

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., 2007). 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., 2007) 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 Revenue Property Assessment Division, hereinafter referred to as the Division, 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 Division 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 Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division 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 Division 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 Division. 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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2008 Commission Summary

23 Dawes

Residential Real Property - Current

Number of Sales	289	COD	13.35
Total Sales Price	\$20,171,480	PRD	103.12
Total Adj. Sales Price	\$20,166,480	COV	24.21
Total Assessed Value	\$19,533,423	STD	24.19
Avg. Adj. Sales Price	\$69,780	Avg. Abs. Dev.	13.18
Avg. Assessed Value	\$67,590	Min	23.07
Median	98.71	Max	242.80
Wgt. Mean	96.86	95% Median C.I.	97.77 to 99.23
Mean	99.89	95% Wgt. Mean C.I.	95.50 to 98.23
		95% Mean C.I.	97.10 to 102.67
% of Value of the Class of all Real Property Value in the County			32.05
% of Records Sold in the Study Period			8.66
% of Value Sold in the Study Period			11.27
Average Assessed Value of the Base			51,940

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	289	98.71	13.35	103.12
2007	324	100.28	17.24	107.38
2006	291	99.75	17.15	105.36
2005	275	98.27	15.44	103.65
2004	288	100.00	21.15	105.98
2003	317	96	25.11	109.45
2002	306	93	21.2	105.54
2001	298	96	24.36	107.82

2008 Commission Summary

23 Dawes

Commercial Real Property - Current

Number of Sales	35	COD	11.22
Total Sales Price	\$3,328,000	PRD	99.99
Total Adj. Sales Price	\$3,346,000	COV	21.30
Total Assessed Value	\$3,099,649	STD	19.73
Avg. Adj. Sales Price	\$95,600	Avg. Abs. Dev.	11.02
Avg. Assessed Value	\$88,561	Min	27.52
Median	98.18	Max	150.97
Wgt. Mean	92.64	95% Median C.I.	94.75 to 98.86
Mean	92.62	95% Wgt. Mean C.I.	86.89 to 98.38
		95% Mean C.I.	86.09 to 99.16
% of Value of the Class of all Real Property Value in the County			11.13
% of Records Sold in the Study Period			7.23
% of Value Sold in the Study Period			5.15
Average Assessed Value of the Base			124,357

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	35	98.18	11.22	99.99
2007	53	92.56	37.51	129.65
2006	46	96.44	29.07	125.06
2005	50	94.92	27.93	126.21
2004	53	92.63	28.50	118.35
2003	58	98	39.77	116.97
2002	60	99	39.23	121.47
2001	66	92	35.01	127.6

2008 Opinions of the Property Tax Administrator for Dawes County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Dawes County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dawes 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 Dawes County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dawes County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	301	MEDIAN:	98	COV:	25.19	95% Median C.I.:	97.36 to 99.16
TOTAL Sales Price:	20,696,330	WGT. MEAN:	96	STD:	24.98	95% Wgt. Mean C.I.:	94.73 to 97.54
TOTAL Adj.Sales Price:	20,691,330	MEAN:	99	AVG.ABS.DEV:	13.48	95% Mean C.I.:	96.34 to 101.98
TOTAL Assessed Value:	19,891,658						
AVG. Adj. Sales Price:	68,741	COD:	13.71	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	66,085	PRD:	103.14	MIN Sales Ratio:	23.07		

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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>											
07/01/05 TO 09/30/05	57	99.50	102.59	99.16	13.34	103.45	32.41	200.00	98.16 to 99.99	68,141	67,571
10/01/05 TO 12/31/05	31	99.44	105.15	97.52	13.41	107.83	76.30	184.13	97.26 to 100.50	76,770	74,863
01/01/06 TO 03/31/06	22	98.05	103.71	100.44	11.00	103.26	63.92	212.62	95.81 to 100.28	55,732	55,978
04/01/06 TO 06/30/06	46	99.44	102.30	100.00	13.67	102.30	23.07	242.80	98.25 to 100.16	58,844	58,844
07/01/06 TO 09/30/06	41	96.97	98.58	96.81	8.89	101.83	63.09	164.38	93.91 to 99.22	71,199	68,928
10/01/06 TO 12/31/06	32	97.61	95.39	95.85	4.25	99.52	59.00	103.36	94.19 to 99.19	84,111	80,619
01/01/07 TO 03/31/07	29	87.20	87.49	88.81	22.14	98.51	25.09	154.05	73.22 to 99.03	68,315	60,673
04/01/07 TO 06/30/07	43	90.53	95.81	90.11	21.59	106.32	32.64	216.88	82.50 to 98.10	67,500	60,826
<u>Study Years</u>											
07/01/05 TO 06/30/06	156	99.41	103.17	99.15	13.14	104.05	23.07	242.80	98.73 to 99.73	65,364	64,812
07/01/06 TO 06/30/07	145	95.82	94.84	93.20	14.15	101.75	25.09	216.88	93.54 to 97.77	72,375	67,454
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	141	98.45	99.87	97.91	9.80	102.00	23.07	242.80	97.56 to 99.19	67,686	66,271
<u>ALL</u>											
	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CHADRON #1	43	99.17	98.39	96.29	11.32	102.18	32.64	154.05	97.29 to 99.89	47,799	46,027
CHADRON #2	40	99.22	98.64	97.53	10.62	101.14	51.02	163.15	97.26 to 99.89	52,456	51,161
CHADRON #3	32	99.26	100.07	98.87	7.44	101.21	63.33	126.07	96.61 to 102.43	69,336	68,555
CHADRON #4	42	98.71	98.41	98.11	3.68	100.30	63.45	113.54	97.77 to 99.52	73,005	71,627
CHADRON #5	49	98.73	96.64	95.95	10.31	100.72	65.63	192.83	96.97 to 99.43	112,997	108,420
CRAWFORD #1	13	93.91	89.38	84.51	30.94	105.76	23.07	164.38	59.00 to 105.91	14,696	12,419
CRAWFORD #2	21	94.73	104.38	94.70	20.02	110.22	63.09	242.80	88.98 to 106.32	32,457	30,737
CRAWFORD #3	17	91.82	96.80	94.17	18.35	102.79	32.41	176.38	83.27 to 105.58	38,544	36,298
MARSLAND	2	105.53	105.53	100.51	10.99	104.99	93.93	117.12	N/A	50,250	50,504
RURAL	23	94.66	104.22	96.24	26.80	108.28	53.41	212.62	87.21 to 106.05	97,184	93,535
SUBURBAN	14	87.86	92.30	89.75	20.34	102.83	63.47	184.13	71.56 to 99.89	120,685	108,321
WHITNEY	5	95.42	139.93	97.50	48.11	143.52	92.97	216.88	N/A	32,500	31,686
<u>ALL</u>											
	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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NUMBER of Sales:	301	MEDIAN:	98	COV:	25.19	95% Median C.I.:	97.36 to 99.16
TOTAL Sales Price:	20,696,330	WGT. MEAN:	96	STD:	24.98	95% Wgt. Mean C.I.:	94.73 to 97.54
TOTAL Adj.Sales Price:	20,691,330	MEAN:	99	AVG.ABS.DEV:	13.48	95% Mean C.I.:	96.34 to 101.98
TOTAL Assessed Value:	19,891,658						
AVG. Adj. Sales Price:	68,741	COD:	13.71	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	66,085	PRD:	103.14	MIN Sales Ratio:	23.07		

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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	262	98.72	99.03	96.74	12.18	102.37	23.07	242.80	97.84 to 99.24	63,610	61,537
2	14	87.86	92.30	89.75	20.34	102.83	63.47	184.13	71.56 to 99.89	120,685	108,321
3	25	94.66	104.32	96.43	25.64	108.19	53.41	212.62	88.18 to 106.05	93,429	90,092
ALL	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

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	276	98.57	99.81	96.36	11.06	103.58	32.64	242.80	97.84 to 99.21	73,460	70,784
2	24	77.17	92.98	86.42	49.60	107.60	23.07	200.00	63.47 to 112.00	16,341	14,121
3	1	67.31	67.31	67.31			67.31	67.31	N/A	24,000	16,155
ALL	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	300	98.31	99.26	96.17	13.65	103.22	23.07	242.80	97.45 to 99.16	68,891	66,251
06											
07	1	67.31	67.31	67.31			67.31	67.31	N/A	24,000	16,155
ALL	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	2	85.27	85.27	90.85	37.36	93.85	53.41	117.12	N/A	24,250	22,031
23-0002	239	98.73	99.17	96.60	10.99	102.66	32.64	216.88	98.13 to 99.25	76,263	73,668
23-0071	59	93.12	98.77	92.55	23.34	106.73	23.07	242.80	90.91 to 96.93	40,794	37,754
81-0003	1	147.52	147.52	147.52			147.52	147.52	N/A	9,000	13,277
83-0500											
NonValid School											
ALL	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	40	86.44	92.72	89.57	34.35	103.52	23.07	200.00	71.56 to 97.29	44,123	39,520
Prior TO 1860											
1860 TO 1899	9	97.09	96.13	93.59	8.03	102.72	63.45	116.30	92.96 to 104.03	45,044	42,157
1900 TO 1919	69	99.21	103.15	98.36	10.54	104.87	59.00	242.80	97.56 to 100.04	50,460	49,635
1920 TO 1939	63	98.30	96.82	95.50	8.52	101.38	59.38	163.15	95.42 to 99.23	59,603	56,923
1940 TO 1949	15	99.25	102.22	98.83	18.65	103.43	32.41	154.05	90.76 to 103.36	43,740	43,227
1950 TO 1959	23	98.78	96.06	95.61	5.96	100.47	73.22	111.51	95.82 to 100.04	104,256	99,680
1960 TO 1969	23	98.71	101.54	97.58	15.08	104.06	68.56	216.88	88.74 to 100.82	87,913	85,789
1970 TO 1979	37	99.22	101.67	96.25	10.82	105.63	65.80	176.38	97.14 to 99.88	99,787	96,047
1980 TO 1989	7	99.54	109.75	103.78	23.79	105.75	67.31	212.62	67.31 to 212.62	77,000	79,910
1990 TO 1994	1	84.93	84.93	84.93			84.93	84.93	N/A	22,500	19,110
1995 TO 1999	9	98.73	99.61	98.81	10.26	100.81	77.64	133.75	87.20 to 110.72	123,388	121,923
2000 TO Present	5	92.97	93.06	92.01	4.49	101.14	87.21	98.31	N/A	168,799	155,320
ALL	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	104.12	143.05	133.77	42.76	106.94	94.43	216.88	N/A	3,050	4,080
5000 TO 9999	15	93.91	109.36	105.82	50.27	103.35	23.07	242.80	63.09 to 151.67	6,976	7,382
Total \$											
1 TO 9999	20	101.98	117.78	109.38	46.14	107.69	23.07	242.80	82.50 to 151.67	5,995	6,557
10000 TO 29999	55	99.44	104.39	102.68	24.09	101.66	25.09	184.13	92.39 to 106.32	17,920	18,401
30000 TO 59999	78	98.05	97.19	96.63	12.30	100.58	32.64	212.62	95.15 to 99.62	43,668	42,199
60000 TO 99999	81	98.29	96.35	96.60	6.06	99.74	59.38	133.86	96.97 to 99.03	78,010	75,358
100000 TO 149999	44	98.72	95.39	95.23	5.25	100.17	70.69	106.05	97.14 to 99.41	122,248	116,413
150000 TO 249999	20	94.33	94.16	94.46	5.99	99.67	76.57	109.73	88.52 to 99.87	184,088	173,899
250000 TO 499999	3	98.10	94.54	94.08	3.77	100.49	87.21	98.31	N/A	266,666	250,879
ALL	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	301	MEDIAN:	98	COV:	25.19	95% Median C.I.:	97.36 to 99.16
TOTAL Sales Price:	20,696,330	WGT. MEAN:	96	STD:	24.98	95% Wgt. Mean C.I.:	94.73 to 97.54
TOTAL Adj.Sales Price:	20,691,330	MEAN:	99	AVG.ABS.DEV:	13.48	95% Mean C.I.:	96.34 to 101.98
TOTAL Assessed Value:	19,891,658						
AVG. Adj. Sales Price:	68,741	COD:	13.71	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	66,085	PRD:	103.14	MIN Sales Ratio:	23.07		

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$</u>												
1 TO 4999	9	63.09	77.01	49.15	64.60	156.66	23.07	200.00	25.09 to 104.12	6,177	3,036	
5000 TO 9999	12	91.13	103.98	94.67	28.22	109.82	65.63	216.88	80.27 to 112.00	8,066	7,637	
<u>Total \$</u>												
1 TO 9999	21	88.35	92.42	78.07	37.76	118.38	23.07	216.88	65.63 to 104.12	7,257	5,665	
10000 TO 29999	57	98.25	105.57	94.09	28.48	112.21	32.64	242.80	88.92 to 105.19	19,504	18,351	
30000 TO 59999	85	98.01	97.80	95.15	10.70	102.78	59.38	164.38	95.07 to 99.61	46,869	44,598	
60000 TO 99999	75	98.64	100.13	98.15	6.70	102.02	70.69	212.62	98.13 to 99.23	80,433	78,948	
100000 TO 149999	43	98.71	96.25	95.60	5.73	100.68	73.22	133.75	96.99 to 99.41	125,894	120,350	
150000 TO 249999	19	98.10	96.77	96.77	4.84	100.00	84.18	109.73	92.87 to 100.27	194,593	188,313	
250000 TO 499999	1	87.21	87.21	87.21			87.21	87.21	N/A	299,999	261,622	
<u>ALL</u>												
	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	40	86.44	92.72	89.57	34.35	103.52	23.07	200.00	71.56 to 97.29	44,123	39,520	
10	14	99.69	100.63	89.80	16.14	112.06	59.00	154.05	88.35 to 106.32	15,950	14,323	
15	7	99.53	128.27	116.81	32.79	109.81	90.96	242.80	90.96 to 242.80	27,342	31,940	
20	74	98.53	101.37	96.88	14.32	104.64	32.41	216.88	96.61 to 99.88	38,863	37,650	
25	1	114.79	114.79	114.79			114.79	114.79	N/A	30,500	35,010	
30	142	98.62	98.70	96.82	8.17	101.94	65.80	212.62	97.77 to 99.23	81,787	79,185	
35	8	98.07	93.66	93.25	6.28	100.44	76.57	100.67	76.57 to 100.67	156,125	145,583	
40	15	98.31	96.68	96.86	4.66	99.81	87.21	109.73	91.45 to 100.27	182,833	177,100	
<u>ALL</u>												
	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	44	88.17	93.03	90.16	31.45	103.18	23.07	200.00	74.07 to 97.55	44,169	39,822	
100	16	101.83	117.09	112.84	35.10	103.77	65.80	216.88	81.47 to 163.15	23,728	26,773	
101	190	98.79	99.24	96.47	9.62	102.87	32.41	242.80	98.15 to 99.38	72,270	69,718	
102	13	99.03	98.28	95.79	11.04	102.59	59.00	151.67	88.41 to 100.04	88,115	84,409	
103	2	97.62	97.62	98.35	2.31	99.25	95.36	99.87	N/A	170,500	167,687	
104	32	97.77	99.53	97.28	6.23	102.31	78.05	138.93	96.78 to 99.57	84,950	82,641	
301	2	89.16	89.16	86.80	16.76	102.72	74.22	104.11	N/A	118,750	103,077	
304	2	94.14	94.14	93.15	5.74	101.06	88.74	99.54	N/A	97,250	90,592	
<u>ALL</u>												
	301	98.30	99.16	96.14	13.71	103.14	23.07	242.80	97.36 to 99.16	68,741	66,085	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	301	MEDIAN:	98	COV:	25.19	95% Median C.I.:	97.36 to 99.16
TOTAL Sales Price:	20,696,330	WGT. MEAN:	96	STD:	24.98	95% Wgt. Mean C.I.:	94.73 to 97.54
TOTAL Adj.Sales Price:	20,691,330	MEAN:	99	AVG.ABS.DEV:	13.48	95% Mean C.I.:	96.34 to 101.98
TOTAL Assessed Value:	19,891,658						
AVG. Adj. Sales Price:	68,741	COD:	13.71	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	66,085	PRD:	103.14	MIN Sales Ratio:	23.07		

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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)	40	86.44	92.72	89.57	34.35	103.52	23.07	200.00	71.56 to 97.29	44,123	39,520
10	8	99.14	92.73	88.01	7.80	105.36	59.00	101.60	59.00 to 101.60	12,725	11,199
15	7	99.53	128.27	116.81	32.79	109.81	90.96	242.80	90.96 to 242.80	27,342	31,940
20	71	98.25	103.07	96.89	16.39	106.38	32.41	216.88	95.42 to 102.43	35,621	34,513
25	1	114.79	114.79	114.79			114.79	114.79	N/A	30,500	35,010
30	146	98.68	98.48	96.95	7.80	101.57	65.80	212.62	97.84 to 99.23	78,322	75,936
35	7	99.27	93.20	92.62	6.74	100.63	76.57	100.67	76.57 to 100.67	152,000	140,781
40	21	98.31	96.91	96.24	7.55	100.69	73.22	133.75	89.78 to 100.27	170,209	163,806
<u>ALL</u>	<u>301</u>	<u>98.30</u>	<u>99.16</u>	<u>96.14</u>	<u>13.71</u>	<u>103.14</u>	<u>23.07</u>	<u>242.80</u>	<u>97.36 to 99.16</u>	<u>68,741</u>	<u>66,085</u>

Dawes County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential

For assessment year 2008 the County completed pickup work and reviewed residential sales and market figures in order to make adjustments. Established new Assessor Location neighborhoods: Five in Chadron (numbered 1,2,3,4 and 5); three in Crawford (1,2 and 3); ensured that the suburban and rural residential were properly classified by location. All suburban land and improvements received a 5% increase to bring these within acceptable range. The County retained the Marsland and Whitney Assessor Locations.

2008 Assessment Survey for Dawes County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor's Office
2.	Valuation done by:
	Assessor's Office
3.	Pickup work done by whom:
	Assessor's Office
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2001
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	Chadron-2003, Rural Residential-2004, Crawford-2006
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?
	Not used as a separate approach. Used primarily during protests.
7.	Number of market areas/neighborhoods for this property class:
	12
8.	How are these defined?
	Chadron #1, Chadron #2, Chadron #3, Chadron #4, Chadron #5, Crawford #1, Crawford #2, Crawford #3, Marsland, Rural, Suburban, Whitney
9.	Is "Assessor Location" a usable valuation identity?
	Yes
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	Yes
11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	Properties located outside the city limits but within 2 miles of the city limits.

12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
64	13	20	97

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	289	MEDIAN:	99	COV:	24.21	95% Median C.I.:	97.77 to 99.23
TOTAL Sales Price:	20,171,480	WGT. MEAN:	97	STD:	24.19	95% Wgt. Mean C.I.:	95.50 to 98.23
TOTAL Adj.Sales Price:	20,166,480	MEAN:	100	AVG.ABS.DEV:	13.18	95% Mean C.I.:	97.10 to 102.67
TOTAL Assessed Value:	19,533,423						
AVG. Adj. Sales Price:	69,780	COD:	13.35	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	67,589	PRD:	103.12	MIN Sales Ratio:	23.07		

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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>											
07/01/05 TO 09/30/05	56	99.62	103.17	100.06	13.60	103.11	32.41	200.00	99.23 to 100.58	67,483	67,522
10/01/05 TO 12/31/05	30	99.53	106.56	98.46	13.24	108.23	76.30	193.33	97.26 to 100.50	78,496	77,284
01/01/06 TO 03/31/06	21	98.08	104.26	100.67	11.24	103.56	68.23	212.62	95.81 to 100.28	56,815	57,198
04/01/06 TO 06/30/06	44	99.57	105.32	101.24	13.78	104.03	23.07	242.80	98.73 to 104.03	61,125	61,883
07/01/06 TO 09/30/06	41	96.97	98.58	96.81	8.89	101.83	63.09	164.38	93.91 to 99.22	71,199	68,928
10/01/06 TO 12/31/06	29	97.77	95.94	96.33	4.25	99.60	59.00	110.55	94.46 to 99.19	87,071	83,876
01/01/07 TO 03/31/07	27	88.41	88.94	89.61	21.33	99.25	47.72	154.05	71.37 to 99.25	69,579	62,348
04/01/07 TO 06/30/07	41	90.53	93.75	90.83	19.06	103.22	32.64	192.83	80.73 to 100.00	68,951	62,627
<u>Study Years</u>											
07/01/05 TO 06/30/06	151	99.50	104.62	100.07	13.27	104.54	23.07	242.80	98.82 to 99.88	66,334	66,383
07/01/06 TO 06/30/07	138	96.29	94.70	93.69	13.24	101.08	32.64	192.83	93.54 to 98.10	73,550	68,910
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	135	98.64	101.09	98.45	9.92	102.68	23.07	242.80	98.01 to 99.21	69,087	68,018
<u>ALL</u>											
	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CHADRON #1	42	99.00	98.59	96.22	11.49	102.46	32.64	154.05	97.29 to 100.28	48,699	46,859
CHADRON #2	38	99.31	100.01	97.82	9.54	102.24	67.51	163.15	97.26 to 99.95	52,682	51,533
CHADRON #3	32	99.26	100.76	99.25	8.14	101.52	63.33	126.07	96.61 to 105.18	69,336	68,816
CHADRON #4	41	98.64	98.28	98.03	3.66	100.26	63.45	113.54	97.45 to 99.52	73,689	72,240
CHADRON #5	47	98.94	96.79	96.01	10.48	100.81	65.63	192.83	96.97 to 99.54	114,040	109,492
CRAWFORD #1	13	93.91	94.80	87.15	33.00	108.77	23.07	164.38	59.00 to 147.67	14,696	12,808
CRAWFORD #2	19	97.09	106.07	96.13	21.11	110.34	63.09	242.80	88.04 to 110.65	30,189	29,019
CRAWFORD #3	15	91.82	98.32	95.40	19.67	103.06	32.41	176.38	90.76 to 105.58	40,350	38,494
MARSLAND	2	105.53	105.53	100.51	10.99	104.99	93.93	117.12	N/A	50,250	50,504
RURAL	22	94.25	104.92	96.79	27.58	108.41	53.41	212.62	84.85 to 133.75	100,465	97,236
SUBURBAN	13	96.03	99.88	95.92	18.96	104.13	68.07	193.33	79.85 to 104.88	128,930	123,664
WHITNEY	5	95.42	116.55	94.62	23.61	123.18	92.97	200.00	N/A	32,500	30,751
<u>ALL</u>											
	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	289	MEDIAN:	99	COV:	24.21	95% Median C.I.:	97.77 to 99.23
TOTAL Sales Price:	20,171,480	WGT. MEAN:	97	STD:	24.19	95% Wgt. Mean C.I.:	95.50 to 98.23
TOTAL Adj.Sales Price:	20,166,480	MEAN:	100	AVG.ABS.DEV:	13.18	95% Mean C.I.:	97.10 to 102.67
TOTAL Assessed Value:	19,533,423						
AVG. Adj. Sales Price:	69,780	COD:	13.35	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	67,589	PRD:	103.12	MIN Sales Ratio:	23.07		

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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	252	98.79	99.40	96.95	11.86	102.53	23.07	242.80	98.08 to 99.28	64,204	62,244
2	13	96.03	99.88	95.92	18.96	104.13	68.07	193.33	79.85 to 104.88	128,930	123,664
3	24	94.30	104.97	96.95	26.30	108.28	53.41	212.62	87.21 to 117.12	96,281	93,341
ALL	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

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	268	98.75	100.12	96.99	10.75	103.23	32.64	242.80	98.08 to 99.27	73,879	71,658
2	20	74.38	98.32	91.20	56.51	107.82	23.07	200.00	65.63 to 123.20	17,142	15,633
3	1	67.31	67.31	67.31			67.31	67.31	N/A	24,000	16,155
ALL	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	288	98.72	100.00	96.90	13.28	103.20	23.07	242.80	97.77 to 99.24	69,939	67,768
06											
07	1	67.31	67.31	67.31			67.31	67.31	N/A	24,000	16,155
ALL	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	2	85.27	85.27	90.85	37.36	93.85	53.41	117.12	N/A	24,250	22,031
23-0002	231	98.82	99.50	97.19	10.40	102.38	32.64	212.62	98.25 to 99.28	77,316	75,143
23-0071	55	93.91	101.18	94.18	24.64	107.43	23.07	242.80	91.14 to 99.82	40,889	38,508
81-0003	1	147.52	147.52	147.52			147.52	147.52	N/A	9,000	13,277
83-0500											
NonValid School											
ALL	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	289	MEDIAN:	99	COV:	24.21	95% Median C.I.:	97.77 to 99.23
TOTAL Sales Price:	20,171,480	WGT. MEAN:	97	STD:	24.19	95% Wgt. Mean C.I.:	95.50 to 98.23
TOTAL Adj.Sales Price:	20,166,480	MEAN:	100	AVG.ABS.DEV:	13.18	95% Mean C.I.:	97.10 to 102.67
TOTAL Assessed Value:	19,533,423						
AVG. Adj. Sales Price:	69,780	COD:	13.35	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	67,589	PRD:	103.12	MIN Sales Ratio:	23.07		

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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	36	86.44	95.77	90.87	35.26	105.39	23.07	200.00	68.67 to 98.10	47,655	43,305
Prior TO 1860											
1860 TO 1899	9	97.09	96.13	93.59	8.03	102.72	63.45	116.30	92.96 to 104.03	45,044	42,157
1900 TO 1919	68	99.19	103.35	98.27	10.87	105.16	59.00	242.80	97.56 to 100.16	50,717	49,842
1920 TO 1939	59	98.64	98.24	95.93	9.20	102.41	67.51	163.15	96.97 to 99.49	59,958	57,519
1940 TO 1949	14	98.69	102.14	98.50	19.80	103.70	32.41	154.05	88.92 to 137.79	43,650	42,993
1950 TO 1959	23	98.78	96.06	95.61	5.96	100.47	73.22	111.51	95.82 to 100.04	104,256	99,680
1960 TO 1969	22	98.99	96.40	97.33	10.31	99.05	68.56	144.54	86.81 to 100.82	87,136	84,811
1970 TO 1979	36	99.40	103.11	98.03	10.38	105.18	65.80	176.38	97.14 to 100.67	100,476	98,501
1980 TO 1989	7	99.54	109.75	103.78	23.79	105.75	67.31	212.62	67.31 to 212.62	77,000	79,910
1990 TO 1994	1	84.93	84.93	84.93			84.93	84.93	N/A	22,500	19,110
1995 TO 1999	9	98.73	102.71	100.86	8.37	101.83	92.88	133.75	93.83 to 116.26	123,388	124,452
2000 TO Present	5	98.29	96.09	95.63	4.44	100.49	87.21	103.22	N/A	168,799	161,417
ALL	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

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	4	125.90	137.95	117.91	28.51	116.99	100.00	200.00	N/A	2,937	3,463
5000 TO 9999	14	99.03	113.53	109.96	47.99	103.24	23.07	242.80	63.09 to 176.38	6,950	7,642
Total \$											
1 TO 9999	18	104.13	118.96	110.82	43.15	107.34	23.07	242.80	82.50 to 151.67	6,058	6,713
10000 TO 29999	52	101.24	106.24	104.01	24.20	102.14	47.72	193.33	94.73 to 110.55	18,022	18,745
30000 TO 59999	75	98.25	97.65	97.07	12.20	100.60	32.64	212.62	95.81 to 99.82	43,755	42,474
60000 TO 99999	78	98.43	96.97	97.18	6.06	99.79	63.45	133.86	96.97 to 99.22	77,985	75,783
100000 TO 149999	43	98.71	95.43	95.32	5.19	100.12	73.22	106.05	96.99 to 99.28	122,650	116,906
150000 TO 249999	20	95.73	96.09	96.40	4.89	99.67	85.43	109.73	92.88 to 99.87	184,088	177,461
250000 TO 499999	3	98.10	96.18	95.62	5.44	100.59	87.21	103.22	N/A	266,666	254,975
ALL	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	289	MEDIAN:	99	COV:	24.21	95% Median C.I.:	97.77 to 99.23
TOTAL Sales Price:	20,171,480	WGT. MEAN:	97	STD:	24.19	95% Wgt. Mean C.I.:	95.50 to 98.23
TOTAL Adj.Sales Price:	20,166,480	MEAN:	100	AVG.ABS.DEV:	13.18	95% Mean C.I.:	97.10 to 102.67
TOTAL Assessed Value:	19,533,423						
AVG. Adj. Sales Price:	69,780	COD:	13.35	MAX Sales Ratio:	242.80		
AVG. Assessed Value:	67,589	PRD:	103.12	MIN Sales Ratio:	23.07		

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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	7	100.00	95.77	66.24	47.60	144.56	23.07	200.00	23.07 to 200.00	4,678	3,099
5000 TO 9999	10	84.66	89.07	80.87	24.38	110.13	47.72	151.67	65.63 to 112.00	8,880	7,181
Total \$ _____											
1 TO 9999	17	86.81	91.82	76.93	37.46	119.36	23.07	200.00	63.09 to 112.00	7,150	5,500
10000 TO 29999	56	98.77	106.69	94.80	28.60	112.54	32.64	242.80	90.96 to 105.91	19,343	18,338
30000 TO 59999	81	98.25	98.49	95.93	10.29	102.67	63.33	164.38	95.81 to 99.62	46,702	44,801
60000 TO 99999	72	98.80	100.94	99.11	6.89	101.85	75.23	212.62	98.15 to 99.25	79,625	78,917
100000 TO 149999	43	98.60	95.92	95.31	6.00	100.64	73.22	133.75	95.36 to 99.28	126,708	120,766
150000 TO 249999	18	98.44	98.34	98.32	4.04	100.02	88.39	109.73	94.80 to 100.50	191,515	188,295
250000 TO 499999	2	95.22	95.22	94.49	8.41	100.77	87.21	103.22	N/A	274,999	259,840
ALL _____											
	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	36	86.44	95.77	90.87	35.26	105.39	23.07	200.00	68.67 to 98.10	47,655	43,305
10	13	101.60	106.10	91.06	20.31	116.52	59.00	154.05	88.92 to 147.67	16,407	14,940
15	7	99.53	128.27	116.81	32.79	109.81	90.96	242.80	90.96 to 242.80	27,342	31,940
20	72	99.22	100.33	97.34	12.49	103.07	32.41	154.05	96.61 to 99.89	38,859	37,824
25	1	114.79	114.79	114.79			114.79	114.79	N/A	30,500	35,010
30	137	98.71	99.03	97.15	8.23	101.93	65.80	212.62	97.77 to 99.24	81,943	79,608
35	8	98.07	95.91	95.76	5.25	100.16	85.43	104.88	85.43 to 104.88	156,125	149,506
40	15	99.19	98.00	98.30	3.89	99.69	87.21	109.73	95.36 to 100.50	182,833	179,724
ALL _____											
	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	40	88.17	96.03	91.59	32.28	104.84	23.07	200.00	79.85 to 99.21	47,352	43,371
100	16	99.77	111.18	114.23	27.81	97.32	65.80	212.62	82.50 to 133.61	23,728	27,105
101	184	99.05	100.13	97.34	9.83	102.86	32.41	242.80	98.40 to 99.44	72,770	70,838
102	13	99.03	98.28	95.79	11.04	102.59	59.00	151.67	88.41 to 100.04	88,115	84,409
103	2	97.62	97.62	98.35	2.31	99.25	95.36	99.87	N/A	170,500	167,687
104	30	97.66	99.44	97.14	6.44	102.37	78.05	138.93	96.78 to 99.50	86,147	83,684
301	2	89.16	89.16	86.80	16.76	102.72	74.22	104.11	N/A	118,750	103,077
304	2	94.14	94.14	93.15	5.74	101.06	88.74	99.54	N/A	97,250	90,592
ALL _____											
	289	98.71	99.89	96.86	13.35	103.12	23.07	242.80	97.77 to 99.23	69,780	67,589

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	289	MEDIAN:	99	COV:	24.21	95% Median C.I.:	97.77 to 99.23
TOTAL Sales Price:	20,171,480	WGT. MEAN:	97	STD:	24.19	95% Wgt. Mean C.I.:	95.50 to 98.23
TOTAL Adj.Sales Price:	20,166,480	MEAN:	100	AVG.ABS.DEV:	13.18	95% Mean C.I.:	97.10 to 102.67
TOTAL Assessed Value:	19,533,423						
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AVG. Assessed Value:	67,589	PRD:	103.12	MIN Sales Ratio:	23.07		

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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)	36	86.44	95.77	90.87	35.26	105.39	23.07	200.00	68.67 to 98.10	47,655	43,305
10	7	100.88	101.76	90.74	15.32	112.15	59.00	147.67	59.00 to 147.67	13,114	11,899
15	7	99.53	128.27	116.81	32.79	109.81	90.96	242.80	90.96 to 242.80	27,342	31,940
20	69	99.22	101.78	97.13	14.73	104.79	32.41	154.05	95.42 to 102.43	35,523	34,504
25	1	114.79	114.79	114.79			114.79	114.79	N/A	30,500	35,010
30	141	98.73	98.87	97.24	7.78	101.67	65.80	212.62	98.08 to 99.25	78,351	76,190
35	7	99.27	95.78	95.57	5.57	100.22	85.43	104.88	85.43 to 104.88	152,000	145,264
40	21	99.19	98.12	97.70	6.69	100.43	73.22	133.75	93.83 to 100.50	170,209	166,288
<u>ALL</u>	<u>289</u>	<u>98.71</u>	<u>99.89</u>	<u>96.86</u>	<u>13.35</u>	<u>103.12</u>	<u>23.07</u>	<u>242.80</u>	<u>97.77 to 99.23</u>	<u>69,780</u>	<u>67,589</u>

**2008 Correlation Section
for Dawes County**

Residential Real Property

I. Correlation

RESIDENTIAL: The subsequent tables and the accompanying narratives will show that all three measures of central tendency are within acceptable range, and any could be used as a point estimate for the overall residential level of value. Further, there is strong corresponding support between the Trended Preliminary Ratio and the R&O Median. Therefore, for purposes of direct equalization and because the coefficient of dispersion is well within range, the median will be used to describe the overall level of value for this property class.

Regarding the qualitative statistics, both are within the respective parameters, and indicate overall good quality of assessment for the residential property class.

Further review of the statistical profile indicates under the heading, "Status: Improved, Unimproved & IOLL," under the range "2" Unimproved a total of twenty sales with a median of 74.38, a mean of 98.32, a weighted mean of 91.20, a COD of 56.51 and a PRD of 107.82. Trimming the file of extreme outliers would leave twelve sales, an unchanged median of 74.38, a mean of 86.68, a weighted mean of 89.20, and would reduce the COD to 27.02 and the PRD to 97.17. The twenty unimproved or vacant residential sales are comprised of nine Chadron sales (2-Chadron #1 at 80% and 112%, 1-Chadron #3 at 123%, and 6-Chadron #5 at 68%, 66%, 155%, 66%, 83% and 193% respectively); four Crawford sales (2-Crawford #1 at 23% and 48%, respectively, 1-Crawford #2 at 63%, and 1-Crawford #3 at 32%); three Rural sales (60%, 88% and 177%); three Suburban sales (two at 68% and one at 193%) and one Whitney sale (at 200%).

Although the median for these twenty unimproved sales could be brought to the mid-point within acceptable range (by an increase to land of 29.06), it could reasonably be argued that this would merely produce an in-range mid-point only. In fact, this adjustment would bring none of the aforementioned ratios within the 92 to 100% acceptable range. They would be as follows:

#	Assessor Location	Current A/S Ratio	What-if Adj. Ratio
1	Chadron #1 □	80.27	103.59
2	Chadron #1	112.00	144.55
3	Chadron #3 □	123.20	159.00
4	Chadron #5	68.49	88.39 □
5	Chadron #5	65.63	84.70 □
6	Chadron #5	154.50	199.40
7	Chadron #5 □	66.00	85.18
8	Chadron #5 □	82.50 □	106.47
9	Chadron #5 □	192.83	248.87
10	Crawford #1	23.07 □	29.78 □
11	Crawford #1	47.72	61.59
12	Crawford #2	63.09	81.43
13	Crawford #3 □	32.41	41.83
14	Rural □	176.70 □	228.05

**2008 Correlation Section
for Dawes County**

15	Rural□	88.18	113.81
16	Rural□	60.23□	77.73
17	Suburban□	68.07	87.85
18	Suburban□	193.33	249.52
19	Suburban	68.23□	88.06
20	Whitney	200.00	258.12

Because of the broad variety of Assessor Locations found within the “Unimproved” sample, and due to the fact that all of the adjusted sales would fail to fall within acceptable range, a non-binding recommendation will not be made for this subclass.

**2008 Correlation Section
for Dawes County**

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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	377	289	76.66
2007	399	324	81.2
2006	351	291	82.91
2005	328	275	83.84
2004	361	288	79.78
2003	395	317	80.25
2002	370	306	82.7
2001	365	298	81.64

RESIDENTIAL: According to Table II, Dawes County has consistently utilized more than 75% of the total available residential sales, and indicates that the Assessor does not excessively trim the sales file.

**2008 Correlation Section
for Dawes County**

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.

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

**2008 Correlation Section
for Dawes County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	98.30	1.03	99.31	98.71
2007	96.69	0.54	97.21	100.28
2006	94.35	6.26	100.26	99.75
2005	97.07	-0.28	96.8	98.27
2004	90.23	17.51	106.03	100.00
2003	89	7.21	95.42	96
2002	92	3.29	95.03	93
2001	94	2.91	96.74	96

RESIDENTIAL: According to the data in Table III, there is little statistical difference between the Trended Preliminary ratio and the R&O Median. Therefore, there is strong corresponding support between the two statistical figures.

**2008 Correlation Section
for Dawes County**

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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Dawes County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0.53	2008	1.03
13.62	2007	2.22
7.71	2006	6.26
4.56	2005	-0.28
11.31	2004	17.51
6.25	2003	7.21
3.07	2002	3.29
3.21	2001	2.91

RESIDENTIAL: As indicated in Table IV, the absolute difference between the percent change in the sales file compared with the percent change in assessed is less than one point (0.50), and this is statistically insignificant. Therefore, there is no difference between the valuation applied to the sold versus the unsold residential property.

2008 Correlation Section for Dawes County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Dawes County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.71	96.86	99.89

RESIDENTIAL: Table V reveals that all three measures of central tendency are within acceptable range, and any could be used as a point estimate for the overall residential level of value. However, for purposes of direct equalization and because the coefficient of dispersion is well within range, the median will be used to describe the overall level of value for this property class.

**2008 Correlation Section
for Dawes County**

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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	13.35	103.12
Difference	0	0.12

RESIDENTIAL: Regarding the qualitative statistics, both are within the respective parameters, and indicate overall good quality of assessment for the residential property class.

**2008 Correlation Section
for Dawes County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	301	289	-12
Median	98.30	98.71	0.41
Wgt. Mean	96.14	96.86	0.72
Mean	99.16	99.89	0.73
COD	13.71	13.35	-0.36
PRD	103.14	103.12	-0.02
Min Sales Ratio	23.07	23.07	0
Max Sales Ratio	242.80	242.80	0

RESIDENTIAL: The twelve-sale difference between the Preliminary and the R&O Statistics is due to these sales being “substantially changed” (remodeling, additions, etc.) and removed from the sales file. Assessment actions for 2008 taken to address the residential property class included: the completion of pickup work and review of residential sales and market figures in order to make adjustments. The County Assessor established new Assessor Location neighborhoods: Five in Chadron (numbered 1,2,3,4 and 5); three in Crawford (1,2 and 3); ensured that the suburban and rural residential were properly classified by location. All suburban land and improvements received a 5% increase to bring these within acceptable range.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	87	COV:	42.38	95% Median C.I.:	72.90 to 97.08
TOTAL Sales Price:	3,383,000	WGT. MEAN:	76	STD:	34.17	95% Wgt. Mean C.I.:	63.92 to 87.35
TOTAL Adj.Sales Price:	3,401,000	MEAN:	81	AVG.ABS.DEV:	26.99	95% Mean C.I.:	69.31 to 91.95
TOTAL Assessed Value:	2,572,240						
AVG. Adj. Sales Price:	97,171	COD:	30.86	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	73,492	PRD:	106.61	MIN Sales Ratio:	22.64		

Printed: 02/09/2008 12:04:33

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	97.81	97.81	97.81			97.81	97.81	N/A	220,000	215,190
10/01/04 TO 12/31/04	3	119.50	99.17	66.21	18.61	149.77	55.65	122.35	N/A	104,333	69,083
01/01/05 TO 03/31/05	1	101.38	101.38	101.38			101.38	101.38	N/A	65,000	65,900
04/01/05 TO 06/30/05	2	91.32	91.32	95.02	8.02	96.10	84.00	98.64	N/A	81,000	76,970
07/01/05 TO 09/30/05	3	119.55	114.49	89.37	21.75	128.11	72.95	150.97	N/A	106,666	95,325
10/01/05 TO 12/31/05	4	76.16	69.48	65.68	32.23	105.79	30.12	95.50	N/A	98,625	64,773
01/01/06 TO 03/31/06	5	87.47	79.17	69.89	15.24	113.28	34.38	96.33	N/A	123,200	86,099
04/01/06 TO 06/30/06	4	89.46	79.50	86.13	31.64	92.29	23.42	115.65	N/A	100,000	86,135
07/01/06 TO 09/30/06	3	72.90	82.08	63.12	46.75	130.03	35.55	137.79	N/A	85,666	54,076
10/01/06 TO 12/31/06	4	34.77	51.89	59.80	65.23	86.77	27.14	110.88	N/A	87,500	52,325
01/01/07 TO 03/31/07	2	94.80	94.80	95.03	2.41	99.75	92.52	97.08	N/A	72,500	68,900
04/01/07 TO 06/30/07	3	63.71	54.73	63.42	28.88	86.29	22.64	77.83	N/A	52,833	33,508
<u>Study Years</u>											
07/01/04 TO 06/30/05	7	98.64	97.05	84.51	15.32	114.83	55.65	122.35	55.65 to 122.35	108,571	91,754
07/01/05 TO 06/30/06	16	89.33	83.45	76.28	27.16	109.40	23.42	150.97	59.75 to 99.96	108,156	82,506
07/01/06 TO 06/30/07	12	68.31	67.30	66.98	45.19	100.47	22.64	137.79	31.28 to 97.08	75,875	50,821
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	10	94.03	90.54	81.24	24.11	111.44	30.12	150.97	59.75 to 119.55	94,150	76,491
01/01/06 TO 12/31/06	16	82.72	72.98	70.64	36.56	103.30	23.42	137.79	34.38 to 99.96	101,437	71,660
<u>ALL</u>											
	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CHADRON #2	13	96.33	97.31	99.42	19.68	97.88	22.64	137.79	84.00 to 119.50	78,038	77,585
CHADRON #3	3	35.55	39.45	44.13	26.73	89.39	27.14	55.65	N/A	176,000	77,670
CHADRON #4	4	94.13	103.05	89.11	22.28	115.64	72.95	150.97	N/A	112,500	100,251
CHADRON #5	3	86.47	85.73	92.17	9.60	93.01	72.90	97.81	N/A	130,000	119,823
CRAWFORD #1	3	92.52	84.08	90.76	14.49	92.63	59.75	99.96	N/A	46,666	42,356
CRAWFORD #2	4	34.19	52.84	38.80	76.24	136.16	23.42	119.55	N/A	91,000	35,312
RURAL	1	63.71	63.71	63.71			63.71	63.71	N/A	118,750	75,660
SUBURBAN	4	56.11	60.53	57.15	49.38	105.92	31.28	98.64	N/A	98,937	56,541
<u>ALL</u>											
	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	87	COV:	42.38	95% Median C.I.:	72.90 to 97.08
TOTAL Sales Price:	3,383,000	WGT. MEAN:	76	STD:	34.17	95% Wgt. Mean C.I.:	63.92 to 87.35
TOTAL Adj.Sales Price:	3,401,000	MEAN:	81	AVG.ABS.DEV:	26.99	95% Mean C.I.:	69.31 to 91.95
TOTAL Assessed Value:	2,572,240						
AVG. Adj. Sales Price:	97,171	COD:	30.86	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	73,492	PRD:	106.61	MIN Sales Ratio:	22.64		

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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	30	91.85	83.88	78.66	28.43	106.64	22.64	150.97	72.95 to 97.81	96,216	75,680
2	4	56.11	60.53	57.15	49.38	105.92	31.28	98.64	N/A	98,937	56,541
3	1	63.71	63.71	63.71			63.71	63.71	N/A	118,750	75,660
____ALL____	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

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	30	91.85	83.57	76.44	27.24	109.33	23.42	150.97	72.95 to 97.81	106,916	81,731
2	5	63.71	62.99	62.17	45.02	101.33	22.64	119.50	N/A	38,700	24,059
____ALL____	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	3	119.55	122.28	117.82	15.23	103.79	96.33	150.97	N/A	52,833	62,246
03	32	85.24	76.73	73.57	30.73	104.29	22.64	137.79	59.75 to 97.08	101,328	74,546
04											
____ALL____	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010											
23-0002	25	92.56	87.43	80.68	25.69	108.37	22.64	150.97	78.96 to 98.64	108,980	87,922
23-0071	10	61.73	63.64	55.31	43.86	115.06	23.42	119.55	30.12 to 99.96	67,650	37,417
81-0003											
83-0500											
NonValid School											
____ALL____	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	87	COV:	42.38	95% Median C.I.:	72.90 to 97.08
TOTAL Sales Price:	3,383,000	WGT. MEAN:	76	STD:	34.17	95% Wgt. Mean C.I.:	63.92 to 87.35
TOTAL Adj.Sales Price:	3,401,000	MEAN:	81	AVG.ABS.DEV:	26.99	95% Mean C.I.:	69.31 to 91.95
TOTAL Assessed Value:	2,572,240						
AVG. Adj. Sales Price:	97,171	COD:	30.86	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	73,492	PRD:	106.61	MIN Sales Ratio:	22.64		

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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	9	72.90	73.59	71.91	45.70	102.33	22.64	150.97	27.14 to 119.50	48,111	34,597
Prior TO 1860											
1860 TO 1899	4	94.50	92.33	91.50	7.68	100.91	78.96	101.38	N/A	131,000	119,865
1900 TO 1919	3	84.00	67.20	54.65	22.76	122.97	30.12	87.47	N/A	97,500	53,280
1920 TO 1939	7	97.08	90.05	94.54	26.76	95.25	23.42	122.35	23.42 to 122.35	63,357	59,899
1940 TO 1949	3	99.96	94.60	87.46	12.65	108.16	72.95	110.88	N/A	138,666	121,283
1950 TO 1959	1	95.50	95.50	95.50			95.50	95.50	N/A	120,000	114,600
1960 TO 1969	5	86.47	78.12	67.28	36.20	116.11	35.55	137.79	N/A	113,400	76,298
1970 TO 1979	2	66.51	66.51	57.30	48.31	116.07	34.38	98.64	N/A	171,000	97,985
1980 TO 1989											
1990 TO 1994											
1995 TO 1999	1	55.65	55.65	55.65			55.65	55.65	N/A	263,000	146,360
2000 TO Present											
ALL	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	7	72.90	71.92	73.62	39.82	97.69	22.64	119.55	22.64 to 119.55	20,535	15,119
30000 TO 59999	5	99.96	96.14	94.12	33.19	102.15	23.42	150.97	N/A	48,000	45,177
60000 TO 99999	9	92.56	91.50	89.11	16.12	102.67	27.14	137.79	87.47 to 101.38	77,500	69,063
100000 TO 149999	6	97.07	87.11	87.91	21.93	99.09	38.26	115.65	38.26 to 115.65	120,958	106,333
150000 TO 249999	7	72.95	62.32	62.70	31.96	99.39	30.12	97.81	30.12 to 97.81	190,142	119,227
250000 TO 499999	1	55.65	55.65	55.65			55.65	55.65	N/A	263,000	146,360
ALL	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	87	COV:	42.38	95% Median C.I.:	72.90 to 97.08
TOTAL Sales Price:	3,383,000	WGT. MEAN:	76	STD:	34.17	95% Wgt. Mean C.I.:	63.92 to 87.35
TOTAL Adj.Sales Price:	3,401,000	MEAN:	81	AVG.ABS.DEV:	26.99	95% Mean C.I.:	69.31 to 91.95
TOTAL Assessed Value:	2,572,240						
AVG. Adj. Sales Price:	97,171	COD:	30.86	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	73,492	PRD:	106.61	MIN Sales Ratio:	22.64		

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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	1	22.64	22.64	22.64			22.64	22.64	N/A	11,000	2,490
5000 TO 9999	1	31.28	31.28	31.28			31.28	31.28	N/A	25,000	7,820
Total \$ _____											
1 TO 9999	2	26.96	26.96	28.64	16.02	94.14	22.64	31.28	N/A	18,000	5,155
10000 TO 29999	6	66.33	63.42	43.87	40.19	144.56	23.42	119.50	23.42 to 119.50	37,291	16,360
30000 TO 59999	6	91.98	82.37	59.89	34.33	137.55	30.12	122.35	30.12 to 122.35	74,000	44,315
60000 TO 99999	12	92.54	90.08	75.66	24.43	119.06	34.38	150.97	63.71 to 101.38	97,604	73,844
100000 TO 149999	6	90.99	87.68	82.39	15.38	106.42	55.65	110.88	55.65 to 110.88	155,833	128,396
150000 TO 249999	3	97.81	95.47	91.60	14.55	104.22	72.95	115.65	N/A	197,000	180,453
ALL _____											
	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	72.90	73.59	71.91	45.70	102.33	22.64	150.97	27.14 to 119.50	48,111	34,597
10	7	92.56	74.97	76.17	24.25	98.42	23.42	101.38	23.42 to 101.38	107,785	82,102
20	18	91.85	87.74	78.94	24.76	111.15	34.38	137.79	72.95 to 110.88	108,361	85,543
30	1	55.65	55.65	55.65			55.65	55.65	N/A	263,000	146,360
ALL _____											
	35	87.47	80.63	75.63	30.86	106.61	22.64	150.97	72.90 to 97.08	97,171	73,492

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	87	COV:	42.38	95% Median C.I.:	72.90 to 97.08
TOTAL Sales Price:	3,383,000	WGT. MEAN:	76	STD:	34.17	95% Wgt. Mean C.I.:	63.92 to 87.35
TOTAL Adj.Sales Price:	3,401,000	MEAN:	81	AVG.ABS.DEV:	26.99	95% Mean C.I.:	69.31 to 91.95
TOTAL Assessed Value:	2,572,240						
AVG. Adj. Sales Price:	97,171	COD:	30.86	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	73,492	PRD:	106.61	MIN Sales Ratio:	22.64		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	72.90	73.59	71.91	45.70	102.33	22.64	150.97	27.14 to 119.50	48,111	34,597
300	4	93.35	94.80	84.68	13.63	111.95	72.95	119.55	N/A	117,250	99,282
306	2	62.36	62.36	65.55	38.65	95.15	38.26	86.47	N/A	132,500	86,850
323	1	115.65	115.65	115.65			115.65	115.65	N/A	130,000	150,350
343	1	92.56	92.56	92.56			92.56	92.56	N/A	89,500	82,845
344	2	92.28	92.28	92.06	5.21	100.23	87.47	97.08	N/A	83,750	77,100
350	2	29.49	29.49	32.65	20.57	90.30	23.42	35.55	N/A	115,000	37,550
352	1	97.81	97.81	97.81			97.81	97.81	N/A	220,000	215,190
353	4	100.67	100.66	92.55	11.13	108.77	78.96	122.35	N/A	80,000	74,037
405	1	137.79	137.79	137.79			137.79	137.79	N/A	62,000	85,430
406	4	91.32	88.32	98.99	18.01	89.22	59.75	110.88	N/A	75,500	74,735
436	1	55.65	55.65	55.65			55.65	55.65	N/A	263,000	146,360
442	1	30.12	30.12	30.12			30.12	30.12	N/A	165,000	49,700
95	1	34.38	34.38	34.38			34.38	34.38	N/A	220,000	75,630
98	1	92.52	92.52	92.52			92.52	92.52	N/A	65,000	60,140
<u>ALL</u>	<u>35</u>	<u>87.47</u>	<u>80.63</u>	<u>75.63</u>	<u>30.86</u>	<u>106.61</u>	<u>22.64</u>	<u>150.97</u>	<u>72.90 to 97.08</u>	<u>97,171</u>	<u>73,492</u>

Dawes County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Assessment actions taken to address commercial property for 2008 included the complete reappraisal & reassessment of commercial property. All commercial properties were reviewed and updated.

2008 Assessment Survey for Dawes County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor's Office & Contracted Appraiser
2.	Valuation done by:
	Assessor's Office
3.	Pickup work done by whom:
	Assessor's Office
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2007
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2002
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?
	2008
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	2008
8.	Number of market areas/neighborhoods for this property class?
	12
9.	How are these defined?
	Chadron #1, Chadron #2, Chadron #3, Chadron #4, Chadron #5, Crawford #1, Crawford #2, Crawford #3, Marsland, Rural, Suburban, Whitney
10.	Is "Assessor Location" a usable valuation identity?
	Yes
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)
	Yes

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	Properties located outside the city limits but within 2 miles of the city limits.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
16	0	0	16

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	98	COV:	21.30	95% Median C.I.:	94.75 to 98.86
TOTAL Sales Price:	3,328,000	WGT. MEAN:	93	STD:	19.73	95% Wgt. Mean C.I.:	86.89 to 98.38
TOTAL Adj.Sales Price:	3,346,000	MEAN:	93	AVG.ABS.DEV:	11.02	95% Mean C.I.:	86.09 to 99.16
TOTAL Assessed Value:	3,099,649						
AVG. Adj. Sales Price:	95,600	COD:	11.22	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	88,561	PRD:	99.99	MIN Sales Ratio:	27.52		

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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	1	98.49	98.49	98.49			98.49	98.49	N/A	220,000	216,681
10/01/04 TO 12/31/04	3	98.86	98.74	98.70	0.89	100.03	97.35	100.00	N/A	104,333	102,980
01/01/05 TO 03/31/05	1	98.31	98.31	98.31			98.31	98.31	N/A	65,000	63,900
04/01/05 TO 06/30/05	2	95.46	95.46	96.96	3.10	98.45	92.50	98.42	N/A	81,000	78,537
07/01/05 TO 09/30/05	3	114.05	121.07	107.87	15.43	112.23	98.18	150.97	N/A	106,666	115,061
10/01/05 TO 12/31/05	4	99.04	98.17	99.19	1.44	98.98	94.75	99.86	N/A	98,625	97,821
01/01/06 TO 03/31/06	5	93.91	91.11	87.62	6.32	103.98	73.95	99.31	N/A	123,200	107,948
04/01/06 TO 06/30/06	4	90.06	86.02	87.33	14.52	98.51	64.50	99.46	N/A	100,000	87,325
07/01/06 TO 09/30/06	3	99.06	100.58	99.14	2.69	101.46	97.35	105.33	N/A	85,666	84,926
10/01/06 TO 12/31/06	4	74.69	70.42	75.15	40.58	93.70	27.52	104.79	N/A	73,750	55,423
01/01/07 TO 03/31/07	2	99.41	99.41	99.57	1.53	99.84	97.89	100.94	N/A	72,500	72,190
04/01/07 TO 06/30/07	3	77.83	73.39	67.31	6.39	109.04	63.71	78.64	N/A	52,833	35,561
<u>Study Years</u>											
07/01/04 TO 06/30/05	7	98.42	97.70	98.24	1.33	99.46	92.50	100.00	92.50 to 100.00	108,571	106,656
07/01/05 TO 06/30/06	16	98.46	97.22	93.93	10.50	103.50	64.50	150.97	92.03 to 99.46	108,156	101,594
07/01/06 TO 06/30/07	12	97.01	83.54	85.04	17.89	98.23	27.52	105.33	63.71 to 100.94	71,291	60,628
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	10	98.58	104.51	101.69	8.20	102.77	92.50	150.97	94.75 to 114.05	94,150	95,744
01/01/06 TO 12/31/06	16	96.50	86.44	87.09	14.14	99.26	27.52	105.33	73.95 to 99.31	98,000	85,344
<u>ALL</u>											
	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CHADRON #2	13	98.31	95.65	96.12	4.54	99.51	78.64	104.79	92.50 to 99.46	78,038	75,013
CHADRON #3	3	98.86	75.15	86.77	24.12	86.61	27.52	99.06	N/A	176,000	152,709
CHADRON #4	4	99.56	110.53	103.46	15.49	106.84	92.03	150.97	N/A	112,500	116,390
CHADRON #5	3	98.49	99.24	97.08	3.87	102.23	93.91	105.33	N/A	130,000	126,203
CRAWFORD #1	3	97.89	97.12	97.77	1.36	99.34	94.75	98.73	N/A	46,666	45,626
CRAWFORD #2	4	98.27	93.77	94.28	13.42	99.46	64.50	114.05	N/A	77,250	72,827
RURAL	1	63.71	63.71	63.71			63.71	63.71	N/A	118,750	75,660
SUBURBAN	4	75.89	75.73	80.43	16.34	94.14	52.70	98.42	N/A	98,937	79,580
<u>ALL</u>											
	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	98	COV:	21.30	95% Median C.I.:	94.75 to 98.86
TOTAL Sales Price:	3,328,000	WGT. MEAN:	93	STD:	19.73	95% Wgt. Mean C.I.:	86.89 to 98.38
TOTAL Adj.Sales Price:	3,346,000	MEAN:	93	AVG.ABS.DEV:	11.02	95% Mean C.I.:	86.09 to 99.16
TOTAL Assessed Value:	3,099,649						
AVG. Adj. Sales Price:	95,600	COD:	11.22	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	88,561	PRD:	99.99	MIN Sales Ratio:	27.52		

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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	30	98.40	95.84	95.56	8.83	100.30	27.52	150.97	96.67 to 99.31	94,383	90,188
2	4	75.89	75.73	80.43	16.34	94.14	52.70	98.42	N/A	98,937	79,580
3	1	63.71	63.71	63.71			63.71	63.71	N/A	118,750	75,660
____ALL____	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

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	31	98.31	95.08	94.15	9.30	100.99	27.52	150.97	96.33 to 99.06	102,048	96,078
2	4	70.77	73.56	66.42	21.70	110.76	52.70	100.00	N/A	45,625	30,302
____ALL____	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	123.65	123.65	117.43	22.09	105.30	96.33	150.97	N/A	64,750	76,035
03	33	98.18	90.74	91.64	10.22	99.02	27.52	114.05	93.91 to 98.86	97,469	89,320
04											
____ALL____	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010											
23-0002	25	98.42	95.25	93.97	9.26	101.36	27.52	150.97	96.33 to 99.31	108,980	102,409
23-0071	10	95.71	86.07	86.79	16.06	99.17	52.70	114.05	63.71 to 99.86	62,150	53,940
81-0003											
83-0500											
NonValid School											
____ALL____	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	98	COV:	21.30	95% Median C.I.:	94.75 to 98.86
TOTAL Sales Price:	3,328,000	WGT. MEAN:	93	STD:	19.73	95% Wgt. Mean C.I.:	86.89 to 98.38
TOTAL Adj.Sales Price:	3,346,000	MEAN:	93	AVG.ABS.DEV:	11.02	95% Mean C.I.:	86.09 to 99.16
TOTAL Assessed Value:	3,099,649						
AVG. Adj. Sales Price:	95,600	COD:	11.22	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	88,561	PRD:	99.99	MIN Sales Ratio:	27.52		

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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	9	78.64	83.67	75.70	32.62	110.53	27.52	150.97	52.70 to 105.33	48,111	36,418
Prior TO 1860											
1860 TO 1899	4	95.17	92.56	92.27	6.14	100.31	81.39	98.49	N/A	131,000	120,876
1900 TO 1919	3	99.31	97.22	98.69	2.47	98.52	92.50	99.86	N/A	97,500	96,220
1920 TO 1939	7	98.74	95.68	95.80	8.37	99.88	64.50	114.05	64.50 to 114.05	63,357	60,695
1940 TO 1949	3	98.73	100.57	100.16	2.23	100.40	98.18	104.79	N/A	138,666	138,891
1950 TO 1959	1	99.33	99.33	99.33			99.33	99.33	N/A	120,000	119,200
1960 TO 1969	5	97.35	96.98	96.92	1.31	100.06	93.91	99.06	N/A	102,400	99,241
1970 TO 1979	2	86.19	86.19	82.68	14.20	104.24	73.95	98.42	N/A	171,000	141,385
1980 TO 1989											
1990 TO 1994											
1995 TO 1999	1	98.86	98.86	98.86			98.86	98.86	N/A	263,000	260,000
2000 TO Present											
ALL	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	7	94.75	89.04	88.55	16.62	100.56	52.70	114.05	52.70 to 114.05	20,535	18,184
30000 TO 59999	5	97.35	100.81	100.50	19.04	100.31	64.50	150.97	N/A	48,000	48,240
60000 TO 99999	10	97.62	90.51	89.24	8.74	101.43	27.52	100.94	92.03 to 99.31	75,750	67,596
100000 TO 149999	5	99.33	93.14	93.33	8.48	99.80	63.71	104.79	N/A	122,150	113,997
150000 TO 249999	7	98.18	92.12	92.05	7.01	100.07	73.95	99.86	73.95 to 99.86	190,142	175,029
250000 TO 499999	1	98.86	98.86	98.86			98.86	98.86	N/A	263,000	260,000
ALL	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	98	COV:	21.30	95% Median C.I.:	94.75 to 98.86
TOTAL Sales Price:	3,328,000	WGT. MEAN:	93	STD:	19.73	95% Wgt. Mean C.I.:	86.89 to 98.38
TOTAL Adj.Sales Price:	3,346,000	MEAN:	93	AVG.ABS.DEV:	11.02	95% Mean C.I.:	86.09 to 99.16
TOTAL Assessed Value:	3,099,649						
AVG. Adj. Sales Price:	95,600	COD:	11.22	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	88,561	PRD:	99.99	MIN Sales Ratio:	27.52		

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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 \$ _____											
5000 TO 9999	1	78.64	78.64	78.64			78.64	78.64	N/A	11,000	8,650
Total \$ _____											
1 TO 9999	1	78.64	78.64	78.64			78.64	78.64	N/A	11,000	8,650
10000 TO 29999	6	86.29	76.36	56.95	27.43	134.08	27.52	105.33	27.52 to 105.33	32,291	18,389
30000 TO 59999	6	97.01	93.97	92.04	9.70	102.09	64.50	114.05	64.50 to 114.05	46,500	42,798
60000 TO 99999	10	98.10	99.56	95.89	10.29	103.83	63.71	150.97	92.03 to 100.94	77,625	74,434
100000 TO 149999	6	98.88	96.22	95.44	5.03	100.82	81.39	104.79	81.39 to 104.79	133,666	127,569
150000 TO 249999	5	98.49	93.91	93.45	5.44	100.49	73.95	99.86	N/A	204,200	190,824
250000 TO 499999	1	98.86	98.86	98.86			98.86	98.86	N/A	263,000	260,000
ALL _____											
	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	78.64	83.67	75.70	32.62	110.53	27.52	150.97	52.70 to 105.33	48,111	36,418
10	7	98.49	93.10	96.14	6.18	96.84	64.50	99.86	64.50 to 99.86	107,785	103,627
20	18	98.04	96.57	94.25	4.97	102.46	73.95	114.05	94.75 to 99.31	105,305	99,249
30	1	98.86	98.86	98.86			98.86	98.86	N/A	263,000	260,000
ALL _____											
	35	98.18	92.62	92.64	11.22	99.99	27.52	150.97	94.75 to 98.86	95,600	88,561

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

NUMBER of Sales:	35	MEDIAN:	98	COV:	21.30	95% Median C.I.:	94.75 to 98.86
TOTAL Sales Price:	3,328,000	WGT. MEAN:	93	STD:	19.73	95% Wgt. Mean C.I.:	86.89 to 98.38
TOTAL Adj.Sales Price:	3,346,000	MEAN:	93	AVG.ABS.DEV:	11.02	95% Mean C.I.:	86.09 to 99.16
TOTAL Assessed Value:	3,099,649						
AVG. Adj. Sales Price:	95,600	COD:	11.22	MAX Sales Ratio:	150.97		
AVG. Assessed Value:	88,561	PRD:	99.99	MIN Sales Ratio:	27.52		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	78.64	83.67	75.70	32.62	110.53	27.52	150.97	52.70 to 105.33	48,111	36,418
300	4	98.76	100.90	98.42	5.87	102.52	92.03	114.05	N/A	117,250	115,400
306	2	95.29	95.29	94.70	1.45	100.63	93.91	96.67	N/A	105,000	99,432
323	1	99.46	99.46	99.46			99.46	99.46	N/A	130,000	129,300
343	1	98.74	98.74	98.74			98.74	98.74	N/A	89,500	88,375
344	2	100.13	100.13	100.09	0.81	100.04	99.31	100.94	N/A	83,750	83,825
350	2	81.78	81.78	90.80	21.13	90.07	64.50	99.06	N/A	115,000	104,416
352	1	98.49	98.49	98.49			98.49	98.49	N/A	220,000	216,681
353	4	97.83	93.95	89.80	4.68	104.61	81.39	98.73	N/A	80,000	71,841
405	1	97.35	97.35	97.35			97.35	97.35	N/A	62,000	60,355
406	4	96.59	97.62	99.93	4.13	97.69	92.50	104.79	N/A	75,500	75,443
436	1	98.86	98.86	98.86			98.86	98.86	N/A	263,000	260,000
442	1	99.86	99.86	99.86			99.86	99.86	N/A	165,000	164,761
95	1	73.95	73.95	73.95			73.95	73.95	N/A	220,000	162,695
98	1	97.89	97.89	97.89			97.89	97.89	N/A	65,000	63,630
<u>ALL</u>	<u>35</u>	<u>98.18</u>	<u>92.62</u>	<u>92.64</u>	<u>11.22</u>	<u>99.99</u>	<u>27.52</u>	<u>150.97</u>	<u>94.75 to 98.86</u>	<u>95,600</u>	<u>88,561</u>

**2008 Correlation Section
for Dawes County**

Commerical Real Property

I. Correlation

COMMERCIAL: The following tables and their narratives will show that all three measures of central tendency are within acceptable range, and any of these could be used to designate the overall level of value for the commercial property class. Since the difference between the Trended Preliminary Ratio and the R&O Median is less than two points (1.32), and thus both figures strongly support each other, for purposes of direct equalization and with the support of an exceptional coefficient of dispersion, the median will be used as the point estimate for the commercial overall level of value.

It will further be shown that the quality of assessment for the commercial property class is well within compliance, as indicated by an overall COD of 11.22 and a PRD of 99.99. These overall qualitative statistics are the result of the 2008 assessment actions taken to address the commercial property class that included the complete reappraisal & reassessment of commercial property.

**2008 Correlation Section
for Dawes County**

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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	81	35	43.21
2007	82	53	64.63
2006	80	46	57.5
2005	79	50	63.29
2004	89	53	59.55
2003	94	58	61.7
2002	93	60	64.52
2001	89	66	74.16

COMMERCIAL: The percentage of sales used for assessment year 2008 appears to be the lowest figure historically. However, a review of the total commercial sales file reveals that twenty-seven sales were coded as substantially changed (due to additions, remodeling, etc.), and these were removed from the sales file. This leaves fifty-four sales, and thirty-five used would be a percentage of 64.81%.

**2008 Correlation Section
for Dawes County**

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.

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

**2008 Correlation Section
for Dawes County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	87.47	10.73	96.86	98.18
2007	87.78	9.69	96.28	92.56
2006	92.97	6.14	98.68	96.44
2005	84.17	7.71	90.66	94.92
2004	92.63	0.56	93.15	92.63
2003	97	0.27	97.26	98
2002	75	34.9	101.18	99
2001	92	1.6	93.47	92

COMMERCIAL: As Table III reveals, the difference between the Trended Preliminary Ratio and the R&O Median is less than two points (1.32), and thus both figures strongly support each other.

**2008 Correlation Section
for Dawes County**

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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section
for Dawes County**

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

% Change in Total Assessed Value in the Sales	Year	% Change in Assessed Value (excl. growth)
26.96	2008	10.73
6.01	2007	9.82
0.89	2006	6.14
3.03	2005	7.71
0	2004	0.56
0	2003	0.27
30.5	2002	34.9
0	2001	1.6

COMMERCIAL: As shown in the above table, the difference between the percent change in the sales file compared with the percent change to the commercial base is 16.23 points, and appears to be significant. Assessment actions taken to address commercial property for 2008 included the complete reappraisal & reassessment of commercial property. All commercial properties were reviewed and updated. If all commercial property was reappraised, there is no reason why there should be such a significant difference between the two figures. Conversation with the Dawes County Assessor revealed that some unique commercial property is over-represented in the small sample representing the sales file: 1 mobile home park, 2 bars/restaurants, 1 carwash. With a small sample size of thirty-five sales, it may be appropriate to question whether or not the sample is truly representative of the 484 total commercial parcels in Dawes County. However, based on the liaison's knowledge of the County, the liaison feels comfortable with the assessment practices of the Assessor regarding the reappraisal of commercial property within the County, and does not believe that there is a difference in the assessment of the sold versus the unsold property.

2008 Correlation Section for Dawes County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2008 Correlation Section
for Dawes County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	98.18	92.64	92.62

COMMERCIAL: As shown in Table V above, all three measures of central tendency are within acceptable range, and any of these could be used to designate the overall level of value for the commercial property class. For purposes of direct equalization and with the support of an exceptional coefficient of dispersion, the median will be used as the point estimate for the commercial overall level of value.

**2008 Correlation Section
for Dawes County**

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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

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

	COD	PRD
R&O Statistics	11.22	99.99
Difference	0	0

COMMERCIAL: The quality of assessment for the commercial property class is well within compliance, as indicated by an overall COD of 11.22 and a PRD of 99.99. These overall qualitative statistics are the result of the 2008 assessment actions taken to address the commercial property class that included the complete reappraisal & reassessment of commercial property.

**2008 Correlation Section
for Dawes County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	35	35	0
Median	87.47	98.18	10.71
Wgt. Mean	75.63	92.64	17.01
Mean	80.63	92.62	11.99
COD	30.86	11.22	-19.64
PRD	106.61	99.99	-6.62
Min Sales Ratio	22.64	27.52	4.88
Max Sales Ratio	150.97	150.97	0

COMMERCIAL: Assessment actions taken to address commercial property for 2008 included the complete reappraisal & reassessment of commercial property. All commercial properties were reviewed and updated. Table VII appears to reflect these actions.

Dawes County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

The County completed pickup work and made a review of the agriculture sales and market figures in order to make adjustments. The County also reviewed completed NRD records to update irrigated land. The adjustments made to agricultural land were in Market Area One as follows: All subclasses of Irrigated, Dry and Grass land were increased to more closely match 75% of the market. Waste land remained unchanged.

2008 Assessment Survey for Dawes County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor's Office
2.	Valuation done by:
	Assessor's Office
3.	Pickup work done by whom:
	Assessor's Office
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	<p>Agriculture land and horticulture land shall mean land which is primarily used for the production of agriculture or horticulture products. This includes wasteland lying in or adjacent to and in common ownership or management with land used for the production of agriculture or horticulture products. Agriculture land and horticulture land also includes land retained or protected for future agriculture or horticulture uses under a conservation easement as provided in the Conservation and Preservation Easements Act and land enrolled in a federal or state program in which payments are received for removing such land from agriculture or horticulture production.</p> <p>Land that is zoned predominantly for purposes other than agriculture or horticulture use shall not be assessed as agriculture or horticulture land.</p> <p>Agriculture or Horticulture use includes the production of agriculture or horticulture products including:</p> <ul style="list-style-type: none"> • Grains and feed crops • Forages and sod crops • Animal production: breeding, feeding, grazing of cattle, horses, swine, sheep, goats, bees or poultry • Fruits, vegetables, flowers, seeds, grasses, trees, timber and other horticulture crops.
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 Income Approach has not been utilized.
6.	What is the date of the soil survey currently used?

	1976
7.	What date was the last countywide land use study completed?
	Last completed 1976. Have begun new study using GIS Software
a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS
b.	By whom?
	Part time employee in charge of GIS
c.	What proportion is complete / implemented at this time?
	85% complete
8.	Number of market areas/neighborhoods in the agricultural property class:
	Three
9.	How are market areas/neighborhoods defined in this property class?
	Geographically
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
0	5	0	5

2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dawes County

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

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Dawes County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dawes County is not 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 Dawes County is 72% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Dawes County is not 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 Dawes County is 69% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dawes County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

SPECIAL VALUE SECTION

CORRELATION for

Dawes County

I. Agricultural Land Value Correlation

The “Dawes County Agricultural Land Sales Criteria Special Agriculture Value” document that was submitted by the assessor for assessment year 2008 (included in the Reports and Opinions), states, “Market Areas 1 and 2, the north and south parts of the county, are primarily used for agriculture purposes and the land values are not influenced by non-agriculture market factors.” Further, Market Area 3, the Pine Ridge area “includes trees and bluffs and has a market demand that exceeds agriculture use.”

The assessor includes other criteria used to “select the sales that are utilized in the analysis to estimate the accurate agriculture value.” These would be unimproved sales and not further excluded by the following: a) sales of less than 80 acres; b) sales within market area 3; c) sales immediately in the Chadron and Crawford area; d) sales with the following market influences: location within 2-3 miles of Market Area 3 that have similar characteristics of area 3; and “sales for recreational use.” This would be confirmed by a sale that has a recapture amount that is different from the agricultural value applied to land in Market Areas 1 and 2.

For assessment year 2008, the agricultural unimproved sales file reveals that twenty sales occurred during the three-year period of the sales study that were qualified by the County and coded as existing geographically within Market Area 1. One of these sales was less than eighty acres (39) and was “excluded from analysis.” Five qualified sales occurring during the same timeframe were coded as existing in Market Area 2. Of these, two were less than eighty acres (1.88, and 55.96 acres), and the remaining three indicated a recapture value different from the value applied to agricultural land, and were thus viewed by the assessor as having non-agricultural influence. Thus, 19 qualified sales (all from Market Area 1) matched the criteria noted by the assessor in the aforementioned document as representing agricultural land value within Dawes County.

A review of the three measures of central tendency indicates an overall median of 71.70%, a weighted mean of 66.16% and a mean of 68.04%. Only the median is within acceptable range. The coefficient of dispersion is 26.47 and the price-related differential is 102.83. The removal of the two extreme outliers would fail to bring the remaining two measures of central tendency within acceptable range, nor would this action bring the coefficient of dispersion into compliance. Based on these figures, and the overall assessment practices of the County, it is believed that the county has met the required level of value for agricultural land, but is not in compliance with the standards for uniform and proportionate assessment.

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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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											
10/01/04 TO 12/31/04	2	64.50	64.50	65.23	35.14	98.88	41.83	87.16	N/A	155,000	101,100
01/01/05 TO 03/31/05	1	90.08	90.08	90.08			90.08	90.08	N/A	130,000	117,100
04/01/05 TO 06/30/05	3	63.98	55.09	62.92	24.86	87.56	26.79	74.50	N/A	147,500	92,800
07/01/05 TO 09/30/05	2	63.84	63.84	59.86	51.13	106.66	31.20	96.48	N/A	311,939	186,712
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	83.10	83.10	76.41	17.18	108.76	68.82	97.37	N/A	228,800	174,815
04/01/06 TO 06/30/06	2	55.17	55.17	48.59	30.11	113.53	38.56	71.78	N/A	165,500	80,422
07/01/06 TO 09/30/06	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730
10/01/06 TO 12/31/06	1	66.17	66.17	66.17			66.17	66.17	N/A	26,000	17,205
01/01/07 TO 03/31/07	1	87.16	87.16	87.16			87.16	87.16	N/A	160,000	139,450
04/01/07 TO 06/30/07	4	66.47	66.72	45.15	30.53	147.78	31.62	102.34	N/A	101,953	46,033
<u>Study Years</u>											
07/01/04 TO 06/30/05	6	69.24	64.06	67.73	28.68	94.58	26.79	90.08	26.79 to 90.08	147,083	99,616
07/01/05 TO 06/30/06	6	70.30	67.37	62.58	30.12	107.66	31.20	97.37	31.20 to 97.37	235,413	147,316
07/01/06 TO 06/30/07	7	71.70	72.03	69.53	22.80	103.59	31.62	102.34	31.62 to 102.34	156,258	108,645
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	6	69.24	63.84	64.27	33.48	99.33	26.79	96.48	26.79 to 96.48	199,396	128,154
01/01/06 TO 12/31/06	6	70.30	71.11	72.07	18.86	98.67	38.56	97.37	38.56 to 97.37	219,100	157,901
<u>ALL</u>											
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
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AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
109	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730	
113	2	93.28	93.28	94.42	3.43	98.80	90.08	96.48	N/A	201,939	190,665	
301	2	40.20	40.20	39.85	4.07	100.87	38.56	41.83	N/A	190,500	75,907	
327	2	87.16	87.16	87.16	0.00	100.00	87.16	87.16	N/A	160,000	139,450	
329	1	61.24	61.24	61.24			61.24	61.24	N/A	68,000	41,640	
331	1	26.79	26.79	26.79			26.79	26.79	N/A	65,000	17,415	
589	2	68.94	68.94	69.66	4.01	98.96	66.17	71.70	N/A	35,206	24,525	
77	1	71.78	71.78	71.78			71.78	71.78	N/A	100,000	71,780	
79	1	97.37	97.37	97.37			97.37	97.37	N/A	121,600	118,400	
81	1	102.34	102.34	102.34			102.34	102.34	N/A	24,400	24,970	
817	1	68.82	68.82	68.82			68.82	68.82	N/A	336,000	231,230	
819	1	31.20	31.20	31.20			31.20	31.20	N/A	350,000	109,195	
821	1	63.98	63.98	63.98			63.98	63.98	N/A	192,500	123,165	
823	2	53.06	53.06	49.01	40.41	108.26	31.62	74.50	N/A	228,000	111,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
GRASS	12	73.14	71.83	72.39	23.20	99.22	26.79	97.37	63.98 to 90.08	168,414	121,910	
GRASS-N/A	4	61.26	64.01	58.17	47.56	110.05	31.20	102.34	N/A	276,350	160,740	
IRRGTD-N/A	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Assessed Value:	2,242,120							
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AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY-N/A	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742
GRASS	14	73.14	69.79	69.38	25.03	100.59	26.79	97.37	31.62 to 90.08	205,069	142,275
GRASS-N/A	2	70.45	70.45	44.65	45.27	157.78	38.56	102.34	N/A	127,700	57,017
IRRGTD	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742
GRASS	16	73.14	69.87	67.36	27.36	103.73	26.79	102.34	38.56 to 90.08	195,398	131,617
IRRGTD	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	5	66.17	60.93	56.78	14.55	107.32	31.20	74.50	N/A	217,900	123,723
23-0002	9	71.78	69.61	69.37	33.72	100.35	26.79	102.34	38.56 to 97.37	129,319	89,705
23-0071	3	83.95	67.58	69.27	22.05	97.56	31.62	87.16	N/A	310,333	214,953
81-0003	1	71.70	71.70	71.70			71.70	71.70	N/A	44,412	31,845
83-0500	1	87.16	87.16	87.16			87.16	87.16	N/A	160,000	139,450
NonValid School											
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	2	46.48	46.48	38.04	42.36	122.17	26.79	66.17	N/A	45,500	17,310
100.01 TO 180.00	4	66.47	69.28	56.21	26.69	123.26	41.83	102.34	N/A	71,703	40,301
330.01 TO 650.00	10	73.14	67.34	59.50	27.23	113.18	31.20	97.37	31.62 to 90.08	190,110	113,110
650.01 +	3	83.95	83.08	82.46	10.98	100.76	68.82	96.48	N/A	369,959	305,063
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
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(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	2	84.26	84.26	83.68	21.46	100.69	66.17	102.34	N/A	25,200	21,087	
30000 TO 59999	1	71.70	71.70	71.70			71.70	71.70	N/A	44,412	31,845	
60000 TO 99999	2	44.02	44.02	44.40	39.13	99.13	26.79	61.24	N/A	66,500	29,527	
100000 TO 149999	3	90.08	86.41	87.39	9.47	98.87	71.78	97.37	N/A	117,200	102,426	
150000 TO 249999	6	69.24	65.53	64.14	25.14	102.18	38.56	87.16	38.56 to 87.16	179,750	115,283	
250000 TO 499999	4	50.22	57.03	56.08	51.02	101.69	31.20	96.48	N/A	307,719	172,583	
500000 +	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730	
ALL												
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	3	66.17	65.10	51.64	38.06	126.07	26.79	102.34	N/A	38,466	19,863	
30000 TO 59999	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
60000 TO 99999	4	40.20	45.95	41.13	27.01	111.72	31.62	71.78	N/A	188,000	77,318	
100000 TO 149999	7	87.16	75.92	68.09	17.20	111.50	31.20	97.37	31.20 to 97.37	185,585	126,368	
150000 TO 249999	1	68.82	68.82	68.82			68.82	68.82	N/A	336,000	231,230	
250000 TO 499999	2	90.22	90.22	88.38	6.94	102.08	83.95	96.48	N/A	386,939	341,980	
ALL												
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

SPECIAL VALUE SECTION CORRELATION for Dawes County

II. Special Value Correlation

Special agriculture value in the influenced Market Area 3, equals the uninfluenced agriculture value in Market Areas 1 and 2, as described in The “Dawes County Agricultural Land Sales Criteria” document. Since the assessor also provided other criteria used to “select the sales that are utilized in the analysis to estimate the accurate agriculture value,” and these were also delineated in the previous section of the Agricultural Land Value Correlation—the nineteen sales from Market Area 1 used to establish the level of value for agricultural land will be used as the point estimate for the level of value for Special Value within Dawes County.

As shown in the statistical profile for Special Value, only the median at 71.70% is within range. The weighted mean is at 66.16% and the mean is 68.04%. The coefficient of dispersion is 26.47 and the price-related differential is 102.83. The removal of the two extreme outliers would fail to bring the weighted mean and the mean within acceptable range, nor would this action bring the COD into compliance. Based on these figures, and the overall assessment practices of the County, it is believed that the county has met the required level of value for special value, but is not in compliance with the standards for uniform and proportionate assessment.

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified
 Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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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											
10/01/04 TO 12/31/04	2	64.50	64.50	65.23	35.14	98.88	41.83	87.16	N/A	155,000	101,100
01/01/05 TO 03/31/05	1	90.08	90.08	90.08			90.08	90.08	N/A	130,000	117,100
04/01/05 TO 06/30/05	3	63.98	55.09	62.92	24.86	87.56	26.79	74.50	N/A	147,500	92,800
07/01/05 TO 09/30/05	2	63.84	63.84	59.86	51.13	106.66	31.20	96.48	N/A	311,939	186,712
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	83.10	83.10	76.41	17.18	108.76	68.82	97.37	N/A	228,800	174,815
04/01/06 TO 06/30/06	2	55.17	55.17	48.59	30.11	113.53	38.56	71.78	N/A	165,500	80,422
07/01/06 TO 09/30/06	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730
10/01/06 TO 12/31/06	1	66.17	66.17	66.17			66.17	66.17	N/A	26,000	17,205
01/01/07 TO 03/31/07	1	87.16	87.16	87.16			87.16	87.16	N/A	160,000	139,450
04/01/07 TO 06/30/07	4	66.47	66.72	45.15	30.53	147.78	31.62	102.34	N/A	101,953	46,033
<u>Study Years</u>											
07/01/04 TO 06/30/05	6	69.24	64.06	67.73	28.68	94.58	26.79	90.08	26.79 to 90.08	147,083	99,616
07/01/05 TO 06/30/06	6	70.30	67.37	62.58	30.12	107.66	31.20	97.37	31.20 to 97.37	235,413	147,316
07/01/06 TO 06/30/07	7	71.70	72.03	69.53	22.80	103.59	31.62	102.34	31.62 to 102.34	156,258	108,645
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	6	69.24	63.84	64.27	33.48	99.33	26.79	96.48	26.79 to 96.48	199,396	128,154
01/01/06 TO 12/31/06	6	70.30	71.11	72.07	18.86	98.67	38.56	97.37	38.56 to 97.37	219,100	157,901
<u>ALL</u>											
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

Printed: 04/02/2008 17:06:38

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
109	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730	
113	2	93.28	93.28	94.42	3.43	98.80	90.08	96.48	N/A	201,939	190,665	
301	2	40.20	40.20	39.85	4.07	100.87	38.56	41.83	N/A	190,500	75,907	
327	2	87.16	87.16	87.16	0.00	100.00	87.16	87.16	N/A	160,000	139,450	
329	1	61.24	61.24	61.24			61.24	61.24	N/A	68,000	41,640	
331	1	26.79	26.79	26.79			26.79	26.79	N/A	65,000	17,415	
589	2	68.94	68.94	69.66	4.01	98.96	66.17	71.70	N/A	35,206	24,525	
77	1	71.78	71.78	71.78			71.78	71.78	N/A	100,000	71,780	
79	1	97.37	97.37	97.37			97.37	97.37	N/A	121,600	118,400	
81	1	102.34	102.34	102.34			102.34	102.34	N/A	24,400	24,970	
817	1	68.82	68.82	68.82			68.82	68.82	N/A	336,000	231,230	
819	1	31.20	31.20	31.20			31.20	31.20	N/A	350,000	109,195	
821	1	63.98	63.98	63.98			63.98	63.98	N/A	192,500	123,165	
823	2	53.06	53.06	49.01	40.41	108.26	31.62	74.50	N/A	228,000	111,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
GRASS	12	73.14	71.83	72.39	23.20	99.22	26.79	97.37	63.98 to 90.08	168,414	121,910	
GRASS-N/A	4	61.26	64.01	58.17	47.56	110.05	31.20	102.34	N/A	276,350	160,740	
IRRGTD-N/A	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
GRASS	14	73.14	69.79	69.38	25.03	100.59	26.79	97.37	31.62 to 90.08	205,069	142,275	
GRASS-N/A	2	70.45	70.45	44.65	45.27	157.78	38.56	102.34	N/A	127,700	57,017	
IRRGTD	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
GRASS	16	73.14	69.87	67.36	27.36	103.73	26.79	102.34	38.56 to 90.08	195,398	131,617	
IRRGTD	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
07-0010	5	66.17	60.93	56.78	14.55	107.32	31.20	74.50	N/A	217,900	123,723	
23-0002	9	71.78	69.61	69.37	33.72	100.35	26.79	102.34	38.56 to 97.37	129,319	89,705	
23-0071	3	83.95	67.58	69.27	22.05	97.56	31.62	87.16	N/A	310,333	214,953	
81-0003	1	71.70	71.70	71.70			71.70	71.70	N/A	44,412	31,845	
83-0500	1	87.16	87.16	87.16			87.16	87.16	N/A	160,000	139,450	
NonValid School												
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
50.01 TO 100.00	2	46.48	46.48	38.04	42.36	122.17	26.79	66.17	N/A	45,500	17,310	
100.01 TO 180.00	4	66.47	69.28	56.21	26.69	123.26	41.83	102.34	N/A	71,703	40,301	
330.01 TO 650.00	10	73.14	67.34	59.50	27.23	113.18	31.20	97.37	31.62 to 90.08	190,110	113,110	
650.01 +	3	83.95	83.08	82.46	10.98	100.76	68.82	96.48	N/A	369,959	305,063	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	2	84.26	84.26	83.68	21.46	100.69	66.17	102.34	N/A	25,200	21,087	
30000 TO 59999	1	71.70	71.70	71.70			71.70	71.70	N/A	44,412	31,845	
60000 TO 99999	2	44.02	44.02	44.40	39.13	99.13	26.79	61.24	N/A	66,500	29,527	
100000 TO 149999	3	90.08	86.41	87.39	9.47	98.87	71.78	97.37	N/A	117,200	102,426	
150000 TO 249999	6	69.24	65.53	64.14	25.14	102.18	38.56	87.16	38.56 to 87.16	179,750	115,283	
250000 TO 499999	4	50.22	57.03	56.08	51.02	101.69	31.20	96.48	N/A	307,719	172,583	
500000 +	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730	
ALL												
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	3	66.17	65.10	51.64	38.06	126.07	26.79	102.34	N/A	38,466	19,863	
30000 TO 59999	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
60000 TO 99999	4	40.20	45.95	41.13	27.01	111.72	31.62	71.78	N/A	188,000	77,318	
100000 TO 149999	7	87.16	75.92	68.09	17.20	111.50	31.20	97.37	31.20 to 97.37	185,585	126,368	
150000 TO 249999	1	68.82	68.82	68.82			68.82	68.82	N/A	336,000	231,230	
250000 TO 499999	2	90.22	90.22	88.38	6.94	102.08	83.95	96.48	N/A	386,939	341,980	
ALL												
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(!: Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

Printed: 04/02/2008 17:13:50

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											
10/01/04 TO 12/31/04	2	64.50	64.50	65.23	35.14	98.88	41.83	87.16	N/A	155,000	101,100
01/01/05 TO 03/31/05	1	90.08	90.08	90.08			90.08	90.08	N/A	130,000	117,100
04/01/05 TO 06/30/05	3	63.98	55.09	62.92	24.86	87.56	26.79	74.50	N/A	147,500	92,800
07/01/05 TO 09/30/05	2	63.84	63.84	59.86	51.13	106.66	31.20	96.48	N/A	311,939	186,712
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	83.10	83.10	76.41	17.18	108.76	68.82	97.37	N/A	228,800	174,815
04/01/06 TO 06/30/06	2	55.17	55.17	48.59	30.11	113.53	38.56	71.78	N/A	165,500	80,422
07/01/06 TO 09/30/06	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730
10/01/06 TO 12/31/06	1	66.17	66.17	66.17			66.17	66.17	N/A	26,000	17,205
01/01/07 TO 03/31/07	1	87.16	87.16	87.16			87.16	87.16	N/A	160,000	139,450
04/01/07 TO 06/30/07	4	66.47	66.72	45.15	30.53	147.78	31.62	102.34	N/A	101,953	46,033
<u>Study Years</u>											
07/01/04 TO 06/30/05	6	69.24	64.06	67.73	28.68	94.58	26.79	90.08	26.79 to 90.08	147,083	99,616
07/01/05 TO 06/30/06	6	70.30	67.37	62.58	30.12	107.66	31.20	97.37	31.20 to 97.37	235,413	147,316
07/01/06 TO 06/30/07	7	71.70	72.03	69.53	22.80	103.59	31.62	102.34	31.62 to 102.34	156,258	108,645
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	6	69.24	63.84	64.27	33.48	99.33	26.79	96.48	26.79 to 96.48	199,396	128,154
01/01/06 TO 12/31/06	6	70.30	71.11	72.07	18.86	98.67	38.56	97.37	38.56 to 97.37	219,100	157,901
<u>ALL</u>											
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

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NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

Printed: 04/02/2008 17:13:50

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
109	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730	
113	2	93.28	93.28	94.42	3.43	98.80	90.08	96.48	N/A	201,939	190,665	
301	2	40.20	40.20	39.85	4.07	100.87	38.56	41.83	N/A	190,500	75,907	
327	2	87.16	87.16	87.16	0.00	100.00	87.16	87.16	N/A	160,000	139,450	
329	1	61.24	61.24	61.24			61.24	61.24	N/A	68,000	41,640	
331	1	26.79	26.79	26.79			26.79	26.79	N/A	65,000	17,415	
589	2	68.94	68.94	69.66	4.01	98.96	66.17	71.70	N/A	35,206	24,525	
77	1	71.78	71.78	71.78			71.78	71.78	N/A	100,000	71,780	
79	1	97.37	97.37	97.37			97.37	97.37	N/A	121,600	118,400	
81	1	102.34	102.34	102.34			102.34	102.34	N/A	24,400	24,970	
817	1	68.82	68.82	68.82			68.82	68.82	N/A	336,000	231,230	
819	1	31.20	31.20	31.20			31.20	31.20	N/A	350,000	109,195	
821	1	63.98	63.98	63.98			63.98	63.98	N/A	192,500	123,165	
823	2	53.06	53.06	49.01	40.41	108.26	31.62	74.50	N/A	228,000	111,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY-N/A	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
GRASS	12	73.14	71.83	72.39	23.20	99.22	26.79	97.37	63.98 to 90.08	168,414	121,910	
GRASS-N/A	4	61.26	64.01	58.17	47.56	110.05	31.20	102.34	N/A	276,350	160,740	
IRRGTD-N/A	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750	
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY-N/A	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742
GRASS	14	73.14	69.79	69.38	25.03	100.59	26.79	97.37	31.62 to 90.08	205,069	142,275
GRASS-N/A	2	70.45	70.45	44.65	45.27	157.78	38.56	102.34	N/A	127,700	57,017
IRRGTD	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742
GRASS	16	73.14	69.87	67.36	27.36	103.73	26.79	102.34	38.56 to 90.08	195,398	131,617
IRRGTD	1	41.83	41.83	41.83			41.83	41.83	N/A	150,000	62,750
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	5	66.17	60.93	56.78	14.55	107.32	31.20	74.50	N/A	217,900	123,723
23-0002	9	71.78	69.61	69.37	33.72	100.35	26.79	102.34	38.56 to 97.37	129,319	89,705
23-0071	3	83.95	67.58	69.27	22.05	97.56	31.62	87.16	N/A	310,333	214,953
81-0003	1	71.70	71.70	71.70			71.70	71.70	N/A	44,412	31,845
83-0500	1	87.16	87.16	87.16			87.16	87.16	N/A	160,000	139,450
NonValid School											
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	2	46.48	46.48	38.04	42.36	122.17	26.79	66.17	N/A	45,500	17,310
100.01 TO 180.00	4	66.47	69.28	56.21	26.69	123.26	41.83	102.34	N/A	71,703	40,301
330.01 TO 650.00	10	73.14	67.34	59.50	27.23	113.18	31.20	97.37	31.62 to 90.08	190,110	113,110
650.01 +	3	83.95	83.08	82.46	10.98	100.76	68.82	96.48	N/A	369,959	305,063
ALL	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006

PAD 2008 Special Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	19	MEDIAN:	72	COV:	35.32	95% Median C.I.:	41.83 to 87.16	(! : Derived)
(AgLand) TOTAL Sales Price:	3,388,791	WGT. MEAN:	66	STD:	24.03	95% Wgt. Mean C.I.:	51.96 to 80.37	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,388,791	MEAN:	68	AVG.ABS.DEV:	18.98	95% Mean C.I.:	56.46 to 79.62	
(AgLand) TOTAL Assessed Value:	2,242,120							
AVG. Adj. Sales Price:	178,357	COD:	26.47	MAX Sales Ratio:	102.34			
AVG. Assessed Value:	118,006	PRD:	102.83	MIN Sales Ratio:	26.79			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	2	84.26	84.26	83.68	21.46	100.69	66.17	102.34	N/A	25,200	21,087	
30000 TO 59999	1	71.70	71.70	71.70			71.70	71.70	N/A	44,412	31,845	
60000 TO 99999	2	44.02	44.02	44.40	39.13	99.13	26.79	61.24	N/A	66,500	29,527	
100000 TO 149999	3	90.08	86.41	87.39	9.47	98.87	71.78	97.37	N/A	117,200	102,426	
150000 TO 249999	6	69.24	65.53	64.14	25.14	102.18	38.56	87.16	38.56 to 87.16	179,750	115,283	
250000 TO 499999	4	50.22	57.03	56.08	51.02	101.69	31.20	96.48	N/A	307,719	172,583	
500000 +	1	83.95	83.95	83.95			83.95	83.95	N/A	500,000	419,730	
ALL												
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	3	66.17	65.10	51.64	38.06	126.07	26.79	102.34	N/A	38,466	19,863	
30000 TO 59999	2	66.47	66.47	65.37	7.87	101.68	61.24	71.70	N/A	56,206	36,742	
60000 TO 99999	4	40.20	45.95	41.13	27.01	111.72	31.62	71.78	N/A	188,000	77,318	
100000 TO 149999	7	87.16	75.92	68.09	17.20	111.50	31.20	97.37	31.20 to 97.37	185,585	126,368	
150000 TO 249999	1	68.82	68.82	68.82			68.82	68.82	N/A	336,000	231,230	
250000 TO 499999	2	90.22	90.22	88.38	6.94	102.08	83.95	96.48	N/A	386,939	341,980	
ALL												
	19	71.70	68.04	66.16	26.47	102.83	26.79	102.34	41.83 to 87.16	178,357	118,006	

SPECIAL VALUE SECTION CORRELATION for Dawes County

III. Recapture Value Correlation

A total of forty-seven qualified agricultural unimproved sales occurred during the three-year timeframe of the sales study. Of these, twenty-five were used to measure recapture value within the County. All twenty-two sales in the influenced Market Area 3 were used, as well as three sales in Market Area Two that consisted of eighty acres or more, and had a recapture amount different than the value used to assess non-influenced agricultural land. The measurement of recapture value for Dawes County will be based on the statistical profile of these twenty-five sales.

The statistical profile reveals an overall median of 69.47, a mean of 73.78 and a weighted mean of 82.13. Both the median and the mean are within acceptable range. The coefficient of dispersion is 29.05 and the price-related differential is 89.84—indicating assessment progressivity. Removal of the extreme outliers would fail to bring the remaining two measures of central tendency within range, and would further fail to move either qualitative statistic within compliance. For purposes of direct equalization, the median will be used to describe the overall level of recapture value. It is believed that the County has met the standard for required level of value for Recapture, but is not in compliance with the standards for uniform and proportionate assessment.

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	25	MEDIAN:	69	COV:	41.03	95% Median C.I.:	55.56 to 77.42	(!: Derived)
(AgLand) TOTAL Sales Price:	5,784,716	WGT. MEAN:	82	STD:	30.27	95% Wgt. Mean C.I.:	67.77 to 96.48	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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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											
10/01/04 TO 12/31/04	2	84.76	84.76	104.37	39.22	81.21	51.52	118.00	N/A	487,720	509,010
01/01/05 TO 03/31/05	1	78.52	78.52	78.52			78.52	78.52	N/A	633,433	497,345
04/01/05 TO 06/30/05	4	75.60	76.69	99.26	25.48	77.26	44.30	111.24	N/A	223,625	221,965
07/01/05 TO 09/30/05	5	72.98	81.03	72.40	29.22	111.91	54.63	143.35	N/A	257,930	186,754
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000
04/01/06 TO 06/30/06	2	108.19	108.19	134.05	48.64	80.70	55.56	160.81	N/A	88,500	118,635
07/01/06 TO 09/30/06	3	63.13	62.75	66.29	15.69	94.67	47.71	77.42	N/A	120,180	79,666
10/01/06 TO 12/31/06	5	59.66	58.10	64.48	21.28	90.11	31.64	77.69	N/A	256,935	165,674
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	58.47	58.47	57.20	9.96	102.22	52.64	64.29	N/A	44,737	25,588
<u>Study Years</u>											
07/01/04 TO 06/30/05	7	78.52	79.26	96.00	26.11	82.56	44.30	118.00	44.30 to 118.00	357,624	343,317
07/01/05 TO 06/30/06	8	72.74	86.75	79.46	36.49	109.17	54.63	160.81	54.63 to 160.81	193,331	153,630
07/01/06 TO 06/30/07	10	61.40	59.57	64.48	17.64	92.38	31.64	77.69	47.71 to 77.42	173,469	111,854
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	10	74.51	79.04	82.30	25.39	96.03	44.30	143.35	54.63 to 111.24	281,758	231,897
01/01/06 TO 12/31/06	11	63.13	69.79	71.63	30.42	97.42	31.64	160.81	47.71 to 77.69	172,928	123,876
<u>ALL</u>											
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
297	3	55.56	84.51	74.47	53.23	113.48	54.63	143.35	N/A	77,084	57,406
299	1	47.71	47.71	47.71			47.71	47.71	N/A	60,540	28,885
335	1	70.55	70.55	70.55			70.55	70.55	N/A	27,500	19,400
337	1	78.52	78.52	78.52			78.52	78.52	N/A	633,433	497,345
551	6	68.06	72.79	80.47	21.32	90.46	52.05	111.24	52.05 to 111.24	435,452	350,402
557	5	64.29	75.41	78.50	50.05	96.07	31.64	160.81	N/A	112,900	88,623
559	3	77.42	70.24	73.88	12.06	95.07	52.64	80.66	N/A	98,158	72,524
581	3	69.47	81.87	102.64	28.72	79.76	58.14	118.00	N/A	360,100	369,610
583	1	51.52	51.52	51.52			51.52	51.52	N/A	200,000	103,030
585	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000
<u>ALL</u>											
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	3	76.03	98.83	89.22	44.35	110.78	59.66	160.81	N/A	179,660	160,288	
3	22	66.88	70.36	81.40	26.97	86.44	31.64	143.35	52.64 to 77.69	238,442	194,088	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	7	52.64	50.11	46.91	13.79	106.81	31.64	64.29	31.64 to 64.29	81,430	38,201	
DRY	2	101.51	101.51	73.93	41.22	137.31	59.66	143.35	N/A	150,366	111,160	
GRASS	11	72.50	73.34	81.38	13.49	90.13	52.05	111.24	58.14 to 78.52	265,820	216,313	
GRASS-N/A	5	80.66	96.79	94.56	38.26	102.37	51.52	160.81	N/A	397,988	376,327	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	7	52.64	50.11	46.91	13.79	106.81	31.64	64.29	31.64 to 64.29	81,430	38,201	
DRY	2	101.51	101.51	73.93	41.22	137.31	59.66	143.35	N/A	150,366	111,160	
GRASS	13	72.98	80.04	82.38	20.65	97.16	52.05	160.81	63.13 to 78.52	295,656	243,571	
GRASS-N/A	3	80.66	83.39	102.26	27.47	81.55	51.52	118.00	N/A	356,813	364,883	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	7	52.64	50.11	46.91	13.79	106.81	31.64	64.29	31.64 to 64.29	81,430	38,201	
DRY	2	101.51	101.51	73.93	41.22	137.31	59.66	143.35	N/A	150,366	111,160	
GRASS	15	72.98	78.18	80.85	20.55	96.70	51.52	160.81	63.13 to 78.52	275,901	223,072	
GRASS-N/A	1	118.00	118.00	118.00			118.00	118.00	N/A	775,440	914,990	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
07-0010	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000	
23-0002	12	66.84	73.92	79.10	27.63	93.45	47.71	143.35	54.63 to 78.52	297,120	235,022	
23-0071	12	66.88	73.74	87.53	34.87	84.25	31.64	160.81	51.52 to 80.66	178,272	156,045	
81-0003												
83-0500												
NonValid School												
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	4	54.10	55.05	53.87	9.01	102.18	47.71	64.29	N/A	48,753	26,265	
30.01 TO 50.00	1	70.55	70.55	70.55			70.55	70.55	N/A	27,500	19,400	
50.01 TO 100.00	4	49.47	50.77	48.43	25.87	104.83	31.64	72.50	N/A	113,750	55,087	
100.01 TO 180.00	6	66.30	77.80	67.96	30.21	114.49	52.05	143.35	52.05 to 143.35	132,352	89,940	
180.01 TO 330.00	4	67.85	66.16	64.35	15.58	102.81	51.52	77.42	N/A	187,995	120,972	
330.01 TO 650.00	1	160.81	160.81	160.81			160.81	160.81	N/A	132,000	212,270	
650.01 +	5	78.52	91.69	92.45	20.01	99.17	72.98	118.00	N/A	685,821	634,040	
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

SALE PRICE *											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	1	70.55	70.55	70.55			70.55	70.55	N/A	27,500	19,400	
30000 TO 59999	4	59.93	78.96	80.57	41.49	98.00	52.64	143.35	N/A	46,431	37,411	
60000 TO 99999	3	72.50	66.96	69.42	15.15	96.45	47.71	80.66	N/A	78,513	54,505	
100000 TO 149999	6	62.05	73.05	73.72	47.58	99.08	31.64	160.81	31.64 to 160.81	133,076	98,105	
150000 TO 249999	6	58.90	60.09	59.49	10.50	101.00	51.52	76.03	51.52 to 76.03	184,730	109,902	
500000 +	5	78.52	91.69	92.45	20.01	99.17	72.98	118.00	N/A	685,821	634,040	
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	25	MEDIAN:	69	COV:	41.03	95% Median C.I.:	55.56 to 77.42	(!: Derived)
(AgLand) TOTAL Sales Price:	5,784,716	WGT. MEAN:	82	STD:	30.27	95% Wgt. Mean C.I.:	67.77 to 96.48	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	5	55.56	58.15	55.93	12.42	103.96	47.71	70.55	N/A	44,503	24,892	
30000 TO 59999	3	44.30	49.48	45.81	30.74	108.01	31.64	72.50	N/A	106,666	48,866	
60000 TO 99999	6	60.64	75.33	65.37	33.62	115.23	52.05	143.35	52.05 to 143.35	130,442	85,273	
100000 TO 149999	5	69.47	66.82	65.18	12.17	102.51	51.52	77.42	N/A	179,688	117,128	
150000 TO 249999	1	160.81	160.81	160.81			160.81	160.81	N/A	132,000	212,270	
250000 TO 499999	2	78.10	78.10	78.13	0.53	99.97	77.69	78.52	N/A	597,084	466,482	
500000 +	3	111.24	100.74	100.10	13.49	100.64	72.98	118.00	N/A	744,980	745,745	
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	25	MEDIAN:	69	COV:	41.03	95% Median C.I.:	55.56 to 77.42	(! : Derived)
(AgLand) TOTAL Sales Price:	5,784,716	WGT. MEAN:	82	STD:	30.27	95% Wgt. Mean C.I.:	67.77 to 96.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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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											
10/01/04 TO 12/31/04	2	84.76	84.76	104.37	39.22	81.21	51.52	118.00	N/A	487,720	509,010
01/01/05 TO 03/31/05	1	78.52	78.52	78.52			78.52	78.52	N/A	633,433	497,345
04/01/05 TO 06/30/05	4	75.60	76.69	99.26	25.48	77.26	44.30	111.24	N/A	223,625	221,965
07/01/05 TO 09/30/05	5	72.98	81.03	72.40	29.22	111.91	54.63	143.35	N/A	257,930	186,754
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000
04/01/06 TO 06/30/06	2	108.19	108.19	134.05	48.64	80.70	55.56	160.81	N/A	88,500	118,635
07/01/06 TO 09/30/06	3	63.13	62.75	66.29	15.69	94.67	47.71	77.42	N/A	120,180	79,666
10/01/06 TO 12/31/06	5	59.66	58.10	64.48	21.28	90.11	31.64	77.69	N/A	256,935	165,674
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	58.47	58.47	57.20	9.96	102.22	52.64	64.29	N/A	44,737	25,588
<u>Study Years</u>											
07/01/04 TO 06/30/05	7	78.52	79.26	96.00	26.11	82.56	44.30	118.00	44.30 to 118.00	357,624	343,317
07/01/05 TO 06/30/06	8	72.74	86.75	79.46	36.49	109.17	54.63	160.81	54.63 to 160.81	193,331	153,630
07/01/06 TO 06/30/07	10	61.40	59.57	64.48	17.64	92.38	31.64	77.69	47.71 to 77.42	173,469	111,854
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	10	74.51	79.04	82.30	25.39	96.03	44.30	143.35	54.63 to 111.24	281,758	231,897
01/01/06 TO 12/31/06	11	63.13	69.79	71.63	30.42	97.42	31.64	160.81	47.71 to 77.69	172,928	123,876
<u>ALL</u>											
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
297	3	55.56	84.51	74.47	53.23	113.48	54.63	143.35	N/A	77,084	57,406
299	1	47.71	47.71	47.71			47.71	47.71	N/A	60,540	28,885
335	1	70.55	70.55	70.55			70.55	70.55	N/A	27,500	19,400
337	1	78.52	78.52	78.52			78.52	78.52	N/A	633,433	497,345
551	6	68.06	72.79	80.47	21.32	90.46	52.05	111.24	52.05 to 111.24	435,452	350,402
557	5	64.29	75.41	78.50	50.05	96.07	31.64	160.81	N/A	112,900	88,623
559	3	77.42	70.24	73.88	12.06	95.07	52.64	80.66	N/A	98,158	72,524
581	3	69.47	81.87	102.64	28.72	79.76	58.14	118.00	N/A	360,100	369,610
583	1	51.52	51.52	51.52			51.52	51.52	N/A	200,000	103,030
585	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000
<u>ALL</u>											
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	25	MEDIAN:	69	COV:	41.03	95% Median C.I.:	55.56 to 77.42	(! : Derived)
(AgLand) TOTAL Sales Price:	5,784,716	WGT. MEAN:	82	STD:	30.27	95% Wgt. Mean C.I.:	67.77 to 96.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	3	76.03	98.83	89.22	44.35	110.78	59.66	160.81	N/A	179,660	160,288	
3	22	66.88	70.36	81.40	26.97	86.44	31.64	143.35	52.64 to 77.69	238,442	194,088	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	7	52.64	50.11	46.91	13.79	106.81	31.64	64.29	31.64 to 64.29	81,430	38,201	
DRY	2	101.51	101.51	73.93	41.22	137.31	59.66	143.35	N/A	150,366	111,160	
GRASS	11	72.50	73.34	81.38	13.49	90.13	52.05	111.24	58.14 to 78.52	265,820	216,313	
GRASS-N/A	5	80.66	96.79	94.56	38.26	102.37	51.52	160.81	N/A	397,988	376,327	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	7	52.64	50.11	46.91	13.79	106.81	31.64	64.29	31.64 to 64.29	81,430	38,201	
DRY	2	101.51	101.51	73.93	41.22	137.31	59.66	143.35	N/A	150,366	111,160	
GRASS	13	72.98	80.04	82.38	20.65	97.16	52.05	160.81	63.13 to 78.52	295,656	243,571	
GRASS-N/A	3	80.66	83.39	102.26	27.47	81.55	51.52	118.00	N/A	356,813	364,883	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	7	52.64	50.11	46.91	13.79	106.81	31.64	64.29	31.64 to 64.29	81,430	38,201	
DRY	2	101.51	101.51	73.93	41.22	137.31	59.66	143.35	N/A	150,366	111,160	
GRASS	15	72.98	78.18	80.85	20.55	96.70	51.52	160.81	63.13 to 78.52	275,901	223,072	
GRASS-N/A	1	118.00	118.00	118.00			118.00	118.00	N/A	775,440	914,990	
____ALL____												
	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	25	MEDIAN:	69	COV:	41.03	95% Median C.I.:	55.56 to 77.42	(! : Derived)
(AgLand) TOTAL Sales Price:	5,784,716	WGT. MEAN:	82	STD:	30.27	95% Wgt. Mean C.I.:	67.77 to 96.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
07-0010	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000	
23-0002	12	66.84	73.92	79.10	27.63	93.45	47.71	143.35	54.63 to 78.52	297,120	235,022	
23-0071	12	66.88	73.74	87.53	34.87	84.25	31.64	160.81	51.52 to 80.66	178,272	156,045	
81-0003												
83-0500												
NonValid School												
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	4	54.10	55.05	53.87	9.01	102.18	47.71	64.29	N/A	48,753	26,265	
30.01 TO 50.00	1	70.55	70.55	70.55			70.55	70.55	N/A	27,500	19,400	
50.01 TO 100.00	4	49.47	50.77	48.43	25.87	104.83	31.64	72.50	N/A	113,750	55,087	
100.01 TO 180.00	6	66.30	77.80	67.96	30.21	114.49	52.05	143.35	52.05 to 143.35	132,352	89,940	
180.01 TO 330.00	4	67.85	66.16	64.35	15.58	102.81	51.52	77.42	N/A	187,995	120,972	
330.01 TO 650.00	1	160.81	160.81	160.81			160.81	160.81	N/A	132,000	212,270	
650.01 +	5	78.52	91.69	92.45	20.01	99.17	72.98	118.00	N/A	685,821	634,040	
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

SALE PRICE *											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	1	70.55	70.55	70.55			70.55	70.55	N/A	27,500	19,400	
30000 TO 59999	4	59.93	78.96	80.57	41.49	98.00	52.64	143.35	N/A	46,431	37,411	
60000 TO 99999	3	72.50	66.96	69.42	15.15	96.45	47.71	80.66	N/A	78,513	54,505	
100000 TO 149999	6	62.05	73.05	73.72	47.58	99.08	31.64	160.81	31.64 to 160.81	133,076	98,105	
150000 TO 249999	6	58.90	60.09	59.49	10.50	101.00	51.52	76.03	51.52 to 76.03	184,730	109,902	
500000 +	5	78.52	91.69	92.45	20.01	99.17	72.98	118.00	N/A	685,821	634,040	
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6609

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	25	MEDIAN:	69	COV:	41.03	95% Median C.I.:	55.56 to 77.42	(!: Derived)
(AgLand) TOTAL Sales Price:	5,784,716	WGT. MEAN:	82	STD:	30.27	95% Wgt. Mean C.I.:	67.77 to 96.48	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,784,716	MEAN:	74	AVG.ABS.DEV:	20.18	95% Mean C.I.:	61.28 to 86.28	
(AgLand) TOTAL Assessed Value:	4,750,812							
AVG. Adj. Sales Price:	231,388	COD:	29.05	MAX Sales Ratio:	160.81			
AVG. Assessed Value:	190,032	PRD:	89.84	MIN Sales Ratio:	31.64			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	5	55.56	58.15	55.93	12.42	103.96	47.71	70.55	N/A	44,503	24,892	
30000 TO 59999	3	44.30	49.48	45.81	30.74	108.01	31.64	72.50	N/A	106,666	48,866	
60000 TO 99999	6	60.64	75.33	65.37	33.62	115.23	52.05	143.35	52.05 to 143.35	130,442	85,273	
100000 TO 149999	5	69.47	66.82	65.18	12.17	102.51	51.52	77.42	N/A	179,688	117,128	
150000 TO 249999	1	160.81	160.81	160.81			160.81	160.81	N/A	132,000	212,270	
250000 TO 499999	2	78.10	78.10	78.13	0.53	99.97	77.69	78.52	N/A	597,084	466,482	
500000 +	3	111.24	100.74	100.10	13.49	100.64	72.98	118.00	N/A	744,980	745,745	
ALL	25	69.47	73.78	82.13	29.05	89.84	31.64	160.81	55.56 to 77.42	231,388	190,032	

Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2008

Dawes County is using “Special value” for tax year 2008. The special agriculture value will be used on a county wide basis.

The county is divided into three agriculture market areas with each market area analyzed separately. Market areas 1 and 2, the north and south parts of the county, are primarily used for agriculture purposes and the land values are not influenced by non-agriculture market factors. Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.

Following is the criteria used to select the sales that are utilized in the analysis to estimate the accurate agriculture value.

Included in analysis:

- A. Sales that do not include improvements.
- B. All other agriculture land sales not specifically excluded below.

Excluded from analysis:

- A. Sales less than 80 acres (valued on size basis)
- B. Non-Agriculture sales within market area 3.
- C. Sales immediately in the Chadron and Crawford area.
- D. Sales that include the following market influences:
 - 1. Location is within 2-3 miles of market area 3 and includes characteristics similar to that in market area 3.
 - 2. Sales for recreational use.

County 23 - Dawes

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 7,092	Value 540,827,835	Total Growth 5,942,943 (Sum 17, 25, & 41)
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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	287	1,701,380	48	391,069	106	1,123,317	441	3,215,766	
2. Res Improv Land	2,175	11,286,740	119	1,645,312	242	3,548,820	2,536	16,480,872	
3. Res Improvements	2,417	118,523,955	120	10,770,149	359	24,334,372	2,896	153,628,476	
4. Res Total	2,704	131,512,075	168	12,806,530	465	29,006,509	3,337	173,325,114	2,291,503
% of Total	81.03	75.87	5.03	7.38	13.93	16.73	47.05	32.04	38.55
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	2,704	131,512,075	168	12,806,530	465	29,006,509	3,337	173,325,114	2,291,503
% of Total	81.03	75.87	5.03	7.38	13.93	16.73	47.05	32.04	38.55

County 23 - Dawes

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 7,092	Value 540,827,835	Total Growth 5,942,943 (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	67	901,860	4	69,775	4	175,330	75	1,146,965	
10. Comm Improv Land	377	6,154,495	22	401,810	10	348,285	409	6,904,590	
11. Comm Improvements	377	48,591,749	22	2,158,370	10	1,387,125	409	52,137,244	
12. Comm Total	444	55,648,104	26	2,629,955	14	1,910,740	484	60,188,799	1,240,315
% of Total	91.73	92.45	5.37	4.36	2.89	3.17	6.82	11.12	20.87
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	444	55,648,104	26	2,629,955	14	1,910,740	484	60,188,799	1,240,315
% of Total	91.73	92.45	5.37	4.36	2.89	3.17	6.82	11.12	20.87
17. Taxable Total	3,148	187,160,179	194	15,436,485	479	30,917,249	3,821	233,513,913	3,531,818
% of Total	82.38	80.14	5.07	5.48	12.53	12.42	53.87	43.17	59.42

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	3,040	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	1	0	1,326,050	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	3,040	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	1	0	1,326,050
22. Total Sch II				1	3,040	1,326,050

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	4	137,100	11	67,499,040
24. Mineral Interest-Non-Producing	0	0	24	0	1	0
	Records	Total Value	Growth			
23. Mineral Interest-Producing	15	67,636,140	0			
24. Mineral Interest-Non-Producing	25	0	0			
25. Mineral Interest Total	40	67,636,140	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	157	5	341	503

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	43	1,279,200	2,508	138,764,365	2,551	140,043,565
28. Ag-Improved Land	1	41,350	28	1,068,765	651	47,152,372	680	48,262,487
29. Ag-Improvements	1	1,600	28	2,612,890	651	48,757,240	680	51,371,730
30. Ag-Total Taxable							3,231	239,677,782

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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	24	26.000	208,650	
33. HomeSite Improvements	1		1,600	24		2,012,595	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.000	2,000	1	1.000	2,000	
36. FarmSite Impr Land	0	0.000	0	24	25.000	50,000	
37. FarmSite Improv	0		0	25		600,295	
38. FarmSite Total							
39. Road & Ditches		0.000			128.680		
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	20	20.000	109,905	20	20.000	109,905	
32. HomeSite Improv Land	546	579.000	4,084,770	570	605.000	4,293,420	
33. HomeSite Improvements	556		38,240,772	581		40,254,967	200,795
34. HomeSite Total				601	625.000	44,658,292	
35. FarmSite UnImp Land	10	11.000	15,000	12	13.000	19,000	
36. FarmSite Impr Land	567	568.000	868,882	591	593.000	918,882	
37. FarmSite Improv	610		10,516,468	635		11,116,763	2,210,330
38. FarmSite Total				647	606.000	12,054,645	
39. Road & Ditches		5,580.960			5,709.640		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,248	6,940.640	56,712,937	2,411,125

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	34	5,432.120	3,050,100	34	5,432.120	3,050,100

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	59	6,830.770	1,706,515
44. Recapture Val			0			3,384,400
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,211	534,369.130	124,012,650	2,270	541,199.900	125,719,165
44. Recapture Val			198,707,160			202,091,560

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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	3,639.470	2,220,075	3,639.470	2,220,075
47. 2A1	0.000	0	0.000	0	488.260	246,575	488.260	246,575
48. 2A	0.000	0	0.000	0	1,315.030	552,310	1,315.030	552,310
49. 3A1	0.000	0	0.000	0	3,990.720	1,676,095	3,990.720	1,676,095
50. 3A	0.000	0	0.000	0	1,979.180	761,985	1,979.180	761,985
51. 4A1	0.000	0	0.000	0	3,712.490	1,299,375	3,712.490	1,299,375
52. 4A	0.000	0	0.000	0	1,477.890	517,260	1,477.890	517,260
53. Total	0.000	0	0.000	0	16,603.040	7,273,675	16,603.040	7,273,675
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	25,025.320	8,883,445	25,025.320	8,883,445
56. 2D1	0.000	0	0.000	0	752.090	240,670	752.090	240,670
57. 2D	0.000	0	0.000	0	13,492.020	4,317,230	13,492.020	4,317,230
58. 3D1	0.000	0	0.000	0	6,688.640	1,772,485	6,688.640	1,772,485
59. 3D	0.000	0	0.000	0	7,653.300	2,028,125	7,653.300	2,028,125
60. 4D1	0.000	0	0.000	0	8,931.700	2,232,940	8,931.700	2,232,940
61. 4D	0.000	0	0.000	0	1,929.500	376,250	1,929.500	376,250
62. Total	0.000	0	0.000	0	64,472.570	19,851,145	64,472.570	19,851,145
Grass:								
63. 1G1	0.000	0	0.000	0	3,577.630	1,037,520	3,577.630	1,037,520
64. 1G	0.000	0	0.000	0	23,175.370	7,184,355	23,175.370	7,184,355
65. 2G1	0.000	0	0.000	0	3,361.940	890,910	3,361.940	890,910
66. 2G	0.000	0	54.000	14,310	32,787.460	8,688,680	32,841.460	8,702,990
67. 3G1	0.000	0	0.000	0	15,892.760	3,574,015	15,892.760	3,574,015
68. 3G	0.000	0	151.000	27,935	41,445.220	7,667,125	41,596.220	7,695,060
69. 4G1	0.000	0	9.000	1,665	35,549.545	6,576,670	35,558.545	6,578,335
70. 4G	0.000	0	234.170	43,320	290,198.475	53,684,785	290,432.645	53,728,105
71. Total	0.000	0	448.170	87,230	445,988.400	89,304,060	446,436.570	89,391,290
72. Waste	0.000	0	2.000	40	4,328.210	86,565	4,330.210	86,605
73. Other	0.000	0	0.000	0	823.470	555,295	823.470	555,295
74. Exempt	10.300		0.000		23,646.040		23,656.340	
75. Total	0.000	0	450.170	87,270	532,215.690	117,070,740	532,665.860	117,158,010

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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	149.800	91,380	149.800	91,380
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	143.400	60,230	143.400	60,230
49. 3A1	0.000	0	0.000	0	96.880	40,690	96.880	40,690
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	78.100	27,335	78.100	27,335
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	468.180	219,635	468.180	219,635
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	10,980.640	3,980,925	10,980.640	3,980,925
56. 2D1	0.000	0	0.000	0	165.800	53,055	165.800	53,055
57. 2D	0.000	0	0.000	0	10,767.150	3,479,155	10,767.150	3,479,155
58. 3D1	0.000	0	0.000	0	1,202.720	319,820	1,202.720	319,820
59. 3D	0.000	0	0.000	0	195.000	48,750	195.000	48,750
60. 4D1	0.000	0	0.000	0	4,734.170	1,192,150	4,734.170	1,192,150
61. 4D	0.000	0	0.000	0	769.200	153,475	769.200	153,475
62. Total	0.000	0	0.000	0	28,814.680	9,227,330	28,814.680	9,227,330
Grass:								
63. 1G1	0.000	0	0.000	0	4,084.770	1,123,320	4,084.770	1,123,320
64. 1G	0.000	0	0.000	0	5,615.580	1,655,020	5,615.580	1,655,020
65. 2G1	0.000	0	0.000	0	648.430	174,040	648.430	174,040
66. 2G	0.000	0	0.000	0	13,773.670	3,447,935	13,773.670	3,447,935
67. 3G1	0.000	0	0.000	0	1,738.640	366,215	1,738.640	366,215
68. 3G	0.000	0	0.000	0	413.860	72,430	413.860	72,430
69. 4G1	0.000	0	0.000	0	7,741.930	1,337,555	7,741.930	1,337,555
70. 4G	0.000	0	0.000	0	31,985.320	5,561,640	31,985.320	5,561,640
71. Total	0.000	0	0.000	0	66,002.200	13,738,155	66,002.200	13,738,155
72. Waste	0.000	0	0.000	0	1,122.200	22,445	1,122.200	22,445
73. Other	0.000	0	0.000	0	708.720	577,550	708.720	577,550
74. Exempt	0.000		0.000		991.080		991.080	
75. Total	0.000	0	0.000	0	97,115.980	23,785,115	97,115.980	23,785,115

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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	12.000	7,320	12.000	7,320
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	15.000	6,300	15.000	6,300
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	19.000	6,650	19.000	6,650
53. Total	0.000	0	0.000	0	46.000	20,270	46.000	20,270
Dryland:								
54. 1D1	0.000	0	0.000	0	12.000	4,260	12.000	4,260
55. 1D	0.000	0	354.780	129,975	5,529.619	1,993,700	5,884.399	2,123,675
56. 2D1	0.000	0	0.000	0	51.000	16,320	51.000	16,320
57. 2D	0.000	0	755.060	257,710	6,280.338	2,064,745	7,035.398	2,322,455
58. 3D1	0.000	0	428.330	113,510	3,053.480	837,955	3,481.810	951,465
59. 3D	0.000	0	0.000	0	100.000	26,645	100.000	26,645
60. 4D1	0.000	0	157.600	39,400	4,692.200	1,223,345	4,849.800	1,262,745
61. 4D	0.000	0	42.300	8,250	829.343	171,190	871.643	179,440
62. Total	0.000	0	1,738.070	548,845	20,547.980	6,338,160	22,286.050	6,887,005
Grass:								
63. 1G1	0.000	0	243.230	66,890	54,711.970	16,056,190	54,955.200	16,123,080
64. 1G	0.000	0	280.310	83,240	3,852.604	1,198,690	4,132.914	1,281,930
65. 2G1	0.000	0	16.000	4,240	97.430	27,615	113.430	31,855
66. 2G	0.000	0	1,311.100	339,565	8,881.017	2,285,455	10,192.117	2,625,020
67. 3G1	0.000	0	273.270	57,935	3,795.111	835,795	4,068.381	893,730
68. 3G	0.000	0	34.000	5,950	425.000	74,375	459.000	80,325
69. 4G1	0.000	0	528.280	98,950	8,325.330	1,493,830	8,853.610	1,592,780
70. 4G	0.000	0	1,895.970	338,690	51,620.318	9,268,165	53,516.288	9,606,855
71. Total	0.000	0	4,582.160	995,460	131,708.780	31,240,115	136,290.940	32,235,575
72. Waste	0.000	0	28.000	560	125.200	2,505	153.200	3,065
73. Other	68.700	39,350	598.750	455,180	3,043.370	2,381,275	3,710.820	2,875,805
74. Exempt	0.000		691.620		53,165.280		53,856.900	
75. Total	68.700	39,350	6,946.980	2,000,045	155,471.330	39,982,325	162,487.010	42,021,720

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	17,117.220	7,513,580	17,117.220	7,513,580
77.Dry Land	0.000	0	1,738.070	548,845	113,835.230	35,416,635	115,573.300	35,965,480
78.Grass	0.000	0	5,030.330	1,082,690	643,699.380	134,282,330	648,729.710	135,365,020
79.Waste	0.000	0	30.000	600	5,575.610	111,515	5,605.610	112,115
80.Other	68.700	39,350	598.750	455,180	4,575.560	3,514,120	5,243.010	4,008,650
81.Exempt	10.300	10,300	691.620	340,475	77,802.400	37,582,990	78,504.320	37,933,765
82.Total	68.700	39,350	7,397.150	2,087,315	784,803.000	180,838,180	792,268.850	182,964,845

2008 Agricultural Land Detail

County 23 - Dawes

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	3,639.470	21.92%	2,220,075	30.52%	609.999
2A1	488.260	2.94%	246,575	3.39%	505.007
2A	1,315.030	7.92%	552,310	7.59%	419.998
3A1	3,990.720	24.04%	1,676,095	23.04%	419.998
3A	1,979.180	11.92%	761,985	10.48%	385.000
4A1	3,712.490	22.36%	1,299,375	17.86%	350.000
4A	1,477.890	8.90%	517,260	7.11%	349.998
Irrigated Total	16,603.040	100.00%	7,273,675	100.00%	438.092
Dry:					
1D1	0.000	0.00%	0	0.00%	0.000
1D	25,025.320	38.82%	8,883,445	44.75%	354.978
2D1	752.090	1.17%	240,670	1.21%	320.001
2D	13,492.020	20.93%	4,317,230	21.75%	319.983
3D1	6,688.640	10.37%	1,772,485	8.93%	264.999
3D	7,653.300	11.87%	2,028,125	10.22%	265.000
4D1	8,931.700	13.85%	2,232,940	11.25%	250.001
4D	1,929.500	2.99%	376,250	1.90%	194.998
Dry Total	64,472.570	100.00%	19,851,145	100.00%	307.900
Grass:					
1G1	3,577.630	0.80%	1,037,520	1.16%	290.002
1G	23,175.370	5.19%	7,184,355	8.04%	309.999
2G1	3,361.940	0.75%	890,910	1.00%	264.998
2G	32,841.460	7.36%	8,702,990	9.74%	265.000
3G1	15,892.760	3.56%	3,574,015	4.00%	224.883
3G	41,596.220	9.32%	7,695,060	8.61%	184.994
4G1	35,558.545	7.96%	6,578,335	7.36%	185.000
4G	290,432.645	65.06%	53,728,105	60.10%	184.993
Grass Total	446,436.570	100.00%	89,391,290	100.00%	200.232
Irrigated Total	16,603.040	3.12%	7,273,675	6.21%	438.092
Dry Total	64,472.570	12.10%	19,851,145	16.94%	307.900
Grass Total	446,436.570	83.81%	89,391,290	76.30%	200.232
Waste	4,330.210	0.81%	86,605	0.07%	20.000
Other	823.470	0.15%	555,295	0.47%	674.335
Exempt	23,656.340	4.44%			
Market Area Total	532,665.860	100.00%	117,158,010	100.00%	219.946

As Related to the County as a Whole

Irrigated Total	16,603.040	97.00%	7,273,675	96.81%	
Dry Total	64,472.570	55.79%	19,851,145	55.19%	
Grass Total	446,436.570	68.82%	89,391,290	66.04%	
Waste	4,330.210	77.25%	86,605	77.25%	
Other	823.470	15.71%	555,295	13.85%	
Exempt	23,656.340	30.13%			
Market Area Total	532,665.860	67.23%	117,158,010	64.03%	

2008 Agricultural Land Detail

County 23 - Dawes

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	149.800	32.00%	91,380	41.61%	610.013
2A1	0.000	0.00%	0	0.00%	0.000
2A	143.400	30.63%	60,230	27.42%	420.013
3A1	96.880	20.69%	40,690	18.53%	420.004
3A	0.000	0.00%	0	0.00%	0.000
4A1	78.100	16.68%	27,335	12.45%	350.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	468.180	100.00%	219,635	100.00%	469.125

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	10,980.640	38.11%	3,980,925	43.14%	362.540
2D1	165.800	0.58%	53,055	0.57%	319.993
2D	10,767.150	37.37%	3,479,155	37.70%	323.126
3D1	1,202.720	4.17%	319,820	3.47%	265.913
3D	195.000	0.68%	48,750	0.53%	250.000
4D1	4,734.170	16.43%	1,192,150	12.92%	251.818
4D	769.200	2.67%	153,475	1.66%	199.525
Dry Total	28,814.680	100.00%	9,227,330	100.00%	320.230

Grass:

1G1	4,084.770	6.19%	1,123,320	8.18%	275.002
1G	5,615.580	8.51%	1,655,020	12.05%	294.719
2G1	648.430	0.98%	174,040	1.27%	268.402
2G	13,773.670	20.87%	3,447,935	25.10%	250.327
3G1	1,738.640	2.63%	366,215	2.67%	210.633
3G	413.860	0.63%	72,430	0.53%	175.010
4G1	7,741.930	11.73%	1,337,555	9.74%	172.767
4G	31,985.320	48.46%	5,561,640	40.48%	173.881
Grass Total	66,002.200	100.00%	13,738,155	100.00%	208.146

Irrigated Total	468.180	0.48%	219,635	0.92%	469.125
Dry Total	28,814.680	29.67%	9,227,330	38.79%	320.230
Grass Total	66,002.200	67.96%	13,738,155	57.76%	208.146
Waste	1,122.200	1.16%	22,445	0.09%	20.000
Other	708.720	0.73%	577,550	2.43%	814.919
Exempt	991.080	1.02%			
Market Area Total	97,115.980	100.00%	23,785,115	100.00%	244.914

As Related to the County as a Whole

Irrigated Total	468.180	2.74%	219,635	2.92%	
Dry Total	28,814.680	24.93%	9,227,330	25.66%	
Grass Total	66,002.200	10.17%	13,738,155	10.15%	
Waste	1,122.200	20.02%	22,445	20.02%	
Other	708.720	13.52%	577,550	14.41%	
Exempt	991.080	1.26%			
Market Area Total	97,115.980	12.26%	23,785,115	13.00%	

2008 Agricultural Land Detail

County 23 - Dawes

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	12.000	26.09%	7,320	36.11%	610.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	15.000	32.61%	6,300	31.08%	420.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	19.000	41.30%	6,650	32.81%	350.000
Irrigated Total	46.000	100.00%	20,270	100.00%	440.652

Dry:

1D1	12.000	0.05%	4,260	0.06%	355.000
1D	5,884.399	26.40%	2,123,675	30.84%	360.899
2D1	51.000	0.23%	16,320	0.24%	320.000
2D	7,035.398	31.57%	2,322,455	33.72%	330.109
3D1	3,481.810	15.62%	951,465	13.82%	273.267
3D	100.000	0.45%	26,645	0.39%	266.450
4D1	4,849.800	21.76%	1,262,745	18.34%	260.370
4D	871.643	3.91%	179,440	2.61%	205.864
Dry Total	22,286.050	100.00%	6,887,005	100.00%	309.027

Grass:

1G1	54,955.200	40.32%	16,123,080	50.02%	293.385
1G	4,132.914	3.03%	1,281,930	3.98%	310.175
2G1	113.430	0.08%	31,855	0.10%	280.834
2G	10,192.117	7.48%	2,625,020	8.14%	257.553
3G1	4,068.381	2.99%	893,730	2.77%	219.677
3G	459.000	0.34%	80,325	0.25%	175.000
4G1	8,853.610	6.50%	1,592,780	4.94%	179.901
4G	53,516.288	39.27%	9,606,855	29.80%	179.512
Grass Total	136,290.940	100.00%	32,235,575	100.00%	236.520

Irrigated Total	46.000	0.03%	20,270	0.05%	440.652
Dry Total	22,286.050	13.72%	6,887,005	16.39%	309.027
Grass Total	136,290.940	83.88%	32,235,575	76.71%	236.520
Waste	153.200	0.09%	3,065	0.01%	20.006
Other	3,710.820	2.28%	2,875,805	6.84%	774.978
Exempt	53,856.900	33.15%			
Market Area Total	162,487.010	100.00%	42,021,720	100.00%	258.615

As Related to the County as a Whole

Irrigated Total	46.000	0.27%	20,270	0.27%	
Dry Total	22,286.050	19.28%	6,887,005	19.15%	
Grass Total	136,290.940	21.01%	32,235,575	23.81%	
Waste	153.200	2.73%	3,065	2.73%	
Other	3,710.820	70.78%	2,875,805	71.74%	
Exempt	53,856.900	68.60%			
Market Area Total	162,487.010	20.51%	42,021,720	22.97%	

2008 Agricultural Land Detail

County 23 - Dawes

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	17,117.220	7,513,580
Dry	0.000	0	1,738.070	548,845	113,835.230	35,416,635
Grass	0.000	0	5,030.330	1,082,690	643,699.380	134,282,330
Waste	0.000	0	30.000	600	5,575.610	111,515
Other	68.700	39,350	598.750	455,180	4,575.560	3,514,120
Exempt	10.300	10,300	691.620	340,475	77,802.400	37,582,990
Total	68.700	39,350	7,397.150	2,087,315	784,803.000	180,838,180

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	17,117.220	7,513,580	17,117.220	2.16%	7,513,580	4.11%	438.948
Dry	115,573.300	35,965,480	115,573.300	14.59%	35,965,480	19.66%	311.191
Grass	648,729.710	135,365,020	648,729.710	81.88%	135,365,020	73.98%	208.661
Waste	5,605.610	112,115	5,605.610	0.71%	112,115	0.06%	20.000
Other	5,243.010	4,008,650	5,243.010	0.66%	4,008,650	2.19%	764.570
Exempt	78,504.320	37,933,765	78,504.320	9.91%	37,933,765	20.73%	483.206
Total	792,268.850	182,964,845	792,268.850	100.00%	182,964,845	100.00%	230.937

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

23 Dawes

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	169,289,196	173,325,114	4,035,918	2.38	2,291,503	1.03
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	44,299,040	44,658,292	359,252	0.81	*-----	0.81
4. Total Residential (sum lines 1-3)	213,588,236	217,983,406	4,395,170	2.06	2,291,503	0.98
5. Commercial	53,236,505	60,188,799	6,952,294	13.06	1,240,315	10.73
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	11,860,927	12,054,645	193,718	1.63	2,411,125	-18.7
8. Minerals	68,009,570	67,636,140	-373,430	-0.55	0	-0.55
9. Total Commercial (sum lines 5-8)	133,107,002	139,879,584	6,772,582	5.09	3,450,645	2.5
10. Total Non-Agland Real Property	346,695,238	357,862,990	11,167,752	3.22	5,942,943	1.51
11. Irrigated	5,163,460	7,513,580	2,350,120	45.51		
12. Dryland	35,058,570	35,965,480	906,910	2.59		
13. Grassland	122,705,790	135,365,020	12,659,230	10.32		
14. Wasteland	112,115	112,115	0	0		
15. Other Agland	4,156,765	4,156,765	-148,115	-3.56		
16. Total Agricultural Land	167,196,700	182,964,845	15,768,145	9.43		
17. Total Value of All Real Property (Locally Assessed)	513,891,938	540,827,835	26,935,897	5.24	5,942,943	4.09

*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.

3 YEAR PLAN OF ASSESSMENT
ROBERTA “LINDY” COLEMAN
DAWES COUNTY ASSESSOR

2008 Tax Year

- Commercial Appraisal Completion
- New pictures for files
- GIS Completion
- Coding Error Corrections Completed
- Convert land calculations from CAMA to County Solutions for uniformity of land valuations
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2009 Tax Year

- Review Town of Chadron and Subdivisions
- New pictures for files
- Update Marshall & Swift files
- Complete coding corrections and updates not completed in 2008
- Begin adding Exempt parcels and their values
- Update and maintain GIS files

2010 Tax Year

- Complete exempt parcel additions
- Review Rural Residential
- New pictures for files
- Review and Update Assessor Locations
- Update and maintain GIS files
- Assess system coding for maximum reporting capabilities

2008 Assessment Survey for Dawes County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	One
2.	Appraiser(s) on staff
	None
3.	Other full-time employees
	One clerical
4.	Other part-time employees
	One—for pickup work and GIS
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$199,071
7.	Part of the budget that is dedicated to the computer system
	\$21,000
8.	Adopted budget, or granted budget if different from above
	\$171,000
9.	Amount of the total budget set aside for appraisal work
	\$40,000
10.	Amount of the total budget set aside for education/workshops
	\$3,500
11.	Appraisal/Reappraisal budget, if not part of the total budget
	Part of budget
12.	Other miscellaneous funds
	None
13.	Total budget
	\$171,100
a.	Was any of last year's budget not used:
	\$16,820.31

B. Computer, Automation Information and GIS

1.	Administrative software County Solutions
2.	CAMA software MIPS
3.	Cadastral maps: Are they currently being used? No
4.	Who maintains the Cadastral Maps? N/A
5.	Does the county have GIS software? Yes, GIS WorkShop
6.	Who maintains the GIS software and maps? GIS WorkShop
7.	Personal Property software: MIPS

C. Zoning Information

1.	Does the county have zoning? Yes
2.	If so, is the zoning countywide? Yes
3.	What municipalities in the county are zoned? Chadron & Crawford
4.	When was zoning implemented? 2002

D. Contracted Services

1.	Appraisal Services
	Contracted: Stanard Appraisal
2.	Other services
	GIS WorkShop Software, County Solutions for administrative, MIPS for CAMA and personal property software.

Certification

This is to certify that the 2008 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 Dawes County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5555.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts