

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

26 Dixon

Residential Real Property - Current

Number of Sales	118	COD	14.08
Total Sales Price	\$6,846,205	PRD	103.87
Total Adj. Sales Price	\$6,846,205	COV	20.31
Total Assessed Value	\$6,360,875	STD	19.60
Avg. Adj. Sales Price	\$58,019	Avg. Abs. Dev.	13.45
Avg. Assessed Value	\$53,906	Min	39.11
Median	95.57	Max	186.57
Wgt. Mean	92.91	95% Median C.I.	93.08 to 97.82
Mean	96.51	95% Wgt. Mean C.I.	90.02 to 95.80
		95% Mean C.I.	92.97 to 100.05
% of Value of the Class of all Real Property Value in the County			19.35
% of Records Sold in the Study Period			5.29
% of Value Sold in the Study Period			5.99
Average Assessed Value of the Base			47,621

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	118	95.57	14.08	103.87
2007	157	96.38	19.53	104.76
2006	193	95.90	25.13	107.34
2005	164	96.31	24.48	105.67
2004	149	96.08	24.92	111.16
2003	173	96	18.3	106.66
2002	192	95	30.72	111.43
2001	165	93	24.94	105.55

2008 Commission Summary

26 Dixon

Commercial Real Property - Current

Number of Sales	45	COD	24.49
Total Sales Price	\$1,929,950	PRD	101.32
Total Adj. Sales Price	\$1,903,950	COV	40.74
Total Assessed Value	\$1,966,510	STD	42.64
Avg. Adj. Sales Price	\$42,310	Avg. Abs. Dev.	23.85
Avg. Assessed Value	\$43,700	Min	55.00
Median	97.42	Max	265.18
Wgt. Mean	103.29	95% Median C.I.	94.00 to 103.65
Mean	104.65	95% Wgt. Mean C.I.	94.84 to 111.73
		95% Mean C.I.	92.19 to 117.11
% of Value of the Class of all Real Property Value in the County			7.33
% of Records Sold in the Study Period			13.31
% of Value Sold in the Study Period			4.88
Average Assessed Value of the Base			119,145

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	45	97.42	24.49	101.32
2007	35	95.96	26.73	99.06
2006	22	94.39	22.02	91.99
2005	22	94.35	34.64	99.09
2004	25	95.20	40.66	114.36
2003	35	98	56.88	139.55
2002	37	96	57.82	147.15
2001	40	98	50.92	135.06

2008 Commission Summary

26 Dixon

Agricultural Land - Current

Number of Sales	73	COD	24.59
Total Sales Price	\$15,621,149	PRD	103.49
Total Adj. Sales Price	\$15,861,149	COV	32.64
Total Assessed Value	\$11,362,771	STD	24.20
Avg. Adj. Sales Price	\$217,276	Avg. Abs. Dev.	17.98
Avg. Assessed Value	\$155,654	Min	0.02
Median	73.12	Max	140.45
Wgt. Mean	71.64	95% Median C.I.	66.38 to 81.30
Mean	74.14	95% Wgt. Mean C.I.	66.38 to 76.90
		95% Mean C.I.	68.59 to 79.69
% of Value of the Class of all Real Property Value in the County			73.31
% of Records Sold in the Study Period			2.5
% of Value Sold in the Study Period			3.87
Average Assessed Value of the Base			137,899

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	73	73.12	24.59	103.49
2007	53	70.87	17.83	104.33
2006	63	74.93	18.24	105.66
2005	56	76.13	17.67	103.91
2004	51	74.85	14.80	102.05
2003	49	78	13.42	102.38
2002	42	75	17.41	96.56
2001	50	75	18.22	100.91

2008 Opinions of the Property Tax Administrator for Dixon 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 Dixon County is 96% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dixon 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 Dixon County is 97% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dixon County is in compliance with generally accepted mass appraisal practices.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Dixon County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dixon 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:	118	MEDIAN:	94	COV:	24.11	95% Median C.I.:	89.81 to 97.22
TOTAL Sales Price:	6,846,205	WGT. MEAN:	88	STD:	22.34	95% Wgt. Mean C.I.:	84.46 to 92.14
TOTAL Adj.Sales Price:	6,846,205	MEAN:	93	AVG.ABS.DEV:	15.36	95% Mean C.I.:	88.60 to 96.66
TOTAL Assessed Value:	6,045,110						
AVG. Adj. Sales Price:	58,018	COD:	16.28	MAX Sales Ratio:	186.57		
AVG. Assessed Value:	51,229	PRD:	104.91	MIN Sales Ratio:	22.31		

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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	24	96.70	96.78	92.14	13.26	105.03	69.40	133.08	84.73 to 103.67	61,166	56,361
10/01/05 TO 12/31/05	8	94.34	97.36	95.23	25.81	102.23	22.31	186.57	22.31 to 186.57	52,906	50,384
01/01/06 TO 03/31/06	15	96.14	96.33	95.24	7.34	101.14	80.65	113.73	89.06 to 101.48	58,233	55,463
04/01/06 TO 06/30/06	12	92.15	92.66	88.84	14.93	104.30	58.66	123.33	82.18 to 110.19	44,208	39,275
07/01/06 TO 09/30/06	14	86.94	86.60	77.18	24.11	112.20	34.84	137.50	64.88 to 116.43	67,803	52,333
10/01/06 TO 12/31/06	15	94.50	90.08	89.78	13.34	100.33	48.23	110.14	79.40 to 104.20	49,250	44,217
01/01/07 TO 03/31/07	12	93.88	92.74	90.69	9.60	102.25	75.61	111.33	84.00 to 98.53	59,183	53,675
04/01/07 TO 06/30/07	18	87.69	88.64	82.07	25.34	108.00	39.11	157.88	67.64 to 103.30	64,041	52,559
<u>Study Years</u>											
07/01/05 TO 06/30/06	59	95.47	95.91	92.83	13.86	103.31	22.31	186.57	91.43 to 98.40	55,851	51,847
07/01/06 TO 06/30/07	59	89.81	89.35	84.09	19.15	106.26	34.84	157.88	84.82 to 97.49	60,185	50,611
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	56	94.32	91.44	87.30	14.63	104.74	34.84	137.50	89.06 to 98.20	55,214	48,199
<u>ALL</u>											
	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	8	94.34	90.26	93.87	12.05	96.15	48.23	109.90	48.23 to 109.90	51,212	48,073
CONCORD	8	96.02	93.88	90.96	7.37	103.20	67.64	111.69	67.64 to 111.69	39,062	35,533
DIXON	3	110.14	102.96	95.08	19.21	108.29	67.62	131.11	N/A	13,000	12,360
EMERSON	8	95.09	93.69	93.46	4.58	100.25	74.52	100.38	74.52 to 100.38	45,843	42,845
MARTINSBURG	2	76.16	76.16	74.02	11.86	102.90	67.13	85.19	N/A	48,500	35,897
MASKELL	1	39.11	39.11	39.11			39.11	39.11	N/A	40,000	15,645
NEWCASTLE	11	90.10	110.49	104.00	30.23	106.24	72.49	186.57	79.29 to 157.88	22,363	23,257
PONCA	25	94.32	92.13	90.20	16.26	102.14	22.31	132.00	80.66 to 101.48	65,690	59,249
RURAL	30	86.91	83.95	81.94	19.40	102.46	34.84	119.07	75.97 to 97.02	87,530	71,719
WAKEFIELD	21	97.82	97.48	95.42	8.76	102.16	84.11	133.08	88.05 to 103.30	50,457	48,146
WATERBURY	1	123.33	123.33	123.33			123.33	123.33	N/A	7,500	9,250
<u>ALL</u>											
	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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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	87	95.47	95.74	92.28	14.98	103.76	22.31	186.57	92.10 to 98.40	48,411	44,672
2	1	82.18	82.18	82.18			82.18	82.18	N/A	8,500	6,985
3	30	86.91	83.95	81.94	19.40	102.46	34.84	119.07	75.97 to 97.02	87,530	71,719
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229

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	106	94.39	92.46	88.40	15.00	104.59	34.84	186.57	89.81 to 97.34	63,810	56,408
2	12	92.30	94.16	80.02	28.20	117.67	22.31	157.88	79.29 to 132.00	6,854	5,485
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	117	94.32	92.30	88.24	16.09	104.60	22.31	186.57	89.81 to 97.02	58,433	51,561
06											
07	1	131.11	131.11	131.11			131.11	131.11	N/A	9,500	12,455
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	69.40	69.40	69.40			69.40	69.40	N/A	69,500	48,230
14-0008											
14-0054	13	96.38	95.08	88.93	14.39	106.93	64.88	131.11	67.64 to 111.33	35,788	31,825
14-0101											
26-0001	31	92.30	90.15	85.82	18.19	105.04	22.31	132.00	80.65 to 98.67	72,443	62,174
26-0024	15	89.81	102.22	92.33	29.28	110.72	39.11	186.57	79.69 to 116.75	35,226	32,523
26-0070	18	91.44	87.91	90.37	15.46	97.28	34.84	119.07	84.00 to 99.42	66,761	60,330
26-0561	11	94.60	89.75	85.87	7.87	104.52	56.50	100.38	74.52 to 98.53	56,568	48,575
90-0017	1	52.13	52.13	52.13			52.13	52.13	N/A	100,000	52,130
90-0560	28	97.52	95.54	92.70	10.21	103.07	58.66	133.08	88.05 to 103.11	57,619	53,410
NonValid School	1	69.40	69.40	69.40			69.40	69.40	N/A	69,500	48,230
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	13	90.10	93.44	80.72	27.12	115.76	22.31	157.88	79.29 to 132.00	7,403	5,976	
Prior TO 1860												
1860 TO 1899	7	98.20	103.36	97.27	22.68	106.26	67.62	186.57	67.62 to 186.57	38,943	37,881	
1900 TO 1919	27	92.10	86.58	79.66	21.57	108.69	34.84	120.66	71.19 to 109.90	58,212	46,369	
1920 TO 1939	25	92.30	92.96	90.13	12.11	103.14	63.34	133.08	87.15 to 97.22	63,520	57,250	
1940 TO 1949	3	88.05	82.73	84.53	16.21	97.87	58.66	101.48	N/A	62,666	52,971	
1950 TO 1959	7	97.02	96.52	96.19	6.95	100.35	74.52	110.19	74.52 to 110.19	61,642	59,292	
1960 TO 1969	10	97.63	95.52	95.57	5.58	99.95	67.13	108.24	94.18 to 100.38	58,950	56,338	
1970 TO 1979	14	92.53	97.11	93.56	12.41	103.80	78.06	123.33	85.62 to 116.43	79,535	74,411	
1980 TO 1989	6	84.73	89.06	78.35	21.79	113.67	56.50	131.11	56.50 to 131.11	88,650	69,460	
1990 TO 1994	1	85.19	85.19	85.19			85.19	85.19	N/A	37,000	31,520	
1995 TO 1999	3	97.75	95.14	95.05	6.71	100.09	84.00	103.67	N/A	79,733	75,788	
2000 TO Present	2	93.44	93.44	87.82	10.49	106.39	83.63	103.24	N/A	93,500	82,115	
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	4	116.29	121.24	126.75	22.74	95.65	94.50	157.88	N/A	3,312	4,198	
5000 TO 9999	8	97.15	103.61	104.97	19.61	98.71	79.29	132.00	79.29 to 132.00	7,187	7,544	
Total \$												
1 TO 9999	12	99.64	109.49	109.05	21.59	100.40	79.29	157.88	86.67 to 132.00	5,895	6,429	
10000 TO 29999	18	98.30	99.61	102.06	22.24	97.60	22.31	186.57	91.43 to 113.13	19,500	19,901	
30000 TO 59999	32	94.15	92.68	92.36	13.48	100.35	39.11	116.75	87.15 to 103.11	44,886	41,457	
60000 TO 99999	38	92.46	88.76	88.93	13.20	99.81	34.84	119.07	85.62 to 97.82	74,268	66,048	
100000 TO 149999	17	89.02	84.96	84.97	13.52	100.00	52.13	109.89	75.61 to 97.22	118,582	100,753	
150000 TO 249999	1	40.28	40.28	40.28			40.28	40.28	N/A	150,000	60,415	
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229	

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:	118	MEDIAN:	94	COV:	24.11	95% Median C.I.:	89.81 to 97.22
TOTAL Sales Price:	6,846,205	WGT. MEAN:	88	STD:	22.34	95% Wgt. Mean C.I.:	84.46 to 92.14
TOTAL Adj.Sales Price:	6,846,205	MEAN:	93	AVG.ABS.DEV:	15.36	95% Mean C.I.:	88.60 to 96.66
TOTAL Assessed Value:	6,045,110						
AVG. Adj. Sales Price:	58,018	COD:	16.28	MAX Sales Ratio:	186.57		
AVG. Assessed Value:	51,229	PRD:	104.91	MIN Sales Ratio:	22.31		

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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 \$ _____												
1 TO 4999	4	92.30	75.50	53.27	20.90	141.73	22.31	95.08	N/A	5,812	3,096	
5000 TO 9999	10	101.30	104.97	94.80	25.68	110.72	48.23	157.88	79.29 to 137.50	7,650	7,252	
Total \$ _____												
1 TO 9999	14	94.79	96.55	85.12	26.01	113.42	22.31	157.88	79.29 to 132.00	7,125	6,065	
10000 TO 29999	18	94.82	95.51	84.94	23.21	112.45	34.84	186.57	84.73 to 110.14	24,305	20,645	
30000 TO 59999	40	91.11	90.47	86.16	16.15	105.00	52.13	133.08	82.75 to 98.53	50,683	43,668	
60000 TO 99999	37	94.32	91.85	88.50	12.02	103.78	40.28	119.07	87.32 to 97.82	85,302	75,493	
100000 TO 149999	9	94.60	93.61	93.17	6.89	100.47	79.69	109.89	83.63 to 98.67	125,044	116,509	
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	13	90.10	93.44	80.72	27.12	115.76	22.31	157.88	79.29 to 132.00	7,403	5,976	
10	3	103.24	100.52	98.83	9.02	101.70	85.19	113.13	N/A	33,333	32,945	
20	35	92.10	85.63	79.67	18.22	107.47	34.84	120.66	80.65 to 97.45	56,735	45,202	
30	67	96.10	95.78	91.90	13.19	104.22	58.66	186.57	89.40 to 98.20	69,615	63,977	
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	13	90.10	93.44	80.72	27.12	115.76	22.31	157.88	79.29 to 132.00	7,403	5,976	
100	2	127.22	127.22	127.68	3.06	99.64	123.33	131.11	N/A	8,500	10,852	
101	58	95.57	93.30	90.54	12.50	103.04	56.50	133.08	89.77 to 98.40	62,945	56,992	
102	13	92.30	92.03	82.74	24.45	111.23	52.13	186.57	64.88 to 111.69	68,250	56,468	
104	32	92.88	89.18	86.84	14.47	102.69	34.84	119.07	85.79 to 98.20	68,589	59,564	
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	14	92.30	93.71	89.81	25.13	104.34	22.31	157.88	79.29 to 132.00	15,303	13,744	
20	6	95.36	99.82	81.20	30.97	122.94	34.84	186.57	34.84 to 186.57	31,166	25,306	
30	98	94.39	92.04	88.45	14.17	104.05	39.11	133.08	89.77 to 97.49	65,764	58,171	
ALL	118	94.39	92.63	88.30	16.28	104.91	22.31	186.57	89.81 to 97.22	58,018	51,229	

