	142,459
24-0101											
32-0095											
37-0030											
NonValid School											
____ALL____											
	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
100.01 TO 180.00	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
____ALL____											
	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**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
GRASS-N/A	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
____ALL____											
	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**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
GRASS-N/A	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
____ALL____											
	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 5416

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	3	<b>MEDIAN:</b>	<b>94</b>	COV:	29.74	95% Median C.I.:	N/A	(!: Derived)
(AgLand) TOTAL Sales Price:	496,500	WGT. MEAN:	85	STD:	26.89	95% Wgt. Mean C.I.:	N/A	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	496,500	MEAN:	90	AVG.ABS.DEV:	17.80	95% Mean C.I.:	23.61 to 157.23	(!: ag_denom=0)
(AgLand) TOTAL Assessed Value:	424,178							
AVG. Adj. Sales Price:	165,500	COD:	18.93	MAX Sales Ratio:	115.30			
AVG. Assessed Value:	141,392	PRD:	105.84	MIN Sales Ratio:	61.89			

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**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
GRASS-N/A	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392
ALL	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**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 \$											
100000 TO 149999	2	104.69	104.69	104.94	10.14	99.75	94.07	115.30	N/A	135,750	142,459
150000 TO 249999	1	61.89	61.89	61.89			61.89	61.89	N/A	225,000	139,260
ALL	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

**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 \$											
100000 TO 149999	2	77.98	77.98	73.82	20.63	105.64	61.89	94.07	N/A	178,750	131,953
150000 TO 249999	1	115.30	115.30	115.30			115.30	115.30	N/A	139,000	160,272
ALL	3	94.07	90.42	85.43	18.93	105.84	61.89	115.30	N/A	165,500	141,392

# Dawson County Assessor's Office

John Phillip Moore, Assessor

Joyce Reil, Deputy

April 3, 2007

TO: Department of Property Assessment & Taxation  
Catherine D. Lang  
Property Tax Administrator  
SUBJECT: Designation of special value

Dear Cathy:

This letter is in response to your request concerning an explanation of how this county arrives at valuations involving properties that receive special valuation, or greenbelt.

Dawson County has two areas designated for special valuation consideration. Eight properties are in one group abutting a strip of Highway 283 going south out of Lexington to Interstate 80. The boundaries for this corridor end at the section lines of Section 17 Township 9N Range 21W and generally serve as a buffer zone to commercial property in the area. These parcels have received the special value for many years.

Beginning in 2000 a second group of properties received designation as special value parcels. They have these attributes in common:

- They are located within the first section line abutting within one mile of the Platte River;
- They are situated generally south of Interstate 80;
- They most likely include some acres of accretion.

## **Parcels relating to commercial areas**

The eight parcels located along Highway 283 are all agricultural properties abutting commercial development. Agricultural/horticultural valuations are established according to markets in terms of use of similar uninfluenced land sales within the same vicinity and throughout the county. This then is the methodology for determining special valuation of agricultural land uninfluenced by commercial interest. Basically, it is a matter of comparing the agricultural/horticultural use to establish *normal* value in those uninfluenced acres with the market sales within the boundaries established for special value. This property all lies within the same market area and carries the same values per subclass.

For these eight properties, recapture value is established using sales along this highway as though it were a neighborhood unto itself. There has been insufficient enough sales activity for the last three years to enable the county to discover the market/recapture value for commercial properties. This is particularly the case with land values.

## **Recreational, river parcels**

For the agricultural and recreational type properties along the Platte River, considerable uninfluenced agricultural sales information is available from activity well away from this proximity within Dawson County. Those market sales were used as a basis for establishing special values for these particular properties. Irrigated parcels appear to have no influence on the sales along the river, so none of the irrigated acres show a difference between the market (recapture) value and the special value.

Market sales occurring along the river, as well as some documented leasing information, and anecdotal information helped the county to arrive at a market value for the acres influenced by other than agricultural/horticultural uses. There was cursive attention given to the income approach; more data is needed to make a case for both special and actual market values based solely on the income approach.

It has been difficult at best to decipher the sales in terms of the number of acres involved in terms of accretion compared to agricultural and horticultural practices. And as in the past, in many cases surveys have not been conducted or have not been filed. Sales of most of the accretion and mixed production ground along the river from east to west in Dawson County have remained static for several years, with only a handful of sales occurring within a three-year period. Since 1999 when NPPD purchased a huge holding along the eastern border of the county at about \$1,000 an acre, to sales in more recent years exceeding \$3,000 and acre, the market along this corridor has been unpredictable and very hard to pin down.

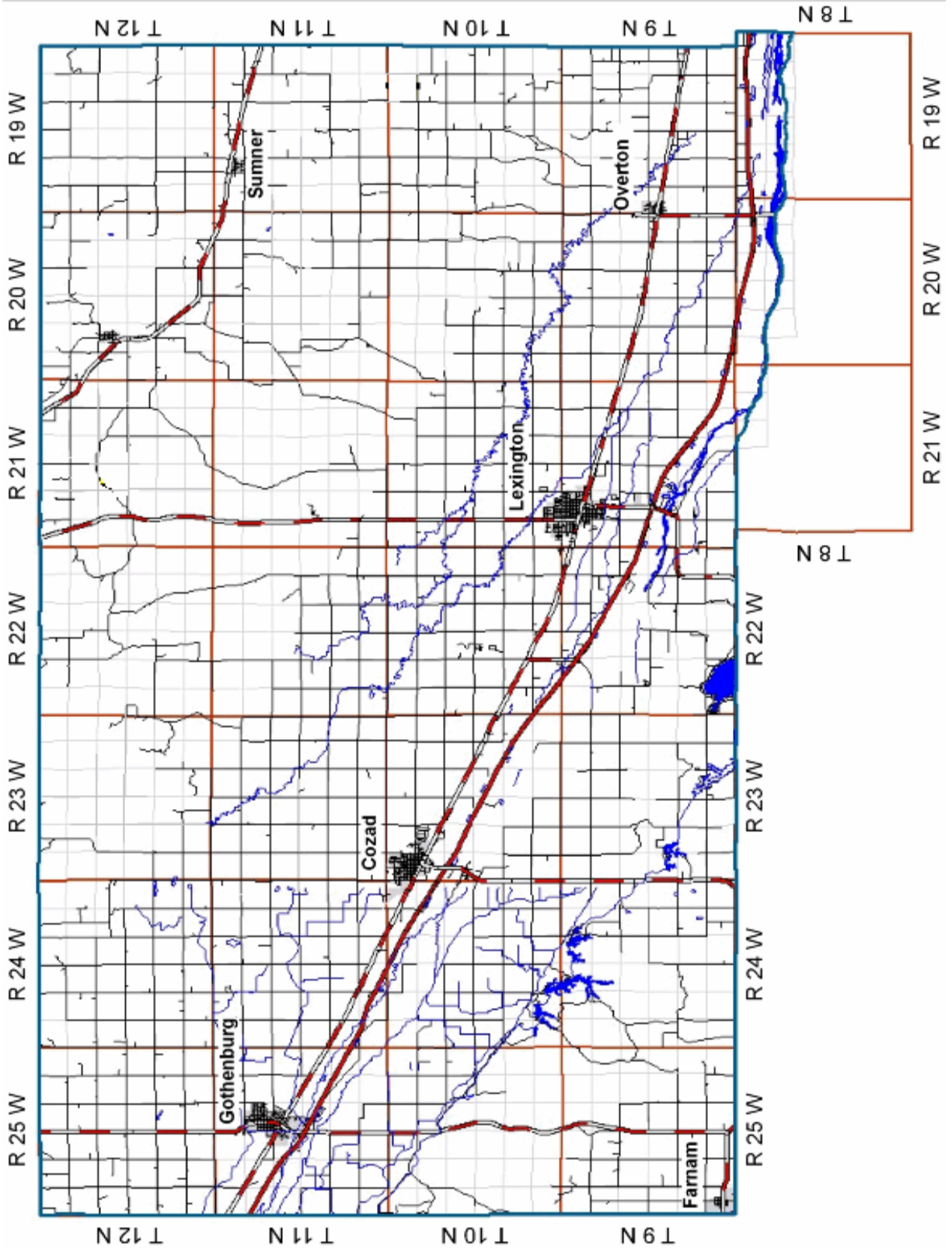
A map indicating the boundaries of the designated greenbelt properties is enclosed.

Respectfully submitted,

John Phillip Moore  
Dawson County Assessor

Encl.



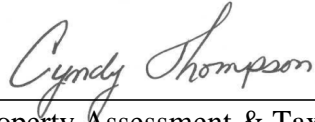


## Certification

This is to certify that the 2007 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 Dawson County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8228.

Dated this 9th day of April, 2007.

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Property Assessment & Taxation