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

Residential

- 1. Dixon Village reappraisal and lot values revalued
- 2. Newcastle Village – No adjustment. 5 of the sales are vacant lots and 6 of the sales are improved property. If the vacant are looked at separately then the improved properties are within the acceptable range.
- 3. Rural Residential. Increased 1 story – 15%
 - 1 ½ story – 25%
 - 2 Story – 25%

Improvements over 100,000 were not increased as the market indicates they are currently within the acceptable range and the lower value properties needed to be adjusted

2008 Assessment Survey for Dixon County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	It depends on market analysis of each town
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	The market or sales comparison approach is utilized when preparing for individual taxpayer protests
7.	Number of market areas/neighborhoods for this property class:
	11
8.	How are these defined?
	Towns and rural
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? (<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>)
	Considered the same market as the adjoining city or village
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
83	1	17	107

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:	118	MEDIAN:	96	COV:	20.31	95% Median C.I.:	93.08 to 97.82
TOTAL Sales Price:	6,846,205	WGT. MEAN:	93	STD:	19.60	95% Wgt. Mean C.I.:	90.02 to 95.80
TOTAL Adj.Sales Price:	6,846,205	MEAN:	97	AVG.ABS.DEV:	13.45	95% Mean C.I.:	92.97 to 100.05
TOTAL Assessed Value:	6,360,875						
AVG. Adj. Sales Price:	58,018	COD:	14.08	MAX Sales Ratio:	186.57		
AVG. Assessed Value:	53,905	PRD:	103.87	MIN Sales Ratio:	39.11		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	24	96.80	99.66	94.78	14.15	105.15	72.49	133.08	85.62 to 113.13	61,166	57,975
10/01/05 TO 12/31/05	8	94.34	104.39	96.96	18.36	107.67	78.58	186.57	78.58 to 186.57	52,906	51,298
01/01/06 TO 03/31/06	15	96.14	97.13	95.79	8.18	101.40	80.65	115.26	89.06 to 101.48	58,233	55,784
04/01/06 TO 06/30/06	12	92.15	93.22	90.24	13.15	103.30	63.34	116.80	82.18 to 110.19	44,208	39,893
07/01/06 TO 09/30/06	14	94.60	95.16	89.48	15.32	106.35	56.16	137.50	78.89 to 116.43	67,803	60,670
10/01/06 TO 12/31/06	15	95.08	95.00	96.29	10.54	98.66	48.23	124.89	89.40 to 104.20	49,250	47,422
01/01/07 TO 03/31/07	12	97.55	98.31	96.54	9.74	101.83	75.61	124.76	89.62 to 109.90	59,183	57,138
04/01/07 TO 06/30/07	18	90.57	91.59	86.51	22.91	105.88	39.11	157.88	73.78 to 103.30	64,041	55,400
____Study Years____											
07/01/05 TO 06/30/06	59	95.47	98.35	94.60	13.10	103.96	63.34	186.57	92.30 to 98.83	55,851	52,835
07/01/06 TO 06/30/07	59	95.66	94.67	91.34	15.05	103.64	39.11	157.88	89.81 to 98.53	60,185	54,976
____Calendar Yrs____											
01/01/06 TO 12/31/06	56	94.84	95.23	93.02	11.66	102.38	48.23	137.50	92.76 to 98.44	55,214	51,360
____ALL____											
	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	8	97.44	92.20	96.88	10.72	95.17	48.23	109.90	48.23 to 109.90	51,212	49,615
CONCORD	8	96.02	97.38	91.86	11.02	106.01	67.64	126.45	67.64 to 126.45	39,062	35,883
DIXON	3	110.14	111.43	107.13	11.52	104.01	93.03	131.11	N/A	13,000	13,926
EMERSON	8	95.09	93.84	93.65	4.43	100.20	75.71	100.38	75.71 to 100.38	45,843	42,933
MARTINSBURG	2	78.94	78.94	77.45	7.92	101.91	72.68	85.19	N/A	48,500	37,565
MASKELL	1	39.11	39.11	39.11			39.11	39.11	N/A	40,000	15,645
NEWCASTLE	11	90.10	110.49	104.00	30.23	106.24	72.49	186.57	79.29 to 157.88	22,363	23,257
PONCA	25	96.10	95.63	91.83	14.67	104.14	63.34	132.00	80.66 to 106.63	65,690	60,322
RURAL	30	93.97	93.60	91.77	13.23	102.00	56.16	124.89	87.15 to 98.09	87,530	80,325
WAKEFIELD	21	97.82	98.02	96.12	9.00	101.99	84.11	133.08	88.05 to 104.06	50,457	48,497
WATERBURY	1	116.80	116.80	116.80			116.80	116.80	N/A	7,500	8,760
____ALL____											
	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

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:	118	MEDIAN:	96	COV:	20.31	95% Median C.I.:	93.08 to 97.82
TOTAL Sales Price:	6,846,205	WGT. MEAN:	93	STD:	19.60	95% Wgt. Mean C.I.:	90.02 to 95.80
TOTAL Adj.Sales Price:	6,846,205	MEAN:	97	AVG.ABS.DEV:	13.45	95% Mean C.I.:	92.97 to 100.05
TOTAL Assessed Value:	6,360,875						
AVG. Adj. Sales Price:	58,018	COD:	14.08	MAX Sales Ratio:	186.57		
AVG. Assessed Value:	53,905	PRD:	103.87	MIN Sales Ratio:	39.11		

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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	87	96.10	97.68	93.64	14.34	104.31	39.11	186.57	93.20 to 98.67	48,411	45,334
2	1	82.18	82.18	82.18			82.18	82.18	N/A	8,500	6,985
3	30	93.97	93.60	91.77	13.23	102.00	56.16	124.89	87.15 to 98.09	87,530	80,325
ALL	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

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	106	95.80	96.25	92.96	13.08	103.53	39.11	186.57	93.20 to 98.09	63,810	59,318
2	12	92.30	98.85	88.92	23.12	111.17	48.23	157.88	79.29 to 132.00	6,854	6,094
ALL	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	117	95.47	96.21	92.86	13.89	103.62	39.11	186.57	93.08 to 97.75	58,433	54,260
06											
07	1	131.11	131.11	131.11			131.11	131.11	N/A	9,500	12,455
ALL	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	13	96.38	102.62	96.61	13.20	106.21	67.64	131.11	93.03 to 124.76	35,788	34,576
14-0101											
26-0001	31	95.68	94.72	90.52	14.41	104.64	63.34	132.00	80.66 to 101.48	72,443	65,572
26-0024	15	90.10	103.41	95.25	28.28	108.57	39.11	186.57	82.18 to 116.75	35,226	33,554
26-0070	18	94.34	92.28	95.40	11.94	96.73	48.23	119.07	87.15 to 99.56	66,761	63,691
26-0561	11	94.60	90.84	88.24	6.72	102.95	67.28	100.38	75.71 to 98.53	56,568	49,914
90-0017	1	73.78	73.78	73.78			73.78	73.78	N/A	100,000	73,780
90-0560	29	97.82	97.68	95.43	10.42	102.35	71.84	133.08	88.05 to 103.30	58,029	55,380
NonValid School											
ALL	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

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:	118	MEDIAN:	96	COV:	20.31	95% Median C.I.:	93.08 to 97.82
TOTAL Sales Price:	6,846,205	WGT. MEAN:	93	STD:	19.60	95% Wgt. Mean C.I.:	90.02 to 95.80
TOTAL Adj.Sales Price:	6,846,205	MEAN:	97	AVG.ABS.DEV:	13.45	95% Mean C.I.:	92.97 to 100.05
TOTAL Assessed Value:	6,360,875						
AVG. Adj. Sales Price:	58,018	COD:	14.08	MAX Sales Ratio:	186.57		
AVG. Assessed Value:	53,905	PRD:	103.87	MIN Sales Ratio:	39.11		

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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	13	90.10	97.77	88.32	22.32	110.70	48.23	157.88	79.29 to 132.00	7,403	6,539
Prior TO 1860											
1860 TO 1899	7	98.20	106.99	99.00	18.99	108.08	72.49	186.57	72.49 to 186.57	38,943	38,552
1900 TO 1919	27	93.20	92.90	88.93	17.74	104.47	39.11	124.76	83.66 to 110.14	58,212	51,765
1920 TO 1939	25	93.27	95.62	92.72	11.78	103.13	63.34	133.08	89.62 to 97.22	63,520	58,893
1940 TO 1949	3	88.05	87.12	88.74	11.22	98.18	71.84	101.48	N/A	62,666	55,608
1950 TO 1959	7	98.83	96.95	96.78	6.65	100.18	75.71	110.19	75.71 to 110.19	61,642	59,655
1960 TO 1969	10	97.63	98.32	98.49	7.31	99.83	72.68	124.89	94.18 to 105.73	58,950	58,059
1970 TO 1979	14	97.79	99.16	95.83	9.66	103.47	78.06	116.80	89.02 to 116.43	79,535	76,218
1980 TO 1989	6	90.31	92.72	83.49	17.62	111.06	67.28	131.11	67.28 to 131.11	88,650	74,010
1990 TO 1994	1	85.19	85.19	85.19			85.19	85.19	N/A	37,000	31,520
1995 TO 1999	3	99.56	102.70	102.44	4.37	100.25	97.75	110.79	N/A	79,733	81,678
2000 TO Present	2	104.30	104.30	98.02	10.51	106.40	93.33	115.26	N/A	93,500	91,652
ALL	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

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	116.29	121.24	126.75	22.74	95.65	94.50	157.88	N/A	3,312	4,198
5000 TO 9999	8	97.15	102.79	104.11	18.77	98.73	79.29	132.00	79.29 to 132.00	7,187	7,483
Total \$											
1 TO 9999	12	99.64	108.94	108.35	21.05	100.54	79.29	157.88	86.67 to 132.00	5,895	6,388
10000 TO 29999	18	101.13	105.71	106.28	18.68	99.46	48.23	186.57	93.03 to 115.58	19,500	20,724
30000 TO 59999	32	95.60	94.66	94.53	14.41	100.14	39.11	124.76	88.05 to 103.30	44,886	42,431
60000 TO 99999	38	95.57	93.65	93.74	10.07	99.90	56.16	124.89	89.62 to 99.26	74,268	69,622
100000 TO 149999	17	92.77	89.47	89.47	9.08	100.00	67.28	109.89	78.06 to 97.49	118,582	106,094
150000 TO 249999	1	69.40	69.40	69.40			69.40	69.40	N/A	150,000	104,095
ALL	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905

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:	118	MEDIAN:	96	COV:	20.31	95% Median C.I.:	93.08 to 97.82
TOTAL Sales Price:	6,846,205	WGT. MEAN:	93	STD:	19.60	95% Wgt. Mean C.I.:	90.02 to 95.80
TOTAL Adj.Sales Price:	6,846,205	MEAN:	97	AVG.ABS.DEV:	13.45	95% Mean C.I.:	92.97 to 100.05
TOTAL Assessed Value:	6,360,875						
AVG. Adj. Sales Price:	58,018	COD:	14.08	MAX Sales Ratio:	186.57		
AVG. Assessed Value:	53,905	PRD:	103.87	MIN Sales Ratio:	39.11		

Printed: 03/31/2008 19:21:01

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	3	94.50	93.23	92.54	1.76	100.75	90.10	95.08	N/A	3,416	3,161	
5000 TO 9999	9	104.20	104.97	93.53	26.42	112.24	48.23	157.88	79.29 to 137.50	7,388	6,910	
<u>Total \$</u>												
1 TO 9999	12	94.79	102.04	93.39	23.08	109.25	48.23	157.88	82.18 to 132.00	6,395	5,973	
10000 TO 29999	19	96.38	100.78	94.45	19.50	106.70	39.11	186.57	84.82 to 113.13	21,078	19,908	
30000 TO 59999	36	93.93	93.38	89.95	15.29	103.82	56.16	133.08	85.19 to 100.00	47,891	43,078	
60000 TO 99999	38	96.84	96.96	94.92	9.76	102.15	67.28	124.89	93.08 to 99.56	79,775	75,721	
100000 TO 149999	13	94.60	92.53	91.90	7.10	100.68	69.40	109.89	87.53 to 98.67	124,107	114,053	
<u>ALL</u>												
	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	13	90.10	97.77	88.32	22.32	110.70	48.23	157.88	79.29 to 132.00	7,403	6,539	
10	3	113.13	104.53	103.65	8.86	100.85	85.19	115.26	N/A	33,333	34,548	
20	35	93.08	91.14	86.58	16.16	105.26	39.11	126.45	86.73 to 98.53	56,735	49,123	
30	67	97.22	98.71	95.47	11.09	103.40	71.84	186.57	94.32 to 98.83	69,615	66,460	
<u>ALL</u>												
	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905	

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	13	90.10	97.77	88.32	22.32	110.70	48.23	157.88	79.29 to 132.00	7,403	6,539	
100	2	123.96	123.96	124.79	5.77	99.33	116.80	131.11	N/A	8,500	10,607	
101	58	97.47	97.12	94.23	12.34	103.06	63.34	133.08	93.33 to 99.42	62,945	59,316	
102	13	92.77	99.39	91.48	16.96	108.64	71.84	186.57	83.66 to 111.69	68,250	62,437	
104	32	94.46	92.01	91.24	11.44	100.84	39.11	119.07	88.05 to 98.53	68,589	62,582	
<u>ALL</u>												
	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	14	92.30	97.73	93.23	20.78	104.83	48.23	157.88	79.29 to 132.00	15,303	14,266	
20	6	95.36	105.05	90.71	25.50	115.80	56.16	186.57	56.16 to 186.57	31,166	28,272	
30	98	95.80	95.81	92.96	12.46	103.06	39.11	133.08	93.08 to 98.44	65,764	61,137	
<u>ALL</u>												
	118	95.57	96.51	92.91	14.08	103.87	39.11	186.57	93.08 to 97.82	58,018	53,905	

**2008 Correlation Section
for Dixon County**

Residential Real Property

I. Correlation

RESIDENTIAL: The county reported that the assessment actions for the residential class included adjustments to the rural residential class, and minor adjustments to the remainder of the residential class. Statistically the village of Newcastle has 11 sales with a median of 90.10. The county studied the sales and found that 5 vacant lot sales and 6 improved sales represented the 11 sales. The coefficient of dispersion in Newcastle is 30.23%. Analysis of these sales indicated all of the vacant lots sold for less than \$8,500 and one improved sale sold for \$15,000. The county has been aggressive in working through a cyclical review of each of the towns and at this time does not feel that an adjustment was necessary to the village of Newcastle.

The county has utilized a reasonable percentage of available sales and did not excessively trim sales. The trended preliminary median ratio and the R&O median ratio are relatively close. The difference between the percent change to the sales file and the percent change to the assessed value is slightly distorted due to the representation of the rural residential properties in the sales file base. When analyzing the rural residential and randomly reducing the sales to the same percent as that subclass was to the total residential class, the median for the class of residential still remains at 95%. This exercise was completed to show that while the rural residential weights the sales file, the median level of value will remain acceptable. The coefficient of dispersion is within the acceptable range and the price related differential is barely above the 103.00 acceptable level.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2008 assessment year. Based on the information available and the assessment practices of the county I believe that the best indicator of the level of value is the median for the 2008 assessment year.

**2008 Correlation Section
for Dixon 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	229	118	51.53
2007	256	157	61.33
2006	277	193	69.68
2005	243	164	67.49
2004	227	149	65.64
2003	254	173	68.11
2002	251	192	76.49
2001	221	165	74.66

RESIDENTIAL: The analysis of sales grid indicates approximately a 16% decrease in the qualified sales utilized. A brief review of the non qualified sales revealed that the county has not excessively trimmed the residential sales base.

**2008 Correlation Section
for Dixon 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 Dixon 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	94.39	3.65	97.84	95.57
2007	94.09	5.56	99.32	96.38
2006	95.31	2.03	97.25	95.90
2005	94.61	0.92	95.48	96.31
2004	95.92	-0.1	95.83	96.08
2003	93	6.21	98.78	96
2002	89	7.07	95.29	95
2001	93	-0.09	92.92	93

RESIDENTIAL: The trended preliminary median ratio and the R&O median ratio is 2.27 percentage points apart. Both the trended and R&O median are within the acceptable range. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

**2008 Correlation Section
for Dixon 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 Dixon 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)
8.62	2008	3.65
3.4	2007	5.56
0.74	2006	2.03
2.67	2005	0.92
1.34	2004	-0.1
7	2003	6
7.08	2002	7.07
0.77	2001	-0.09

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is close to five percentage points apart. The county reported that they had implemented changes in values to the rural residential class of property. The percentage of those sales in the sales file represents approximately 25% of the sales file population. The assessed value rural residential parcels represent approximately 17% of the total residential class. The remainder of the county had minimal adjustments. Therefore, the percentage change is somewhat distorted based on this information and does not suggest that the county has treated sold and unsold property differently.

2008 Correlation Section for Dixon 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 Dixon County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.57	92.91	96.51

RESIDENTIAL: All three measures of central tendency are within the acceptable range and support the assessment actions of the county.

**2008 Correlation Section
for Dixon 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	14.08	103.87
Difference	0	0.87

RESIDENTIAL: The measures of the quality of assessment indicate that the coefficient of dispersion is within the acceptable range and the price related differential is slightly outside the acceptable parameters but not unreasonable.

**2008 Correlation Section
for Dixon 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	118	118	0
Median	94.39	95.57	1.18
Wgt. Mean	88.30	92.91	4.61
Mean	92.63	96.51	3.88
COD	16.28	14.08	-2.2
PRD	104.91	103.87	-1.04
Min Sales Ratio	22.31	39.11	16.8
Max Sales Ratio	186.57	186.57	0

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the final statistics remained the same. The remainder of the table is a reflection of the assessment actions taken by the county for the 2008 assessment year and support that the county has improved the assessment of residential property.

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)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	96	COV:	40.88	95% Median C.I.:	94.00 to 102.81
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.66	95% Wgt. Mean C.I.:	94.45 to 111.38
TOTAL Adj.Sales Price:	1,903,950	MEAN:	104	AVG.ABS.DEV:	23.66	95% Mean C.I.:	91.90 to 116.83
TOTAL Assessed Value:	1,959,400						
AVG. Adj. Sales Price:	42,310	COD:	24.61	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,542	PRD:	101.41	MIN Sales Ratio:	55.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	94.32	90.41	93.75	5.31	96.43	80.94	95.96	N/A	24,333	22,813
10/01/04 TO 12/31/04	4	97.86	99.45	100.72	3.32	98.74	94.88	107.20	N/A	27,750	27,948
01/01/05 TO 03/31/05	3	110.58	108.14	98.86	7.41	109.39	94.63	119.20	N/A	24,333	24,055
04/01/05 TO 06/30/05	3	93.37	92.66	96.46	7.50	96.06	81.79	102.81	N/A	27,750	26,766
07/01/05 TO 09/30/05	6	104.19	121.76	113.18	40.99	107.58	62.33	265.18	62.33 to 265.18	82,333	93,185
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.53	106.61	89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	9	96.13	117.50	106.67	34.89	110.15	67.33	265.18	75.04 to 169.00	42,944	45,807
07/01/06 TO 09/30/06	3	75.47	84.58	83.18	30.15	101.69	55.00	123.27	N/A	14,533	12,088
10/01/06 TO 12/31/06	2	78.60	78.60	86.01	30.02	91.38	55.00	102.19	N/A	26,250	22,577
01/01/07 TO 03/31/07	2	99.82	99.82	94.73	5.83	105.37	94.00	105.63	N/A	32,000	30,312
04/01/07 TO 06/30/07	7	103.65	102.16	97.99	29.20	104.25	57.71	175.10	57.71 to 175.10	68,214	66,845
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	95.96	97.80	97.78	7.66	100.02	80.94	119.20	93.37 to 107.20	26,173	25,592
07/01/05 TO 06/30/06	18	96.78	116.62	109.79	34.55	106.23	62.33	265.18	89.93 to 119.86	51,450	56,485
07/01/06 TO 06/30/07	14	98.10	94.69	95.66	26.73	98.98	55.00	175.10	57.71 to 122.55	45,542	43,568
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	14	101.41	110.60	109.04	24.98	101.43	62.33	265.18	81.79 to 119.86	48,732	53,137
01/01/06 TO 12/31/06	15	95.70	104.27	102.12	30.51	102.11	55.00	265.18	75.04 to 102.19	33,080	33,780
<u>ALL</u>											
	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	5	123.27	128.85	110.22	27.13	116.91	80.94	175.10	N/A	13,400	14,769
DIXON	1	97.52	97.52	97.52			97.52	97.52	N/A	21,000	20,480
EMERSON	3	107.20	90.19	105.81	16.60	85.24	55.00	108.38	N/A	130,666	138,261
MARTINSBURG	1	55.00	55.00	55.00			55.00	55.00	N/A	1,100	605
NEWCASTLE	7	97.42	99.51	94.46	10.51	105.34	74.83	119.20	74.83 to 119.20	23,571	22,266
PONCA	14	100.20	120.67	118.23	35.35	102.06	62.33	265.18	81.79 to 122.55	40,596	47,998
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	13	94.00	85.95	89.67	12.51	95.86	57.71	102.81	67.33 to 100.00	52,269	46,867
<u>ALL</u>											
	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

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)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	96	COV:	40.88	95% Median C.I.:	94.00 to 102.81
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.66	95% Wgt. Mean C.I.:	94.45 to 111.38
TOTAL Adj.Sales Price:	1,903,950	MEAN:	104	AVG.ABS.DEV:	23.66	95% Mean C.I.:	91.90 to 116.83
TOTAL Assessed Value:	1,959,400						
AVG. Adj. Sales Price:	42,310	COD:	24.61	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,542	PRD:	101.41	MIN Sales Ratio:	55.00		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	44	96.04	103.88	102.79	24.50	101.06	55.00	265.18	93.37 to 102.81	43,044	44,246
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
____ALL____											
	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

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	41	97.52	108.31	103.60	23.31	104.55	55.00	265.18	94.32 to 105.63	45,398	47,032
2	4	62.52	63.88	72.91	12.03	87.61	55.00	75.47	N/A	10,650	7,765
____ALL____											
	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	75.47	75.47	75.47			75.47	75.47	N/A	35,000	26,415
03	44	96.78	105.02	103.43	24.52	101.54	55.00	265.18	94.00 to 103.65	42,476	43,931
04											
____ALL____											
	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	1	97.52	97.52	97.52			97.52	97.52	N/A	21,000	20,480
14-0101											
26-0001	15	98.20	116.29	118.11	36.59	98.46	55.00	265.18	81.79 to 119.86	37,963	44,839
26-0024	7	97.42	99.51	94.46	10.51	105.34	74.83	119.20	74.83 to 119.20	23,571	22,266
26-0070	6	124.41	128.30	112.21	22.70	114.34	80.94	175.10	80.94 to 175.10	12,833	14,400
26-0561	3	107.20	90.19	105.81	16.60	85.24	55.00	108.38	N/A	130,666	138,261
90-0017											
90-0560	13	94.00	85.95	89.67	12.51	95.86	57.71	102.81	67.33 to 100.00	52,269	46,867
NonValid School											
____ALL____											
	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

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)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	96	COV:	40.88	95% Median C.I.:	94.00 to 102.81
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.66	95% Wgt. Mean C.I.:	94.45 to 111.38
TOTAL Adj.Sales Price:	1,903,950	MEAN:	104	AVG.ABS.DEV:	23.66	95% Mean C.I.:	91.90 to 116.83
TOTAL Assessed Value:	1,959,400						
AVG. Adj. Sales Price:	42,310	COD:	24.61	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,542	PRD:	101.41	MIN Sales Ratio:	55.00		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	7	67.33	73.25	94.70	18.22	77.35	55.00	108.38	55.00 to 108.38	73,728	69,817	
Prior TO 1860												
1860 TO 1899												
1900 TO 1919	11	94.32	96.80	95.00	13.64	101.89	62.33	123.27	74.83 to 119.86	26,159	24,850	
1920 TO 1939												
1940 TO 1949	3	102.19	100.90	99.92	3.51	100.98	94.88	105.63	N/A	19,500	19,485	
1950 TO 1959	2	112.00	112.00	85.24	50.89	131.39	55.00	169.00	N/A	12,250	10,442	
1960 TO 1969	7	94.26	94.29	96.83	12.03	97.37	75.04	122.55	75.04 to 122.55	58,857	56,994	
1970 TO 1979	3	97.42	96.31	99.40	10.14	96.90	80.94	110.58	N/A	12,166	12,093	
1980 TO 1989	8	103.23	144.03	128.53	44.43	112.06	95.70	265.18	95.70 to 265.18	38,575	49,580	
1990 TO 1994	3	107.20	105.28	108.76	6.03	96.80	94.63	114.01	N/A	85,000	92,445	
1995 TO 1999												
2000 TO Present	1	175.10	175.10	175.10			175.10	175.10	N/A	5,000	8,755	
ALL	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	5	67.33	80.97	84.04	33.30	96.35	55.00	119.20	N/A	2,820	2,370	
5000 TO 9999	5	123.27	122.13	116.33	32.58	104.98	62.33	175.10	N/A	6,900	8,027	
Total \$												
1 TO 9999	10	93.29	101.55	106.97	39.54	94.94	55.00	175.10	57.71 to 169.00	4,860	5,198	
10000 TO 29999	17	94.88	112.42	116.28	33.33	96.68	55.00	265.18	75.04 to 119.86	19,697	22,904	
30000 TO 59999	9	98.20	99.25	99.16	8.42	100.10	75.47	122.55	94.26 to 107.20	41,500	41,149	
60000 TO 99999	5	96.13	96.65	96.84	2.68	99.80	93.11	100.00	N/A	81,600	79,020	
100000 TO 149999	2	85.35	85.35	84.97	21.45	100.44	67.04	103.65	N/A	122,500	104,087	
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410	
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005	
ALL	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542	

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)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	96	COV:	40.88	95% Median C.I.:	94.00 to 102.81
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.66	95% Wgt. Mean C.I.:	94.45 to 111.38
TOTAL Adj.Sales Price:	1,903,950	MEAN:	104	AVG.ABS.DEV:	23.66	95% Mean C.I.:	91.90 to 116.83
TOTAL Assessed Value:	1,959,400						
AVG. Adj. Sales Price:	42,310	COD:	24.61	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,542	PRD:	101.41	MIN Sales Ratio:	55.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	64.83	77.87	76.50	30.11	101.78	55.00	119.20	55.00 to 119.20	3,600	2,754
5000 TO 9999	4	102.11	108.58	89.29	39.77	121.61	55.00	175.10	N/A	9,625	8,593
Total \$ _____											
1 TO 9999	10	74.13	90.15	84.69	41.38	106.45	55.00	175.10	55.00 to 123.27	6,010	5,090
10000 TO 29999	17	94.88	98.15	92.73	15.75	105.84	74.83	169.00	75.47 to 110.58	19,902	18,455
30000 TO 59999	8	99.07	101.70	100.64	7.05	101.05	94.00	122.55	94.00 to 122.55	46,062	46,358
60000 TO 99999	7	100.00	140.95	106.14	53.44	132.80	67.04	265.18	67.04 to 265.18	74,714	79,298
100000 TO 149999	1	103.65	103.65	103.65			103.65	103.65	N/A	120,000	124,375
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL _____	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	67.33	67.46	75.17	13.23	89.75	55.00	81.79	N/A	11,420	8,584
10	17	98.20	120.91	115.54	34.07	104.65	62.33	265.18	93.37 to 119.86	39,191	45,281
20	23	97.42	100.15	97.13	15.47	103.11	55.00	175.10	94.00 to 103.65	51,330	49,856
ALL _____	45	96.13	104.36	102.91	24.61	101.41	55.00	265.18	94.00 to 102.81	42,310	43,542

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)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	96	COV:	40.88	95% Median C.I.:	94.00 to 102.81
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.66	95% Wgt. Mean C.I.:	94.45 to 111.38
TOTAL Adj.Sales Price:	1,903,950	MEAN:	104	AVG.ABS.DEV:	23.66	95% Mean C.I.:	91.90 to 116.83
TOTAL Assessed Value:	1,959,400						
AVG. Adj. Sales Price:	42,310	COD:	24.61	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,542	PRD:	101.41	MIN Sales Ratio:	55.00		

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	71.19	68.72	75.13	12.24	91.48	55.00	81.79	55.00 to 81.79	13,683	10,280
325	2	94.76	94.76	94.69	0.13	100.07	94.63	94.88	N/A	37,500	35,510
343	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
344	4	106.42	114.22	101.79	22.44	112.21	75.04	169.00	N/A	18,875	19,212
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,845
350	3	122.55	113.98	105.88	7.38	107.65	96.13	123.27	N/A	42,166	44,646
352	2	102.92	102.92	103.32	0.71	99.61	102.19	103.65	N/A	77,250	79,815
353	6	147.48	163.50	181.74	48.58	89.97	62.33	265.18	62.33 to 265.18	17,458	31,728
36	1	94.32	94.32	94.32			94.32	94.32	N/A	25,000	23,580
386	1	98.20	98.20	98.20			98.20	98.20	N/A	30,000	29,460
389	1	102.81	102.81	102.81			102.81	102.81	N/A	45,000	46,265
406	3	108.38	108.37	107.82	6.67	100.50	97.52	119.20	N/A	119,166	128,488
407	1	110.58	110.58	110.58			110.58	110.58	N/A	15,500	17,140
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,965
442	1	94.00	94.00	94.00			94.00	94.00	N/A	60,000	56,400
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	2	67.97	67.97	62.98	19.08	107.92	55.00	80.94	N/A	13,000	8,187
478	1	95.96	95.96	95.96			95.96	95.96	N/A	40,000	38,385
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,665
531	4	96.56	90.04	87.94	10.32	102.39	67.04	100.00	N/A	98,250	86,400
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,785
<u>ALL</u>	<u>45</u>	<u>96.13</u>	<u>104.36</u>	<u>102.91</u>	<u>24.61</u>	<u>101.41</u>	<u>55.00</u>	<u>265.18</u>	<u>94.00 to 102.81</u>	<u>42,310</u>	<u>43,542</u>

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

Commercial

No action taken other than new construction.

2008 Assessment Survey for Dixon County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor/Clerk
2.	Valuation done by:
	Assessor/Clerk
3.	Pickup work done by whom:
	Assessor/Clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999 and 2005
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	1999
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?
	“income and expense data was gathered but there was insufficient rental information to utilize the income approach to value” (as stated form the 1999 three year plan)
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?
	The Market or Sales Comparison approach is utilized when preparing for individual taxpayer protests.
8.	Number of market areas/neighborhoods for this property class?
	11
9.	How are these defined?
	Towns and rural
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>)
	Considered the same market as the adjoining city or village

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
5			5

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)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	97	COV:	40.74	95% Median C.I.:	94.00 to 103.65
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.64	95% Wgt. Mean C.I.:	94.84 to 111.73
TOTAL Adj.Sales Price:	1,903,950	MEAN:	105	AVG.ABS.DEV:	23.85	95% Mean C.I.:	92.19 to 117.11
TOTAL Assessed Value:	1,966,510						
AVG. Adj. Sales Price:	42,310	COD:	24.49	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,700	PRD:	101.32	MIN Sales Ratio:	55.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	94.32	90.41	93.75	5.31	96.43	80.94	95.96	N/A	24,333	22,813
10/01/04 TO 12/31/04	4	97.86	99.45	100.72	3.32	98.74	94.88	107.20	N/A	27,750	27,948
01/01/05 TO 03/31/05	3	110.58	112.44	108.60	3.51	103.54	107.55	119.20	N/A	24,333	26,425
04/01/05 TO 06/30/05	3	93.37	92.66	96.46	7.50	96.06	81.79	102.81	N/A	27,750	26,766
07/01/05 TO 09/30/05	6	104.19	121.76	113.18	40.99	107.58	62.33	265.18	62.33 to 265.18	82,333	93,185
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.53	106.61	89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	9	96.13	117.50	106.67	34.89	110.15	67.33	265.18	75.04 to 169.00	42,944	45,807
07/01/06 TO 09/30/06	3	75.47	84.58	83.18	30.15	101.69	55.00	123.27	N/A	14,533	12,088
10/01/06 TO 12/31/06	2	78.60	78.60	86.01	30.02	91.38	55.00	102.19	N/A	26,250	22,577
01/01/07 TO 03/31/07	2	99.82	99.82	94.73	5.83	105.37	94.00	105.63	N/A	32,000	30,312
04/01/07 TO 06/30/07	7	103.65	102.16	97.99	29.20	104.25	57.71	175.10	57.71 to 175.10	68,214	66,845
<u>Study Years</u>											
07/01/04 TO 06/30/05	13	97.52	98.79	99.87	8.23	98.92	80.94	119.20	93.37 to 107.55	26,173	26,139
07/01/05 TO 06/30/06	18	96.78	116.62	109.79	34.55	106.23	62.33	265.18	89.93 to 119.86	51,450	56,485
07/01/06 TO 06/30/07	14	98.10	94.69	95.66	26.73	98.98	55.00	175.10	57.71 to 122.55	45,542	43,568
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	14	105.18	111.53	110.08	23.85	101.31	62.33	265.18	81.79 to 119.86	48,732	53,645
01/01/06 TO 12/31/06	15	95.70	104.27	102.12	30.51	102.11	55.00	265.18	75.04 to 102.19	33,080	33,780
<u>ALL</u>											
	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	5	123.27	128.85	110.22	27.13	116.91	80.94	175.10	N/A	13,400	14,769
DIXON	1	97.52	97.52	97.52			97.52	97.52	N/A	21,000	20,480
EMERSON	3	107.20	90.19	105.81	16.60	85.24	55.00	108.38	N/A	130,666	138,261
MARTINSBURG	1	55.00	55.00	55.00			55.00	55.00	N/A	1,100	605
NEWCASTLE	7	105.63	101.35	98.77	9.58	102.61	74.83	119.20	74.83 to 119.20	23,571	23,282
PONCA	14	100.20	120.67	118.23	35.35	102.06	62.33	265.18	81.79 to 122.55	40,596	47,998
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	13	94.00	85.95	89.67	12.51	95.86	57.71	102.81	67.33 to 100.00	52,269	46,867
<u>ALL</u>											
	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

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)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	97	COV:	40.74	95% Median C.I.:	94.00 to 103.65
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.64	95% Wgt. Mean C.I.:	94.84 to 111.73
TOTAL Adj.Sales Price:	1,903,950	MEAN:	105	AVG.ABS.DEV:	23.85	95% Mean C.I.:	92.19 to 117.11
TOTAL Assessed Value:	1,966,510						
AVG. Adj. Sales Price:	42,310	COD:	24.49	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,700	PRD:	101.32	MIN Sales Ratio:	55.00		

Printed: 03/31/2008 19:21:04

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	44	96.78	104.17	103.17	24.55	100.97	55.00	265.18	93.37 to 103.65	43,044	44,408
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
____ALL____											
	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

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	41	98.20	108.63	103.98	23.30	104.47	55.00	265.18	94.32 to 107.20	45,398	47,206
2	4	62.52	63.88	72.91	12.03	87.61	55.00	75.47	N/A	10,650	7,765
____ALL____											
	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	75.47	75.47	75.47			75.47	75.47	N/A	35,000	26,415
03	44	97.47	105.31	103.81	24.52	101.45	55.00	265.18	94.00 to 105.63	42,476	44,093
04											
____ALL____											
	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	1	97.52	97.52	97.52			97.52	97.52	N/A	21,000	20,480
14-0101											
26-0001	15	98.20	116.29	118.11	36.59	98.46	55.00	265.18	81.79 to 119.86	37,963	44,839
26-0024	7	105.63	101.35	98.77	9.58	102.61	74.83	119.20	74.83 to 119.20	23,571	23,282
26-0070	6	124.41	128.30	112.21	22.70	114.34	80.94	175.10	80.94 to 175.10	12,833	14,400
26-0561	3	107.20	90.19	105.81	16.60	85.24	55.00	108.38	N/A	130,666	138,261
90-0017											
90-0560	13	94.00	85.95	89.67	12.51	95.86	57.71	102.81	67.33 to 100.00	52,269	46,867
NonValid School											
____ALL____											
	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

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)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	97	COV:	40.74	95% Median C.I.:	94.00 to 103.65
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.64	95% Wgt. Mean C.I.:	94.84 to 111.73
TOTAL Adj.Sales Price:	1,903,950	MEAN:	105	AVG.ABS.DEV:	23.85	95% Mean C.I.:	92.19 to 117.11
TOTAL Assessed Value:	1,966,510						
AVG. Adj. Sales Price:	42,310	COD:	24.49	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,700	PRD:	101.32	MIN Sales Ratio:	55.00		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	7	67.33	73.25	94.70	18.22	77.35	55.00	108.38	55.00 to 108.38	73,728	69,817	
Prior TO 1860												
1860 TO 1899												
1900 TO 1919	11	94.32	96.80	95.00	13.64	101.89	62.33	123.27	74.83 to 119.86	26,159	24,850	
1920 TO 1939												
1940 TO 1949	3	102.19	100.90	99.92	3.51	100.98	94.88	105.63	N/A	19,500	19,485	
1950 TO 1959	2	112.00	112.00	85.24	50.89	131.39	55.00	169.00	N/A	12,250	10,442	
1960 TO 1969	7	94.26	94.29	96.83	12.03	97.37	75.04	122.55	75.04 to 122.55	58,857	56,994	
1970 TO 1979	3	97.42	96.31	99.40	10.14	96.90	80.94	110.58	N/A	12,166	12,093	
1980 TO 1989	8	103.23	144.03	128.53	44.43	112.06	95.70	265.18	95.70 to 265.18	38,575	49,580	
1990 TO 1994	3	107.55	109.59	111.55	2.11	98.24	107.20	114.01	N/A	85,000	94,815	
1995 TO 1999												
2000 TO Present	1	175.10	175.10	175.10			175.10	175.10	N/A	5,000	8,755	
ALL	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	5	67.33	80.97	84.04	33.30	96.35	55.00	119.20	N/A	2,820	2,370	
5000 TO 9999	5	123.27	122.13	116.33	32.58	104.98	62.33	175.10	N/A	6,900	8,027	
Total \$												
1 TO 9999	10	93.29	101.55	106.97	39.54	94.94	55.00	175.10	57.71 to 169.00	4,860	5,198	
10000 TO 29999	17	94.88	112.42	116.28	33.33	96.68	55.00	265.18	75.04 to 119.86	19,697	22,904	
30000 TO 59999	9	102.19	100.69	101.06	8.29	99.63	75.47	122.55	94.26 to 107.55	41,500	41,939	
60000 TO 99999	5	96.13	96.65	96.84	2.68	99.80	93.11	100.00	N/A	81,600	79,020	
100000 TO 149999	2	85.35	85.35	84.97	21.45	100.44	67.04	103.65	N/A	122,500	104,087	
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410	
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005	
ALL	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700	

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)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	97	COV:	40.74	95% Median C.I.:	94.00 to 103.65
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.64	95% Wgt. Mean C.I.:	94.84 to 111.73
TOTAL Adj.Sales Price:	1,903,950	MEAN:	105	AVG.ABS.DEV:	23.85	95% Mean C.I.:	92.19 to 117.11
TOTAL Assessed Value:	1,966,510						
AVG. Adj. Sales Price:	42,310	COD:	24.49	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,700	PRD:	101.32	MIN Sales Ratio:	55.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	64.83	77.87	76.50	30.11	101.78	55.00	119.20	55.00 to 119.20	3,600	2,754
5000 TO 9999	4	102.11	108.58	89.29	39.77	121.61	55.00	175.10	N/A	9,625	8,593
Total \$ _____											
1 TO 9999	10	74.13	90.15	84.69	41.38	106.45	55.00	175.10	55.00 to 123.27	6,010	5,090
10000 TO 29999	17	94.88	98.15	92.73	15.75	105.84	74.83	169.00	75.47 to 110.58	19,902	18,455
30000 TO 59999	8	102.50	103.32	102.57	6.55	100.72	94.00	122.55	94.00 to 122.55	46,062	47,247
60000 TO 99999	7	100.00	140.95	106.14	53.44	132.80	67.04	265.18	67.04 to 265.18	74,714	79,298
100000 TO 149999	1	103.65	103.65	103.65			103.65	103.65	N/A	120,000	124,375
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL _____	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	67.33	67.46	75.17	13.23	89.75	55.00	81.79	N/A	11,420	8,584
10	17	98.20	120.91	115.54	34.07	104.65	62.33	265.18	93.37 to 119.86	39,191	45,281
20	23	100.00	100.71	97.73	15.28	103.05	55.00	175.10	94.00 to 107.20	51,330	50,165
ALL _____	45	97.42	104.65	103.29	24.49	101.32	55.00	265.18	94.00 to 103.65	42,310	43,700

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)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	97	COV:	40.74	95% Median C.I.:	94.00 to 103.65
TOTAL Sales Price:	1,929,950	WGT. MEAN:	103	STD:	42.64	95% Wgt. Mean C.I.:	94.84 to 111.73
TOTAL Adj.Sales Price:	1,903,950	MEAN:	105	AVG.ABS.DEV:	23.85	95% Mean C.I.:	92.19 to 117.11
TOTAL Assessed Value:	1,966,510						
AVG. Adj. Sales Price:	42,310	COD:	24.49	MAX Sales Ratio:	265.18		
AVG. Assessed Value:	43,700	PRD:	101.32	MIN Sales Ratio:	55.00		

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OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	71.19	68.72	75.13	12.24	91.48	55.00	81.79	55.00 to 81.79	13,683	10,280
325	2	101.22	101.22	104.17	6.26	97.16	94.88	107.55	N/A	37,500	39,065
343	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
344	4	106.42	114.22	101.79	22.44	112.21	75.04	169.00	N/A	18,875	19,212
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,845
350	3	122.55	113.98	105.88	7.38	107.65	96.13	123.27	N/A	42,166	44,646
352	2	102.92	102.92	103.32	0.71	99.61	102.19	103.65	N/A	77,250	79,815
353	6	147.48	163.50	181.74	48.58	89.97	62.33	265.18	62.33 to 265.18	17,458	31,728
36	1	94.32	94.32	94.32			94.32	94.32	N/A	25,000	23,580
386	1	98.20	98.20	98.20			98.20	98.20	N/A	30,000	29,460
389	1	102.81	102.81	102.81			102.81	102.81	N/A	45,000	46,265
406	3	108.38	108.37	107.82	6.67	100.50	97.52	119.20	N/A	119,166	128,488
407	1	110.58	110.58	110.58			110.58	110.58	N/A	15,500	17,140
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,965
442	1	94.00	94.00	94.00			94.00	94.00	N/A	60,000	56,400
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	2	67.97	67.97	62.98	19.08	107.92	55.00	80.94	N/A	13,000	8,187
478	1	95.96	95.96	95.96			95.96	95.96	N/A	40,000	38,385
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,665
531	4	96.56	90.04	87.94	10.32	102.39	67.04	100.00	N/A	98,250	86,400
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,785
<u>ALL</u>	<u>45</u>	<u>97.42</u>	<u>104.65</u>	<u>103.29</u>	<u>24.49</u>	<u>101.32</u>	<u>55.00</u>	<u>265.18</u>	<u>94.00 to 103.65</u>	<u>42,310</u>	<u>43,700</u>

**2008 Correlation Section
for Dixon County**

Commerical Real Property

I. Correlation

COMMERCIAL: The county reported minimal changes were implemented to the commercial class of property for the 2008 assessment year.

It is evident that the county did not excessively trim the sales file. The trended preliminary median ratio and the R&O median ratio are relatively close. The difference between the percent change to the sales file and the percent change to the assessed value base is less than two percentage points different. The coefficient of dispersion is 4.49 points outside the acceptable parameter while the price related differential is within the acceptable range.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2008 assessment year. Based on the assessment practices of Dixon County the median appears to be the most reliable indicator of the level of value.

**2008 Correlation Section
for Dixon 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	56	45	80.36
2007	44	35	79.55
2006	40	22	55
2005	41	22	53.66
2004	47	25	53.19
2003	53	35	66.04
2002	55	37	67.27
2001	56	40	71.43

COMMERCIAL: The table represents that the county has continued to utilize a reasonable portion of the total sales file and has not excessively trimmed the commercial class.

**2008 Correlation Section
for Dixon 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.

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

**2008 Correlation Section
for Dixon 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	96.13	1.97	98.02	97.42
2007	86.99	0.55	87.47	95.96
2006	94.54	-0.04	94.51	94.39
2005	74.14	0.23	74.31	94.35
2004	95.20	-0.18	95.03	95.20
2003	98	0.13	98.13	98
2002	96	-0.1	95.9	96
2001	97	5.04	101.89	98

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are supportive of each other.

There is no information available to suggest that the median ratio is not the best representation of the level of value for the commercial class.

**2008 Correlation Section
for Dixon 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 Dixon 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	2008	1.97
14.53	2007	0.55
-0.42	2006	-0.04
0	2005	0.23
0	2004	-0.18
0	2003	0
0	2002	-0.01
0	2001	5.04

COMMERCIAL: The relationship between the total assessed value to the sales file and the change in assessed value is less than two percentage points. The county reported minimal changes in the commercial class and the table clearly represents that action.

2008 Correlation Section for Dixon 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 Dixon County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.42	103.29	104.65

COMMERCIAL: The median measure of central tendency is the only measure within the acceptable range. There is no other information available at this time to suggest that the median is not the acceptable level of value.

**2008 Correlation Section
for Dixon 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	24.49	101.32
Difference	4.49	0

COMMERCIAL: The coefficient of dispersion is outside of the acceptable level for the commercial class, while the price related differential is within the acceptable range.

**2008 Correlation Section
for Dixon 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	45	45	0
Median	96.13	97.42	1.29
Wgt. Mean	102.91	103.29	0.38
Mean	104.36	104.65	0.29
COD	24.61	24.49	-0.12
PRD	101.41	101.32	-0.09
Min Sales Ratio	55.00	55.00	0
Max Sales Ratio	265.18	265.18	0

COMMERCIAL: The above table indicates that there were no sales removed from the sales file following the preliminary statistics. The remainder of the table is reflective of the assessment actions completed for the 2008 assessment year and supports that minimal changes were implemented.

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

NUMBER of Sales:	73	MEDIAN:	61	COV:	34.63	95% Median C.I.:	53.19 to 65.87	(! : Derived)
(AgLand) TOTAL Sales Price:	15,611,274	WGT. MEAN:	59	STD:	20.92	95% Wgt. Mean C.I.:	54.04 to 62.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,851,274	MEAN:	60	AVG.ABS.DEV:	15.78	95% Mean C.I.:	55.62 to 65.22	
(AgLand) TOTAL Assessed Value:	9,272,696							
AVG. Adj. Sales Price:	217,140	COD:	25.79	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	127,023	PRD:	103.28	MIN Sales Ratio:	0.02			

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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	2	80.44	80.44	73.83	18.62	108.96	65.47	95.42	N/A	171,357	126,517
10/01/04 TO 12/31/04	2	70.36	70.36	68.39	8.66	102.88	64.27	76.45	N/A	78,674	53,807
01/01/05 TO 03/31/05	12	72.81	71.07	71.24	15.33	99.76	51.17	100.18	53.91 to 78.77	240,186	171,107
04/01/05 TO 06/30/05	8	60.86	64.67	61.47	22.12	105.21	43.96	100.94	43.96 to 100.94	203,867	125,312
07/01/05 TO 09/30/05	2	75.56	75.56	73.35	5.25	103.02	71.59	79.53	N/A	148,904	109,217
10/01/05 TO 12/31/05	3	59.84	75.89	62.77	30.61	120.91	56.43	111.39	N/A	283,665	178,043
01/01/06 TO 03/31/06	9	58.32	58.82	56.66	13.54	103.82	44.95	74.67	48.01 to 70.36	187,774	106,393
04/01/06 TO 06/30/06	3	62.41	61.39	66.16	13.98	92.79	47.79	73.96	N/A	302,533	200,141
07/01/06 TO 09/30/06	7	48.75	49.66	58.56	31.66	84.80	0.02	80.28	0.02 to 80.28	205,160	120,149
10/01/06 TO 12/31/06	7	38.48	48.24	48.94	59.40	98.56	1.74	79.70	1.74 to 79.70	202,748	99,229
01/01/07 TO 03/31/07	10	51.01	56.37	50.53	27.59	111.55	30.71	98.31	38.09 to 84.87	224,208	113,296
04/01/07 TO 06/30/07	8	48.99	49.67	43.98	32.71	112.94	3.91	87.02	3.91 to 87.02	249,277	109,638
<u>Study Years</u>											
07/01/04 TO 06/30/05	24	68.51	69.66	68.15	17.87	102.22	43.96	100.94	55.84 to 75.98	208,884	142,351
07/01/05 TO 06/30/06	17	62.41	64.26	61.67	17.45	104.19	44.95	111.39	52.77 to 73.96	220,374	135,913
07/01/06 TO 06/30/07	32	48.81	51.45	50.00	35.05	102.90	0.02	98.31	45.00 to 61.46	221,614	110,803
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	25	69.72	69.96	67.26	18.83	104.01	43.96	111.39	56.43 to 75.39	226,479	152,334
01/01/06 TO 12/31/06	26	55.17	53.80	56.73	27.80	94.83	0.02	80.28	47.79 to 67.12	209,728	118,985
<u>ALL</u>											
	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023

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

NUMBER of Sales:	73	MEDIAN:	61	COV:	34.63	95% Median C.I.:	53.19 to 65.87	(! : Derived)
(AgLand) TOTAL Sales Price:	15,611,274	WGT. MEAN:	59	STD:	20.92	95% Wgt. Mean C.I.:	54.04 to 62.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,851,274	MEAN:	60	AVG.ABS.DEV:	15.78	95% Mean C.I.:	55.62 to 65.22	
(AgLand) TOTAL Assessed Value:	9,272,696							
AVG. Adj. Sales Price:	217,140	COD:	25.79	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	127,023	PRD:	103.28	MIN Sales Ratio:	0.02			

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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	
437	2	2.83	2.83	3.73	38.41	75.83	1.74	3.91	N/A	147,500	5,495	
447	3	70.36	67.85	67.32	11.54	100.78	54.42	78.77	N/A	147,783	99,493	
449	6	70.27	67.15	61.71	25.47	108.82	30.71	100.18	30.71 to 100.18	162,820	100,469	
691	6	74.96	71.62	70.45	7.46	101.66	56.06	79.70	56.06 to 79.70	201,350	141,855	
693	7	51.45	66.18	59.49	44.16	111.26	35.90	111.39	35.90 to 111.39	92,567	55,064	
695	4	68.53	66.56	67.43	10.55	98.71	53.19	75.98	N/A	205,000	138,231	
709	7	51.84	47.37	44.33	17.29	106.86	31.95	64.27	31.95 to 64.27	223,845	99,233	
711	6	61.50	59.42	57.83	15.43	102.75	44.95	76.45	44.95 to 76.45	284,582	164,574	
713	3	48.01	48.22	48.19	0.58	100.06	47.91	48.75	N/A	299,966	144,561	
957	6	61.33	66.99	64.72	19.92	103.51	48.87	89.14	48.87 to 89.14	304,753	197,250	
959	6	59.46	62.95	61.73	18.37	101.97	47.48	95.42	47.48 to 95.42	159,104	98,223	
983	2	37.71	37.71	73.96	99.95	50.98	0.02	75.39	N/A	157,240	116,295	
985	4	55.73	57.73	58.87	15.09	98.06	45.51	73.96	N/A	298,569	175,777	
987	11	62.97	65.49	58.34	21.54	112.25	39.15	98.31	47.79 to 84.87	272,155	158,781	
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	29	61.46	62.29	61.15	22.82	101.86	0.02	98.31	53.14 to 70.87	251,227	153,625	
2	27	54.42	60.04	56.29	26.55	106.67	31.95	111.39	46.53 to 70.36	192,064	108,108	
3	17	65.87	57.82	56.17	30.41	102.93	1.74	100.18	47.91 to 76.76	198,819	111,683	
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023	

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	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023	
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023	

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

NUMBER of Sales:	73	MEDIAN:	61	COV:	34.63	95% Median C.I.:	53.19 to 65.87	(! : Derived)
(AgLand) TOTAL Sales Price:	15,611,274	WGT. MEAN:	59	STD:	20.92	95% Wgt. Mean C.I.:	54.04 to 62.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,851,274	MEAN:	60	AVG.ABS.DEV:	15.78	95% Mean C.I.:	55.62 to 65.22	
(AgLand) TOTAL Assessed Value:	9,272,696							
AVG. Adj. Sales Price:	217,140	COD:	25.79	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	127,023	PRD:	103.28	MIN Sales Ratio:	0.02			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
DRY	27	62.41	63.35	59.53	22.98	106.42	38.09	98.31	51.45 to 75.17	202,800	120,725
DRY-N/A	27	65.47	66.15	60.37	20.77	109.58	31.95	111.39	54.42 to 74.67	210,650	127,169
GRASS	3	47.48	53.12	57.16	28.14	92.94	35.90	75.98	N/A	124,666	71,253
GRASS-N/A	9	48.75	45.41	51.22	45.43	88.66	1.74	79.70	3.91 to 76.76	217,567	111,438
IRRGTD-N/A	6	56.88	57.63	57.99	12.95	99.38	48.01	73.96	48.01 to 73.96	391,666	227,136
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
DRY	43	62.97	62.72	59.25	19.54	105.87	31.95	98.31	53.14 to 69.72	213,636	126,569
DRY-N/A	11	74.67	72.69	63.27	25.38	114.89	38.48	111.39	45.00 to 100.94	179,711	113,700
GRASS	6	39.93	39.66	35.05	40.45	113.16	3.91	75.98	3.91 to 75.98	157,000	55,022
GRASS-N/A	6	61.59	55.02	63.78	31.67	86.27	1.74	79.70	1.74 to 79.70	231,684	147,761
IRRGTD	3	48.87	50.26	49.93	4.02	100.67	48.01	53.91	N/A	369,500	184,490
IRRGTD-N/A	3	61.19	65.00	65.19	7.69	99.70	59.84	73.96	N/A	413,833	269,783
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
DRY	54	63.10	64.75	59.96	22.23	108.00	31.95	111.39	54.42 to 70.36	206,725	123,947
GRASS	12	48.11	47.34	52.17	41.68	90.74	1.74	79.70	30.71 to 75.98	194,342	101,392
IRRGTD	6	56.88	57.63	57.99	12.95	99.38	48.01	73.96	48.01 to 73.96	391,666	227,136
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023

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

NUMBER of Sales:	73	MEDIAN:	61	COV:	34.63	95% Median C.I.:	53.19 to 65.87	(!: Derived)
(AgLand) TOTAL Sales Price:	15,611,274	WGT. MEAN:	59	STD:	20.92	95% Wgt. Mean C.I.:	54.04 to 62.95	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,851,274	MEAN:	60	AVG.ABS.DEV:	15.78	95% Mean C.I.:	55.62 to 65.22	
(AgLand) TOTAL Assessed Value:	9,272,696							
AVG. Adj. Sales Price:	217,140	COD:	25.79	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	127,023	PRD:	103.28	MIN Sales Ratio:	0.02			

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SCHOOL DISTRICT *											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	47.48	47.48	47.48			47.48	47.48	N/A	22,000	10,445
14-0008	1	65.87	65.87	65.87			65.87	65.87	N/A	351,698	231,670
14-0054	10	51.58	57.39	56.85	21.05	100.95	39.15	89.14	47.91 to 75.17	341,790	194,312
14-0101											
26-0001	9	63.16	59.95	63.09	14.77	95.01	38.09	75.98	51.84 to 71.59	215,311	135,846
26-0024	18	68.83	61.65	55.53	33.85	111.02	1.74	111.39	43.96 to 78.77	134,359	74,604
26-0070	17	55.84	60.13	54.66	24.90	110.01	31.95	95.42	45.00 to 76.76	212,520	116,162
26-0561	3	64.27	46.56	71.55	39.09	65.07	0.02	75.39	N/A	139,520	99,827
90-0017	1	69.72	69.72	69.72			69.72	69.72	N/A	171,000	119,220
90-0560	13	62.41	64.80	60.80	19.84	106.59	45.51	98.31	48.32 to 79.53	269,306	163,730
NonValid School	1	47.48	47.48	47.48			47.48	47.48	N/A	22,000	10,445
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023

ACRES IN SALE											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
0.01 TO 10.00	1	1.74	1.74	1.74			1.74	1.74	N/A	25,000	435
10.01 TO 30.00	3	38.09	29.83	9.70	38.13	307.46	3.91	47.48	N/A	105,935	10,276
30.01 TO 50.00	11	74.74	69.66	65.43	19.56	106.47	44.95	98.31	46.53 to 87.02	68,633	44,906
50.01 TO 100.00	21	61.46	65.12	60.81	24.58	107.08	35.90	111.39	53.07 to 70.36	135,512	82,407
100.01 TO 180.00	22	55.06	56.84	54.77	17.83	103.78	30.71	80.28	48.32 to 63.16	309,337	169,425
180.01 TO 330.00	14	69.08	66.78	64.55	15.37	103.46	31.95	89.14	56.06 to 76.76	364,022	234,967
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023

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

NUMBER of Sales:	73	MEDIAN:	61	COV:	34.63	95% Median C.I.:	53.19 to 65.87	(! : Derived)
(AgLand) TOTAL Sales Price:	15,611,274	WGT. MEAN:	59	STD:	20.92	95% Wgt. Mean C.I.:	54.04 to 62.95	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,851,274	MEAN:	60	AVG.ABS.DEV:	15.78	95% Mean C.I.:	55.62 to 65.22	
(AgLand) TOTAL Assessed Value:	9,272,696							
AVG. Adj. Sales Price:	217,140	COD:	25.79	MAX Sales Ratio:	111.39			
AVG. Assessed Value:	127,023	PRD:	103.28	MIN Sales Ratio:	0.02			

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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 \$ _____												
5000 TO 9999	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1	
Total \$ _____												
1 TO 9999	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1	
10000 TO 29999	3	38.09	29.10	28.45	40.03	102.31	1.74	47.48	N/A	24,268	6,903	
30000 TO 59999	5	76.45	82.76	83.22	10.09	99.45	74.67	100.94	N/A	48,757	40,578	
60000 TO 99999	8	90.15	83.46	82.81	19.82	100.79	46.53	111.39	46.53 to 111.39	73,462	60,833	
100000 TO 149999	9	53.07	54.35	53.92	17.96	100.80	38.48	73.12	43.96 to 70.36	117,614	63,422	
150000 TO 249999	20	63.15	63.03	63.53	16.83	99.21	30.71	80.28	54.42 to 75.17	188,406	119,704	
250000 TO 499999	24	55.95	56.24	57.01	18.28	98.65	3.91	89.14	48.75 to 62.97	353,981	201,814	
500000 +	3	39.15	47.32	46.58	33.14	101.60	31.95	70.87	N/A	539,596	251,331	
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	0.88	0.88	1.41	97.73	62.53	0.02	1.74	N/A	15,490	218	
5000 TO 9999	1	38.09	38.09	38.09			38.09	38.09	N/A	25,805	9,830	
Total \$ _____												
1 TO 9999	3	1.74	13.28	18.08	729.31	73.47	0.02	38.09	N/A	18,928	3,422	
10000 TO 29999	3	47.48	42.02	14.60	49.68	287.86	3.91	74.67	N/A	109,333	15,960	
30000 TO 59999	14	49.62	60.24	51.76	38.39	116.38	30.71	100.94	38.48 to 84.87	92,579	47,920	
60000 TO 99999	14	62.86	71.25	65.60	25.98	108.60	51.17	111.39	53.07 to 98.31	123,412	80,964	
100000 TO 149999	11	63.13	64.87	62.58	16.21	103.66	47.91	80.28	48.75 to 78.77	203,276	127,214	
150000 TO 249999	23	56.43	57.80	55.02	17.53	105.04	31.95	79.70	48.87 to 65.47	344,871	189,762	
250000 TO 499999	5	70.87	72.19	72.38	10.20	99.73	59.84	89.14	N/A	454,901	329,253	
ALL	73	61.19	60.42	58.50	25.79	103.28	0.02	111.39	53.19 to 65.87	217,140	127,023	

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

Agricultural

Area 1 - 15% increase all classes, and updated land use according to GIS

Area 2 – Irrigated 15%

Dry increased

Grass increased

Waste – increased to \$150 per acre

Area 3 – Increased to 2007 Area 2 values, waste increased to \$150 per acre

2008 Assessment Survey for Dixon County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor/Clerk
2.	Valuation done by:
	Assessor/Clerk
3.	Pickup work done by whom:
	Assessor/Clerk
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	Land use
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?
	N/A
6.	What is the date of the soil survey currently used?
	1978, conversion date of 8/21/1995
7.	What date was the last countywide land use study completed?
	2006 - 2007
a.	By what method? (Physical inspection, FSA maps, etc.)
	FSA, GIS and physical inspection
b.	By whom?
	Clerk
c.	What proportion is complete / implemented at this time?
	1/2
8.	Number of market areas/neighborhoods in the agricultural property class:
	3

9.	How are market areas/neighborhoods defined in this property class?
	Market
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
36	121	121	278

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

NUMBER of Sales:	73	MEDIAN:	73	COV:	32.64	95% Median C.I.:	66.38 to 81.30	(! : Derived)
(AgLand) TOTAL Sales Price:	15,621,149	WGT. MEAN:	72	STD:	24.20	95% Wgt. Mean C.I.:	66.38 to 76.90	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,861,149	MEAN:	74	AVG.ABS.DEV:	17.98	95% Mean C.I.:	68.59 to 79.69	
(AgLand) TOTAL Assessed Value:	11,362,771							
AVG. Adj. Sales Price:	217,276	COD:	24.59	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	155,654	PRD:	103.49	MIN Sales Ratio:	0.02			

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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	2	97.97	97.97	91.09	15.91	107.55	82.38	113.55	N/A	171,357	156,085
10/01/04 TO 12/31/04	2	78.88	78.88	79.66	3.07	99.01	76.45	81.30	N/A	78,674	62,672
01/01/05 TO 03/31/05	12	82.33	83.44	84.79	16.29	98.41	56.30	110.34	66.38 to 103.40	240,186	203,654
04/01/05 TO 06/30/05	8	70.50	79.41	74.75	24.67	106.23	43.96	128.65	43.96 to 128.65	204,087	152,552
07/01/05 TO 09/30/05	2	91.66	91.66	90.87	1.57	100.88	90.23	93.10	N/A	148,904	135,302
10/01/05 TO 12/31/05	3	73.15	93.85	76.66	33.04	122.42	67.94	140.45	N/A	283,665	217,463
01/01/06 TO 03/31/06	9	69.50	69.33	66.94	13.79	103.56	53.13	88.52	53.71 to 81.88	188,130	125,939
04/01/06 TO 06/30/06	3	72.52	72.55	78.28	14.78	92.67	56.48	88.64	N/A	302,533	236,830
07/01/06 TO 09/30/06	7	62.92	63.84	74.18	35.83	86.07	0.02	100.47	0.02 to 100.47	205,160	152,179
10/01/06 TO 12/31/06	7	73.01	67.02	64.65	34.81	103.66	16.70	102.12	16.70 to 102.12	202,748	131,077
01/01/07 TO 03/31/07	10	62.07	69.37	61.53	27.75	112.74	35.57	123.69	51.44 to 101.91	224,648	138,219
04/01/07 TO 06/30/07	8	61.68	63.22	56.60	25.45	111.69	26.97	103.11	26.97 to 103.11	249,341	141,131
<u>Study Years</u>											
07/01/04 TO 06/30/05	24	81.35	82.93	81.79	18.36	101.39	43.96	128.65	69.50 to 89.09	208,958	170,907
07/01/05 TO 06/30/06	17	73.15	76.85	73.79	18.67	104.14	53.13	140.45	62.40 to 88.64	220,563	162,761
07/01/06 TO 06/30/07	32	63.08	66.11	63.33	31.89	104.39	0.02	123.69	56.23 to 74.83	221,767	140,438
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	25	81.40	84.06	80.99	20.72	103.78	43.96	140.45	69.50 to 90.23	226,549	183,490
01/01/06 TO 12/31/06	26	71.01	67.60	70.14	25.31	96.38	0.02	102.12	56.48 to 82.18	209,851	147,182
<u>ALL</u>											
	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654

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

NUMBER of Sales:	73	MEDIAN:	73	COV:	32.64	95% Median C.I.:	66.38 to 81.30	(! : Derived)
(AgLand) TOTAL Sales Price:	15,621,149	WGT. MEAN:	72	STD:	24.20	95% Wgt. Mean C.I.:	66.38 to 76.90	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,861,149	MEAN:	74	AVG.ABS.DEV:	17.98	95% Mean C.I.:	68.59 to 79.69	
(AgLand) TOTAL Assessed Value:	11,362,771							
AVG. Adj. Sales Price:	217,276	COD:	24.59	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	155,654	PRD:	103.49	MIN Sales Ratio:	0.02			

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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	
437	2	21.84	21.84	26.10	23.52	83.67	16.70	26.97	N/A	147,500	38,492	
447	3	88.52	87.43	86.96	12.43	100.54	70.38	103.40	N/A	147,783	128,513	
449	6	76.69	73.97	67.87	25.44	108.99	35.57	110.34	35.57 to 110.34	162,820	110,509	
691	6	82.33	80.93	79.72	10.18	101.52	62.92	92.54	62.92 to 92.54	201,350	160,511	
693	7	73.01	87.36	81.56	39.90	107.12	43.96	140.45	43.96 to 140.45	92,567	75,496	
695	4	86.31	86.94	87.71	12.74	99.12	69.50	105.64	N/A	205,000	179,805	
709	7	63.53	60.15	55.91	15.70	107.58	41.62	81.30	41.62 to 81.30	223,845	125,143	
711	6	74.80	73.31	75.56	16.14	97.03	53.13	100.47	53.13 to 100.47	284,667	215,088	
713	3	53.71	55.59	55.25	5.93	100.62	51.75	61.31	N/A	299,966	165,730	
957	6	73.54	80.37	77.97	19.05	103.07	60.90	106.26	60.90 to 106.26	304,753	237,624	
959	6	74.82	79.40	74.60	14.42	106.43	62.40	113.55	62.40 to 113.55	159,398	118,909	
983	2	44.56	44.56	87.39	99.96	50.98	0.02	89.09	N/A	157,240	137,415	
985	4	66.37	69.40	70.93	14.57	97.84	56.23	88.64	N/A	299,669	212,567	
987	11	75.13	78.59	70.02	22.85	112.24	46.73	123.69	56.48 to 101.91	272,446	190,763	
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	29	73.75	75.51	73.51	22.32	102.72	0.02	123.69	64.86 to 88.64	251,550	184,920	
2	27	73.01	77.13	73.27	25.09	105.27	41.62	140.45	63.53 to 88.52	192,083	140,732	
3	17	71.50	67.05	65.10	27.80	103.00	16.70	110.34	51.75 to 88.23	198,819	129,429	
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654	

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	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654	
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654	

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

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(AgLand) TOTAL Adj.Sales Price:	15,861,149	MEAN:	74	AVG.ABS.DEV:	17.98	95% Mean C.I.:	68.59 to 79.69	
(AgLand) TOTAL Assessed Value:	11,362,771							
AVG. Adj. Sales Price:	217,276	COD:	24.59	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	155,654	PRD:	103.49	MIN Sales Ratio:	0.02			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
DRY	27	72.52	75.51	70.81	22.52	106.64	46.73	123.69	62.40 to 83.04	202,963	143,727
DRY-N/A	27	75.13	80.23	73.44	21.62	109.24	41.62	140.45	69.50 to 88.52	210,853	154,860
GRASS	3	82.18	86.94	90.30	13.24	96.28	73.01	105.64	N/A	124,666	112,575
GRASS-N/A	9	61.31	59.20	67.85	40.79	87.25	16.70	100.47	26.97 to 92.54	217,567	147,623
IRRGTD-N/A	6	68.34	68.88	69.56	13.89	99.02	53.71	88.64	53.71 to 88.64	391,666	272,426
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
DRY	43	73.75	75.25	71.15	19.48	105.77	41.62	123.69	66.38 to 81.40	213,854	152,150
DRY-N/A	11	81.88	88.14	76.84	28.45	114.70	50.77	140.45	57.44 to 128.65	179,757	138,127
GRASS	6	58.49	61.22	55.80	43.98	109.72	26.97	105.64	26.97 to 105.64	157,000	87,600
GRASS-N/A	6	77.63	71.05	82.06	31.01	86.58	16.70	100.47	16.70 to 100.47	231,684	190,122
IRRGTD	3	60.90	59.38	59.39	5.37	99.98	53.71	63.53	N/A	369,500	219,461
IRRGTD-N/A	3	73.32	78.37	78.63	7.04	99.67	73.15	88.64	N/A	413,833	325,391
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
DRY	54	74.28	77.87	72.15	21.99	107.93	41.62	140.45	68.61 to 81.62	206,908	149,293
GRASS	12	67.97	66.14	71.45	36.63	92.56	16.70	105.64	35.57 to 92.54	194,342	138,861
IRRGTD	6	68.34	68.88	69.56	13.89	99.02	53.71	88.64	53.71 to 88.64	391,666	272,426
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654

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

NUMBER of Sales:	73	MEDIAN:	73	COV:	32.64	95% Median C.I.:	66.38 to 81.30	(! : Derived)
(AgLand) TOTAL Sales Price:	15,621,149	WGT. MEAN:	72	STD:	24.20	95% Wgt. Mean C.I.:	66.38 to 76.90	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,861,149	MEAN:	74	AVG.ABS.DEV:	17.98	95% Mean C.I.:	68.59 to 79.69	
(AgLand) TOTAL Assessed Value:	11,362,771							
AVG. Adj. Sales Price:	217,276	COD:	24.59	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	155,654	PRD:	103.49	MIN Sales Ratio:	0.02			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008	1	71.50	71.50	71.50			71.50	71.50	N/A	351,698	251,480
14-0054	10	63.09	67.56	67.21	20.10	100.52	46.73	106.26	51.75 to 83.04	341,790	229,719
14-0101											
26-0001	9	79.24	79.03	84.22	17.59	93.84	51.44	105.64	65.98 to 100.47	215,311	181,328
26-0024	18	77.37	76.90	70.10	33.48	109.69	16.70	140.45	56.30 to 102.12	134,359	94,191
26-0070	18	70.88	72.43	66.53	20.54	108.88	41.62	113.55	58.94 to 82.18	202,062	134,428
26-0561	3	81.30	56.80	85.88	36.52	66.14	0.02	89.09	N/A	139,520	119,817
90-0017	1	81.40	81.40	81.40			81.40	81.40	N/A	171,000	139,200
90-0560	13	72.52	77.99	73.20	21.37	106.55	56.23	123.69	56.56 to 93.10	269,891	197,563
NonValid School											
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1
0.01 TO 10.00	1	16.70	16.70	16.70			16.70	16.70	N/A	25,000	4,175
10.01 TO 30.00	3	51.44	53.53	32.78	35.78	163.32	26.97	82.18	N/A	105,935	34,721
30.01 TO 50.00	11	81.62	81.34	77.07	21.64	105.53	53.13	123.69	56.48 to 103.11	68,633	52,899
50.01 TO 100.00	21	73.75	80.72	75.43	23.92	107.02	43.96	140.45	66.38 to 88.52	135,512	102,211
100.01 TO 180.00	22	66.96	68.24	65.70	18.12	103.86	35.57	103.40	56.56 to 79.24	309,763	203,517
180.01 TO 330.00	14	88.82	81.70	79.44	16.64	102.84	41.62	106.26	62.92 to 100.47	364,059	289,192
ALL	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654

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

NUMBER of Sales:	73	MEDIAN:	73	COV:	32.64	95% Median C.I.:	66.38 to 81.30	(! : Derived)
(AgLand) TOTAL Sales Price:	15,621,149	WGT. MEAN:	72	STD:	24.20	95% Wgt. Mean C.I.:	66.38 to 76.90	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	15,861,149	MEAN:	74	AVG.ABS.DEV:	17.98	95% Mean C.I.:	68.59 to 79.69	
(AgLand) TOTAL Assessed Value:	11,362,771							
AVG. Adj. Sales Price:	217,276	COD:	24.59	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	155,654	PRD:	103.49	MIN Sales Ratio:	0.02			

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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 \$ _____												
5000 TO 9999	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1	
Total \$ _____												
1 TO 9999	1	0.02	0.02	0.02			0.02	0.02	N/A	5,980	1	
10000 TO 29999	3	51.44	50.11	48.80	42.43	102.67	16.70	82.18	N/A	24,268	11,843	
30000 TO 59999	5	81.88	94.34	94.98	18.00	99.33	76.45	128.65	N/A	48,757	46,310	
60000 TO 99999	8	106.13	100.80	99.91	19.98	100.88	58.94	140.45	58.94 to 140.45	73,462	73,399	
100000 TO 149999	9	66.38	68.02	67.57	22.95	100.66	43.96	102.12	50.77 to 88.52	117,614	79,473	
150000 TO 249999	20	77.04	77.61	78.05	15.88	99.43	35.57	105.64	70.38 to 88.23	188,406	147,058	
250000 TO 499999	24	66.96	68.41	69.47	17.27	98.48	26.97	106.26	60.90 to 73.15	354,392	246,204	
500000 +	3	46.73	59.11	58.26	33.79	101.46	41.62	88.99	N/A	539,596	314,388	
ALL _____												
	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	8.36	8.36	13.48	99.76	62.02	0.02	16.70	N/A	15,490	2,088	
Total \$ _____												
1 TO 9999	2	8.36	8.36	13.48	99.76	62.02	0.02	16.70	N/A	15,490	2,088	
10000 TO 29999	3	81.88	71.83	72.59	12.51	98.96	51.44	82.18	N/A	27,935	20,276	
30000 TO 59999	7	64.41	68.80	64.04	23.32	107.44	43.96	103.11	43.96 to 103.11	75,394	48,281	
60000 TO 99999	13	81.30	82.45	65.89	38.38	125.13	26.97	140.45	50.77 to 123.69	114,916	75,721	
100000 TO 149999	14	74.28	78.95	76.63	13.62	103.02	62.40	113.55	69.50 to 88.52	154,208	118,172	
150000 TO 249999	22	68.28	71.92	67.15	20.58	107.10	41.62	105.64	61.31 to 83.04	294,392	197,687	
250000 TO 499999	12	73.24	78.24	78.05	17.60	100.24	56.56	106.26	60.90 to 89.09	424,095	330,988	
ALL _____												
	73	73.12	74.14	71.64	24.59	103.49	0.02	140.45	66.38 to 81.30	217,276	155,654	

**2008 Correlation Section
for Dixon County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The county reported that after an analysis was completed of the agricultural class, valuation changes were implemented in all three market areas to achieve a level of value within the acceptable range.

Table two indicates that the county utilized a reasonable percentage of sales. The trended ratio and the R&O Ratio are relatively close and supportive of each other. The percentage difference between the sales file and assessed value file is 5.86 percentage points. Review of the sales file and the assessment actions implemented by the county, this is not unreasonable. All three measures of central tendency are within the acceptable level. The coefficient of dispersion is slightly above the acceptable level and the price related differential is slightly above the acceptable level. Table VII is reflective and supportive of the assessment actions of the county for the 2008 assessment year.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2008 assessment year. Based on the assessment practices of Dixon County it is believed that the median level of value is the most reliable indicator of the level of value for the agricultural class.

**2008 Correlation Section
for Dixon 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	142	73	51.41
2007	118	53	44.92
2006	127	63	49.61
2005	139	56	40.29
2004	139	51	36.69
2003	115	49	42.61
2002	126	57	45.24
2001	125	68	54.4

AGRICULTURAL UNIMPROVED: The analysis of sales grid indicates that a reasonable percentage of all available sales for the sales study were considered and indicates that the county has not excessively trimmed the agricultural sales.

**2008 Correlation Section
for Dixon 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.

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

**2008 Correlation Section
for Dixon 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	61.19	20.8	73.92	73.12
2007	67.22	5.66	71.03	70.87
2006	66.00	12.01	73.93	74.93
2005	70.84	6.26	75.28	76.13
2004	75.86	1.78	77.21	74.85
2003	69	11.39	76.86	78
2002	72	4.01	74.89	75
2001	71	6.63	75.71	75

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is relatively the close to the indicated R&O median ratio and supportive of each other.

**2008 Correlation Section
for Dixon 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 Dixon 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)
26.66	2008	20.8
8.03	2007	5.66
14.13	2006	12.01
7.05	2005	6.26
-2.3	2004	1.78
12	2003	11
4.66	2002	4.01
2.89	2001	6.63

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is 5.86 percentage points apart. After analyzing the sales file and the assessment actions of the county, this percentage is not unreasonable.

2008 Correlation Section for Dixon 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 Dixon County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	73.12	71.64	74.14

AGRICULTURAL UNIMPROVED: All three measures of central tendency are within the acceptable range.

**2008 Correlation Section
for Dixon 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	24.59	103.49
Difference	4.59	0.49

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is well within the acceptable range while the price related differential is slightly above the acceptable range.

**2008 Correlation Section
for Dixon 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	73	73	0
Median	61.19	73.12	11.93
Wgt. Mean	58.50	71.64	13.14
Mean	60.42	74.14	13.72
COD	25.79	24.59	-1.2
PRD	103.28	103.49	0.21
Min Sales Ratio	0.02	0.02	0
Max Sales Ratio	111.39	140.45	29.06

AGRICULTURAL UNIMPROVED: The above table is a reflection of the assessment actions implemented for the 2008 assessment year. The county had increased values substantially to achieve the acceptable level.

County 26 - Dixon

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 5,488	Value 549,039,645	Total Growth 6,064,070 (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	185	669,840	75	233,280	20	63,050	280	966,170	
2. Res Improv Land	1,328	6,213,910	117	790,450	328	2,745,485	1,773	9,749,845	
3. Res Improvements	1,362	62,374,545	119	5,813,335	348	26,576,705	1,829	94,764,585	
4. Res Total	1,547	69,258,295	194	6,837,065	368	29,385,240	2,109	105,480,600	1,960,165
% of Total	73.35	65.65	9.19	6.48	17.44	27.85	38.42	19.21	32.32
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	2	7,030	2	7,030	
7. Rec Improvements	0	0	0	0	122	754,020	122	754,020	
8. Rec Total	0	0	0	0	122	761,050	122	761,050	245,490
% of Total	0.00	0.00	0.00	0.00	***	***	2.22	0.13	4.04
Res+Rec Total	1,547	69,258,295	194	6,837,065	490	30,146,290	2,231	106,241,650	2,205,655
% of Total	69.34	65.18	8.69	6.43	21.96	28.37	40.65	19.35	36.37

County 26 - Dixon

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 5,488	Value 549,039,645	Total Growth 6,064,070 (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	54	107,320	11	22,485	7	54,405	72	184,210	
10. Comm Improv Land	200	634,080	20	101,600	20	135,860	240	871,540	
11. Comm Improvements	206	6,078,975	20	1,818,640	28	4,543,960	254	12,441,575	
12. Comm Total	260	6,820,375	31	1,942,725	35	4,734,225	326	13,497,325	72,405
% of Total	79.75	50.53	9.50	14.39	10.73	35.07	5.94	2.45	1.19
13. Ind UnImp Land	1	4,035	0	0	0	0	1	4,035	
14. Ind Improv Land	0	0	4	55,120	7	665,060	11	720,180	
15. Ind Improvements	0	0	4	8,500,760	7	17,548,730	11	26,049,490	
16. Ind Total	1	4,035	4	8,555,880	7	18,213,790	12	26,773,705	3,000,000
% of Total	8.33	0.01	33.33	31.95	58.33	68.02	0.21	4.87	49.47
Comm+Ind Total	261	6,824,410	35	10,498,605	42	22,948,015	338	40,271,030	3,072,405
% of Total	77.21	16.94	10.35	26.06	12.42	56.98	6.15	7.33	50.66
17. Taxable Total	1,808	76,082,705	229	17,335,670	532	53,094,305	2,569	146,512,680	5,278,060
% of Total	70.37	51.92	8.91	4.66	20.70	20.57	46.81	26.68	87.03

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	53	937,465	434,085	7	119,655	1,655
19. Commercial	9	70,610	3,875	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	60	1,057,120	435,740
19. Commercial	0	0	0	9	70,610	3,875
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				69	1,127,730	439,615

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	222	25	311	558

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	15,125	6	45,790	1,978	215,991,510	1,993	216,052,425
28. Ag-Improved Land	0	0	1	47,600	951	143,781,915	952	143,829,515
29. Ag-Improvements	5	31,895	1	185	920	42,612,945	926	42,645,025
30. Ag-Total Taxable							2,919	402,526,965

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	5		31,895	1		185	
38. FarmSite Total							
39. Road & Ditches		0.000			0.500		
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	6	6.000	39,000	6	6.000	39,000	
32. HomeSite Improv Land	620	626.030	4,069,195	620	626.030	4,069,195	
33. HomeSite Improvements	617		32,395,600	617		32,395,600	515,750
34. HomeSite Total				623	632.030	36,503,795	
35. FarmSite UnImp Land	81	288.480	158,665	81	288.480	158,665	
36. FarmSite Impr Land	788	3,879.180	2,133,660	788	3,879.180	2,133,660	
37. FarmSite Improv	777		10,217,345	783		10,249,425	270,260
38. FarmSite Total				864	4,167.660	12,541,750	
39. Road & Ditches		5,371.880			5,372.380		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,487	10,172.070	49,045,545	786,010

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	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

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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	2,118.660	4,671,655	2,118.660	4,671,655
46. 1A	0.000	0	0.000	0	2,370.540	4,954,405	2,370.540	4,954,405
47. 2A1	0.000	0	0.000	0	1,134.240	2,268,480	1,134.240	2,268,480
48. 2A	0.000	0	0.000	0	2,689.470	5,109,995	2,689.470	5,109,995
49. 3A1	0.000	0	0.000	0	2,725.010	5,000,415	2,725.010	5,000,415
50. 3A	0.000	0	0.000	0	1,213.500	2,062,935	1,213.500	2,062,935
51. 4A1	0.000	0	0.000	0	1,444.010	2,166,015	1,444.010	2,166,015
52. 4A	0.000	0	0.000	0	35.390	42,470	35.390	42,470
53. Total	0.000	0	0.000	0	13,730.820	26,276,370	13,730.820	26,276,370
Dryland:								
54. 1D1	0.000	0	0.000	0	3,548.590	7,274,645	3,548.590	7,274,645
55. 1D	5.900	11,945	7.930	16,065	15,256.450	30,894,445	15,270.280	30,922,455
56. 2D1	0.000	0	0.000	0	4,278.230	7,379,975	4,278.230	7,379,975
57. 2D	0.000	0	0.000	0	6,090.790	10,263,000	6,090.790	10,263,000
58. 3D1	0.990	1,670	0.680	1,145	20,437.730	34,437,715	20,439.400	34,440,530
59. 3D	0.000	0	4.750	6,650	9,326.280	13,056,775	9,331.030	13,063,425
60. 4D1	1.160	1,510	16.370	21,280	18,017.660	23,422,975	18,035.190	23,445,765
61. 4D	0.000	0	0.000	0	863.840	786,090	863.840	786,090
62. Total	8.050	15,125	29.730	45,140	77,819.570	127,515,620	77,857.350	127,575,885
Grass:								
63. 1G1	0.000	0	0.000	0	186.230	251,425	186.230	251,425
64. 1G	0.000	0	0.000	0	1,344.970	1,735,020	1,344.970	1,735,020
65. 2G1	0.000	0	0.000	0	978.810	1,014,145	978.810	1,014,145
66. 2G	0.000	0	0.000	0	1,762.980	1,683,665	1,762.980	1,683,665
67. 3G1	0.000	0	0.000	0	1,000.450	825,380	1,000.450	825,380
68. 3G	0.000	0	0.000	0	573.710	398,555	573.710	398,555
69. 4G1	0.000	0	0.000	0	1,748.690	1,135,105	1,748.690	1,135,105
70. 4G	0.000	0	0.000	0	399.590	223,775	399.590	223,775
71. Total	0.000	0	0.000	0	7,995.430	7,267,070	7,995.430	7,267,070
72. Waste	0.000	0	0.000	0	594.380	74,415	594.380	74,415
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	8.050	15,125	29.730	45,140	100,140.200	161,133,475	100,177.980	161,193,740

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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	971.810	1,895,030	971.810	1,895,030
46. 1A	0.000	0	0.000	0	197.980	365,280	197.980	365,280
47. 2A1	0.000	0	0.000	0	1,774.230	3,131,580	1,774.230	3,131,580
48. 2A	0.000	0	0.000	0	69.500	111,895	69.500	111,895
49. 3A1	0.000	0	0.000	0	691.020	1,001,990	691.020	1,001,990
50. 3A	0.000	0	0.000	0	84.530	114,965	84.530	114,965
51. 4A1	0.000	0	0.000	0	663.760	730,145	663.760	730,145
52. 4A	0.000	0	0.000	0	46.070	36,860	46.070	36,860
53. Total	0.000	0	0.000	0	4,498.900	7,387,745	4,498.900	7,387,745
Dryland:								
54. 1D1	0.000	0	7.500	13,875	3,497.820	6,470,980	3,505.320	6,484,855
55. 1D	0.000	0	6.500	11,735	12,219.390	22,056,955	12,225.890	22,068,690
56. 2D1	0.000	0	3.000	4,680	6,114.520	9,538,645	6,117.520	9,543,325
57. 2D	0.000	0	0.000	0	146.550	223,505	146.550	223,505
58. 3D1	0.000	0	0.000	0	13,523.670	19,137,075	13,523.670	19,137,075
59. 3D	0.000	0	0.000	0	3,708.810	4,190,985	3,708.810	4,190,985
60. 4D1	0.000	0	10.500	10,980	22,879.070	23,910,615	22,889.570	23,921,595
61. 4D	0.000	0	0.000	0	6,342.240	5,961,700	6,342.240	5,961,700
62. Total	0.000	0	27.500	41,270	68,432.070	91,490,460	68,459.570	91,531,730
Grass:								
63. 1G1	0.000	0	0.000	0	224.530	254,250	224.530	254,250
64. 1G	0.000	0	0.500	575	3,564.280	4,057,820	3,564.780	4,058,395
65. 2G1	0.000	0	0.000	0	1,141.450	1,173,975	1,141.450	1,173,975
66. 2G	0.000	0	0.000	0	78.410	79,975	78.410	79,975
67. 3G1	0.000	0	0.000	0	3,620.160	3,333,575	3,620.160	3,333,575
68. 3G	0.000	0	0.000	0	680.110	560,490	680.110	560,490
69. 4G1	0.000	0	7.000	5,080	9,474.290	6,773,195	9,481.290	6,778,275
70. 4G	0.000	0	0.900	650	10,393.030	7,077,520	10,393.930	7,078,170
71. Total	0.000	0	8.400	6,305	29,176.260	23,310,800	29,184.660	23,317,105
72. Waste	0.000	0	4.500	675	5,761.380	760,105	5,765.880	760,780
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	40.400	48,250	107,868.610	122,949,110	107,909.010	122,997,360

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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	329.600	558,690	329.600	558,690
46. 1A	0.000	0	0.000	0	1,901.040	3,051,250	1,901.040	3,051,250
47. 2A1	0.000	0	0.000	0	661.960	1,016,145	661.960	1,016,145
48. 2A	0.000	0	0.000	0	388.800	544,325	388.800	544,325
49. 3A1	0.000	0	0.000	0	1,848.330	2,328,895	1,848.330	2,328,895
50. 3A	0.000	0	0.000	0	768.840	907,230	768.840	907,230
51. 4A1	0.000	0	0.000	0	1,535.580	1,389,835	1,535.580	1,389,835
52. 4A	0.000	0	0.000	0	48.710	29,225	48.710	29,225
53. Total	0.000	0	0.000	0	7,482.860	9,825,595	7,482.860	9,825,595
Dryland:								
54. 1D1	0.000	0	0.000	0	1,097.700	1,701,440	1,097.700	1,701,440
55. 1D	0.000	0	0.000	0	9,106.540	13,159,610	9,106.540	13,159,610
56. 2D1	0.000	0	0.000	0	4,137.400	5,171,805	4,137.400	5,171,805
57. 2D	0.000	0	0.000	0	1,022.570	1,247,530	1,022.570	1,247,530
58. 3D1	0.000	0	0.000	0	10,249.040	11,581,445	10,249.040	11,581,445
59. 3D	0.000	0	0.000	0	3,251.970	2,943,355	3,251.970	2,943,355
60. 4D1	0.000	0	0.000	0	11,871.870	9,914,285	11,871.870	9,914,285
61. 4D	0.000	0	0.000	0	2,746.790	1,703,000	2,746.790	1,703,000
62. Total	0.000	0	0.000	0	43,483.880	47,422,470	43,483.880	47,422,470
Grass:								
63. 1G1	0.000	0	0.000	0	89.230	82,840	89.230	82,840
64. 1G	0.000	0	0.000	0	2,543.770	2,322,125	2,543.770	2,322,125
65. 2G1	0.000	0	0.000	0	1,032.290	843,005	1,032.290	843,005
66. 2G	0.000	0	0.000	0	178.010	135,285	178.010	135,285
67. 3G1	0.000	0	0.000	0	2,818.210	1,859,255	2,818.210	1,859,255
68. 3G	0.000	0	0.000	0	661.440	363,630	661.440	363,630
69. 4G1	0.000	0	0.000	0	6,529.790	3,064,260	6,529.790	3,064,260
70. 4G	0.000	0	0.000	0	6,538.040	2,962,790	6,538.040	2,962,790
71. Total	0.000	0	0.000	0	20,390.780	11,633,190	20,390.780	11,633,190
72. Waste	0.000	0	0.000	0	3,258.520	413,090	3,258.520	413,090
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	74,616.040	69,294,345	74,616.040	69,294,345

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	25,712.580	43,489,710	25,712.580	43,489,710
77.Dry Land	8.050	15,125	57.230	86,410	189,735.520	266,428,550	189,800.800	266,530,085
78.Grass	0.000	0	8.400	6,305	57,562.470	42,211,060	57,570.870	42,217,365
79.Waste	0.000	0	4.500	675	9,614.280	1,247,610	9,618.780	1,248,285
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	0.000	0	0.000	0
82.Total	8.050	15,125	70.130	93,390	282,624.850	353,376,930	282,703.030	353,485,445

2008 Agricultural Land Detail

County 26 - Dixon

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,118.660	15.43%	4,671,655	17.78%	2,205.004
1A	2,370.540	17.26%	4,954,405	18.85%	2,089.990
2A1	1,134.240	8.26%	2,268,480	8.63%	2,000.000
2A	2,689.470	19.59%	5,109,995	19.45%	1,900.000
3A1	2,725.010	19.85%	5,000,415	19.03%	1,835.007
3A	1,213.500	8.84%	2,062,935	7.85%	1,699.987
4A1	1,444.010	10.52%	2,166,015	8.24%	1,500.000
4A	35.390	0.26%	42,470	0.16%	1,200.056
Irrigated Total	13,730.820	100.00%	26,276,370	100.00%	1,913.678

Dry:

1D1	3,548.590	4.56%	7,274,645	5.70%	2,050.010
1D	15,270.280	19.61%	30,922,455	24.24%	2,025.009
2D1	4,278.230	5.49%	7,379,975	5.78%	1,725.006
2D	6,090.790	7.82%	10,263,000	8.04%	1,685.003
3D1	20,439.400	26.25%	34,440,530	27.00%	1,685.006
3D	9,331.030	11.98%	13,063,425	10.24%	1,399.998
4D1	18,035.190	23.16%	23,445,765	18.38%	1,300.001
4D	863.840	1.11%	786,090	0.62%	909.994
Dry Total	77,857.350	100.00%	127,575,885	100.00%	1,638.584

Grass:

1G1	186.230	2.33%	251,425	3.46%	1,350.077
1G	1,344.970	16.82%	1,735,020	23.88%	1,290.006
2G1	978.810	12.24%	1,014,145	13.96%	1,036.099
2G	1,762.980	22.05%	1,683,665	23.17%	955.010
3G1	1,000.450	12.51%	825,380	11.36%	825.008
3G	573.710	7.18%	398,555	5.48%	694.697
4G1	1,748.690	21.87%	1,135,105	15.62%	649.117
4G	399.590	5.00%	223,775	3.08%	560.011
Grass Total	7,995.430	100.00%	7,267,070	100.00%	908.902

Irrigated Total	13,730.820	13.71%	26,276,370	16.30%	1,913.678
Dry Total	77,857.350	77.72%	127,575,885	79.14%	1,638.584
Grass Total	7,995.430	7.98%	7,267,070	4.51%	908.902
Waste	594.380	0.59%	74,415	0.05%	125.197
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	100,177.980	100.00%	161,193,740	100.00%	1,609.073

As Related to the County as a Whole

Irrigated Total	13,730.820	53.40%	26,276,370	60.42%	
Dry Total	77,857.350	41.02%	127,575,885	47.87%	
Grass Total	7,995.430	13.89%	7,267,070	17.21%	
Waste	594.380	6.18%	74,415	5.96%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	100,177.980	35.44%	161,193,740	45.60%	

2008 Agricultural Land Detail

County 26 - Dixon

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	971.810	21.60%	1,895,030	25.65%	1,950.000
1A	197.980	4.40%	365,280	4.94%	1,845.034
2A1	1,774.230	39.44%	3,131,580	42.39%	1,765.036
2A	69.500	1.54%	111,895	1.51%	1,610.000
3A1	691.020	15.36%	1,001,990	13.56%	1,450.015
3A	84.530	1.88%	114,965	1.56%	1,360.049
4A1	663.760	14.75%	730,145	9.88%	1,100.013
4A	46.070	1.02%	36,860	0.50%	800.086
Irrigated Total	4,498.900	100.00%	7,387,745	100.00%	1,642.122

Dry:

1D1	3,505.320	5.12%	6,484,855	7.08%	1,850.003
1D	12,225.890	17.86%	22,068,690	24.11%	1,805.078
2D1	6,117.520	8.94%	9,543,325	10.43%	1,559.998
2D	146.550	0.21%	223,505	0.24%	1,525.110
3D1	13,523.670	19.75%	19,137,075	20.91%	1,415.080
3D	3,708.810	5.42%	4,190,985	4.58%	1,130.008
4D1	22,889.570	33.44%	23,921,595	26.13%	1,045.087
4D	6,342.240	9.26%	5,961,700	6.51%	939.999
Dry Total	68,459.570	100.00%	91,531,730	100.00%	1,337.018

Grass:

1G1	224.530	0.77%	254,250	1.09%	1,132.365
1G	3,564.780	12.21%	4,058,395	17.41%	1,138.469
2G1	1,141.450	3.91%	1,173,975	5.03%	1,028.494
2G	78.410	0.27%	79,975	0.34%	1,019.959
3G1	3,620.160	12.40%	3,333,575	14.30%	920.836
3G	680.110	2.33%	560,490	2.40%	824.116
4G1	9,481.290	32.49%	6,778,275	29.07%	714.910
4G	10,393.930	35.61%	7,078,170	30.36%	680.990
Grass Total	29,184.660	100.00%	23,317,105	100.00%	798.950

Irrigated Total	4,498.900	4.17%	7,387,745	6.01%	1,642.122
Dry Total	68,459.570	63.44%	91,531,730	74.42%	1,337.018
Grass Total	29,184.660	27.05%	23,317,105	18.96%	798.950
Waste	5,765.880	5.34%	760,780	0.62%	131.945
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	107,909.010	100.00%	122,997,360	100.00%	1,139.824

As Related to the County as a Whole

Irrigated Total	4,498.900	17.50%	7,387,745	16.99%	
Dry Total	68,459.570	36.07%	91,531,730	34.34%	
Grass Total	29,184.660	50.69%	23,317,105	55.23%	
Waste	5,765.880	59.94%	760,780	60.95%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	107,909.010	38.17%	122,997,360	34.80%	

2008 Agricultural Land Detail

County 26 - Dixon

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	329.600	4.40%	558,690	5.69%	1,695.054
1A	1,901.040	25.41%	3,051,250	31.05%	1,605.042
2A1	661.960	8.85%	1,016,145	10.34%	1,535.054
2A	388.800	5.20%	544,325	5.54%	1,400.012
3A1	1,848.330	24.70%	2,328,895	23.70%	1,259.999
3A	768.840	10.27%	907,230	9.23%	1,179.998
4A1	1,535.580	20.52%	1,389,835	14.15%	905.087
4A	48.710	0.65%	29,225	0.30%	599.979
Irrigated Total	7,482.860	100.00%	9,825,595	100.00%	1,313.080

Dry:

1D1	1,097.700	2.52%	1,701,440	3.59%	1,550.004
1D	9,106.540	20.94%	13,159,610	27.75%	1,445.072
2D1	4,137.400	9.51%	5,171,805	10.91%	1,250.013
2D	1,022.570	2.35%	1,247,530	2.63%	1,219.994
3D1	10,249.040	23.57%	11,581,445	24.42%	1,130.002
3D	3,251.970	7.48%	2,943,355	6.21%	905.099
4D1	11,871.870	27.30%	9,914,285	20.91%	835.107
4D	2,746.790	6.32%	1,703,000	3.59%	619.996
Dry Total	43,483.880	100.00%	47,422,470	100.00%	1,090.575

Grass:

1G1	89.230	0.44%	82,840	0.71%	928.387
1G	2,543.770	12.48%	2,322,125	19.96%	912.867
2G1	1,032.290	5.06%	843,005	7.25%	816.635
2G	178.010	0.87%	135,285	1.16%	759.985
3G1	2,818.210	13.82%	1,859,255	15.98%	659.729
3G	661.440	3.24%	363,630	3.13%	549.755
4G1	6,529.790	32.02%	3,064,260	26.34%	469.273
4G	6,538.040	32.06%	2,962,790	25.47%	453.161
Grass Total	20,390.780	100.00%	11,633,190	100.00%	570.512

Irrigated Total	7,482.860	10.03%	9,825,595	14.18%	1,313.080
Dry Total	43,483.880	58.28%	47,422,470	68.44%	1,090.575
Grass Total	20,390.780	27.33%	11,633,190	16.79%	570.512
Waste	3,258.520	4.37%	413,090	0.60%	126.772
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	74,616.040	100.00%	69,294,345	100.00%	928.678

As Related to the County as a Whole

Irrigated Total	7,482.860	29.10%	9,825,595	22.59%	
Dry Total	43,483.880	22.91%	47,422,470	17.79%	
Grass Total	20,390.780	35.42%	11,633,190	27.56%	
Waste	3,258.520	33.88%	413,090	33.09%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	74,616.040	26.39%	69,294,345	19.60%	

2008 Agricultural Land Detail

County 26 - Dixon

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	25,712.580	43,489,710
Dry	8.050	15,125	57.230	86,410	189,735.520	266,428,550
Grass	0.000	0	8.400	6,305	57,562.470	42,211,060
Waste	0.000	0	4.500	675	9,614.280	1,247,610
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	0.000	0
Total	8.050	15,125	70.130	93,390	282,624.850	353,376,930

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	25,712.580	43,489,710	25,712.580	9.10%	43,489,710	12.30%	1,691.378
Dry	189,800.800	266,530,085	189,800.800	67.14%	266,530,085	75.40%	1,404.262
Grass	57,570.870	42,217,365	57,570.870	20.36%	42,217,365	11.94%	733.311
Waste	9,618.780	1,248,285	9,618.780	3.40%	1,248,285	0.35%	129.775
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
Total	282,703.030	353,485,445	282,703.030	100.00%	353,485,445	100.00%	1,250.377

* 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)**

26 Dixon

	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	100,004,465	105,480,600	5,476,135	5.48	1,960,165	3.52
2. Recreational	365,655	761,050	395,395	108.13	245,490	41
3. Ag-Homesite Land, Ag-Res Dwellings	33,392,083	36,503,795	3,111,712	9.32	*-----	9.32
4. Total Residential (sum lines 1-3)	133,762,203	142,745,445	8,983,242	6.72	2,205,655	5.07
5. Commercial	10,205,960	13,497,325	3,291,365	32.25	72,405	31.54
6. Industrial	26,275,640	26,773,705	498,065	1.9	3,000,000	-9.52
7. Ag-Farmsite Land, Outbuildings	12,537,305	12,541,750	4,445	0.04	786,010	-6.23
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	49,018,905	52,812,780	3,793,875	7.74	3,342,665	0.92
10. Total Non-Agland Real Property	182,781,108	195,558,225	12,777,117	6.99	6,064,070	3.67
11. Irrigated	34,735,960	43,489,710	8,753,750	25.2		
12. Dryland	223,654,670	266,530,085	42,875,415	19.17		
13. Grassland	33,584,795	42,217,365	8,632,570	25.7		
14. Wasteland	649,030	1,248,285	599,255	92.33		
15. Other Agland	0	0	0			
16. Total Agricultural Land	292,624,455	353,485,445	60,860,990	20.8		
17. Total Value of All Real Property (Locally Assessed)	475,405,563	549,039,645	73,634,082	15.49	6,064,070	14.21

*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.

AMY WATCHORN DIXON COUNTY ASSESSOR

**302 3RD ST
PO BOX 369
PONCA, NE 68770**

**GRETA KRAEMER, DEPUTY
PHONE: (402) 755-5601
FAX: (402) 755-5650**

DIXON COUNTY 2007 3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before September 1

GENERAL DESCRIPTION OF THE COUNTY

In 2007 Dixon County has a total of 6097 parcels, of that approximately 6% are commercial and approximately industrial, 9% are exempt, approximately 35% are residential and 50% are agricultural. 692 Personal property schedules were filed in the county this year and 282 Homesteads Applications were accepted. Dixon County's total valuation for 2007 is 497,376,982 .

BUDGET

2007 General Budget = \$92,872.40
(Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2007 Reappraisal Budget = 40,902.00
(One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

RESPONSIBILITES

The office currently has 3 employees besides myself. The Deputy Assessor this positions duties include: filling out the green sheets, assists with pickup work, enters information in the CAMA system, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings.

Two clerks work 5 days a week. One of the clerks handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. This clerk is also responsible for the GIS system. She also assists with personal property and homesteads.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that were sent out, we sent a flyer for land sales and rural homes. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few protest. We attempt to talk to every taxpayer requesting a protest form. We show them how there values were arrived at and many times they don't protest because we have shown them why their value changed and what the changes were based upon. Our hope is that they leave the office more informed about what this office does and why these things have to be done.

GENERAL DESCRIPTION

SEE ATTACHED REPORT 2007 COUNTY ABSTRACT OF ASSESSMENT FOR REAL PROPERTY IN DIXON COUNTY.

RESIDENTIAL

Dixon County had a complete residential reappraisal in 1997 using 1996 Marshall & Swift pricing. Since that time we have revalued the majority of our towns to meet the changing trends in the market.

We will continue to use the CAMA system to reappraise our towns as needed. Currently the median in our towns look pretty good, we will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing being used on all the houses is 6-1- 2005. MIPS is working on a new administrative package which we will be getting as soon as it is available to the counties. While we are sure this will be a great tool we are also sure it will not come without some added work. Two of the staff will have to be trained in use of the appraisal side as this information is currently not available on their computers. We are working on having new rural flights taken to assist us in a rural review; we have not got the funding secured at this time.

2008 – Appraisal maintenance

2009 – Ponca, Martinsburg

2010 – Area 1 & 2 Rural Residence

2011 – Area 3 Rural Residence, Wakefield City

COMMERCIAL

A complete reappraisal of commercial properties was completed in 1999 by the Assessor's office staff. Industrial properties were reappraised in 2001. Pricing was done on the 1999 Marshall & Swift computer program. Final valuation is by the sales comparison approach. Income and expense data was gathered but there was insufficient rental information to utilize the income approach to value. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market. Beginning in 2008 we will be starting a review of our Commercial properties. We will be waiting on the new administrative package before the reappraisal can be completed. We intend for this to all be in place by 2009.

2008 – Reappraisal of Commercial Property

2009 – Reappraisal of Commercial Property

2010 – Appraisal maintenance

2011 – Appraisal maintenance

AGRICULTURAL

Rural residences were reappraised in 1997 and updated in 2005 using 2000 Marshall & Swift computer pricing. We are also studying the market to see how distance from pavement, towns etc. are impacting rural sales. Site values will continue to be studied.

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes, we will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes, which we are made aware of or discover will be treated as pick up work and revalued for the year the change occurred. We also will continue to study market area lines to ensure they are appropriate for current sales.

2008 – FSA Office, GIS land uses & Monitor market by LCG

2009 – FSA Office, GIS land uses & Monitor market by LCG

2010 – Monitor market by LCG

2011 – Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self-addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We have approximately an 85% return on our verification form.

CONCLUSION

We purchased a GIS system for the county in late 2004. This has taken a majority of one of my Clerk's time. We feel this will make our office more efficient and accurate when completed. Also, it will make it much easier to get the taxpayer current maps. Once all the information is put into the GIS system and the CAMA system we will be looking at

the costs for going on line with our information. While this may not be feasible for some time, it is a goal to have the information available on line as soon as we are able. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc. We also have exceeded the educational hours required every year since they were enacted. I find this report to be absolutely ridiculous, and a total waste of my time. The items DPAT has asked for in the new 3 year plan can be found in the Assessor's survey, Abstract and Reports and Opinions, to regurgitate them into this report instead of using them as an attachment is busy work.**

Sincerely,

Amy Watchorn
Dixon County Assessor

DIXON COUNTY 6 YEAR REVIEW CYCLE

2008 –COMMERCIAL PROPERTY

2009 –PONCA, MARTINSBURG

2010- AREA 1 & 2 RURAL RESIDENCE

**2011- AREA 3 RURAL RESIDENCE,
WAKEFIELD CITY**

2012- CONCORD, DIXON, MASKELL

**2013 – ALLEN, EMERSON, NEWCASTLE,
WATERBURY**

**AGRICULTURAL LAND IS REVIEWED
YEARLY FOR USE CHANGES AND THE
MARKETS MONITORED ON A YEARLY
BASIS**

**During these years property is to be reviewed, not necessarily
revalued.**

2008 Assessment Survey for Dixon County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$92,872.40
7.	Part of the budget that is dedicated to the computer system
	\$4,600.00
8.	Adopted budget, or granted budget if different from above
	\$92,872.40
9.	Amount of the total budget set aside for appraisal work
	\$0
10.	Amount of the total budget set aside for education/workshops
	\$3,000.00
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$40,902.00
12.	Other miscellaneous funds
	\$0

13.	Total budget
	\$133,774.40 (General and Appraisal)
a.	Was any of last year's budget not used:
	Left over money goes yearly to pay off GIS to County General

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	CAMA
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Clerk
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Clerk
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Allen, Ponca, Wakefield

4.	When was zoning implemented?
	N/A

D. Contracted Services

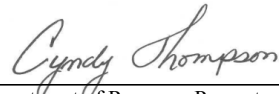
1.	Appraisal Services
	In House
2.	Other services
	N/A

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 Dixon County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5586.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts