

## 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

27 Dodge

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### Residential Real Property - Current

Number of Sales	1144	COD	12.36
Total Sales Price	\$123,322,115	PRD	104.05
Total Adj. Sales Price	\$123,656,115	COV	42.52
Total Assessed Value	\$119,773,610	STD	42.85
Avg. Adj. Sales Price	\$108,091	Avg. Abs. Dev.	11.99
Avg. Assessed Value	\$104,697	Min	29.82
Median	96.97	Max	1066.71
Wgt. Mean	96.86	95% Median C.I.	96.34 to 97.59
Mean	100.78	95% Wgt. Mean C.I.	95.91 to 97.81
		95% Mean C.I.	98.30 to 103.26
% of Value of the Class of all Real Property Value in the County			55.58
% of Records Sold in the Study Period			8.16
% of Value Sold in the Study Period			8.83
Average Assessed Value of the Base			96,761

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1144	96.97	12.36	104.05
2007	1083	93.80	9.87	101.58
2006	1130	96.57	8.65	101.27
2005	1,206	98.87	8.82	101.68
2004	1200	98.60	14.00	102.41
2003	1,195	93	13.43	100.96
2002	1,211	93	14.73	101.32
2001	1,321	93	18.12	102.19

## 2008 Commission Summary

27 Dodge

### Commercial Real Property - Current

Number of Sales	100	COD	27.26
Total Sales Price	\$12,942,016	PRD	108.96
Total Adj. Sales Price	\$12,942,016	COV	44.59
Total Assessed Value	\$12,246,590	STD	45.98
Avg. Adj. Sales Price	\$129,420	Avg. Abs. Dev.	26.44
Avg. Assessed Value	\$122,466	Min	22.16
Median	96.98	Max	341.79
Wgt. Mean	94.63	95% Median C.I.	94.98 to 102.04
Mean	103.10	95% Wgt. Mean C.I.	82.70 to 106.55
		95% Mean C.I.	94.09 to 112.12
% of Value of the Class of all Real Property Value in the County			15.86
% of Records Sold in the Study Period			6.3
% of Value Sold in the Study Period			3.17
Average Assessed Value of the Base			243,816

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	100	96.98	27.26	108.96
2007	98	96.36	39.83	131.03
2006	98	99.67	15.66	111.33
2005	136	99.64	17.24	108.99
2004	143	97.40	28.60	107.78
2003	131	96	34.95	107.27
2002	128	96	22.47	98.42
2001	122	95	29.96	98.75





## **2008 Opinions of the Property Tax Administrator for Dodge County**

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

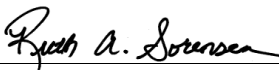
### **Residential Real Property**

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

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Dodge County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dodge County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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:	1172	<b>MEDIAN:</b>	<b>91</b>	COV:	20.30	95% Median C.I.:	90.65 to 92.55
TOTAL Sales Price:	125,321,267	WGT. MEAN:	90	STD:	18.78	95% Wgt. Mean C.I.:	89.40 to 90.94
TOTAL Adj.Sales Price:	125,655,267	MEAN:	93	AVG.ABS.DEV:	12.23	95% Mean C.I.:	91.46 to 93.61
TOTAL Assessed Value:	113,303,380						
AVG. Adj. Sales Price:	107,214	COD:	13.38	MAX Sales Ratio:	340.93		
AVG. Assessed Value:	96,675	PRD:	102.62	MIN Sales Ratio:	41.67		

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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	128	92.51	92.49	91.36	10.47	101.23	62.25	147.53	90.31 to 94.64	128,939	117,798
10/01/05 TO 12/31/05	139	93.71	93.65	92.62	11.01	101.12	61.82	133.29	91.04 to 97.00	99,148	91,832
01/01/06 TO 03/31/06	112	94.05	95.00	92.75	10.68	102.43	59.46	145.94	91.87 to 97.00	115,894	107,487
04/01/06 TO 06/30/06	162	90.90	91.59	90.00	12.07	101.77	57.90	157.68	88.52 to 92.81	107,520	96,767
07/01/06 TO 09/30/06	180	89.90	93.29	89.66	15.39	104.05	59.46	218.13	87.29 to 93.43	95,379	85,516
10/01/06 TO 12/31/06	141	91.21	91.28	89.08	14.44	102.48	50.88	191.79	86.81 to 94.00	103,263	91,982
01/01/07 TO 03/31/07	126	92.10	93.42	89.31	15.58	104.61	59.47	340.93	88.06 to 94.00	103,404	92,346
04/01/07 TO 06/30/07	184	89.44	90.66	87.80	15.16	103.26	41.67	187.52	87.35 to 92.17	109,856	96,453
<u>Study Years</u>											
07/01/05 TO 06/30/06	541	92.55	93.04	91.55	11.22	101.62	57.90	157.68	91.06 to 93.63	112,170	102,694
07/01/06 TO 06/30/07	631	90.40	92.10	88.88	15.20	103.62	41.67	340.93	88.70 to 91.91	102,964	91,514
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	595	91.21	92.67	90.26	13.45	102.67	50.88	218.13	90.12 to 92.55	104,415	94,247
<u>ALL</u>											
	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	15	93.43	97.43	86.06	18.47	113.21	64.96	145.94	77.20 to 108.85	51,264	44,119
EC RURAL	14	90.23	85.20	81.59	10.03	104.42	61.17	97.22	72.17 to 95.45	111,991	91,377
FREMONT	905	91.00	91.99	90.25	12.15	101.92	46.27	218.13	90.12 to 92.17	113,426	102,370
FREMONT RURAL	14	85.45	90.58	85.30	18.07	106.19	68.28	157.68	72.61 to 100.84	133,889	114,206
HOOPER	26	89.66	90.49	90.12	8.71	100.41	58.67	117.26	85.90 to 97.02	96,221	86,716
INGLEWOOD	9	89.52	88.28	90.29	12.11	97.78	66.75	120.17	76.92 to 97.23	66,312	59,871
LAKES A	9	97.00	95.57	96.06	3.78	99.49	82.71	100.92	92.33 to 99.95	295,444	283,807
LAKES B	47	94.00	90.62	91.11	16.80	99.47	41.67	134.89	90.91 to 100.00	64,491	58,756
LAKES C	9	95.12	91.59	90.71	6.50	100.97	57.90	100.00	91.90 to 99.89	151,611	137,525
LAKES D	8	98.22	96.67	82.61	23.77	117.02	42.21	147.53	42.21 to 147.53	69,825	57,680
MARKET AREA 1	1	95.27	95.27	95.27			95.27	95.27	N/A	65,000	61,925
MARKET AREA 2	2	60.83	60.83	61.06	2.24	99.62	59.46	62.19	N/A	154,000	94,027
NE RURAL	1	102.12	102.12	102.12			102.12	102.12	N/A	140,000	142,970
NICKERSON	8	101.19	105.14	96.31	20.71	109.17	64.83	150.75	64.83 to 150.75	44,837	43,183
NORTH BEND	42	93.97	96.00	90.74	18.72	105.81	59.46	156.53	85.15 to 100.51	70,138	63,640
NW RURAL	3	73.35	84.75	86.41	16.43	98.08	72.37	108.53	N/A	139,633	120,653
RIVER IOLL'S	2	82.74	82.74	98.61	24.76	83.90	62.25	103.23	N/A	35,500	35,007
SCRIBNER	22	88.50	99.21	90.57	23.20	109.54	59.78	195.75	79.95 to 106.99	54,559	49,413
SE RURAL	11	88.20	91.05	90.03	7.36	101.13	82.47	108.58	82.67 to 98.79	124,963	112,505
SNYDER	9	85.09	95.59	89.48	21.95	106.83	59.47	191.79	78.70 to 100.49	68,944	61,689
UEHLING	12	96.38	123.07	104.87	36.12	117.35	64.04	340.93	93.99 to 116.50	34,829	36,526
WINSLOW	3	97.50	93.84	92.31	7.59	101.65	80.91	103.11	N/A	53,466	49,356
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1049	91.19	92.70	90.30	13.12	102.66	46.27	340.93	90.31 to 92.35	106,854	96,491
2	91	94.00	92.47	89.16	16.51	103.72	41.67	195.75	90.91 to 98.04	87,043	77,605
3	32	91.84	87.19	88.96	11.99	98.01	61.17	108.53	79.59 to 96.80	176,382	156,912
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

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AVG. Assessed Value:	96,675	PRD:	102.62	MIN Sales Ratio:	41.67		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1067	91.24	92.63	90.32	12.93	102.55	46.27	340.93	90.43 to 92.38	111,906	101,072
2	92	91.75	91.60	88.02	17.14	104.07	41.67	195.75	84.85 to 97.22	56,010	49,302
3	13	96.10	91.38	84.05	21.58	108.72	42.21	147.53	57.93 to 107.95	84,507	71,027
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1162	91.36	92.60	90.26	13.28	102.58	41.67	340.93	90.65 to 92.47	107,535	97,066
06	10	96.57	85.02	73.28	22.60	116.02	42.21	125.59	57.90 to 107.95	69,900	51,224
07											
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	955	91.12	91.96	90.24	12.26	101.90	42.21	218.13	90.28 to 92.29	114,924	103,711
27-0046	18	94.70	95.96	87.88	18.32	109.20	59.46	145.94	77.20 to 108.53	68,442	60,144
27-0062	32	87.02	97.52	89.55	22.95	108.91	59.47	195.75	80.90 to 94.61	60,928	54,560
27-0594	62	94.00	98.15	90.94	16.83	107.92	58.67	340.93	88.32 to 96.80	80,805	73,487
27-0595	102	93.97	92.20	88.89	17.17	103.73	41.67	156.53	90.91 to 99.89	72,067	64,061
89-0024	3	92.26	95.25	94.23	8.56	101.07	84.90	108.58	N/A	120,066	113,143
NonValid School											
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	106	94.61	93.21	90.90	16.54	102.55	41.67	195.75	90.91 to 98.53	55,228	50,202
Prior TO 1860											
1860 TO 1899	41	90.92	94.27	88.66	16.25	106.32	61.82	170.17	82.04 to 100.65	75,373	66,828
1900 TO 1919	184	91.46	91.99	88.69	16.31	103.72	58.67	187.52	87.35 to 94.00	76,438	67,790
1920 TO 1939	125	91.35	93.49	88.70	18.19	105.40	53.67	340.93	86.77 to 94.08	88,108	78,156
1940 TO 1949	84	94.00	94.05	91.90	11.64	102.33	46.27	125.00	90.45 to 96.26	82,766	76,063
1950 TO 1959	194	91.77	93.14	90.57	13.49	102.83	55.75	218.13	88.92 to 94.00	91,285	82,678
1960 TO 1969	150	88.62	90.60	88.70	10.58	102.14	42.21	175.61	87.23 to 91.00	116,172	103,049
1970 TO 1979	114	93.90	93.44	92.38	9.89	101.15	64.04	147.53	92.06 to 95.63	133,176	123,025
1980 TO 1989	23	91.07	90.70	89.81	8.22	101.00	64.79	109.95	85.15 to 95.58	165,191	148,358
1990 TO 1994	15	91.19	92.43	91.03	9.79	101.54	72.17	107.79	87.05 to 102.44	194,949	177,457
1995 TO 1999	46	92.08	93.10	92.79	7.47	100.33	64.83	137.27	89.53 to 96.29	190,329	176,610
2000 TO Present	90	89.70	90.27	89.44	8.54	100.93	69.16	134.89	87.72 to 92.35	209,821	187,660
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	145.94	145.94	145.94			145.94	145.94	N/A	3,200	4,670
5000 TO 9999	8	135.34	131.99	129.70	21.98	101.76	62.25	195.75	62.25 to 195.75	6,994	9,071
Total \$											
1 TO 9999	9	141.42	133.54	130.58	19.05	102.26	62.25	195.75	96.18 to 157.68	6,572	8,582
10000 TO 29999	43	101.31	115.45	111.94	26.60	103.14	64.04	340.93	94.00 to 107.95	20,145	22,550
30000 TO 59999	191	100.00	100.24	99.96	16.09	100.28	50.88	191.79	96.35 to 101.28	46,683	46,663
60000 TO 99999	391	91.19	90.28	90.43	12.79	99.83	41.67	140.59	89.21 to 92.90	78,717	71,185
100000 TO 149999	317	89.12	89.02	88.97	10.12	100.05	42.21	137.27	87.58 to 90.52	123,327	109,726
150000 TO 249999	176	90.76	89.40	89.42	9.13	99.98	46.27	134.89	88.47 to 92.57	181,048	161,888
250000 TO 499999	44	86.31	86.19	86.60	7.17	99.52	64.79	101.08	83.46 to 89.64	306,265	265,236
500000 +	1	94.00	94.00	94.00			94.00	94.00	N/A	600,000	564,000
ALL	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

**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:	1172	<b>MEDIAN:</b>	<b>91</b>	COV:	20.30	95% Median C.I.:	90.65 to 92.55
TOTAL Sales Price:	125,321,267	WGT. MEAN:	90	STD:	18.78	95% Wgt. Mean C.I.:	89.40 to 90.94
TOTAL Adj.Sales Price:	125,655,267	MEAN:	93	AVG.ABS.DEV:	12.23	95% Mean C.I.:	91.46 to 93.61
TOTAL Assessed Value:	113,303,380						
AVG. Adj. Sales Price:	107,214	COD:	13.38	MAX Sales Ratio:	340.93		
AVG. Assessed Value:	96,675	PRD:	102.62	MIN Sales Ratio:	41.67		

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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
<u>Low \$</u>											
1 TO 4999	2	104.10	104.10	86.16	40.20	120.81	62.25	145.94	N/A	5,600	4,825
5000 TO 9999	5	129.25	128.04	124.72	11.76	102.66	96.18	152.06	N/A	6,520	8,132
<u>Total \$</u>											
1 TO 9999	7	129.25	121.20	114.86	17.65	105.52	62.25	152.06	62.25 to 152.06	6,257	7,187
10000 TO 29999	57	87.52	91.37	79.11	25.78	115.49	41.67	195.75	82.13 to 95.45	26,890	21,274
30000 TO 59999	241	90.91	92.71	87.63	19.06	105.79	42.21	340.93	86.09 to 94.00	53,540	46,918
60000 TO 99999	415	91.19	92.59	89.73	13.27	103.19	46.27	191.79	89.82 to 93.17	87,891	78,862
100000 TO 149999	288	91.06	91.85	90.71	9.04	101.26	61.17	139.40	90.00 to 92.75	132,761	120,431
150000 TO 249999	136	93.60	93.16	91.97	7.91	101.29	64.79	134.89	91.69 to 94.21	198,417	182,485
250000 TO 499999	27	89.64	89.22	89.40	6.05	99.79	75.23	101.08	83.91 to 93.25	328,890	294,039
500000 +	1	94.00	94.00	94.00			94.00	94.00	N/A	600,000	564,000
<u>ALL</u>	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	101.82	104.29	101.61	11.64	102.64	76.92	133.29	89.62 to 129.38	87,858	89,273
0	97	93.71	92.18	89.23	16.76	103.32	41.67	195.75	90.65 to 97.88	52,201	46,577
10	7	115.93	120.13	102.97	24.07	116.66	61.30	157.68	61.30 to 157.68	28,342	29,184
15	21	88.20	92.14	87.62	14.83	105.16	63.81	126.86	82.13 to 99.19	65,947	57,781
20	175	92.22	94.76	89.32	20.08	106.08	42.21	340.93	87.60 to 94.00	64,213	57,357
25	274	91.53	92.88	90.69	13.65	102.41	46.27	187.52	90.12 to 93.45	82,743	75,039
30	367	88.93	90.15	88.59	11.12	101.76	59.46	150.39	87.47 to 90.45	113,453	100,511
35	145	93.83	94.39	92.94	8.78	101.56	58.67	170.17	92.18 to 95.97	165,605	153,915
40	74	91.80	90.82	89.74	7.16	101.19	64.79	106.22	88.07 to 94.08	233,363	209,431
45	3	94.00	89.76	90.84	6.44	98.80	78.55	96.72	N/A	463,133	420,733
<u>ALL</u>	1172	91.40	92.53	90.17	13.38	102.62	41.67	340.93	90.65 to 92.55	107,214	96,675



**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)

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TOTAL Assessed Value:	113,303,380						
AVG. Adj. Sales Price:	107,214	COD:	13.38	MAX Sales Ratio:	340.93		
AVG. Assessed Value:	96,675	PRD:	102.62	MIN Sales Ratio:	41.67		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	60	95.41	92.44	89.48	20.70	103.31	41.67	195.75	84.29 to 100.00	57,812	51,729
0	48	93.85	94.91	93.23	11.15	101.80	63.73	141.42	90.91 to 100.00	50,677	47,244
101	736	91.07	92.92	90.45	12.88	102.73	42.21	340.93	90.08 to 92.35	113,910	103,032
102	56	92.52	93.85	90.97	13.41	103.17	61.82	170.17	87.83 to 95.28	130,098	118,349
103	6	94.79	98.12	96.62	10.57	101.55	84.07	128.02	84.07 to 128.02	163,316	157,801
104	238	91.21	90.46	88.26	13.59	102.49	46.27	151.00	88.54 to 93.67	102,856	90,776
106	10	89.34	90.08	89.65	7.77	100.47	80.37	101.41	80.76 to 99.84	145,630	130,563
111	13	94.00	97.22	95.57	8.95	101.72	83.14	130.42	88.48 to 104.49	111,679	106,732
13	1	90.05	90.05	90.05			90.05	90.05	N/A	136,000	122,465
14	2	79.26	79.26	80.31	9.45	98.70	71.77	86.75	N/A	49,150	39,470
15	2	85.10	85.10	94.89	26.85	89.68	62.25	107.95	N/A	14,000	13,285
<u>ALL</u>	<u>1172</u>	<u>91.40</u>	<u>92.53</u>	<u>90.17</u>	<u>13.38</u>	<u>102.62</u>	<u>41.67</u>	<u>340.93</u>	<u>90.65 to 92.55</u>	<u>107,214</u>	<u>96,675</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	105	95.22	93.70	91.41	16.06	102.51	41.67	195.75	90.91 to 100.00	55,183	50,442
0	1	41.67	41.67	41.67			41.67	41.67	N/A	60,000	25,000
10	5	145.94	140.04	122.60	18.51	114.22	93.67	186.97	N/A	33,600	41,195
15	5	97.42	92.42	93.48	10.73	98.87	69.70	107.16	N/A	69,700	65,153
20	53	105.01	103.07	99.82	16.68	103.26	53.67	187.52	95.27 to 109.59	50,109	50,016
25	98	91.97	94.00	88.51	19.51	106.20	42.21	340.93	86.75 to 95.64	70,144	62,087
30	518	91.13	91.96	89.85	12.96	102.35	46.27	218.13	89.88 to 92.75	97,624	87,716
35	195	90.30	91.00	90.46	10.93	100.59	58.67	141.53	87.35 to 92.35	112,966	102,192
40	186	90.33	90.47	89.89	8.30	100.65	64.79	137.27	88.35 to 92.17	193,285	173,739
45	2	85.27	85.27	83.85	7.57	101.69	78.81	91.72	N/A	114,650	96,130
50	2	93.33	93.33	91.95	6.01	101.50	87.72	98.93	N/A	235,950	216,950
60	2	82.69	82.69	80.93	5.00	102.17	78.55	86.82	N/A	252,200	204,100
<u>ALL</u>	<u>1172</u>	<u>91.40</u>	<u>92.53</u>	<u>90.17</u>	<u>13.38</u>	<u>102.62</u>	<u>41.67</u>	<u>340.93</u>	<u>90.65 to 92.55</u>	<u>107,214</u>	<u>96,675</u>

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

### **Residential**

Revaluation of lake properties in Assessor Locations Lakes A and Lakes B also the towns of Fremont, Hooper, Inglewood, Scribner were completed for 2008. Lot values increased slightly from 2007 while Improvement values based on sales and costs per square foot were adjusted according to market. Permits verified and valuation assigned based on percentage of completion.

Reviews and adjustments made to Fremont and surrounding towns and villages. Neighborhood codes refined to better reflect market sales.

Depreciation tables explored and updated as needed. Sales and land values reviewed throughout county.

## 2008 Assessment Survey for Dodge County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Appraisal Staff
2.	<b>Valuation done by:</b>
	Appraiser Supervisor and Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Appraisal Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Lakes A & Lakes B = 2007 East Central Rural, Fremont Rural & Southeast Rural = 2007 Lakes C, Lakes D & IOLL's = 2002 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Northeast Rural & Northwest Rural = 2002
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Lakes A & Lakes B = 2007 East Central Rural, Fremont Rural & Southeast Rural = 2007 Lakes C, Lakes D & IOLL's = 2002 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Northeast Rural & Northwest Rural = 2002
6.	<b>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?</b>
	2007 to estimate market values for 2008
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	92 Neighborhoods - Urban/Suburban: 37; Rural Residential: 28; Lakes & IOLL's: 27
8.	<b>How are these defined?</b>
	The market areas and neighborhoods are defined by geographical location of towns and the neighborhoods within those towns.

9.	<b>Is “Assessor Location” a usable valuation identity?</b>
	Yes
10.	<b>Does the assessor location “suburban” mean something other than rural residential? (that is, does the “suburban” location have its own market?)</b>
	Yes, the “suburban” location constitutes areas on the very outskirts of a city/town/village and within easy commute. Not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction.
11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</b>
	None The “suburban” location constitutes areas on the very outskirts of a city/town/village and within easy commute. Not the statutory definition of the 1 or 2 mile zoning jurisdiction.
12.	<b>Are the county’s ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>1019</b>	<b>0</b>	<b>0</b>	<b>1019</b>

**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:	1144	<b>MEDIAN:</b>	<b>97</b>	COV:	42.52	95% Median C.I.:	96.34 to 97.59
TOTAL Sales Price:	123,322,115	WGT. MEAN:	97	STD:	42.85	95% Wgt. Mean C.I.:	95.91 to 97.81
TOTAL Adj.Sales Price:	123,656,115	MEAN:	101	AVG.ABS.DEV:	11.99	95% Mean C.I.:	98.30 to 103.26
TOTAL Assessed Value:	119,773,610						
AVG. Adj. Sales Price:	108,091	COD:	12.36	MAX Sales Ratio:	1066.71		
AVG. Assessed Value:	104,697	PRD:	104.05	MIN Sales Ratio:	29.82		

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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	127	96.24	96.16	95.48	7.28	100.71	62.25	141.53	94.59 to 97.88	129,442	123,594
10/01/05 TO 12/31/05	137	98.33	106.34	99.45	16.79	106.93	61.82	1066.71	96.57 to 100.87	99,407	98,865
01/01/06 TO 03/31/06	111	98.74	100.36	97.32	8.91	103.13	59.46	165.78	96.93 to 100.17	116,596	113,473
04/01/06 TO 06/30/06	160	96.37	101.57	97.11	12.73	104.59	57.90	673.15	94.98 to 97.86	106,639	103,558
07/01/06 TO 09/30/06	171	95.74	99.23	96.59	12.39	102.73	29.82	243.20	94.35 to 97.45	96,133	92,852
10/01/06 TO 12/31/06	138	97.59	101.61	96.94	16.62	104.81	41.02	773.48	95.08 to 99.42	105,732	102,500
01/01/07 TO 03/31/07	120	97.07	102.19	96.66	13.03	105.72	62.04	340.93	95.68 to 99.46	105,965	102,426
04/01/07 TO 06/30/07	180	96.85	99.26	96.00	10.20	103.40	42.21	196.41	95.55 to 98.34	110,264	105,853
<u>Study Years</u>											
07/01/05 TO 06/30/06	535	97.25	101.26	97.24	11.79	104.13	57.90	1066.71	96.46 to 98.01	112,266	109,169
07/01/06 TO 06/30/07	609	96.56	100.36	96.50	12.88	104.00	29.82	773.48	95.80 to 97.59	104,422	100,768
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	580	96.88	100.66	96.97	12.89	103.80	29.82	773.48	95.94 to 97.88	105,232	102,047
<u>ALL</u>											
	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**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

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**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	15	93.43	97.43	86.06	18.47	113.21	64.96	145.94	77.20 to 108.85	51,264	44,119
EC RURAL	14	96.00	93.88	91.74	9.27	102.34	74.58	117.74	79.48 to 102.67	111,991	102,737
FREMONT	885	97.18	101.56	97.71	11.47	103.94	56.68	1066.71	96.48 to 97.87	114,001	111,389
FREMONT RURAL	14	97.24	98.29	95.03	13.13	103.43	68.28	157.68	86.39 to 103.48	133,889	127,233
HOOPER	26	98.71	97.21	96.39	8.38	100.86	81.86	116.38	88.77 to 102.60	96,221	92,744
INGLEWOOD	9	95.38	92.38	97.39	8.87	94.85	76.92	105.95	76.92 to 102.24	66,312	64,583
LAKES A	9	92.55	93.47	91.88	7.06	101.73	83.09	113.95	83.99 to 100.08	295,444	271,445
LAKES B	38	100.00	101.53	101.58	9.62	99.94	84.62	137.50	91.67 to 110.00	67,263	68,327
LAKES C	9	96.10	92.60	91.99	7.21	100.66	57.90	103.52	91.90 to 100.00	151,611	139,470
LAKES D	8	96.70	91.27	78.30	18.96	116.56	42.21	125.59	42.21 to 125.59	69,825	54,674
MARKET AREA 1	2	62.55	62.55	71.53	52.32	87.44	29.82	95.27	N/A	51,000	36,480
MARKET AREA 2	2	57.22	57.22	57.58	8.69	99.38	52.25	62.19	N/A	168,000	96,727
MARKET AREA 3	1	132.50	132.50	132.50			132.50	132.50	N/A	4,000	5,300
MARKET AREA 4	1	70.84	70.84	70.84			70.84	70.84	N/A	45,600	32,305
MARKET AREA 7	1	41.02	41.02	41.02			41.02	41.02	N/A	199,356	81,770
NE RURAL	1	92.54	92.54	92.54			92.54	92.54	N/A	140,000	129,550
NICKERSON	8	105.91	108.66	99.23	22.41	109.49	64.83	150.75	64.83 to 150.75	44,837	44,493
NORTH BEND	42	93.97	96.00	90.74	18.72	105.81	59.46	156.53	85.15 to 100.51	70,138	63,640
NW RURAL	3	73.35	84.75	86.41	16.43	98.08	72.37	108.53	N/A	139,633	120,653
RIVER IOLL'S	2	76.85	76.85	88.15	18.99	87.18	62.25	91.44	N/A	35,500	31,292
SCRIBNER	21	93.99	103.47	97.37	14.52	106.27	79.70	195.75	92.22 to 105.98	56,395	54,911
SE RURAL	11	96.35	100.31	99.10	8.53	101.22	85.04	124.84	91.12 to 108.60	124,963	123,839
SNYDER	8	89.55	102.80	93.00	22.89	110.53	78.70	191.79	78.70 to 191.79	71,812	66,788
UEHLING	11	96.18	124.79	104.91	38.91	118.96	64.04	340.93	85.66 to 187.52	36,540	38,334
WINSLOW	3	97.50	93.84	92.31	7.59	101.65	80.91	103.11	N/A	53,466	49,356
<u>ALL</u>											
	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**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	1026	97.03	101.32	97.39	12.23	104.03	56.68	1066.71	96.39 to 97.64	107,458	104,657
2	82	99.75	99.78	95.69	12.22	104.28	41.02	195.75	96.10 to 101.44	91,673	87,717
3	36	91.72	87.67	88.36	14.33	99.21	29.82	132.50	83.09 to 95.38	163,522	144,492
<u>ALL</u>											
	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**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:	1144	<b>MEDIAN:</b>	<b>97</b>	COV:	42.52	95% Median C.I.:	96.34 to 97.59
TOTAL Sales Price:	123,322,115	WGT. MEAN:	97	STD:	42.85	95% Wgt. Mean C.I.:	95.91 to 97.81
TOTAL Adj.Sales Price:	123,656,115	MEAN:	101	AVG.ABS.DEV:	11.99	95% Mean C.I.:	98.30 to 103.26
TOTAL Assessed Value:	119,773,610						
AVG. Adj. Sales Price:	108,091	COD:	12.36	MAX Sales Ratio:	1066.71		
AVG. Assessed Value:	104,697	PRD:	104.05	MIN Sales Ratio:	29.82		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1058	96.97	100.91	97.05	12.08	103.97	29.82	1066.71	96.35 to 97.59	112,256	108,946
2	73	100.00	101.32	95.42	14.89	106.19	41.02	195.75	92.94 to 101.37	51,917	49,538
3	13	95.68	87.15	81.18	17.98	107.35	42.21	125.59	57.93 to 107.42	84,507	68,605
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1131	96.98	100.98	97.10	12.20	104.00	29.82	1066.71	96.36 to 97.61	108,495	105,348
06	13	91.44	83.29	65.85	27.51	126.49	41.02	132.50	57.90 to 107.95	72,919	48,014
07											
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	935	97.07	101.17	97.35	11.51	103.92	42.21	1066.71	96.39 to 97.66	115,500	112,443
27-0046	17	93.43	97.71	90.10	17.40	108.45	64.96	145.94	77.20 to 108.85	64,939	58,507
27-0062	31	93.99	101.39	92.65	17.72	109.44	52.25	195.75	90.72 to 101.95	65,925	61,077
27-0594	64	96.90	100.66	93.60	17.82	107.54	29.82	340.93	93.88 to 99.61	81,785	76,553
27-0595	94	97.09	97.26	93.76	14.37	103.73	59.46	156.53	91.72 to 100.00	73,632	69,038
89-0024	3	96.98	102.29	100.57	13.68	101.71	85.04	124.84	N/A	120,066	120,746
NonValid School											
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**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:	1144	<b>MEDIAN:</b>	<b>97</b>	COV:	42.52	95% Median C.I.:	96.34 to 97.59
TOTAL Sales Price:	123,322,115	WGT. MEAN:	97	STD:	42.85	95% Wgt. Mean C.I.:	95.91 to 97.81
TOTAL Adj.Sales Price:	123,656,115	MEAN:	101	AVG.ABS.DEV:	11.99	95% Mean C.I.:	98.30 to 103.26
TOTAL Assessed Value:	119,773,610						
AVG. Adj. Sales Price:	108,091	COD:	12.36	MAX Sales Ratio:	1066.71		
AVG. Assessed Value:	104,697	PRD:	104.05	MIN Sales Ratio:	29.82		

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	93	99.61	125.63	109.65	39.68	114.58	29.82	1066.71	95.22 to 101.37	57,067	62,573	
Prior TO 1860												
1860 TO 1899	41	95.94	100.90	95.44	13.86	105.72	61.82	165.78	91.79 to 100.49	75,373	71,937	
1900 TO 1919	181	95.92	98.73	95.32	13.26	103.58	52.25	187.52	95.20 to 98.51	77,418	73,795	
1920 TO 1939	123	95.52	99.47	95.31	13.09	104.36	68.18	340.93	93.99 to 97.14	87,166	83,081	
1940 TO 1949	82	97.22	101.11	98.33	8.62	102.83	78.65	278.16	96.03 to 98.52	81,863	80,499	
1950 TO 1959	189	97.29	98.85	96.92	9.92	101.99	57.90	196.41	95.58 to 98.93	92,178	89,340	
1960 TO 1969	149	96.24	97.44	96.06	8.03	101.43	42.21	195.59	95.53 to 97.94	116,549	111,961	
1970 TO 1979	114	96.35	97.11	96.20	7.19	100.95	64.04	138.72	95.04 to 98.33	133,176	128,114	
1980 TO 1989	23	95.50	95.28	93.12	7.31	102.32	72.66	111.40	91.35 to 99.15	165,191	153,829	
1990 TO 1994	14	97.88	95.91	94.55	7.91	101.44	74.58	113.21	84.32 to 103.96	193,159	182,627	
1995 TO 1999	46	99.74	101.00	100.52	5.22	100.48	64.83	130.02	98.22 to 101.39	190,329	191,315	
2000 TO Present	89	97.32	96.88	95.57	6.86	101.37	74.99	124.94	96.10 to 99.93	208,797	199,550	
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	2	139.22	139.22	138.47	4.83	100.54	132.50	145.94	N/A	3,600	4,985	
5000 TO 9999	8	135.34	131.99	129.70	21.98	101.76	62.25	195.75	62.25 to 195.75	6,994	9,071	
Total \$												
1 TO 9999	10	136.96	133.43	130.70	18.35	102.09	62.25	195.75	96.18 to 157.68	6,315	8,254	
10000 TO 29999	40	107.32	146.37	133.62	51.92	109.55	64.04	1066.71	97.88 to 133.10	20,356	27,199	
30000 TO 59999	176	103.11	113.00	112.00	21.26	100.90	29.82	773.48	100.00 to 108.85	46,475	52,051	
60000 TO 99999	383	96.42	97.41	97.36	9.05	100.05	59.46	243.20	95.55 to 97.33	78,895	76,809	
100000 TO 149999	316	96.04	95.47	95.42	6.53	100.05	42.21	130.02	95.44 to 97.12	123,312	117,669	
150000 TO 249999	175	96.88	95.62	95.72	7.43	99.89	41.02	124.34	95.90 to 98.61	180,804	173,072	
250000 TO 499999	43	89.93	90.78	90.72	6.78	100.06	72.66	106.20	86.39 to 95.66	306,387	277,954	
500000 +	1	100.08	100.08	100.08			100.08	100.08	N/A	600,000	600,490	
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697	



**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)

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NUMBER of Sales:	1144	<b>MEDIAN:</b>	<b>97</b>	COV:	42.52	95% Median C.I.:	96.34 to 97.59
TOTAL Sales Price:	123,322,115	WGT. MEAN:	97	STD:	42.85	95% Wgt. Mean C.I.:	95.91 to 97.81
TOTAL Adj.Sales Price:	123,656,115	MEAN:	101	AVG.ABS.DEV:	11.99	95% Mean C.I.:	98.30 to 103.26
TOTAL Assessed Value:	119,773,610						
AVG. Adj. Sales Price:	108,091	COD:	12.36	MAX Sales Ratio:	1066.71		
AVG. Assessed Value:	104,697	PRD:	104.05	MIN Sales Ratio:	29.82		

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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	2	104.10	104.10	86.16	40.20	120.81	62.25	145.94	N/A	5,600	4,825
5000 TO 9999	6	130.88	128.78	125.57	10.09	102.56	96.18	152.06	96.18 to 152.06	6,100	7,660
Total \$ _____											
1 TO 9999	8	130.88	122.61	116.34	15.56	105.39	62.25	152.06	62.25 to 152.06	5,975	6,951
10000 TO 29999	46	96.78	102.60	93.91	25.33	109.25	29.82	195.75	87.38 to 107.00	23,077	21,672
30000 TO 59999	189	96.36	100.24	96.29	14.49	104.11	42.21	340.93	94.61 to 100.00	50,522	48,646
60000 TO 99999	389	96.86	99.13	96.41	10.88	102.83	41.02	278.16	95.86 to 97.88	82,196	79,242
100000 TO 149999	319	96.46	100.15	96.62	9.68	103.65	62.19	1066.71	95.75 to 97.59	125,894	121,643
150000 TO 249999	157	98.74	98.97	97.80	7.05	101.19	72.24	243.20	96.88 to 99.88	188,878	184,731
250000 TO 499999	35	92.33	128.52	97.03	44.93	132.46	82.69	773.48	89.29 to 97.91	303,129	294,111
500000 +	1	100.08	100.08	100.08			100.08	100.08	N/A	600,000	600,490
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	99.35	106.28	103.56	10.17	102.62	91.44	133.18	91.44 to 133.18	96,532	99,972
0	86	99.81	127.21	110.53	42.00	115.08	29.82	1066.71	93.88 to 101.37	53,855	59,529
10	7	156.53	154.82	136.53	25.19	113.40	83.32	278.16	83.32 to 278.16	28,342	38,696
15	21	99.02	103.38	99.82	11.61	103.56	72.24	149.25	95.89 to 108.83	65,947	65,830
20	172	97.30	103.10	98.44	15.54	104.73	42.21	340.93	95.77 to 100.60	64,560	63,554
25	265	96.91	98.31	97.04	9.98	101.32	61.82	195.59	95.64 to 97.82	83,054	80,591
30	366	96.04	96.28	95.48	7.90	100.85	52.25	150.39	95.21 to 97.00	113,392	108,261
35	143	98.25	97.99	96.96	6.19	101.06	74.58	139.14	96.75 to 99.54	164,278	159,278
40	74	95.99	94.99	94.22	6.63	100.82	72.66	113.21	92.33 to 98.63	233,363	219,875
45	3	100.08	95.41	96.54	5.83	98.83	84.32	101.82	N/A	463,133	447,108
ALL	1144	96.97	100.78	96.86	12.36	104.05	29.82	1066.71	96.34 to 97.59	108,091	104,697

**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

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TOTAL Adj.Sales Price:	123,656,115	MEAN:	101	AVG.ABS.DEV:	11.99	95% Mean C.I.:	98.30 to 103.26
TOTAL Assessed Value:	119,773,610						
AVG. Adj. Sales Price:	108,091	COD:	12.36	MAX Sales Ratio:	1066.71		
AVG. Assessed Value:	104,697	PRD:	104.05	MIN Sales Ratio:	29.82		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	50	95.93	115.41	105.57	35.39	109.32	29.82	773.48	91.67 to 105.62	62,013	65,469
0	45	100.00	136.33	115.19	44.16	118.35	68.41	1066.71	97.22 to 110.00	50,080	57,686
101	727	96.97	99.11	96.66	9.75	102.53	42.21	340.93	96.31 to 97.64	114,090	110,281
102	56	95.78	97.15	95.37	11.92	101.87	52.25	142.11	92.50 to 99.96	131,901	125,789
103	6	99.54	99.73	99.16	3.82	100.58	93.39	107.56	93.39 to 107.56	163,316	161,938
104	232	96.82	97.50	95.30	9.90	102.30	59.46	183.06	95.38 to 97.92	102,676	97,849
106	10	94.31	93.43	93.14	6.04	100.31	80.37	102.71	83.69 to 101.63	145,630	135,635
111	13	95.72	98.02	96.69	7.27	101.38	85.04	130.42	91.14 to 103.16	111,679	107,979
13	1	93.05	93.05	93.05			93.05	93.05	N/A	136,000	126,550
14	2	102.70	102.70	101.37	9.28	101.31	93.16	112.23	N/A	49,150	49,822
15	2	85.10	85.10	94.89	26.85	89.68	62.25	107.95	N/A	14,000	13,285
<u>ALL</u>	<u>1144</u>	<u>96.97</u>	<u>100.78</u>	<u>96.86</u>	<u>12.36</u>	<u>104.05</u>	<u>29.82</u>	<u>1066.71</u>	<u>96.34 to 97.59</u>	<u>108,091</u>	<u>104,697</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	92	99.81	126.00	109.85	39.95	114.70	29.82	1066.71	95.38 to 101.37	57,035	62,655
0	1	91.67	91.67	91.67			91.67	91.67	N/A	60,000	55,000
10	5	150.16	165.85	143.27	25.65	115.76	97.29	278.16	N/A	33,600	48,138
15	5	105.31	111.90	113.34	23.94	98.73	69.70	165.78	N/A	69,700	78,996
20	52	112.52	114.14	112.75	14.96	101.23	62.25	196.41	105.10 to 116.50	49,938	56,304
25	94	95.83	101.72	96.73	14.63	105.16	42.21	340.93	94.25 to 99.42	68,886	66,632
30	511	96.97	97.69	96.25	9.12	101.50	52.25	195.59	96.10 to 97.68	97,949	94,273
35	193	96.25	96.24	96.16	6.61	100.08	64.83	141.53	95.16 to 97.86	113,224	108,872
40	185	96.45	95.53	94.90	7.34	100.66	71.75	130.02	94.98 to 97.58	192,703	182,868
45	2	87.45	87.45	86.51	4.88	101.09	83.18	91.72	N/A	114,650	99,185
50	2	100.69	100.69	100.01	2.76	100.68	97.91	103.47	N/A	235,950	235,965
60	2	89.40	89.40	87.24	5.68	102.48	84.32	94.48	N/A	252,200	220,010
<u>ALL</u>	<u>1144</u>	<u>96.97</u>	<u>100.78</u>	<u>96.86</u>	<u>12.36</u>	<u>104.05</u>	<u>29.82</u>	<u>1066.71</u>	<u>96.34 to 97.59</u>	<u>108,091</u>	<u>104,697</u>



**2008 Correlation Section  
for Dodge County**

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**Residential Real Property**

**I. Correlation**

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

**2008 Correlation Section  
for Dodge County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>1690</b>	<b>1144</b>	<b>67.69</b>
<b>2007</b>	<b>1713</b>	<b>1083</b>	<b>63.22</b>
<b>2006</b>	<b>1793</b>	<b>1130</b>	<b>63.02</b>
<b>2005</b>	<b>1681</b>	<b>1206</b>	<b>71.74</b>
<b>2004</b>	<b>1601</b>	<b>1200</b>	<b>74.95</b>
<b>2003</b>	<b>1563</b>	<b>1195</b>	<b>76.46</b>
<b>2002</b>	<b>1518</b>	<b>1211</b>	<b>79.78</b>
<b>2001</b>	<b>1573</b>	<b>1321</b>	<b>83.98</b>

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessment supervisor and appraisal staff. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file. This year's analysis indicates a slight increase in the percent used.

**2008 Correlation Section  
for Dodge County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Dodge County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>91.40</b>	<b>5.77</b>	<b>96.68</b>	<b>96.97</b>
<b>2007</b>	<b>93.24</b>	<b>2.28</b>	<b>95.37</b>	<b>93.80</b>
<b>2006</b>	<b>96.18</b>	<b>2.63</b>	<b>98.71</b>	<b>96.57</b>
<b>2005</b>	<b>96.19</b>	<b>4.08</b>	<b>100.11</b>	<b>98.87</b>
<b>2004</b>	<b>90.14</b>	<b>9.18</b>	<b>98.42</b>	<b>98.60</b>
<b>2003</b>	<b>91</b>	<b>5.05</b>	<b>95.6</b>	<b>93</b>
<b>2002</b>	<b>87</b>	<b>-0.01</b>	<b>86.99</b>	<b>93</b>
<b>2001</b>	<b>89</b>	<b>5.63</b>	<b>94.01</b>	<b>93</b>

RESIDENTIAL: This comparison between the trended level of value and the median for this class of property indicates that the two rates are similar and tend to support each other. With both measurements that are within the acceptable range for level of value.

**2008 Correlation Section  
for Dodge County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Dodge County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>8.57</b>	<b>2008</b>	<b>5.77</b>
<b>2.58</b>	<b>2007</b>	<b>2.28</b>
<b>-0.45</b>	<b>2006</b>	<b>2.63</b>
<b>6.72</b>	<b>2005</b>	<b>4.08</b>
<b>12.4</b>	<b>2004</b>	<b>9.18</b>
<b>6</b>	<b>2003</b>	<b>5</b>
<b>6.8</b>	<b>2002</b>	<b>6.65</b>
<b>10.42</b>	<b>2001</b>	<b>9.09</b>

RESIDENTIAL: The percent change for this class of property indicates that the two rates are somewhat similar. Having a small difference between these two measurements supports the actions of the assessor's office.

## 2008 Correlation Section for Dodge County

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

There are three measures of central tendency calculated by the 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 Dodge County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.97</b>	<b>96.86</b>	<b>100.78</b>

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. There is a slight difference between the three measures of central tendency with the mean being above the others. This provides a fairly reasonable indication this property type is being treated uniformly and proportionately. The median is the best indication of level of value for this county for this property type.

**2008 Correlation Section  
for Dodge County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. 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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>12.36</b>	<b>104.05</b>
<b>Difference</b>	<b>0</b>	<b>1.05</b>

RESIDENTIAL: The price-related differential is slightly outside the range, but the coefficient of dispersion is within the acceptable range as a qualitative measure. Even with the price-related differential slightly outside of the acceptable range, overall the qualitative measures do not indicate unacceptable assessment uniformity for this property class as a whole.

**2008 Correlation Section  
for Dodge County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1172</b>	<b>1144</b>	<b>-28</b>
<b>Median</b>	<b>91.40</b>	<b>96.97</b>	<b>5.57</b>
<b>Wgt. Mean</b>	<b>90.17</b>	<b>96.86</b>	<b>6.69</b>
<b>Mean</b>	<b>92.53</b>	<b>100.78</b>	<b>8.25</b>
<b>COD</b>	<b>13.38</b>	<b>12.36</b>	<b>-1.02</b>
<b>PRD</b>	<b>102.62</b>	<b>104.05</b>	<b>1.43</b>
<b>Min Sales Ratio</b>	<b>41.67</b>	<b>29.82</b>	<b>-11.85</b>
<b>Max Sales Ratio</b>	<b>340.93</b>	<b>1066.71</b>	<b>725.78</b>

RESIDENTIAL: The statistics for this class of property in this county are a reasonable representation of the assessment actions completed for this property class for this assessment year. There was a change in the record count by 65 and is due to the removal of these records due to being significantly changed with the current assessment not matching what sold.



**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:	102	<b>MEDIAN:</b>	<b>92</b>	COV:	42.93	95% Median C.I.:	84.61 to 96.00
TOTAL Sales Price:	13,112,016	WGT. MEAN:	86	STD:	40.11	95% Wgt. Mean C.I.:	74.27 to 97.42
TOTAL Adj.Sales Price:	13,112,016	MEAN:	93	AVG.ABS.DEV:	25.20	95% Mean C.I.:	85.65 to 101.22
TOTAL Assessed Value:	11,256,030						
AVG. Adj. Sales Price:	128,549	COD:	27.35	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	110,353	PRD:	108.84	MIN Sales Ratio:	16.61		

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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	8	95.36	96.14	69.70	12.06	137.93	55.38	127.00	55.38 to 127.00	235,484	164,133
10/01/04 TO 12/31/04	8	103.70	134.31	118.74	36.39	113.11	88.54	341.79	88.54 to 341.79	192,805	228,928
01/01/05 TO 03/31/05	4	72.91	84.12	74.38	20.87	113.10	66.70	123.96	N/A	46,125	34,307
04/01/05 TO 06/30/05	4	100.15	98.14	95.28	12.45	103.00	80.84	111.43	N/A	65,625	62,530
07/01/05 TO 09/30/05	4	78.66	71.58	61.63	12.55	116.14	46.68	82.29	N/A	126,612	78,027
10/01/05 TO 12/31/05	8	95.59	94.61	91.80	14.90	103.06	67.57	117.68	67.57 to 117.68	84,204	77,299
01/01/06 TO 03/31/06	8	88.55	88.10	93.39	15.25	94.34	50.66	112.52	50.66 to 112.52	144,312	134,771
04/01/06 TO 06/30/06	10	91.66	94.39	90.60	26.55	104.18	21.87	164.58	74.23 to 134.52	109,400	99,117
07/01/06 TO 09/30/06	13	85.63	86.98	88.84	22.20	97.90	37.41	172.03	70.63 to 98.05	124,173	110,319
10/01/06 TO 12/31/06	6	59.51	69.59	58.28	49.76	119.42	30.92	134.64	30.92 to 134.64	102,783	59,898
01/01/07 TO 03/31/07	18	83.29	89.26	66.23	37.13	134.77	16.61	176.69	63.99 to 99.55	108,616	71,938
04/01/07 TO 06/30/07	11	96.00	101.02	100.73	34.52	100.29	40.97	185.66	60.54 to 139.10	147,642	148,718
<u>Study Years</u>											
07/01/04 TO 06/30/05	24	97.78	107.19	91.18	24.36	117.55	55.38	341.79	90.51 to 109.78	161,388	147,160
07/01/05 TO 06/30/06	30	86.33	89.73	87.50	20.77	102.55	21.87	164.58	81.51 to 98.68	114,286	99,995
07/01/06 TO 06/30/07	48	85.66	88.88	81.31	33.90	109.30	16.61	185.66	71.82 to 96.00	121,044	98,423
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	20	83.45	88.61	80.99	19.42	109.40	46.68	123.96	76.72 to 103.39	81,354	65,892
01/01/06 TO 12/31/06	37	85.64	86.40	86.24	25.76	100.19	21.87	172.03	80.43 to 96.00	121,066	104,402
<u>ALL</u>											
	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	6	80.20	89.07	87.27	43.62	102.07	30.92	176.69	30.92 to 176.69	33,233	29,001
EC RURAL	1	96.00	96.00	96.00			96.00	96.00	N/A	130,000	124,800
FREMONT	62	85.63	86.10	82.22	21.64	104.72	16.61	164.58	80.84 to 94.08	176,491	145,110
HOOPER	7	111.43	110.63	97.34	26.56	113.66	71.11	172.03	71.11 to 172.03	74,350	72,371
NE RURAL	1	93.50	93.50	93.50			93.50	93.50	N/A	32,000	29,920
NICKERSON	2	75.29	75.29	58.68	38.00	128.31	46.68	103.90	N/A	167,650	98,377
NORTH BEND	10	98.60	108.91	137.30	33.42	79.32	50.66	185.66	67.09 to 163.13	73,150	100,438
SCRIBNER	6	110.90	146.85	133.38	44.08	110.10	95.13	341.79	95.13 to 341.79	16,433	21,918
SNYDER	3	113.55	110.26	103.16	5.32	106.88	99.55	117.68	N/A	17,600	18,156
UEHLING	4	62.22	60.58	52.85	49.72	114.62	21.87	96.00	N/A	17,375	9,182
<u>ALL</u>											
	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

**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)

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TOTAL Assessed Value:	11,256,030						
AVG. Adj. Sales Price:	128,549	COD:	27.35	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	110,353	PRD:	108.84	MIN Sales Ratio:	16.61		

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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	91	93.03	94.74	86.98	27.90	108.92	16.61	341.79	85.13 to 98.05	131,943	114,760
2	10	82.76	81.35	70.55	20.82	115.31	43.93	134.52	60.54 to 95.97	97,516	68,802
3	1	96.00	96.00	96.00			96.00	96.00	N/A	130,000	124,800
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

**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	86	93.27	94.26	88.88	25.34	106.05	21.87	341.79	85.64 to 96.29	119,290	106,028
2	15	80.61	88.34	74.54	39.64	118.51	16.61	185.66	60.54 to 115.63	187,202	139,532
3	1	99.14	99.14	99.14			99.14	99.14	N/A	45,000	44,615
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	89.79	86.25	87.78	6.86	98.26	71.11	94.31	N/A	136,500	119,815
03	80	94.60	94.02	85.23	28.09	110.31	16.61	341.79	85.13 to 98.68	130,752	111,440
04	18	84.34	92.45	88.40	25.10	104.58	43.93	164.58	76.81 to 98.23	116,990	103,418
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	62	85.63	86.10	82.22	21.64	104.72	16.61	164.58	80.84 to 94.08	176,491	145,110
27-0046	6	80.20	89.07	87.27	43.62	102.07	30.92	176.69	30.92 to 176.69	33,233	29,001
27-0062	10	108.47	130.79	110.44	30.33	118.42	95.13	341.79	95.38 to 127.00	28,140	31,078
27-0594	14	90.26	90.06	80.44	33.16	111.96	21.87	172.03	46.68 to 123.96	68,375	55,000
27-0595	10	98.60	108.91	137.30	33.42	79.32	50.66	185.66	67.09 to 163.13	73,150	100,438
89-0024											
NonValid School											
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

(!: Derived)

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TOTAL Assessed Value:	11,256,030						
AVG. Adj. Sales Price:	128,549	COD:	27.35	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	110,353	PRD:	108.84	MIN Sales Ratio:	16.61		

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<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	29	84.61	88.50	85.81	32.38	103.13	16.61	185.66	67.57 to 99.22	183,021	157,042	
Prior TO 1860												
1860 TO 1899	6	117.70	114.54	104.49	25.31	109.61	48.74	176.69	48.74 to 176.69	79,666	83,245	
1900 TO 1919	18	98.09	94.99	89.72	23.61	105.88	21.87	148.83	76.01 to 113.55	48,672	43,667	
1920 TO 1939	12	77.88	98.77	71.19	51.18	138.75	44.45	341.79	56.64 to 96.00	79,112	56,318	
1940 TO 1949	4	97.79	94.56	98.56	6.03	95.94	80.89	101.77	N/A	80,250	79,097	
1950 TO 1959	9	88.54	89.80	88.64	11.32	101.32	75.41	133.63	76.98 to 91.75	150,944	133,790	
1960 TO 1969	8	90.99	105.85	92.41	29.32	114.54	71.11	172.03	71.11 to 172.03	144,000	133,073	
1970 TO 1979	7	80.43	84.16	84.06	16.16	100.12	52.04	104.28	52.04 to 104.28	129,992	109,267	
1980 TO 1989	3	87.02	78.20	73.71	20.77	106.09	46.68	100.89	N/A	180,833	133,286	
1990 TO 1994	2	60.52	60.52	51.21	38.90	118.19	36.98	84.07	N/A	215,000	110,105	
1995 TO 1999	1	100.00	100.00	100.00			100.00	100.00	N/A	210,000	210,000	
2000 TO Present	3	98.23	101.26	97.13	6.61	104.25	93.03	112.52	N/A	192,333	186,813	
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	2	106.84	106.84	111.97	10.15	95.42	96.00	117.68	N/A	1,900	2,127	
5000 TO 9999	1	118.40	118.40	118.40			118.40	118.40	N/A	5,000	5,920	
Total \$												
1 TO 9999	3	117.68	110.69	115.63	6.34	95.73	96.00	118.40	N/A	2,933	3,391	
10000 TO 29999	18	99.26	111.69	104.40	51.23	106.98	21.87	341.79	67.57 to 148.83	18,172	18,972	
30000 TO 59999	19	95.38	95.27	94.56	18.77	100.75	56.64	139.10	80.61 to 109.78	42,328	40,026	
60000 TO 99999	18	95.03	96.97	96.09	17.80	100.92	66.30	172.03	80.08 to 103.90	78,472	75,400	
100000 TO 149999	16	82.79	80.15	80.03	15.41	100.16	48.74	103.49	67.09 to 95.35	122,250	97,836	
150000 TO 249999	16	91.43	86.18	85.37	19.19	100.94	16.61	132.33	76.72 to 100.18	192,180	164,072	
250000 TO 499999	10	73.09	78.66	80.76	44.79	97.40	36.98	185.66	40.97 to 100.89	331,716	267,901	
500000 +	2	92.16	92.16	86.69	39.91	106.30	55.38	128.93	N/A	1,105,658	958,545	
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353	

**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:	102	<b>MEDIAN:</b>	<b>92</b>	COV:	42.93	95% Median C.I.:	84.61 to 96.00
TOTAL Sales Price:	13,112,016	WGT. MEAN:	86	STD:	40.11	95% Wgt. Mean C.I.:	74.27 to 97.42
TOTAL Adj.Sales Price:	13,112,016	MEAN:	93	AVG.ABS.DEV:	25.20	95% Mean C.I.:	85.65 to 101.22
TOTAL Assessed Value:	11,256,030						
AVG. Adj. Sales Price:	128,549	COD:	27.35	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	110,353	PRD:	108.84	MIN Sales Ratio:	16.61		

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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	4	63.46	66.62	33.58	63.38	198.41	21.87	117.68	N/A	9,825	3,298
5000 TO 9999	3	50.66	68.82	53.03	53.29	129.79	37.41	118.40	N/A	13,166	6,981
Total \$ _____											
1 TO 9999	7	50.66	67.56	43.32	68.21	155.94	21.87	118.40	21.87 to 118.40	11,257	4,877
10000 TO 29999	18	95.26	102.93	92.63	25.89	111.13	56.64	176.69	80.89 to 123.96	24,444	22,642
30000 TO 59999	17	85.69	105.22	74.78	41.73	140.70	16.61	341.79	71.82 to 111.43	59,273	44,325
60000 TO 99999	24	88.81	87.16	79.44	22.18	109.71	43.93	134.52	71.11 to 98.05	93,783	74,502
100000 TO 149999	18	85.66	87.06	77.24	22.78	112.71	36.98	172.03	76.72 to 96.00	157,136	121,378
150000 TO 249999	10	98.46	88.36	83.42	12.82	105.92	40.97	104.28	60.54 to 101.77	224,299	187,116
250000 TO 499999	5	93.03	100.73	96.94	12.00	103.91	85.64	132.33	N/A	340,400	329,971
500000 +	3	128.93	123.32	100.22	33.68	123.05	55.38	185.66	N/A	853,772	855,635
ALL											
	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	72	91.13	92.15	85.70	25.88	107.52	16.61	341.79	83.22 to 95.97	135,866	116,440
10	17	98.05	99.79	82.49	29.81	120.98	36.98	176.69	67.09 to 133.63	80,970	66,790
20	13	87.02	92.25	88.93	31.47	103.73	40.97	185.66	63.99 to 98.23	150,238	133,608
ALL											
	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00	128,549	110,353

**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:	102	<b>MEDIAN:</b>	<b>92</b>	COV:	42.93	95% Median C.I.:	84.61 to 96.00
TOTAL Sales Price:	13,112,016	WGT. MEAN:	86	STD:	40.11	95% Wgt. Mean C.I.:	74.27 to 97.42
TOTAL Adj.Sales Price:	13,112,016	MEAN:	93	AVG.ABS.DEV:	25.20	95% Mean C.I.:	85.65 to 101.22
TOTAL Assessed Value:	11,256,030						
AVG. Adj. Sales Price:	128,549	COD:	27.35	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	110,353	PRD:	108.84	MIN Sales Ratio:	16.61		

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OCCUPANCY CODE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	22	82.76	85.97	81.16	33.29	105.93	16.61	164.58	66.30 to 103.90		189,123	153,486
0	1	94.31	94.31	94.31			94.31	94.31	N/A		180,000	169,765
297	1	100.89	100.89	100.89			100.89	100.89	N/A		250,000	252,215
303	1	56.64	56.64	56.64			56.64	56.64	N/A		50,000	28,320
326	5	87.02	88.52	58.00	36.98	152.62	46.68	163.13	N/A		68,700	39,849
339	1	176.69	176.69	176.69			176.69	176.69	N/A		16,000	28,270
340	1	109.78	109.78	109.78			109.78	109.78	N/A		55,000	60,380
342	1	172.03	172.03	172.03			172.03	172.03	N/A		75,000	129,020
344	7	80.84	80.91	84.59	5.49	95.64	74.23	91.75	74.23 to 91.75		207,285	175,352
350	2	97.78	97.78	99.38	2.45	98.39	95.38	100.18	N/A		90,000	89,440
351	1	85.69	85.69	85.69			85.69	85.69	N/A		155,000	132,825
352	5	85.69	82.62	82.31	7.41	100.37	71.11	90.51	N/A		114,770	94,470
353	23	96.00	92.66	90.42	20.78	102.48	21.87	148.83	85.13 to 104.28		65,902	59,587
386	2	65.01	65.01	64.38	43.11	100.97	36.98	93.03	N/A		293,500	188,962
406	9	98.23	98.19	91.75	14.46	107.01	48.74	139.10	88.54 to 118.40		102,055	93,639
407	1	44.45	44.45	44.45			44.45	44.45	N/A		275,000	122,245
442	2	220.67	220.67	157.58	54.89	140.04	99.55	341.79	N/A		26,300	41,442
459	1	81.51	81.51	81.51			81.51	81.51	N/A		100,000	81,505
493	1	40.97	40.97	40.97			40.97	40.97	N/A		393,500	161,215
494	1	185.66	185.66	185.66			185.66	185.66	N/A		350,000	649,815
495	1	132.33	132.33	132.33			132.33	132.33	N/A		220,000	291,120
528	13	84.07	88.79	84.38	18.89	105.23	52.04	133.63	75.41 to 103.89		93,046	78,508
ALL	102	92.12	93.44	85.85	27.35	108.84	16.61	341.79	84.61 to 96.00		128,549	110,353

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

**Commercial**

Revaluation of downtown Fremont as well as commercial property along Hwy 30 (east and west 23<sup>rd</sup> St). Commercial properties in surrounding towns and villages reviewed. Land in all commercial properties was adjusted to better reflect market values. Permits verified and valuation assigned based on percentage of completion. The appraisal staff reviewed sales, depreciation tables and land values throughout county. The Appraisal Staff will begin a complete review of commercial properties for 2009

## 2008 Assessment Survey for Dodge County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser Supervisor and Appraisal Staff
2.	<b>Valuation done by:</b>
	Appraiser Supervisor and Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Appraisal Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Lakes A & Lakes B = 2007 East Central Rural, Fremont Rural & Southeast Rural = 2007 Lakes C, Lakes D & IOLL's = 2002 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Market Areas 1-12 = 2002 Northeast Rural & Northwest Rural = 2002
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Lakes A & Lakes B = 2007 East Central Rural, Fremont Rural & Southeast Rural = 2007 Lakes C, Lakes D & IOLL's = 2002 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Market Areas 1-12 = 2002 Northeast Rural & Northwest Rural = 2002
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2007 - An income approach has been used to estimate or establish market value but is only applies to certain property types.
7.	<b>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?</b>
	N/A
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	44 - Urban/Suburban: 30; Acreages and Rural: 13; Lakes & IOLL's: 1

9.	<b>How are these defined?</b>
	The market areas and neighborhoods are defined by geographical location of towns and the neighborhoods within those towns.
10.	<b>Is “Assessor Location” a usable valuation identity?</b>
	Yes
11.	<b>Does the assessor location “suburban” mean something other than rural commercial? (that is, does the “suburban” location have its own market?)</b>
	Yes, the “suburban” location constitutes areas on the very outskirts of a city/town/village but not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction.

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</b>
	None

**Commercial Permit Numbers:**

Permits	Information Statements	Other	Total
342			342

**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:	100	<b>MEDIAN:</b>	<b>97</b>	COV:	44.59	95% Median C.I.:	94.98 to 102.04
TOTAL Sales Price:	12,942,016	WGT. MEAN:	95	STD:	45.98	95% Wgt. Mean C.I.:	82.70 to 106.55
TOTAL Adj.Sales Price:	12,942,016	MEAN:	103	AVG.ABS.DEV:	26.44	95% Mean C.I.:	94.09 to 112.12
TOTAL Assessed Value:	12,246,590						
AVG. Adj. Sales Price:	129,420	COD:	27.26	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	122,465	PRD:	108.96	MIN Sales Ratio:	22.16		

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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	7	104.12	100.54	70.46	15.25	142.68	55.38	127.00	55.38 to 127.00	254,839	179,562
10/01/04 TO 12/31/04	8	106.63	136.74	121.82	34.79	112.25	92.21	341.79	92.21 to 341.79	192,805	234,875
01/01/05 TO 03/31/05	4	86.79	92.16	81.62	22.18	112.92	71.11	123.96	N/A	46,125	37,645
04/01/05 TO 06/30/05	4	100.15	100.39	96.83	10.20	103.68	89.84	111.43	N/A	65,625	63,542
07/01/05 TO 09/30/05	4	87.25	81.78	66.43	20.78	123.11	50.58	102.04	N/A	126,612	84,106
10/01/05 TO 12/31/05	8	99.20	98.50	97.18	11.95	101.36	67.57	117.68	67.57 to 117.68	84,204	81,828
01/01/06 TO 03/31/06	8	99.40	95.73	101.43	10.85	94.38	50.66	112.52	50.66 to 112.52	144,312	146,381
04/01/06 TO 06/30/06	9	96.43	103.94	101.13	30.75	102.78	25.07	208.33	77.79 to 134.52	113,777	115,066
07/01/06 TO 09/30/06	13	89.06	93.25	95.10	21.37	98.06	37.41	172.03	77.08 to 112.90	124,173	118,083
10/01/06 TO 12/31/06	6	66.26	114.13	66.82	103.89	170.81	30.92	330.00	30.92 to 330.00	102,783	68,678
01/01/07 TO 03/31/07	18	95.57	96.36	76.92	28.25	125.26	22.16	176.69	67.09 to 108.42	108,616	83,552
04/01/07 TO 06/30/07	11	120.60	117.69	126.66	23.15	92.92	77.72	185.66	80.01 to 145.88	147,642	187,008
<u>Study Years</u>											
07/01/04 TO 06/30/05	23	104.12	111.65	93.83	22.46	118.98	55.38	341.79	93.50 to 111.44	164,057	153,942
07/01/05 TO 06/30/06	29	97.78	97.12	95.21	18.41	102.01	25.07	208.33	94.98 to 103.39	115,813	110,265
07/01/06 TO 06/30/07	48	93.72	102.63	94.80	34.38	108.25	22.16	330.00	84.64 to 102.80	121,044	114,754
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	20	96.40	94.27	85.79	14.80	109.89	50.58	123.96	89.02 to 104.75	81,354	69,790
01/01/06 TO 12/31/06	36	95.61	99.95	94.20	31.48	106.11	25.07	330.00	80.72 to 100.89	122,484	115,383
<u>ALL</u>											
	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	6	80.20	89.07	87.27	43.62	102.07	30.92	176.69	30.92 to 176.69	33,233	29,001
EC RURAL	1	96.00	96.00	96.00			96.00	96.00	N/A	130,000	124,800
FREMONT	60	96.31	97.95	92.59	18.67	105.79	22.16	208.33	90.91 to 102.04	179,541	166,233
HOOPER	7	111.43	110.63	97.34	26.56	113.66	71.11	172.03	71.11 to 172.03	74,350	72,371
NE RURAL	1	93.50	93.50	93.50			93.50	93.50	N/A	32,000	29,920
NICKERSON	2	77.24	77.24	61.76	34.52	125.06	50.58	103.90	N/A	167,650	103,542
NORTH BEND	10	98.60	108.91	137.30	33.42	79.32	50.66	185.66	67.09 to 163.13	73,150	100,438
SCRIBNER	6	110.90	146.85	133.38	44.08	110.10	95.13	341.79	95.13 to 341.79	16,433	21,918
SNYDER	3	113.55	110.26	103.16	5.32	106.88	99.55	117.68	N/A	17,600	18,156
UEHLING	4	62.22	119.88	57.25	142.47	209.38	25.07	330.00	N/A	17,375	9,947
<u>ALL</u>											
	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**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:	100	<b>MEDIAN:</b>	<b>97</b>	COV:	44.59	95% Median C.I.:	94.98 to 102.04
TOTAL Sales Price:	12,942,016	WGT. MEAN:	95	STD:	45.98	95% Wgt. Mean C.I.:	82.70 to 106.55
TOTAL Adj.Sales Price:	12,942,016	MEAN:	103	AVG.ABS.DEV:	26.44	95% Mean C.I.:	94.09 to 112.12
TOTAL Assessed Value:	12,246,590						
AVG. Adj. Sales Price:	129,420	COD:	27.26	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	122,465	PRD:	108.96	MIN Sales Ratio:	22.16		

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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	88	97.79	104.39	95.35	27.93	109.48	22.16	341.79	95.01 to 103.39	131,100	125,004
2	11	93.50	93.49	87.94	22.79	106.31	45.47	141.55	64.89 to 134.52	115,923	101,941
3	1	96.00	96.00	96.00			96.00	96.00	N/A	130,000	124,800
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**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	84	96.10	100.32	97.97	24.03	102.39	25.07	341.79	92.30 to 102.80	123,090	120,595
2	15	98.87	118.97	81.02	46.69	146.84	22.16	330.00	67.57 to 134.52	170,491	138,128
3	1	99.14	99.14	99.14			99.14	99.14	N/A	45,000	44,615
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	89.79	88.70	91.01	9.60	97.46	71.11	104.12	N/A	136,500	124,226
03	78	96.43	103.05	93.81	29.77	109.85	22.16	341.79	92.21 to 104.75	131,925	123,760
04	18	98.39	106.53	99.55	19.90	107.02	59.51	208.33	92.30 to 112.90	116,990	116,464
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	60	96.31	97.95	92.59	18.67	105.79	22.16	208.33	90.91 to 102.04	179,541	166,233
27-0046	6	80.20	89.07	87.27	43.62	102.07	30.92	176.69	30.92 to 176.69	33,233	29,001
27-0062	10	108.47	130.79	110.44	30.33	118.42	95.13	341.79	95.38 to 127.00	28,140	31,078
27-0594	14	90.26	107.28	81.84	51.12	131.09	25.07	330.00	50.58 to 139.10	68,375	55,956
27-0595	10	98.60	108.91	137.30	33.42	79.32	50.66	185.66	67.09 to 163.13	73,150	100,438
89-0024											
NonValid School											
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465



**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:	100	<b>MEDIAN:</b>	<b>97</b>	COV:	44.59	95% Median C.I.:	94.98 to 102.04
TOTAL Sales Price:	12,942,016	WGT. MEAN:	95	STD:	45.98	95% Wgt. Mean C.I.:	82.70 to 106.55
TOTAL Adj.Sales Price:	12,942,016	MEAN:	103	AVG.ABS.DEV:	26.44	95% Mean C.I.:	94.09 to 112.12
TOTAL Assessed Value:	12,246,590						
AVG. Adj. Sales Price:	129,420	COD:	27.26	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	122,465	PRD:	108.96	MIN Sales Ratio:	22.16		

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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	29	98.05	101.95	97.04	26.79	105.06	22.16	208.33	89.02 to 112.90	183,021	177,596
Prior TO 1860											
1860 TO 1899	6	117.70	122.10	118.68	22.73	102.88	77.08	176.69	77.08 to 176.69	79,666	94,546
1900 TO 1919	18	104.18	110.66	95.51	33.27	115.86	25.07	330.00	89.55 to 117.68	48,672	46,487
1920 TO 1939	11	88.09	106.65	81.58	49.91	130.74	50.66	341.79	51.82 to 120.60	77,213	62,987
1940 TO 1949	4	97.79	97.61	104.51	7.23	93.40	84.64	110.22	N/A	80,250	83,867
1950 TO 1959	9	92.21	95.39	93.40	7.96	102.13	80.72	128.37	89.06 to 96.42	150,944	140,981
1960 TO 1969	7	99.88	111.57	100.36	28.42	111.17	71.11	172.03	71.11 to 172.03	154,571	155,128
1970 TO 1979	7	95.90	88.46	89.03	13.51	99.36	59.51	111.44	59.51 to 111.44	129,992	115,727
1980 TO 1989	3	87.02	79.50	75.61	19.27	105.14	50.58	100.89	N/A	180,833	136,730
1990 TO 1994	2	70.40	70.40	60.54	35.41	116.28	45.47	95.32	N/A	215,000	130,155
1995 TO 1999	1	111.39	111.39	111.39			111.39	111.39	N/A	210,000	233,925
2000 TO Present	3	102.80	105.54	103.06	3.64	102.40	101.29	112.52	N/A	192,333	198,218
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**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	2	223.84	223.84	173.55	47.43	128.98	117.68	330.00	N/A	1,900	3,297
5000 TO 9999	1	118.40	118.40	118.40			118.40	118.40	N/A	5,000	5,920
Total \$											
1 TO 9999	3	118.40	188.69	142.22	59.77	132.68	117.68	330.00	N/A	2,933	4,171
10000 TO 29999	18	100.59	115.16	108.90	51.94	105.75	25.07	341.79	67.57 to 148.83	18,172	19,789
30000 TO 59999	19	98.87	100.38	100.22	14.55	100.16	56.64	139.10	89.84 to 111.43	42,328	42,421
60000 TO 99999	17	97.90	104.97	104.38	16.61	100.56	73.00	172.03	88.09 to 115.63	78,970	82,432
100000 TO 149999	15	90.51	89.29	89.94	13.60	99.28	59.51	116.65	77.08 to 96.20	123,733	111,284
150000 TO 249999	16	97.55	93.95	93.33	18.45	100.66	22.16	145.88	80.72 to 110.22	192,180	179,362
250000 TO 499999	10	97.53	95.00	96.12	31.63	98.84	45.47	185.66	50.58 to 141.55	331,716	318,834
500000 +	2	93.54	93.54	87.87	40.79	106.45	55.38	131.69	N/A	1,105,658	971,545
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**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:	100	<b>MEDIAN:</b>	<b>97</b>	COV:	44.59	95% Median C.I.:	94.98 to 102.04
TOTAL Sales Price:	12,942,016	WGT. MEAN:	95	STD:	45.98	95% Wgt. Mean C.I.:	82.70 to 106.55
TOTAL Adj.Sales Price:	12,942,016	MEAN:	103	AVG.ABS.DEV:	26.44	95% Mean C.I.:	94.09 to 112.12
TOTAL Assessed Value:	12,246,590						
AVG. Adj. Sales Price:	129,420	COD:	27.26	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	122,465	PRD:	108.96	MIN Sales Ratio:	22.16		

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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	3	117.68	159.53	63.18	84.72	252.49	30.92	330.00	N/A	5,600	3,538
5000 TO 9999	4	44.04	57.89	42.88	60.51	135.00	25.07	118.40	N/A	15,500	6,646
Total \$ _____											
1 TO 9999	7	50.66	101.45	47.21	133.29	214.90	25.07	330.00	25.07 to 330.00	11,257	5,314
10000 TO 29999	16	97.11	107.54	97.72	24.97	110.05	56.64	176.69	87.02 to 127.00	22,656	22,140
30000 TO 59999	16	99.01	114.87	81.10	37.79	141.65	22.16	341.79	84.64 to 116.94	54,728	44,381
60000 TO 99999	22	96.31	95.20	90.57	15.13	105.12	59.51	134.52	80.01 to 109.78	83,627	75,737
100000 TO 149999	20	91.36	93.25	83.31	22.19	111.93	45.47	172.03	80.72 to 96.00	156,497	130,373
150000 TO 249999	9	104.96	105.24	104.87	4.32	100.35	89.02	111.44	102.80 to 111.39	194,092	203,546
250000 TO 499999	7	100.89	108.91	104.23	16.42	104.49	77.72	145.88	77.72 to 145.88	335,309	349,503
500000 +	3	131.69	124.24	101.23	32.98	122.73	55.38	185.66	N/A	853,772	864,301
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	70	96.98	99.83	93.50	24.12	106.76	22.16	341.79	93.50 to 103.39	137,320	128,399
10	17	99.14	116.83	89.52	40.74	130.50	45.47	330.00	67.09 to 145.88	80,970	72,487
20	13	95.13	102.81	103.75	25.21	99.10	51.82	185.66	77.72 to 120.60	150,238	155,871
ALL	100	96.98	103.10	94.63	27.26	108.96	22.16	341.79	94.98 to 102.04	129,420	122,465

**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:	100	<b>MEDIAN:</b>	<b>97</b>	COV:	44.59	95% Median C.I.:	94.98 to 102.04
TOTAL Sales Price:	12,942,016	WGT. MEAN:	95	STD:	45.98	95% Wgt. Mean C.I.:	82.70 to 106.55
TOTAL Adj.Sales Price:	12,942,016	MEAN:	103	AVG.ABS.DEV:	26.44	95% Mean C.I.:	94.09 to 112.12
TOTAL Assessed Value:	12,246,590						
AVG. Adj. Sales Price:	129,420	COD:	27.26	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	122,465	PRD:	108.96	MIN Sales Ratio:	22.16		

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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)	22	100.46	100.76	91.25	28.33	110.43	22.16	208.33	80.01 to 116.65	189,123	172,575
0	1	104.12	104.12	104.12			104.12	104.12	N/A	180,000	187,410
297	1	100.89	100.89	100.89			100.89	100.89	N/A	250,000	252,215
303	1	56.64	56.64	56.64			56.64	56.64	N/A	50,000	28,320
326	5	87.02	89.30	61.01	36.09	146.37	50.58	163.13	N/A	68,700	41,915
339	1	176.69	176.69	176.69			176.69	176.69	N/A	16,000	28,270
340	1	109.78	109.78	109.78			109.78	109.78	N/A	55,000	60,380
342	1	172.03	172.03	172.03			172.03	172.03	N/A	75,000	129,020
344	7	89.55	88.23	92.72	6.66	95.16	77.79	99.88	77.79 to 99.88	207,285	192,187
350	2	100.17	100.17	103.36	4.78	96.91	95.38	104.96	N/A	90,000	93,025
351	1	92.30	92.30	92.30			92.30	92.30	N/A	155,000	143,070
352	5	85.69	82.62	82.31	7.41	100.37	71.11	90.51	N/A	114,770	94,470
353	22	104.07	107.40	99.37	28.46	108.09	25.07	330.00	88.09 to 113.55	64,352	63,944
386	2	73.38	73.38	72.76	38.03	100.85	45.47	101.29	N/A	293,500	213,555
406	9	99.14	103.52	100.00	12.42	103.52	77.08	139.10	92.21 to 118.40	102,055	102,050
407	1	51.82	51.82	51.82			51.82	51.82	N/A	275,000	142,500
442	2	220.67	220.67	157.58	54.89	140.04	99.55	341.79	N/A	26,300	41,442
459	1	96.20	96.20	96.20			96.20	96.20	N/A	100,000	96,200
493	1	77.72	77.72	77.72			77.72	77.72	N/A	393,500	305,825
494	1	185.66	185.66	185.66			185.66	185.66	N/A	350,000	649,815
495	1	145.88	145.88	145.88			145.88	145.88	N/A	220,000	320,935
528	12	95.95	96.98	92.79	15.46	104.51	59.51	128.37	80.08 to 116.94	94,966	88,119
<u>ALL</u>	<u>100</u>	<u>96.98</u>	<u>103.10</u>	<u>94.63</u>	<u>27.26</u>	<u>108.96</u>	<u>22.16</u>	<u>341.79</u>	<u>94.98 to 102.04</u>	<u>129,420</u>	<u>122,465</u>



**2008 Correlation Section  
for Dodge County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: This property class is at a level of value within the range. The qualitative statistics are not within the acceptable range. It is difficult for properties in this class to be measured proportionately due to the great variance within this class of property. There is indication that continued appraisal activity in the commercial property class and subclasses within is needed to bring assessment uniformity within range. Progress has been accomplished over the past few years and continued progress is to be expected. The median is most representative of the overall level of value for this class of property.

**2008 Correlation Section  
for Dodge County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>229</b>	<b>100</b>	<b>43.67</b>
<b>2007</b>	<b>196</b>	<b>98</b>	<b>50</b>
<b>2006</b>	<b>201</b>	<b>98</b>	<b>48.76</b>
<b>2005</b>	<b>217</b>	<b>136</b>	<b>62.67</b>
<b>2004</b>	<b>227</b>	<b>143</b>	<b>63</b>
<b>2003</b>	<b>220</b>	<b>131</b>	<b>59.55</b>
<b>2002</b>	<b>209</b>	<b>128</b>	<b>61.24</b>
<b>2001</b>	<b>201</b>	<b>122</b>	<b>60.7</b>

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type. A decrease in this value this year is partially due to new construction and substantially changed properties being found during the final valuation review.

**2008 Correlation Section  
for Dodge County**

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

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Dodge County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>92.12</b>	<b>3.73</b>	<b>95.56</b>	<b>96.98</b>
<b>2007</b>	<b>97.41</b>	<b>0.69</b>	<b>98.08</b>	<b>96.36</b>
<b>2006</b>	<b>99.14</b>	<b>0.1</b>	<b>99.24</b>	<b>99.67</b>
<b>2005</b>	<b>87.37</b>	<b>7.92</b>	<b>94.29</b>	<b>99.64</b>
<b>2004</b>	<b>84.94</b>	<b>3.58</b>	<b>87.98</b>	<b>97.40</b>
<b>2003</b>	<b>94</b>	<b>2.88</b>	<b>96.71</b>	<b>96</b>
<b>2002</b>	<b>95</b>	<b>19.89</b>	<b>113.9</b>	<b>96</b>
<b>2001</b>	<b>91</b>	<b>4.42</b>	<b>95.02</b>	<b>95</b>

COMMERCIAL: This comparison between the trended level of value and the median for this class of property indicates that the two rates are somewhat similar and yet they support each other. With both measurements that are within the acceptable range for level of value.



**2008 Correlation Section  
for Dodge County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Dodge County**

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>16.59</b>	<b>2008</b>	<b>3.73</b>
<b>1.98</b>	<b>2007</b>	<b>0.69</b>
<b>1.13</b>	<b>2006</b>	<b>0.1</b>
<b>63.31</b>	<b>2005</b>	<b>7.92</b>
<b>9.46</b>	<b>2004</b>	<b>3.58</b>
<b>10</b>	<b>2003</b>	<b>3</b>
<b>-9.82</b>	<b>2002</b>	<b>1.25</b>
<b>14.66</b>	<b>2001</b>	<b>4.85</b>

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and do not support each other. But also the sales file may be more influenced by the influx of large parcels that do not influence the average growth of the remaining commercial parcels in the county. The change between the analyses of the preliminary trended preliminary and reports and opinion median ratio (Table III) more closely supports the actions taken by the assessor's office.

## 2008 Correlation Section for Dodge County

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

There are three measures of central tendency calculated by the 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 Dodge County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96.98</b>	<b>94.63</b>	<b>103.10</b>

COMMERCIAL: Not all of the measures of central tendency illustrated in the above table are within the range. The weighted mean and the mean ratio for this class of property are not in line with the median. This low weighted mean is also reflected in a high PRD and indicates that the higher valued properties may (on the average) be under assessed. Also this measurement could be unduly influenced by outlying sales. The median is the most reliable measure of the level of value for this class of property.

**2008 Correlation Section  
for Dodge County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. 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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>27.26</b>	<b>108.96</b>
<b>Difference</b>	<b>7.26</b>	<b>5.96</b>

COMMERCIAL: The coefficient of dispersion and the price-related differential are significantly outside the acceptable range. Also this measurement could be unduly influenced by outlying sales. And is also reflected in the low weighted mean and maybe an indication that the higher valued properties may tend to be under assessed and or the lower valued properties are over assessed or a combination of both. My opinion would be the higher assessed valued properties could be under assessed. Overall the qualitative measures do not indicate acceptable assessment uniformity for this property class as a whole.

**2008 Correlation Section  
for Dodge County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>102</b>	<b>100</b>	<b>-2</b>
<b>Median</b>	<b>92.12</b>	<b>96.98</b>	<b>4.86</b>
<b>Wgt. Mean</b>	<b>85.85</b>	<b>94.63</b>	<b>8.78</b>
<b>Mean</b>	<b>93.44</b>	<b>103.10</b>	<b>9.66</b>
<b>COD</b>	<b>27.35</b>	<b>27.26</b>	<b>-0.09</b>
<b>PRD</b>	<b>108.84</b>	<b>108.96</b>	<b>0.12</b>
<b>Min Sales Ratio</b>	<b>16.61</b>	<b>22.16</b>	<b>5.55</b>
<b>Max Sales Ratio</b>	<b>341.79</b>	<b>341.79</b>	<b>0</b>

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



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

**Agricultural**

Due to revisions in §77-1359, letters continued to be mailed to property owners of parcels containing 25 acres or less to determine eligibility for valuation at 75% of market value, and also Special Value. Reviewed 50% of all the agricultural and rural residential parcels for accuracy in classification. Continued review and revaluation of farm properties to determine site values, market values, and accuracy of outbuilding information. Permits verified and valuation assigned based on percentage of completion. Reviewed sales, depreciation tables and land values throughout the county.



## 2008 Assessment Survey for Dodge County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Appraisal Staff
2.	<b>Valuation done by:</b>
	Appraiser Supervisor and Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Appraisal Staff
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	A policy has been implemented to define rural residential acreages to separate from the agricultural production land. This is a work in progress.
a.	<b>How is agricultural land defined in this county?</b>
	The County defines agricultural land according to statute. By defining the parcels as either agricultural production land or as rural residential / recreational according to the established office policy.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	This approach is completed yearly to set special value.
6.	<b>What is the date of the soil survey currently used?</b>
	1979
7.	<b>What date was the last countywide land use study completed?</b>
	2005 - In 2004 the FSA records were reviewed for land use verification
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspections, FSA maps and records
b.	<b>By whom?</b>
	Appraisal Staff
c.	<b>What proportion is complete / implemented at this time?</b>
	Completed county wide, with updates and changes as reported or requested and verified

8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	12

9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	<p>The recapture (market) values many of the market areas are identified by natural boundaries (topography) but there are market areas located closer to Fremont where the market lines are defined by market forces.</p> <p>The special (assessed) values are established in the market area locations in the north and west (uninfluenced) portion of the county and are used to establish the reference point for the uninfluenced agricultural values used for the remaining (influenced) areas.</p>
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	There are currently 4 Market Areas where Special Value is not implemented and 8 Market Areas that are.

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>77</b>			<b>77</b>



## **2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dodge County**

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

### **Agricultural Land**

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

### **Special Valuation of Agricultural Land**

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

### **Recapture Valuation of Agricultural Land**

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Dodge County is 82% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dodge County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

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Ruth A. Sorensen  
Property Tax Administrator

**SPECIAL VALUE SECTION  
CORRELATION For  
Dodge County**

**I. Agricultural Land Correlation**

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 117 sales with a Median of 72 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are out side the targeted range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

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

Refer to the following Statistical Analysis:

**PAD 2008 R&O Agricultural Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(! : Derived)
(AgLand) TOTAL Sales Price:	28,158,107	WGT. MEAN:	71	STD:	20.13	95% Wgt. Mean C.I.:	68.12 to 73.35	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,280,107	MEAN:	75	AVG.ABS.DEV:	13.82	95% Mean C.I.:	71.13 to 78.43	
(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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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	5	73.83	75.52	71.18	9.59	106.09	64.86	86.88	N/A	363,919	259,031
10/01/04 TO 12/31/04	12	77.26	83.02	78.32	13.87	106.00	65.63	119.70	72.35 to 86.44	259,554	203,276
01/01/05 TO 03/31/05	12	67.64	73.63	68.12	27.25	108.09	36.81	164.98	56.04 to 78.79	259,355	176,670
04/01/05 TO 06/30/05	10	73.04	75.41	76.30	22.13	98.83	27.70	119.51	63.23 to 107.79	224,739	171,475
07/01/05 TO 09/30/05	9	69.30	77.40	72.62	19.42	106.59	56.30	137.80	62.40 to 81.78	342,312	248,579
10/01/05 TO 12/31/05	13	75.03	76.21	72.02	16.46	105.82	55.68	136.63	59.77 to 85.02	173,632	125,046
01/01/06 TO 03/31/06	21	70.88	77.93	69.47	21.46	112.18	50.57	118.63	64.78 to 100.39	227,190	157,833
04/01/06 TO 06/30/06	5	65.51	68.86	67.17	14.32	102.51	55.24	88.66	N/A	151,112	101,502
07/01/06 TO 09/30/06	4	74.09	70.60	68.40	13.18	103.23	51.75	82.48	N/A	275,414	188,370
10/01/06 TO 12/31/06	4	77.21	76.92	76.78	13.23	100.18	64.23	89.03	N/A	219,533	168,556
01/01/07 TO 03/31/07	10	68.17	67.52	66.46	12.96	101.59	53.03	84.93	54.11 to 76.31	285,227	189,574
04/01/07 TO 06/30/07	12	59.57	67.05	62.30	22.45	107.63	41.87	101.15	54.38 to 83.70	190,794	118,862
<u>Study Years</u>											
07/01/04 TO 06/30/05	39	74.21	77.22	73.53	19.53	105.01	27.70	164.98	69.25 to 78.79	263,946	194,083
07/01/05 TO 06/30/06	48	70.96	76.42	70.73	19.59	108.04	50.57	137.80	67.44 to 76.97	226,345	160,100
07/01/06 TO 06/30/07	30	67.59	69.00	66.70	17.72	103.45	41.87	101.15	58.80 to 76.31	237,386	158,326
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	44	72.94	75.57	71.96	21.19	105.02	27.70	164.98	65.28 to 76.10	243,129	174,946
01/01/06 TO 12/31/06	34	70.40	75.62	69.94	18.87	108.12	50.57	118.63	65.51 to 78.55	220,775	154,403
<u>ALL</u>											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**PAD 2008 R&O Agricultural Statistics**

Base Stat

Query: 6310

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
104	1	63.48	63.48	63.48			63.48	63.48	N/A	92,000	58,400
104-	3	95.78	83.32	74.10	16.75	112.44	53.03	101.15	N/A	202,605	150,138
112-	1	100.39	100.39	100.39			100.39	100.39	N/A	152,000	152,600
128-	1	84.93	84.93	84.93			84.93	84.93	N/A	205,400	174,445
144-	11	60.78	66.13	63.52	16.79	104.11	51.75	88.05	54.95 to 85.02	341,475	216,894
148-	5	69.30	65.64	71.40	14.54	91.94	41.87	77.68	N/A	335,800	239,770
164-	1	82.48	82.48	82.48			82.48	82.48	N/A	123,659	101,990
186-	6	57.18	65.50	62.65	18.94	104.55	54.07	101.87	54.07 to 101.87	266,160	166,745
187-	3	57.38	57.73	58.81	2.16	98.15	56.04	59.76	N/A	380,920	224,036
20-	1	74.18	74.18	74.18			74.18	74.18	N/A	138,988	103,100
2075	3	76.95	74.31	70.83	12.03	104.92	59.11	86.88	N/A	192,533	136,375
2079	1	78.79	78.79	78.79			78.79	78.79	N/A	243,849	192,130
2103	1	119.51	119.51	119.51			119.51	119.51	N/A	300,000	358,535
2105	3	82.21	82.27	81.11	5.03	101.44	76.10	88.51	N/A	198,434	160,940
2106	1	110.08	110.08	110.08			110.08	110.08	N/A	180,000	198,140
2107	1	65.28	65.28	65.28			65.28	65.28	N/A	268,000	174,955
2109	4	78.19	75.35	76.39	7.74	98.63	63.23	81.78	N/A	180,250	137,692
216-	3	77.13	73.80	82.01	14.60	89.99	55.24	89.03	N/A	204,940	168,078
228-	2	87.52	87.52	68.66	21.69	127.46	68.53	106.50	N/A	139,500	95,782
2359	4	75.11	72.99	71.35	4.60	102.29	64.15	77.57	N/A	119,000	84,910
2361	1	70.00	70.00	70.00			70.00	70.00	N/A	300,000	210,005
2363	13	73.83	76.57	72.76	10.57	105.24	64.86	107.79	68.67 to 86.37	378,273	275,234
2389	2	44.49	44.49	52.44	37.74	84.83	27.70	61.28	N/A	327,442	171,722
2395	1	71.88	71.88	71.88			71.88	71.88	N/A	420,000	301,890
24-	1	63.99	63.99	63.99			63.99	63.99	N/A	419,750	268,605
28-	5	64.23	66.71	66.81	11.74	99.85	55.12	78.26	N/A	236,096	157,731
292-	1	119.70	119.70	119.70			119.70	119.70	N/A	112,000	134,065
344-	1	59.77	59.77	59.77			59.77	59.77	N/A	161,727	96,660
360-	4	76.75	80.62	71.27	14.48	113.11	64.06	104.92	N/A	124,350	88,628
368-	1	137.80	137.80	137.80			137.80	137.80	N/A	104,825	144,445
376-	3	78.10	76.99	71.49	6.20	107.70	69.18	83.70	N/A	129,927	92,881
424-	1	71.03	71.03	71.03			71.03	71.03	N/A	309,876	220,105
468-	1	75.47	75.47	75.47			75.47	75.47	N/A	254,082	191,760
480-	1	136.63	136.63	136.63			136.63	136.63	N/A	40,000	54,650
488-	1	118.63	118.63	118.63			118.63	118.63	N/A	127,261	150,965
496-	2	62.93	62.93	62.38	4.11	100.87	60.34	65.51	N/A	277,573	173,150
528-	1	54.11	54.11	54.11			54.11	54.11	N/A	49,086	26,560
536-	3	88.66	88.42	86.32	14.66	102.42	68.80	107.79	N/A	89,564	77,315

**PAD 2008 R&O Agricultural Statistics**

Base Stat

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(AgLand) TOTAL Assessed Value:	20,003,905										
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98						
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70						
548-	4	67.55	67.69	67.86	2.34	99.75	64.78	70.88	N/A	357,177	242,382
56-	6	72.57	69.39	66.24	14.01	104.75	52.65	85.23	52.65 to 85.23	157,953	104,634
568-	2	43.69	43.69	43.20	15.75	101.12	36.81	50.57	N/A	151,998	65,670
576-	2	115.49	115.49	94.27	42.86	122.50	65.99	164.98	N/A	140,000	131,985
68-	2	75.22	75.22	74.63	1.46	100.78	74.12	76.31	N/A	212,500	158,595
76-	1	75.03	75.03	75.03			75.03	75.03	N/A	216,000	162,065
88-	1	66.73	66.73	66.73			66.73	66.73	N/A	165,750	110,605
____ALL____											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	53	72.35	77.66	71.85	23.74	108.10	27.70	164.98	69.18 to 77.68	277,059	199,060	
2	39	71.03	72.51	69.23	17.47	104.75	52.65	106.50	63.23 to 77.13	211,281	146,266	
3	14	69.84	74.40	71.62	14.76	103.89	54.11	107.79	64.78 to 88.51	224,341	160,663	
4	11	74.18	69.42	67.71	8.96	102.52	55.12	78.26	60.69 to 77.57	201,383	136,363	
____ALL____												
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973	
____ALL____												
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973	

<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	64	73.09	76.23	71.18	19.22	107.09	50.57	164.98	68.31 to 76.31	228,806	162,874	
DRY-N/A	22	76.30	82.57	79.48	20.61	103.88	57.38	137.80	64.78 to 100.39	189,742	150,816	
GRASS-N/A	4	39.34	40.52	36.68	21.00	110.47	27.70	55.68	N/A	124,920	45,816	
IRRGTD	7	74.91	70.98	68.55	11.40	103.54	56.30	85.02	56.30 to 85.02	254,958	174,773	
IRRGTD-N/A	20	69.96	69.77	67.64	10.88	103.15	51.75	107.79	64.86 to 74.21	358,887	242,763	
____ALL____												
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973	



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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	79	74.12	77.10	72.00	18.91	107.08	50.57	164.98	68.67 to 77.66	222,708	160,352
DRY-N/A	7	75.47	86.38	87.75	26.45	98.43	57.38	137.80	57.38 to 137.80	174,853	153,437
GRASS	1	27.70	27.70	27.70			27.70	27.70	N/A	172,341	47,730
GRASS-N/A	3	41.87	44.79	41.40	15.02	108.17	36.81	55.68	N/A	109,114	45,178
IRRGTD	21	70.00	70.88	68.15	11.99	104.00	54.95	107.79	63.99 to 76.97	344,735	234,950
IRRGTD-N/A	6	68.33	67.29	66.44	9.92	101.28	51.75	76.95	51.75 to 76.95	287,171	190,786
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	84	74.57	78.04	73.01	19.72	106.89	50.57	164.98	68.80 to 77.66	220,647	161,101
DRY-N/A	2	69.77	69.77	73.86	10.56	94.46	62.40	77.13	N/A	141,785	104,722
GRASS	3	41.87	41.75	36.61	22.28	114.04	27.70	55.68	N/A	112,320	41,121
GRASS-N/A	1	36.81	36.81	36.81			36.81	36.81	N/A	162,722	59,900
IRRGTD	27	70.00	70.08	67.82	11.48	103.33	51.75	107.79	64.15 to 76.10	331,943	225,136
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	1	61.28	61.28	61.28			61.28	61.28	N/A	482,544	295,715
27-0046	11	76.31	78.54	75.96	12.58	103.39	53.03	101.15	63.48 to 95.78	185,437	140,865
27-0062	25	68.53	76.15	70.05	24.71	108.71	54.07	137.80	59.11 to 78.55	219,089	153,465
27-0594	28	74.65	83.75	76.75	23.56	109.12	54.11	164.98	67.65 to 83.70	217,366	166,834
27-0595	48	69.96	69.85	68.76	12.21	101.58	41.87	88.05	65.28 to 75.24	283,706	195,079
89-0024	4	43.69	55.72	49.77	53.70	111.94	27.70	107.79	N/A	144,084	71,715
NonValid School											
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

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Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(! : Derived)
(AgLand) TOTAL Sales Price:	28,158,107	WGT. MEAN:	71	STD:	20.13	95% Wgt. Mean C.I.:	68.12 to 73.35	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,280,107	MEAN:	75	AVG.ABS.DEV:	13.82	95% Mean C.I.:	71.13 to 78.43	
(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	2	92.04	92.04	78.38	15.72	117.43	77.57	106.50	N/A	18,000	14,107
10.01 TO 30.00	10	75.13	78.92	74.74	24.27	105.61	54.11	136.63	55.24 to 104.92	44,920	33,571
30.01 TO 50.00	21	76.31	74.04	71.28	20.38	103.87	27.70	107.79	62.40 to 88.05	113,751	81,083
50.01 TO 100.00	59	73.83	75.26	71.53	19.32	105.21	36.81	164.98	66.73 to 76.10	228,841	163,698
100.01 TO 180.00	22	69.31	69.73	68.95	8.52	101.13	54.95	89.03	64.86 to 74.01	458,440	316,078
180.01 TO 330.00	3	67.65	82.31	72.87	29.44	112.96	59.76	119.51	N/A	606,253	441,755
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
Total \$											
1 TO 9999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
10000 TO 29999	3	83.70	87.98	87.68	11.79	100.34	75.31	104.92	N/A	24,966	21,890
30000 TO 59999	7	74.95	77.06	75.26	25.62	102.39	54.11	136.63	54.11 to 136.63	45,329	34,113
60000 TO 99999	6	83.38	94.24	95.04	31.47	99.15	62.40	164.98	62.40 to 164.98	77,100	73,275
100000 TO 149999	19	78.55	82.93	81.74	23.72	101.46	41.87	137.80	64.78 to 95.78	117,813	96,304
150000 TO 249999	33	75.36	73.91	74.03	15.96	99.84	27.70	110.08	66.73 to 78.79	200,682	148,556
250000 TO 499999	37	68.53	68.44	68.34	12.75	100.14	51.75	119.51	61.28 to 71.03	323,966	221,404
500000 +	11	67.65	66.13	65.91	7.63	100.33	54.95	76.97	56.31 to 74.01	597,866	394,054
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**PAD 2008 R&O Agricultural Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(! : Derived)
(AgLand) TOTAL Sales Price:	28,158,107	WGT. MEAN:	71	STD:	20.13	95% Wgt. Mean C.I.:	68.12 to 73.35	(! : land+NAT=0)
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(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065	
Total \$ _____												
1 TO 9999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065	
10000 TO 29999	7	75.31	72.36	67.57	19.19	107.09	54.11	104.92	54.11 to 104.92	36,800	24,867	
30000 TO 59999	9	63.48	67.46	54.08	36.08	124.75	27.70	136.63	36.81 to 85.23	89,807	48,566	
60000 TO 99999	13	68.80	72.48	69.56	19.40	104.20	50.57	107.79	56.04 to 88.05	117,148	81,483	
100000 TO 149999	21	74.21	82.48	74.97	26.45	110.03	51.75	164.98	64.23 to 88.51	167,268	125,396	
150000 TO 249999	44	74.52	74.45	71.78	14.38	103.72	52.65	118.63	68.53 to 76.95	256,357	184,015	
250000 TO 499999	21	69.32	71.97	69.92	11.96	102.94	54.95	119.51	64.86 to 74.01	483,234	337,857	
500000 +	1	67.65	67.65	67.65			67.65	67.65	N/A	750,000	507,350	
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973	

**SPECIAL VALUE SECTION  
CORRELATION For  
Dodge County**

**II. Special Value Correlation**

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 117 sales with a Median of 72 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are outside the targeted range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

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

Refer to the following Statistical Analysis:

**PAD 2008 Special Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(! : Derived)
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(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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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	5	73.83	75.52	71.18	9.59	106.09	64.86	86.88	N/A	363,919	259,031
10/01/04 TO 12/31/04	12	77.26	83.02	78.32	13.87	106.00	65.63	119.70	72.35 to 86.44	259,554	203,276
01/01/05 TO 03/31/05	12	67.64	73.63	68.12	27.25	108.09	36.81	164.98	56.04 to 78.79	259,355	176,670
04/01/05 TO 06/30/05	10	73.04	75.41	76.30	22.13	98.83	27.70	119.51	63.23 to 107.79	224,739	171,475
07/01/05 TO 09/30/05	9	69.30	77.40	72.62	19.42	106.59	56.30	137.80	62.40 to 81.78	342,312	248,579
10/01/05 TO 12/31/05	13	75.03	76.21	72.02	16.46	105.82	55.68	136.63	59.77 to 85.02	173,632	125,046
01/01/06 TO 03/31/06	21	70.88	77.93	69.47	21.46	112.18	50.57	118.63	64.78 to 100.39	227,190	157,833
04/01/06 TO 06/30/06	5	65.51	68.86	67.17	14.32	102.51	55.24	88.66	N/A	151,112	101,502
07/01/06 TO 09/30/06	4	74.09	70.60	68.40	13.18	103.23	51.75	82.48	N/A	275,414	188,370
10/01/06 TO 12/31/06	4	77.21	76.92	76.78	13.23	100.18	64.23	89.03	N/A	219,533	168,556
01/01/07 TO 03/31/07	10	68.17	67.52	66.46	12.96	101.59	53.03	84.93	54.11 to 76.31	285,227	189,574
04/01/07 TO 06/30/07	12	59.57	67.05	62.30	22.45	107.63	41.87	101.15	54.38 to 83.70	190,794	118,862
<u>Study Years</u>											
07/01/04 TO 06/30/05	39	74.21	77.22	73.53	19.53	105.01	27.70	164.98	69.25 to 78.79	263,946	194,083
07/01/05 TO 06/30/06	48	70.96	76.42	70.73	19.59	108.04	50.57	137.80	67.44 to 76.97	226,345	160,100
07/01/06 TO 06/30/07	30	67.59	69.00	66.70	17.72	103.45	41.87	101.15	58.80 to 76.31	237,386	158,326
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	44	72.94	75.57	71.96	21.19	105.02	27.70	164.98	65.28 to 76.10	243,129	174,946
01/01/06 TO 12/31/06	34	70.40	75.62	69.94	18.87	108.12	50.57	118.63	65.51 to 78.55	220,775	154,403
<u>ALL</u>											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**PAD 2008 Special Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	28,280,107	MEAN:	75	AVG.ABS.DEV:	13.82	95% Mean C.I.:	71.13 to 78.43	
(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
104	1	63.48	63.48	63.48			63.48	63.48	N/A	92,000	58,400
104-	3	95.78	83.32	74.10	16.75	112.44	53.03	101.15	N/A	202,605	150,138
112-	1	100.39	100.39	100.39			100.39	100.39	N/A	152,000	152,600
128-	1	84.93	84.93	84.93			84.93	84.93	N/A	205,400	174,445
144-	11	60.78	66.13	63.52	16.79	104.11	51.75	88.05	54.95 to 85.02	341,475	216,894
148-	5	69.30	65.64	71.40	14.54	91.94	41.87	77.68	N/A	335,800	239,770
164-	1	82.48	82.48	82.48			82.48	82.48	N/A	123,659	101,990
186-	6	57.18	65.50	62.65	18.94	104.55	54.07	101.87	54.07 to 101.87	266,160	166,745
187-	3	57.38	57.73	58.81	2.16	98.15	56.04	59.76	N/A	380,920	224,036
20-	1	74.18	74.18	74.18			74.18	74.18	N/A	138,988	103,100
2075	3	76.95	74.31	70.83	12.03	104.92	59.11	86.88	N/A	192,533	136,375
2079	1	78.79	78.79	78.79			78.79	78.79	N/A	243,849	192,130
2103	1	119.51	119.51	119.51			119.51	119.51	N/A	300,000	358,535
2105	3	82.21	82.27	81.11	5.03	101.44	76.10	88.51	N/A	198,434	160,940
2106	1	110.08	110.08	110.08			110.08	110.08	N/A	180,000	198,140
2107	1	65.28	65.28	65.28			65.28	65.28	N/A	268,000	174,955
2109	4	78.19	75.35	76.39	7.74	98.63	63.23	81.78	N/A	180,250	137,692
216-	3	77.13	73.80	82.01	14.60	89.99	55.24	89.03	N/A	204,940	168,078
228-	2	87.52	87.52	68.66	21.69	127.46	68.53	106.50	N/A	139,500	95,782
2359	4	75.11	72.99	71.35	4.60	102.29	64.15	77.57	N/A	119,000	84,910
2361	1	70.00	70.00	70.00			70.00	70.00	N/A	300,000	210,005
2363	13	73.83	76.57	72.76	10.57	105.24	64.86	107.79	68.67 to 86.37	378,273	275,234
2389	2	44.49	44.49	52.44	37.74	84.83	27.70	61.28	N/A	327,442	171,722
2395	1	71.88	71.88	71.88			71.88	71.88	N/A	420,000	301,890
24-	1	63.99	63.99	63.99			63.99	63.99	N/A	419,750	268,605
28-	5	64.23	66.71	66.81	11.74	99.85	55.12	78.26	N/A	236,096	157,731
292-	1	119.70	119.70	119.70			119.70	119.70	N/A	112,000	134,065
344-	1	59.77	59.77	59.77			59.77	59.77	N/A	161,727	96,660
360-	4	76.75	80.62	71.27	14.48	113.11	64.06	104.92	N/A	124,350	88,628
368-	1	137.80	137.80	137.80			137.80	137.80	N/A	104,825	144,445
376-	3	78.10	76.99	71.49	6.20	107.70	69.18	83.70	N/A	129,927	92,881
424-	1	71.03	71.03	71.03			71.03	71.03	N/A	309,876	220,105
468-	1	75.47	75.47	75.47			75.47	75.47	N/A	254,082	191,760
480-	1	136.63	136.63	136.63			136.63	136.63	N/A	40,000	54,650
488-	1	118.63	118.63	118.63			118.63	118.63	N/A	127,261	150,965
496-	2	62.93	62.93	62.38	4.11	100.87	60.34	65.51	N/A	277,573	173,150
528-	1	54.11	54.11	54.11			54.11	54.11	N/A	49,086	26,560
536-	3	88.66	88.42	86.32	14.66	102.42	68.80	107.79	N/A	89,564	77,315

**PAD 2008 Special Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31				
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(AgLand) TOTAL Assessed Value:	20,003,905										
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98						
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70						
548-	4	67.55	67.69	67.86	2.34	99.75	64.78	70.88	N/A	357,177	242,382
56-	6	72.57	69.39	66.24	14.01	104.75	52.65	85.23	52.65 to 85.23	157,953	104,634
568-	2	43.69	43.69	43.20	15.75	101.12	36.81	50.57	N/A	151,998	65,670
576-	2	115.49	115.49	94.27	42.86	122.50	65.99	164.98	N/A	140,000	131,985
68-	2	75.22	75.22	74.63	1.46	100.78	74.12	76.31	N/A	212,500	158,595
76-	1	75.03	75.03	75.03			75.03	75.03	N/A	216,000	162,065
88-	1	66.73	66.73	66.73			66.73	66.73	N/A	165,750	110,605
ALL											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

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**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	53	72.35	77.66	71.85	23.74	108.10	27.70	164.98	69.18 to 77.68	277,059	199,060
2	39	71.03	72.51	69.23	17.47	104.75	52.65	106.50	63.23 to 77.13	211,281	146,266
3	14	69.84	74.40	71.62	14.76	103.89	54.11	107.79	64.78 to 88.51	224,341	160,663
4	11	74.18	69.42	67.71	8.96	102.52	55.12	78.26	60.69 to 77.57	201,383	136,363
ALL											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973
ALL											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	64	73.09	76.23	71.18	19.22	107.09	50.57	164.98	68.31 to 76.31	228,806	162,874
DRY-N/A	22	76.30	82.57	79.48	20.61	103.88	57.38	137.80	64.78 to 100.39	189,742	150,816
GRASS-N/A	4	39.34	40.52	36.68	21.00	110.47	27.70	55.68	N/A	124,920	45,816
IRRGTD	7	74.91	70.98	68.55	11.40	103.54	56.30	85.02	56.30 to 85.02	254,958	174,773
IRRGTD-N/A	20	69.96	69.77	67.64	10.88	103.15	51.75	107.79	64.86 to 74.21	358,887	242,763
ALL											
	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**PAD 2008 Special Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	79	74.12	77.10	72.00	18.91	107.08	50.57	164.98	68.67 to 77.66	222,708	160,352
DRY-N/A	7	75.47	86.38	87.75	26.45	98.43	57.38	137.80	57.38 to 137.80	174,853	153,437
GRASS	1	27.70	27.70	27.70			27.70	27.70	N/A	172,341	47,730
GRASS-N/A	3	41.87	44.79	41.40	15.02	108.17	36.81	55.68	N/A	109,114	45,178
IRRGTD	21	70.00	70.88	68.15	11.99	104.00	54.95	107.79	63.99 to 76.97	344,735	234,950
IRRGTD-N/A	6	68.33	67.29	66.44	9.92	101.28	51.75	76.95	51.75 to 76.95	287,171	190,786
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	84	74.57	78.04	73.01	19.72	106.89	50.57	164.98	68.80 to 77.66	220,647	161,101
DRY-N/A	2	69.77	69.77	73.86	10.56	94.46	62.40	77.13	N/A	141,785	104,722
GRASS	3	41.87	41.75	36.61	22.28	114.04	27.70	55.68	N/A	112,320	41,121
GRASS-N/A	1	36.81	36.81	36.81			36.81	36.81	N/A	162,722	59,900
IRRGTD	27	70.00	70.08	67.82	11.48	103.33	51.75	107.79	64.15 to 76.10	331,943	225,136
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	1	61.28	61.28	61.28			61.28	61.28	N/A	482,544	295,715
27-0046	11	76.31	78.54	75.96	12.58	103.39	53.03	101.15	63.48 to 95.78	185,437	140,865
27-0062	25	68.53	76.15	70.05	24.71	108.71	54.07	137.80	59.11 to 78.55	219,089	153,465
27-0594	28	74.65	83.75	76.75	23.56	109.12	54.11	164.98	67.65 to 83.70	217,366	166,834
27-0595	48	69.96	69.85	68.76	12.21	101.58	41.87	88.05	65.28 to 75.24	283,706	195,079
89-0024	4	43.69	55.72	49.77	53.70	111.94	27.70	107.79	N/A	144,084	71,715
NonValid School											
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973



**PAD 2008 Special Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(! : Derived)
(AgLand) TOTAL Sales Price:	28,158,107	WGT. MEAN:	71	STD:	20.13	95% Wgt. Mean C.I.:	68.12 to 73.35	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,280,107	MEAN:	75	AVG.ABS.DEV:	13.82	95% Mean C.I.:	71.13 to 78.43	
(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	2	92.04	92.04	78.38	15.72	117.43	77.57	106.50	N/A	18,000	14,107
10.01 TO 30.00	10	75.13	78.92	74.74	24.27	105.61	54.11	136.63	55.24 to 104.92	44,920	33,571
30.01 TO 50.00	21	76.31	74.04	71.28	20.38	103.87	27.70	107.79	62.40 to 88.05	113,751	81,083
50.01 TO 100.00	59	73.83	75.26	71.53	19.32	105.21	36.81	164.98	66.73 to 76.10	228,841	163,698
100.01 TO 180.00	22	69.31	69.73	68.95	8.52	101.13	54.95	89.03	64.86 to 74.01	458,440	316,078
180.01 TO 330.00	3	67.65	82.31	72.87	29.44	112.96	59.76	119.51	N/A	606,253	441,755
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
Total \$											
1 TO 9999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
10000 TO 29999	3	83.70	87.98	87.68	11.79	100.34	75.31	104.92	N/A	24,966	21,890
30000 TO 59999	7	74.95	77.06	75.26	25.62	102.39	54.11	136.63	54.11 to 136.63	45,329	34,113
60000 TO 99999	6	83.38	94.24	95.04	31.47	99.15	62.40	164.98	62.40 to 164.98	77,100	73,275
100000 TO 149999	19	78.55	82.93	81.74	23.72	101.46	41.87	137.80	64.78 to 95.78	117,813	96,304
150000 TO 249999	33	75.36	73.91	74.03	15.96	99.84	27.70	110.08	66.73 to 78.79	200,682	148,556
250000 TO 499999	37	68.53	68.44	68.34	12.75	100.14	51.75	119.51	61.28 to 71.03	323,966	221,404
500000 +	11	67.65	66.13	65.91	7.63	100.33	54.95	76.97	56.31 to 74.01	597,866	394,054
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973

**PAD 2008 Special Value Statistics**

Base Stat

Query: 6310

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

NUMBER of Sales:	117	<b>MEDIAN:</b>	<b>72</b>	COV:	26.92	95% Median C.I.:	68.80 to 75.31	(! : Derived)
(AgLand) TOTAL Sales Price:	28,158,107	WGT. MEAN:	71	STD:	20.13	95% Wgt. Mean C.I.:	68.12 to 73.35	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	28,280,107	MEAN:	75	AVG.ABS.DEV:	13.82	95% Mean C.I.:	71.13 to 78.43	
(AgLand) TOTAL Assessed Value:	20,003,905							
AVG. Adj. Sales Price:	241,710	COD:	19.23	MAX Sales Ratio:	164.98			
AVG. Assessed Value:	170,973	PRD:	105.72	MIN Sales Ratio:	27.70			

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<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065	
Total \$ _____												
1 TO 9999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065	
10000 TO 29999	7	75.31	72.36	67.57	19.19	107.09	54.11	104.92	54.11 to 104.92	36,800	24,867	
30000 TO 59999	9	63.48	67.46	54.08	36.08	124.75	27.70	136.63	36.81 to 85.23	89,807	48,566	
60000 TO 99999	13	68.80	72.48	69.56	19.40	104.20	50.57	107.79	56.04 to 88.05	117,148	81,483	
100000 TO 149999	21	74.21	82.48	74.97	26.45	110.03	51.75	164.98	64.23 to 88.51	167,268	125,396	
150000 TO 249999	44	74.52	74.45	71.78	14.38	103.72	52.65	118.63	68.53 to 76.95	256,357	184,015	
250000 TO 499999	21	69.32	71.97	69.92	11.96	102.94	54.95	119.51	64.86 to 74.01	483,234	337,857	
500000 +	1	67.65	67.65	67.65			67.65	67.65	N/A	750,000	507,350	
ALL	117	71.88	74.78	70.73	19.23	105.72	27.70	164.98	68.80 to 75.31	241,710	170,973	

**SPECIAL VALUE SECTION  
CORRELATION For  
Dodge County**

**III. Recapture Value Correlation**

The statistics support the action taken by the assessor for this assessment year. This is a portrayal of how difficult it is to keep the recapture (market) values up with the market values for the class as a whole. This represents the actions taken by the assessor. The qualified Agricultural Unimproved report containing 17 sales with a Median of 82 percent is above the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are significantly outside the targeted range. It needs to be noted the very nature of the established special value market areas with two distinct and different types of market areas that make up the recapture or influenced areas of the county. One type of market area is associated with land that occurs along the rivers that traverse the county or borders Dodge County. These market areas are influenced by recreational endeavors. The other market areas are associated with the residential and commercial influence in close proximity of the city of Fremont. Keeping in mind the non homogeneous nature of these two distinct and differing types of market areas the statistical analysis does not indicate unacceptable assessment practices.

No recommendation is being made to adjust the recapture value for Dodge County. Even though the calculated point estimate may appear high, recapture value is 75 percent of market value and does not correlate to the value base unless the property is removed from agricultural use. Beginning in 2009 such a change will no longer trigger a taxable consequence.

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	17	<b>MEDIAN:</b>	<b>82</b>	COV:	67.17	95% Median C.I.:	49.88 to 122.61	(!: Derived)
(AgLand) TOTAL Sales Price:	4,815,348	WGT. MEAN:	133	STD:	68.24	95% Wgt. Mean C.I.:	58.20 to 207.15	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,815,348	MEAN:	102	AVG.ABS.DEV:	46.46	95% Mean C.I.:	66.50 to 136.68	
(AgLand) TOTAL Assessed Value:	6,388,905							
AVG. Adj. Sales Price:	283,255	COD:	56.98	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	375,817	PRD:	76.57	MIN Sales Ratio:	19.87			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	1	66.24	66.24	66.24			66.24	66.24	N/A	169,850	112,515
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	4	91.21	88.73	94.52	25.26	93.87	49.88	122.61	N/A	205,487	194,222
04/01/05 TO 06/30/05	2	73.75	73.75	74.99	10.57	98.34	65.95	81.54	N/A	172,500	129,352
07/01/05 TO 09/30/05	1	133.18	133.18	133.18			133.18	133.18	N/A	13,140	17,500
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	4	185.95	177.01	208.50	45.01	84.89	67.92	268.20	N/A	483,297	1,007,691
04/01/06 TO 06/30/06	1	109.88	109.88	109.88			109.88	109.88	N/A	69,000	75,820
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	1	19.87	19.87	19.87			19.87	19.87	N/A	315,000	62,580
04/01/07 TO 06/30/07	3	42.59	62.50	91.81	60.36	68.07	33.89	111.01	N/A	382,739	351,376
<u>Study Years</u>											
07/01/04 TO 06/30/05	7	81.50	81.23	85.88	21.56	94.59	49.88	122.61	49.88 to 122.61	190,971	164,015
07/01/05 TO 06/30/06	6	125.94	158.51	204.64	47.39	77.46	67.92	268.20	67.92 to 268.20	335,888	687,347
07/01/06 TO 06/30/07	4	38.24	51.84	76.32	65.27	67.93	19.87	111.01	N/A	365,804	279,177
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	7	81.54	90.80	89.24	27.92	101.75	49.88	133.18	49.88 to 133.18	168,584	150,442
01/01/06 TO 12/31/06	5	118.70	163.58	205.10	57.89	79.75	67.92	268.20	N/A	400,438	821,317
<u>ALL</u>											
	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	17	<b>MEDIAN:</b>	<b>82</b>	COV:	67.17	95% Median C.I.:	49.88 to 122.61	(! : Derived)
(AgLand) TOTAL Sales Price:	4,815,348	WGT. MEAN:	133	STD:	68.24	95% Wgt. Mean C.I.:	58.20 to 207.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,815,348	MEAN:	102	AVG.ABS.DEV:	46.46	95% Mean C.I.:	66.50 to 136.68	
(AgLand) TOTAL Assessed Value:	6,388,905							
AVG. Adj. Sales Price:	283,255	COD:	56.98	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	375,817	PRD:	76.57	MIN Sales Ratio:	19.87			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2079	1	81.54	81.54	81.54			81.54	81.54	N/A	200,000	163,080
2103	2	117.05	117.05	105.24	13.78	111.22	100.92	133.18	N/A	49,070	51,640
216-	1	67.92	67.92	67.92			67.92	67.92	N/A	400,000	271,670
236-	4	182.11	163.07	179.07	53.61	91.06	19.87	268.20	N/A	647,047	1,158,677
2387	1	65.95	65.95	65.95			65.95	65.95	N/A	145,000	95,625
2389	1	49.88	49.88	49.88			49.88	49.88	N/A	244,200	121,800
2397	1	66.24	66.24	66.24			66.24	66.24	N/A	169,850	112,515
424-	1	81.50	81.50	81.50			81.50	81.50	N/A	84,750	69,075
496-	1	109.88	109.88	109.88			109.88	109.88	N/A	69,000	75,820
554-	1	122.61	122.61	122.61			122.61	122.61	N/A	408,000	500,235
568-	2	38.24	38.24	37.06	11.38	103.18	33.89	42.59	N/A	149,109	55,262
572-	1	118.70	118.70	118.70			118.70	118.70	N/A	110,000	130,570
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

AREA (MARKET)	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
	11	3	118.70	97.06	98.74	20.42	98.30	49.88	122.61	N/A	254,066	250,868
	12	3	253.20	210.80	201.13	20.69	104.81	111.01	268.20	N/A	757,730	1,524,043
	5	1	67.92	67.92	67.92			67.92	67.92	N/A	400,000	271,670
	6	2	81.52	81.52	81.53	0.02	99.99	81.50	81.54	N/A	142,375	116,077
	7	6	83.44	81.07	63.12	40.26	128.44	33.89	133.18	33.89 to 133.18	101,726	64,208
	8	1	66.24	66.24	66.24			66.24	66.24	N/A	169,850	112,515
	9	1	19.87	19.87	19.87			19.87	19.87	N/A	315,000	62,580
ALL		17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

STATUS: IMPROVED, UNIMPROVED & IOLL	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
	2	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817
ALL		17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	17	<b>MEDIAN:</b>	<b>82</b>	COV:	67.17	95% Median C.I.:	49.88 to 122.61	(! : Derived)
(AgLand) TOTAL Sales Price:	4,815,348	WGT. MEAN:	133	STD:	68.24	95% Wgt. Mean C.I.:	58.20 to 207.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,815,348	MEAN:	102	AVG.ABS.DEV:	46.46	95% Mean C.I.:	66.50 to 136.68	
(AgLand) TOTAL Assessed Value:	6,388,905							
AVG. Adj. Sales Price:	283,255	COD:	56.98	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	375,817	PRD:	76.57	MIN Sales Ratio:	19.87			

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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
DRY	3	122.61	101.89	96.12	22.65	106.00	49.88	133.18	N/A	221,780	213,178
DRY-N/A	5	65.95	62.25	60.72	28.01	102.53	33.89	100.92	N/A	185,643	112,720
GRASS-N/A	2	73.87	73.87	71.32	10.33	103.57	66.24	81.50	N/A	127,300	90,795
IRRGTD	4	185.95	187.78	197.33	39.22	95.16	111.01	268.20	N/A	595,797	1,175,675
IRRGTD-N/A	3	81.54	70.43	51.62	36.80	136.43	19.87	109.88	N/A	194,666	100,493
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	3	122.61	101.89	96.12	22.65	106.00	49.88	133.18	N/A	221,780	213,178
DRY-N/A	5	65.95	62.25	60.72	28.01	102.53	33.89	100.92	N/A	185,643	112,720
GRASS-N/A	2	73.87	73.87	71.32	10.33	103.57	66.24	81.50	N/A	127,300	90,795
IRRGTD	4	185.95	187.78	197.33	39.22	95.16	111.01	268.20	N/A	595,797	1,175,675
IRRGTD-N/A	3	81.54	70.43	51.62	36.80	136.43	19.87	109.88	N/A	194,666	100,493
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	57.92	74.68	76.29	56.23	97.90	33.89	133.18	33.89 to 133.18	184,759	140,947
DRY-N/A	2	84.42	84.42	73.70	19.55	114.54	67.92	100.92	N/A	242,500	178,725
GRASS	1	66.24	66.24	66.24			66.24	66.24	N/A	169,850	112,515
GRASS-N/A	1	81.50	81.50	81.50			81.50	81.50	N/A	84,750	69,075
IRRGTD	6	114.86	157.09	186.32	49.00	84.31	81.54	268.20	81.54 to 268.20	442,031	823,600
IRRGTD-N/A	1	19.87	19.87	19.87			19.87	19.87	N/A	315,000	62,580
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	17	<b>MEDIAN:</b>	<b>82</b>	COV:	67.17	95% Median C.I.:	49.88 to 122.61	(! : Derived)
(AgLand) TOTAL Sales Price:	4,815,348	WGT. MEAN:	133	STD:	68.24	95% Wgt. Mean C.I.:	58.20 to 207.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,815,348	MEAN:	102	AVG.ABS.DEV:	46.46	95% Mean C.I.:	66.50 to 136.68	
(AgLand) TOTAL Assessed Value:	6,388,905							
AVG. Adj. Sales Price:	283,255	COD:	56.98	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	375,817	PRD:	76.57	MIN Sales Ratio:	19.87			

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<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
11-0014												
20-0001												
27-0001	6	120.66	148.93	169.52	54.48	87.86	19.87	268.20	19.87 to 268.20	517,698	877,585	
27-0046												
27-0062	3	81.50	76.99	73.58	5.57	104.63	67.92	81.54	N/A	228,250	167,941	
27-0594	4	105.40	98.47	73.15	21.88	134.60	49.88	133.18	N/A	102,835	75,225	
27-0595	1	66.24	66.24	66.24			66.24	66.24	N/A	169,850	112,515	
89-0024	3	42.59	47.48	46.51	25.09	102.07	33.89	65.95	N/A	147,739	68,716	
NonValid School												
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	1	133.18	133.18	133.18			133.18	133.18	N/A	13,140	17,500	
30.01 TO 50.00	6	79.88	101.52	87.30	80.21	116.30	19.87	268.20	19.87 to 268.20	168,969	147,502	
50.01 TO 100.00	7	81.50	77.29	88.96	22.33	86.88	33.89	111.01	33.89 to 111.01	246,319	219,136	
100.01 TO 180.00	1	122.61	122.61	122.61			122.61	122.61	N/A	408,000	500,235	
180.01 TO 330.00	2	160.56	160.56	208.45	57.70	77.03	67.92	253.20	N/A	828,077	1,726,100	
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
10000 TO 29999	1	133.18	133.18	133.18			133.18	133.18	N/A	13,140	17,500	
60000 TO 99999	3	100.92	97.43	96.62	9.37	100.84	81.50	109.88	N/A	79,583	76,891	
100000 TO 149999	3	65.95	75.75	74.93	38.47	101.09	42.59	118.70	N/A	121,194	90,815	
150000 TO 249999	5	66.24	99.95	93.71	80.30	106.66	33.89	268.20	N/A	194,143	181,933	
250000 TO 499999	3	67.92	70.13	74.31	50.42	94.38	19.87	122.61	N/A	374,333	278,161	
500000 +	2	182.11	182.11	195.81	39.04	93.00	111.01	253.20	N/A	1,053,077	2,062,067	
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817	

**PAD 2008 Recapture Value Statistics**

Base Stat

Query: 6310

Type: Qualified

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

NUMBER of Sales:	17	<b>MEDIAN:</b>	<b>82</b>	COV:	67.17	95% Median C.I.:	49.88 to 122.61	(!: Derived)
(AgLand) TOTAL Sales Price:	4,815,348	WGT. MEAN:	133	STD:	68.24	95% Wgt. Mean C.I.:	58.20 to 207.15	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,815,348	MEAN:	102	AVG.ABS.DEV:	46.46	95% Mean C.I.:	66.50 to 136.68	
(AgLand) TOTAL Assessed Value:	6,388,905							
AVG. Adj. Sales Price:	283,255	COD:	56.98	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	375,817	PRD:	76.57	MIN Sales Ratio:	19.87			

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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 \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	133.18	133.18	133.18			133.18	133.18	N/A	13,140	17,500
30000 TO 59999	1	42.59	42.59	42.59			42.59	42.59	N/A	108,584	46,250
60000 TO 99999	6	73.72	68.67	51.01	39.02	134.62	19.87	109.88	19.87 to 109.88	148,064	75,525
100000 TO 149999	3	66.24	78.27	69.63	34.63	112.42	49.88	118.70	N/A	174,683	121,628
150000 TO 249999	1	81.54	81.54	81.54			81.54	81.54	N/A	200,000	163,080
250000 TO 499999	2	168.06	168.06	126.92	59.59	132.42	67.92	268.20	N/A	283,517	359,832
500000 +	3	122.61	162.27	183.93	38.66	88.22	111.01	253.20	N/A	838,051	1,541,456
ALL	17	81.54	101.59	132.68	56.98	76.57	19.87	268.20	49.88 to 122.61	283,255	375,817



**2008**  
**Methodology for Special Valuation**  
**Dodge County**

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

**Market Areas**

Dodge County currently has 12 market areas throughout the county.

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

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

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

**Identification**

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

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

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

**Zoning**

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

Zoning is no longer a criteria for determining special valuation. Each parcel must be looked at separately to determine the primary usage and commercial production, if any. However, the rural residential county zoning and the transitional agriculture county zoning, continues to list crop production as a primary use in these zones; therefore, special valuation for properties in these areas has been recommended and approved.

**Agricultural Values**

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

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

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

**Market Values (Recapture)**

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

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

**Qualifying Property**

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

Debbie Churchill  
Assessment Administrative Manager

Shawn Abbott  
State Appraiser for Dodge County



County 27 - Dodge

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 19,685	<b>Value</b> 2,439,991,185	<b>Total Growth</b> 22,175,756 (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	631	11,808,865	203	7,395,890	95	3,890,230	929	23,094,985	
2. Res Improv Land	10,395	181,673,480	619	20,766,575	802	36,639,155	11,816	239,079,210	
3. Res Improvements	10,853	896,384,830	856	64,799,690	840	103,397,380	12,549	1,064,581,900	
4. Res Total	11,484	1,089,867,175	1,059	92,962,155	935	143,926,765	13,478	1,326,756,095	11,833,738
% of Total	85.20	82.14	7.85	7.00	6.93	10.84	68.46	54.37	53.36
5. Rec UnImp Land	0	0	64	8,864,450	104	3,077,855	168	11,942,305	
6. Rec Improv Land	0	0	20	2,743,305	13	469,060	33	3,212,365	
7. Rec Improvements	4	14,425	209	12,121,365	156	2,053,835	369	14,189,625	
8. Rec Total	4	14,425	273	23,729,120	260	5,600,750	537	29,344,295	651,285
% of Total	0.74	0.04	50.83	80.86	48.41	19.08	2.72	1.20	2.93
Res+Rec Total	11,488	1,089,881,600	1,332	116,691,275	1,195	149,527,515	14,015	1,356,100,390	12,485,023
% of Total	81.96	80.36	9.50	8.60	8.52	11.02	71.19	55.57	56.30

**County 27 - Dodge**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 19,685	<b>Value</b> 2,439,991,185	<b>Total Growth</b> 22,175,756 (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	154	10,242,895	31	1,412,500	4	44,835	189	11,700,230	
10. Comm Improv Land	962	58,948,910	78	3,963,870	20	190,750	1,060	63,103,530	
11. Comm Improvements	973	186,468,085	87	14,213,465	23	2,061,355	1,083	202,742,905	
12. Comm Total	1,127	255,659,890	118	19,589,835	27	2,296,940	1,272	277,546,665	6,704,018
% of Total	88.60	92.11	9.27	7.05	2.12	0.82	6.46	11.37	30.23
13. Ind UnImp Land	65	3,316,150	34	1,662,190	0	0	99	4,978,340	
14. Ind Improv Land	111	5,401,535	88	4,926,355	4	165,585	203	10,493,475	
15. Ind Improvements	121	48,703,700	91	43,804,850	4	1,408,240	216	93,916,790	
16. Ind Total	186	57,421,385	125	50,393,395	4	1,573,825	315	109,388,605	1,534,825
% of Total	59.04	52.49	39.68	46.06	1.26	1.43	1.60	4.48	6.92
Comm+Ind Total	1,313	313,081,275	243	69,983,230	31	3,870,765	1,587	386,935,270	8,238,843
% of Total	82.73	80.91	15.31	18.08	1.95	1.00	8.06	15.85	37.15
17. Taxable Total	12,801	1,402,962,875	1,575	186,674,505	1,226	153,398,280	15,602	1,743,035,660	20,723,866
% of Total	82.04	80.48	10.09	6.69	7.85	8.57	79.25	71.43	93.45

**County 27 - Dodge**

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

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	221,085	2,184,715	0	0	0
20. Industrial	3	1,720,540	8,907,895	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	221,085	2,184,715
20. Industrial	0	0	0	3	1,720,540	8,907,895
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>5</b>	<b>1,941,625</b>	<b>11,092,610</b>

**Schedule III: Mineral Interest Records**

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

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

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	457	148	194	<b>799</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	338,980	377	44,385,495	2,764	410,539,815	3,149	455,264,290
28. Ag-Improved Land	0	0	98	16,735,445	778	161,667,725	876	178,403,170
29. Ag-Improvements	0	0	110	7,204,815	824	56,083,250	934	63,288,065
<b>30. Ag-Total Taxable</b>							<b>4,083</b>	<b>696,955,525</b>

**County 27 - Dodge**

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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	1	1.000	10,890	
32. HomeSite Improv Land	0	0.000	0	70	73.000	1,577,880	
33. HomeSite Improvements	0		0	70		5,257,535	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	15	580.570	499,555	
36. FarmSite Impr Land	0	0.000	0	86	254.530	719,195	
37. FarmSite Improv	0		0	94		1,947,280	
<b>38. FarmSite Total</b>							
39. Road & Ditches		4.360			636.070		
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	18	20.000	320,500	19	21.000	331,390	
32. HomeSite Improv Land	607	632.100	9,991,655	677	705.100	11,569,535	
33. HomeSite Improvements	607		39,300,160	677		44,557,695	1,451,890
<b>34. HomeSite Total</b>				696	726.100	56,458,620	
35. FarmSite UnImp Land	61	776.310	664,565	76	1,356.880	1,164,120	
36. FarmSite Impr Land	731	1,998.560	4,980,470	817	2,253.090	5,699,665	
37. FarmSite Improv	732		16,783,090	826		18,730,370	0
<b>38. FarmSite Total</b>				902	3,609.970	25,594,155	
39. Road & Ditches		6,199.190			6,839.620		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>1,598</b>	<b>11,175.690</b>	<b>82,052,775</b>	<b>1,451,890</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	3	286.990	286,245	3	286.990	286,245

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.300	3,420	372	25,266.700	49,503,830
44. Recapture Val			3,420			74,684,020
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,584	208,847.490	423,106,215	2,957	234,115.490	472,613,465
44. Recapture Val			428,320,950			503,008,390

County 27 - Dodge

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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	1,065.900	3,093,265	15,263.990	44,283,995	16,329.890	47,377,260
46. 1A	0.000	0	250.830	690,220	4,399.500	12,228,125	4,650.330	12,918,345
47. 2A1	0.000	0	258.340	691,060	1,232.910	3,286,280	1,491.250	3,977,340
48. 2A	0.000	0	1,858.930	4,754,405	14,409.750	36,802,685	16,268.680	41,557,090
49. 3A1	0.000	0	1,561.010	3,015,905	11,659.140	22,825,685	13,220.150	25,841,590
50. 3A	0.000	0	214.090	411,570	1,837.290	3,525,790	2,051.380	3,937,360
51. 4A1	0.000	0	189.180	344,310	1,739.690	3,166,240	1,928.870	3,510,550
52. 4A	0.000	0	7.000	9,730	152.840	212,450	159.840	222,180
53. Total	0.000	0	5,405.280	13,010,465	50,695.110	126,331,250	56,100.390	139,341,715
<b>Dryland:</b>								
54. 1D1	8.450	22,605	917.420	2,439,795	12,840.520	34,067,185	13,766.390	36,529,585
55. 1D	1.300	3,420	260.320	680,320	7,338.940	19,231,130	7,600.560	19,914,870
56. 2D1	0.000	0	123.260	294,805	1,077.880	2,594,690	1,201.140	2,889,495
57. 2D	4.000	8,360	1,063.240	2,217,300	5,805.190	12,038,585	6,872.430	14,264,245
58. 3D1	2.000	4,070	1,751.700	3,021,980	11,120.430	19,734,180	12,874.130	22,760,230
59. 3D	0.000	0	174.700	297,360	3,138.510	5,299,700	3,313.210	5,597,060
60. 4D1	0.000	0	61.920	73,065	1,906.580	2,242,335	1,968.500	2,315,400
61. 4D	0.000	0	30.000	28,950	365.000	352,235	395.000	381,185
62. Total	15.750	38,455	4,382.560	9,053,575	43,593.050	95,560,040	47,991.360	104,652,070
<b>Grass:</b>								
63. 1G1	0.000	0	27.000	24,570	213.410	193,265	240.410	217,835
64. 1G	0.000	0	24.860	21,380	525.850	452,225	550.710	473,605
65. 2G1	0.000	0	23.190	18,670	87.350	70,320	110.540	88,990
66. 2G	0.000	0	156.400	117,300	1,066.110	798,370	1,222.510	915,670
67. 3G1	0.000	0	19.250	12,930	552.720	366,475	571.970	379,405
68. 3G	0.000	0	11.000	7,040	806.240	515,730	817.240	522,770
69. 4G1	0.000	0	93.430	55,125	700.070	415,235	793.500	470,360
70. 4G	0.000	0	219.570	114,175	589.420	306,735	808.990	420,910
71. Total	0.000	0	574.700	371,190	4,541.170	3,118,355	5,115.870	3,489,545
72. Waste	0.000	0	351.370	68,520	2,491.830	506,945	2,843.200	575,465
73. Other	0.000	0	25.710	22,370	17.600	25,405	43.310	47,775
74. Exempt	0.000		0.140		559.150		559.290	
75. Total	15.750	38,455	10,739.620	22,526,120	101,338.760	225,541,995	112,094.130	248,106,570



County 27 - Dodge

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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	46.230	127,295	297.020	825,930	4,099.280	11,310,690	4,442.530	12,263,915
46. 1A	0.000	0	259.300	674,180	2,964.490	7,704,375	3,223.790	8,378,555
47. 2A1	0.000	0	49.000	115,640	565.640	1,334,905	614.640	1,450,545
48. 2A	0.000	0	107.500	245,705	1,865.910	4,288,505	1,973.410	4,534,210
49. 3A1	3.000	6,165	384.570	698,320	1,007.130	2,001,720	1,394.700	2,706,205
50. 3A	0.000	0	155.270	277,160	2,013.980	3,575,250	2,169.250	3,852,410
51. 4A1	0.000	0	0.000	0	287.000	416,150	287.000	416,150
52. 4A	0.000	0	14.500	14,935	217.970	224,510	232.470	239,445
<b>53. Total</b>	<b>49.230</b>	<b>133,460</b>	<b>1,267.160</b>	<b>2,851,870</b>	<b>13,021.400</b>	<b>30,856,105</b>	<b>14,337.790</b>	<b>33,841,435</b>
<b>Dryland:</b>								
54. 1D1	0.000	0	738.640	1,918,670	7,514.720	19,447,975	8,253.360	21,366,645
55. 1D	3.320	8,465	1,391.230	3,546,585	18,495.700	47,118,915	19,890.250	50,673,965
56. 2D1	8.360	19,230	416.000	955,885	1,453.490	3,343,025	1,877.850	4,318,140
57. 2D	0.000	0	366.680	805,195	3,951.370	8,657,530	4,318.050	9,462,725
58. 3D1	3.000	5,985	247.660	439,035	6,703.050	13,149,420	6,953.710	13,594,440
59. 3D	1.000	1,700	1,022.610	1,734,065	17,945.350	30,275,120	18,968.960	32,010,885
60. 4D1	0.000	0	24.000	33,360	912.860	1,268,875	936.860	1,302,235
61. 4D	0.000	0	53.300	51,700	344.090	333,770	397.390	385,470
<b>62. Total</b>	<b>15.680</b>	<b>35,380</b>	<b>4,260.120</b>	<b>9,484,495</b>	<b>57,320.630</b>	<b>123,594,630</b>	<b>61,596.430</b>	<b>133,114,505</b>
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	50.340	63,430	50.340	63,430
64. 1G	5.000	6,050	63.560	76,905	638.800	772,950	707.360	855,905
65. 2G1	0.000	0	66.000	64,020	251.100	243,575	317.100	307,595
66. 2G	0.000	0	66.180	55,925	1,057.430	893,545	1,123.610	949,470
67. 3G1	0.000	0	2.000	1,570	226.720	175,635	228.720	177,205
68. 3G	0.000	0	43.470	26,300	437.550	264,730	481.020	291,030
69. 4G1	0.000	0	0.000	0	140.560	76,605	140.560	76,605
70. 4G	0.000	0	31.000	15,035	393.460	190,830	424.460	205,865
<b>71. Total</b>	<b>5.000</b>	<b>6,050</b>	<b>272.210</b>	<b>239,755</b>	<b>3,195.960</b>	<b>2,681,300</b>	<b>3,473.170</b>	<b>2,927,105</b>
72. Waste	11.240	2,025	246.120	44,310	1,808.730	325,565	2,066.090	371,900
73. Other	0.000	0	0.000	0	2.000	21,780	2.000	21,780
74. Exempt	0.000		0.000		0.000		0.000	
<b>75. Total</b>	<b>81.150</b>	<b>176,915</b>	<b>6,045.610</b>	<b>12,620,430</b>	<b>75,348.720</b>	<b>157,479,380</b>	<b>81,475.480</b>	<b>170,276,725</b>

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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	147.840	413,950	1,359.220	3,777,200	1,507.060	4,191,150
46. 1A	0.000	0	20.390	54,035	860.020	2,269,870	880.410	2,323,905
47. 2A1	0.000	0	97.220	220,690	120.810	274,240	218.030	494,930
48. 2A	0.000	0	61.000	128,710	1,120.000	2,356,380	1,181.000	2,485,090
49. 3A1	0.000	0	63.840	116,265	445.430	884,585	509.270	1,000,850
50. 3A	0.000	0	43.000	76,755	862.990	1,535,865	905.990	1,612,620
51. 4A1	0.000	0	8.000	8,720	244.820	266,855	252.820	275,575
52. 4A	0.000	0	1.000	870	26.000	22,620	27.000	23,490
53. Total	0.000	0	442.290	1,019,995	5,039.290	11,387,615	5,481.580	12,407,610
<b>Dryland:</b>								
54. 1D1	0.000	0	96.680	267,320	5,402.110	14,770,455	5,498.790	15,037,775
55. 1D	0.000	0	333.660	865,850	11,531.030	29,895,725	11,864.690	30,761,575
56. 2D1	0.000	0	157.770	340,785	577.400	1,247,185	735.170	1,587,970
57. 2D	0.000	0	300.010	597,050	3,809.640	7,596,060	4,109.650	8,193,110
58. 3D1	0.000	0	191.110	356,995	2,996.940	5,733,540	3,188.050	6,090,535
59. 3D	0.000	0	396.940	686,705	13,013.480	22,419,745	13,410.420	23,106,450
60. 4D1	0.000	0	52.110	52,110	1,541.260	1,541,260	1,593.370	1,593,370
61. 4D	0.000	0	41.000	34,030	689.350	572,160	730.350	606,190
62. Total	0.000	0	1,569.280	3,200,845	39,561.210	83,776,130	41,130.490	86,976,975
<b>Grass:</b>								
63. 1G1	0.000	0	9.000	8,595	66.150	63,175	75.150	71,770
64. 1G	0.000	0	5.000	4,450	592.830	527,625	597.830	532,075
65. 2G1	0.000	0	0.000	0	38.730	27,110	38.730	27,110
66. 2G	0.000	0	18.030	10,910	893.140	540,085	911.170	550,995
67. 3G1	0.000	0	5.000	2,875	334.630	192,415	339.630	195,290
68. 3G	0.000	0	20.000	11,500	567.710	326,440	587.710	337,940
69. 4G1	0.000	0	24.890	14,310	399.070	229,475	423.960	243,785
70. 4G	0.000	0	38.140	18,690	464.230	227,480	502.370	246,170
71. Total	0.000	0	120.060	71,330	3,356.490	2,133,805	3,476.550	2,205,135
72. Waste	0.000	0	104.030	18,215	1,730.780	321,050	1,834.810	339,265
73. Other	0.000	0	0.000	0	113.710	106,420	113.710	106,420
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,235.660	4,310,385	49,801.480	97,725,020	52,037.140	102,035,405

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	164.570	445,400	5,304.060	14,336,575	5,468.630	14,781,975
46. 1A	0.000	0	0.000	0	1,112.280	2,876,130	1,112.280	2,876,130
47. 2A1	0.000	0	14.000	34,720	391.000	968,615	405.000	1,003,335
48. 2A	0.000	0	147.000	338,400	5,797.650	13,417,965	5,944.650	13,756,365
49. 3A1	0.000	0	65.750	108,490	2,934.800	5,086,870	3,000.550	5,195,360
50. 3A	0.000	0	109.000	179,850	671.850	1,076,125	780.850	1,255,975
51. 4A1	0.000	0	268.000	332,320	1,626.830	2,017,270	1,894.830	2,349,590
52. 4A	0.000	0	20.000	23,600	87.500	103,250	107.500	126,850
53. Total	0.000	0	788.320	1,462,780	17,925.970	39,882,800	18,714.290	41,345,580
<b>Dryland:</b>								
54. 1D1	0.000	0	8.000	20,280	2,244.500	5,614,470	2,252.500	5,634,750
55. 1D	0.000	0	0.000	0	772.170	1,638,255	772.170	1,638,255
56. 2D1	0.000	0	2.750	5,200	51.000	96,390	53.750	101,590
57. 2D	0.000	0	0.000	0	1,295.620	2,099,610	1,295.620	2,099,610
58. 3D1	0.000	0	3.000	3,360	1,001.530	1,140,910	1,004.530	1,144,270
59. 3D	0.000	0	49.330	55,250	662.010	739,825	711.340	795,075
60. 4D1	0.000	0	1.000	1,120	653.760	731,495	654.760	732,615
61. 4D	0.000	0	5.000	5,300	116.320	123,300	121.320	128,600
62. Total	0.000	0	69.080	90,510	6,796.910	12,184,255	6,865.990	12,274,765
<b>Grass:</b>								
63. 1G1	0.000	0	0.940	890	33.200	31,375	34.140	32,265
64. 1G	0.000	0	0.000	0	31.000	27,440	31.000	27,440
65. 2G1	0.000	0	0.000	0	3.000	2,475	3.000	2,475
66. 2G	0.000	0	0.000	0	71.400	54,620	71.400	54,620
67. 3G1	0.000	0	0.000	0	18.500	12,700	18.500	12,700
68. 3G	0.000	0	21.000	14,280	194.500	131,960	215.500	146,240
69. 4G1	0.000	0	0.000	0	116.100	75,465	116.100	75,465
70. 4G	0.000	0	0.000	0	45.650	24,195	45.650	24,195
71. Total	0.000	0	21.940	15,170	513.350	360,230	535.290	375,400
72. Waste	0.000	0	8.810	1,760	336.280	67,260	345.090	69,020
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	888.150	1,570,220	25,572.510	52,494,545	26,460.660	54,064,765

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	69.870	192,455	69.870	192,455
46. 1A	0.000	0	0.000	0	5.000	13,250	5.000	13,250
47. 2A1	0.000	0	0.000	0	44.000	99,880	44.000	99,880
48. 2A	0.000	0	0.000	0	46.000	97,060	46.000	97,060
49. 3A1	0.000	0	0.000	0	3.600	6,425	3.600	6,425
50. 3A	0.000	0	0.000	0	12.000	21,420	12.000	21,420
51. 4A1	0.000	0	0.000	0	7.000	7,630	7.000	7,630
52. 4A	0.000	0	0.000	0	9.500	8,265	9.500	8,265
53. Total	0.000	0	0.000	0	196.970	446,385	196.970	446,385
<b>Dryland:</b>								
54. 1D1	0.000	0	11.000	30,415	183.070	504,375	194.070	534,790
55. 1D	0.000	0	0.000	0	45.000	116,775	45.000	116,775
56. 2D1	0.000	0	3.000	6,480	30.240	65,320	33.240	71,800
57. 2D	0.000	0	9.000	18,000	204.450	408,090	213.450	426,090
58. 3D1	0.000	0	29.500	49,415	99.130	168,745	128.630	218,160
59. 3D	0.000	0	7.800	13,495	88.300	152,760	96.100	166,255
60. 4D1	0.000	0	0.000	0	68.000	70,250	68.000	70,250
61. 4D	0.000	0	0.000	0	3.700	3,070	3.700	3,070
62. Total	0.000	0	60.300	117,805	721.890	1,489,385	782.190	1,607,190
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	11.000	10,865	11.000	10,865
64. 1G	0.000	0	0.000	0	1.000	890	1.000	890
65. 2G1	0.000	0	0.000	0	2.000	1,400	2.000	1,400
66. 2G	0.000	0	0.000	0	25.160	16,600	25.160	16,600
67. 3G1	0.000	0	3.000	1,725	8.000	5,760	11.000	7,485
68. 3G	0.000	0	7.200	4,140	28.010	16,355	35.210	20,495
69. 4G1	0.000	0	0.000	0	26.700	16,950	26.700	16,950
70. 4G	0.000	0	0.000	0	38.000	22,530	38.000	22,530
71. Total	0.000	0	10.200	5,865	139.870	91,350	150.070	97,215
72. Waste	0.000	0	70.740	12,380	1,094.820	585,135	1,165.560	597,515
73. Other	0.000	0	0.000	0	147.330	125,230	147.330	125,230
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	141.240	136,050	2,300.880	2,737,485	2,442.120	2,873,535

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	58.000	162,400	102.600	287,280	160.600	449,680
46. 1A	0.000	0	0.000	0	11.000	29,150	11.000	29,150
47. 2A1	0.000	0	25.000	56,750	37.000	83,990	62.000	140,740
48. 2A	0.000	0	121.040	255,395	142.000	299,620	263.040	555,015
49. 3A1	0.000	0	12.590	22,475	36.100	64,440	48.690	86,915
50. 3A	0.000	0	18.110	32,325	51.000	91,035	69.110	123,360
51. 4A1	0.000	0	5.000	5,450	4.000	4,360	9.000	9,810
52. 4A	0.000	0	0.000	0	12.000	10,440	12.000	10,440
53. Total	0.000	0	239.740	534,795	395.700	870,315	635.440	1,405,110
<b>Dryland:</b>								
54. 1D1	0.000	0	36.000	91,675	348.480	952,050	384.480	1,043,725
55. 1D	0.000	0	4.800	12,455	75.600	192,610	80.400	205,065
56. 2D1	0.000	0	1.440	3,110	45.750	98,820	47.190	101,930
57. 2D	0.000	0	89.600	177,795	396.510	790,590	486.110	968,385
58. 3D1	0.000	0	67.020	100,110	190.490	343,915	257.510	444,025
59. 3D	0.000	0	78.930	133,850	98.360	170,165	177.290	304,015
60. 4D1	0.000	0	1.000	1,000	44.400	44,400	45.400	45,400
61. 4D	0.000	0	4.000	3,320	33.000	27,390	37.000	30,710
62. Total	0.000	0	282.790	523,315	1,232.590	2,619,940	1,515.380	3,143,255
<b>Grass:</b>								
63. 1G1	0.000	0	5.000	4,775	58.000	55,390	63.000	60,165
64. 1G	0.000	0	0.000	0	7.000	6,230	7.000	6,230
65. 2G1	0.000	0	3.000	2,100	5.000	3,500	8.000	5,600
66. 2G	0.000	0	81.450	49,275	96.240	59,265	177.690	108,540
67. 3G1	0.000	0	2.000	1,150	13.300	8,230	15.300	9,380
68. 3G	0.000	0	16.000	9,200	204.200	127,205	220.200	136,405
69. 4G1	0.000	0	18.000	10,350	34.000	19,550	52.000	29,900
70. 4G	0.000	0	10.000	4,900	91.000	44,590	101.000	49,490
71. Total	0.000	0	135.450	81,750	508.740	323,960	644.190	405,710
72. Waste	0.000	0	224.230	86,390	1,029.380	262,220	1,253.610	348,610
73. Other	0.000	0	0.000	0	4.000	700	4.000	700
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	882.210	1,226,250	3,170.410	4,077,135	4,052.620	5,303,385

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	32.000	71,110	531.630	1,176,035	563.630	1,247,145
46. 1A	0.000	0	0.000	0	6.000	12,480	6.000	12,480
47. 2A1	0.000	0	6.000	11,880	41.000	81,180	47.000	93,060
48. 2A	0.000	0	90.000	166,260	387.400	617,155	477.400	783,415
49. 3A1	0.000	0	71.700	91,025	137.300	177,115	209.000	268,140
50. 3A	0.000	0	0.000	0	44.000	56,760	44.000	56,760
51. 4A1	0.000	0	3.000	3,270	6.000	6,540	9.000	9,810
52. 4A	0.000	0	4.000	3,480	42.000	36,540	46.000	40,020
53. Total	0.000	0	206.700	347,025	1,195.330	2,163,805	1,402.030	2,510,830
<b>Dryland:</b>								
54. 1D1	0.000	0	190.990	371,355	617.550	1,210,445	808.540	1,581,800
55. 1D	0.000	0	5.000	9,400	120.580	222,550	125.580	231,950
56. 2D1	0.000	0	41.320	71,690	116.000	201,260	157.320	272,950
57. 2D	0.000	0	166.580	239,895	1,152.150	1,682,225	1,318.730	1,922,120
58. 3D1	0.000	0	47.500	47,305	784.220	783,855	831.720	831,160
59. 3D	0.000	0	39.740	39,340	164.000	162,040	203.740	201,380
60. 4D1	0.000	0	7.000	7,100	92.400	93,500	99.400	100,600
61. 4D	0.000	0	8.000	6,760	55.800	47,875	63.800	54,635
62. Total	0.000	0	506.130	792,845	3,102.700	4,403,750	3,608.830	5,196,595
<b>Grass:</b>								
63. 1G1	0.000	0	12.000	11,605	61.000	59,270	73.000	70,875
64. 1G	0.000	0	4.000	3,560	18.000	16,100	22.000	19,660
65. 2G1	0.000	0	1.000	700	15.000	11,250	16.000	11,950
66. 2G	0.000	0	56.820	34,615	104.140	65,095	160.960	99,710
67. 3G1	0.000	0	4.000	2,300	110.000	64,090	114.000	66,390
68. 3G	0.000	0	38.700	22,255	136.700	84,765	175.400	107,020
69. 4G1	0.000	0	12.000	6,900	64.340	37,885	76.340	44,785
70. 4G	0.000	0	37.000	18,580	87.000	47,580	124.000	66,160
71. Total	0.000	0	165.520	100,515	596.180	386,035	761.700	486,550
72. Waste	0.000	0	558.970	173,550	2,996.860	1,050,585	3,555.830	1,224,135
73. Other	0.000	0	0.000	0	53.000	0	53.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,437.320	1,413,935	7,944.070	8,004,175	9,381.390	9,418,110

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	136.080	369,455	136.080	369,455
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	19.000	47,120	19.000	47,120
48. 2A	0.000	0	0.000	0	234.500	538,510	234.500	538,510
49. 3A1	0.000	0	0.000	0	19.000	31,350	19.000	31,350
50. 3A	0.000	0	0.000	0	287.050	473,635	287.050	473,635
51. 4A1	0.000	0	0.000	0	4.000	4,960	4.000	4,960
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	699.630	1,465,030	699.630	1,465,030
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	60.440	151,280	60.440	151,280
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	2.000	3,780	2.000	3,780
57. 2D	0.000	0	0.000	0	59.100	97,515	59.100	97,515
58. 3D1	0.000	0	0.000	0	3.000	3,600	3.000	3,600
59. 3D	0.000	0	0.000	0	74.300	84,340	74.300	84,340
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	198.840	340,515	198.840	340,515
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	3.000	2,835	3.000	2,835
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	134.800	157,080	134.800	157,080
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	11.000	5,830	14.380	7,620	25.380	13,450
71. Total	0.000	0	11.000	5,830	152.180	167,535	163.180	173,365
72. Waste	0.000	0	52.500	9,190	294.030	167,490	346.530	176,680
73. Other	0.000	0	0.000	0	88.870	89,735	88.870	89,735
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	63.500	15,020	1,433.550	2,230,305	1,497.050	2,245,325

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	71.000	207,320	71.000	207,320
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	3.000	8,025	97.000	259,475	100.000	267,500
48. 2A	0.000	0	149.390	351,035	404.090	1,034,030	553.480	1,385,065
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	523.670	1,006,365	523.670	1,006,365
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	152.390	359,060	1,095.760	2,507,190	1,248.150	2,866,250
<b>Dryland:</b>								
54. 1D1	0.000	0	4.870	13,025	37.000	98,975	41.870	112,000
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	4.000	9,640	4.000	9,640
57. 2D	0.000	0	116.600	243,685	285.870	590,340	402.470	834,025
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	375.560	634,560	375.560	634,560
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	121.470	256,710	702.430	1,333,515	823.900	1,590,225
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	1.000	805	1.000	805
66. 2G	0.000	0	53.940	56,170	41.800	43,950	95.740	100,120
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	170.600	143,510	170.600	143,510
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	42.070	22,555	69.700	63,375	111.770	85,930
71. Total	0.000	0	96.010	78,725	283.100	251,640	379.110	330,365
72. Waste	0.000	0	35.000	6,640	650.950	367,685	685.950	374,325
73. Other	0.000	0	3.000	480	32.700	32,895	35.700	33,375
74. Exempt	0.000		0.000		17.000		17.000	
75. Total	0.000	0	407.870	701,615	2,764.940	4,492,925	3,172.810	5,194,540



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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	87.790	225,625	0.000	0	87.790	225,625
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	87.790	225,625	0.000	0	87.790	225,625
<b>Dryland:</b>								
54. 1D1	0.000	0	12.000	32,100	0.000	0	12.000	32,100
55. 1D	0.000	0	6.000	15,780	0.000	0	6.000	15,780
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	109.980	229,860	17.140	35,825	127.120	265,685
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	127.980	277,740	17.140	35,825	145.120	313,565
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	3.000	2,250	0.000	0	3.000	2,250
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	3.000	2,250	0.000	0	3.000	2,250
72. Waste	0.000	0	1.000	195	0.000	0	1.000	195
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		4.070		4.070	
75. Total	0.000	0	219.770	505,810	17.140	35,825	236.910	541,635

County 27 - Dodge

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	239.700	714,365	0.000	0	239.700	714,365
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	19.530	52,245	0.000	0	19.530	52,245
48. 2A	0.000	0	1,590.200	4,133,095	347.640	893,440	1,937.840	5,026,535
49. 3A1	0.000	0	662.080	1,303,565	0.000	0	662.080	1,303,565
50. 3A	0.000	0	46.900	90,515	0.000	0	46.900	90,515
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	2,558.410	6,293,785	347.640	893,440	2,906.050	7,187,225
<b>Dryland:</b>								
54. 1D1	0.000	0	104.450	279,875	0.000	0	104.450	279,875
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	4.070	9,805	0.000	0	4.070	9,805
57. 2D	0.000	0	459.000	959,655	44.600	93,215	503.600	1,052,870
58. 3D1	0.000	0	1,068.110	1,893,090	0.000	0	1,068.110	1,893,090
59. 3D	0.000	0	47.600	81,635	0.000	0	47.600	81,635
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	2.120	2,045	0.000	0	2.120	2,045
62. Total	0.000	0	1,685.350	3,226,105	44.600	93,215	1,729.950	3,319,320
<b>Grass:</b>								
63. 1G1	0.000	0	4.000	3,640	0.000	0	4.000	3,640
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	12.000	9,000	0.000	0	12.000	9,000
67. 3G1	0.000	0	7.000	4,515	0.000	0	7.000	4,515
68. 3G	0.000	0	5.970	3,820	0.000	0	5.970	3,820
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	7.000	3,640	0.000	0	7.000	3,640
71. Total	0.000	0	35.970	24,615	0.000	0	35.970	24,615
72. Waste	0.000	0	19.620	6,360	1.000	195	20.620	6,555
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	87.900		93.600		0.000		181.500	
75. Total	0.000	0	4,299.350	9,550,865	393.240	986,850	4,692.590	10,537,715

County 27 - Dodge

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	17.690	51,655	0.000	0	17.690	51,655
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	487.210	1,248,925	63.140	162,270	550.350	1,411,195
49. 3A1	0.000	0	313.070	604,230	111.940	216,045	425.010	820,275
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	817.970	1,904,810	175.080	378,315	993.050	2,283,125
<b>Dryland:</b>								
54. 1D1	0.000	0	135.160	361,555	0.000	0	135.160	361,555
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	47.000	123,610	380.420	795,070	1.920	4,015	429.340	922,695
58. 3D1	0.000	0	248.730	605,495	36.260	62,185	284.990	667,680
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	3.000	2,895	0.000	0	3.000	2,895
62. Total	47.000	123,610	767.310	1,765,015	38.180	66,200	852.490	1,954,825
<b>Grass:</b>								
63. 1G1	0.000	0	29.000	26,390	0.000	0	29.000	26,390
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	26.820	20,115	0.000	0	26.820	20,115
67. 3G1	0.000	0	18.000	11,610	0.000	0	18.000	11,610
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	1.000	520	0.000	0	1.000	520
71. Total	0.000	0	74.820	58,635	0.000	0	74.820	58,635
72. Waste	0.000	0	42.370	8,260	1.000	195	43.370	8,455
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	47.000	123,610	1,702.470	3,736,720	214.260	444,710	1,963.730	4,305,040

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	49.230	133,460	11,966.050	28,010,210	90,787.880	217,182,250	102,803.160	245,325,920
<b>77.Dry Land</b>	78.430	197,445	13,832.370	28,788,960	153,330.170	325,497,400	167,240.970	354,483,805
<b>78.Grass</b>	5.000	6,050	1,520.880	1,055,630	13,287.040	9,514,210	14,812.920	10,575,890
<b>79.Waste</b>	11.240	2,025	1,714.760	435,770	12,435.660	3,654,325	14,161.660	4,092,120
<b>80.Other</b>	0.000	0	28.710	22,850	459.210	402,165	487.920	425,015
<b>81.Exempt</b>	87.900	0	93.740	0	580.220	0	761.860	0
<b>82.Total</b>	143.900	338,980	29,062.770	58,313,420	270,299.960	556,250,350	<b>299,506.630</b>	<b>614,902,750</b>

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	16,329.890	29.11%	47,377,260	34.00%	2,901.260
1A	4,650.330	8.29%	12,918,345	9.27%	2,777.941
2A1	1,491.250	2.66%	3,977,340	2.85%	2,667.118
2A	16,268.680	29.00%	41,557,090	29.82%	2,554.422
3A1	13,220.150	23.57%	25,841,590	18.55%	1,954.712
3A	2,051.380	3.66%	3,937,360	2.83%	1,919.371
4A1	1,928.870	3.44%	3,510,550	2.52%	1,820.003
4A	159.840	0.28%	222,180	0.16%	1,390.015
<b>Irrigated Total</b>	<b>56,100.390</b>	<b>100.00%</b>	<b>139,341,715</b>	<b>100.00%</b>	<b>2,483.792</b>
<b>Dry:</b>					
1D1	13,766.390	28.69%	36,529,585	34.91%	2,653.534
1D	7,600.560	15.84%	19,914,870	19.03%	2,620.184
2D1	1,201.140	2.50%	2,889,495	2.76%	2,405.627
2D	6,872.430	14.32%	14,264,245	13.63%	2,075.575
3D1	12,874.130	26.83%	22,760,230	21.75%	1,767.904
3D	3,313.210	6.90%	5,597,060	5.35%	1,689.316
4D1	1,968.500	4.10%	2,315,400	2.21%	1,176.225
4D	395.000	0.82%	381,185	0.36%	965.025
<b>Dry Total</b>	<b>47,991.360</b>	<b>100.00%</b>	<b>104,652,070</b>	<b>100.00%</b>	<b>2,180.643</b>
<b>Grass:</b>					
1G1	240.410	4.70%	217,835	6.24%	906.097
1G	550.710	10.76%	473,605	13.57%	859.989
2G1	110.540	2.16%	88,990	2.55%	805.047
2G	1,222.510	23.90%	915,670	26.24%	749.008
3G1	571.970	11.18%	379,405	10.87%	663.330
3G	817.240	15.97%	522,770	14.98%	639.677
4G1	793.500	15.51%	470,360	13.48%	592.766
4G	808.990	15.81%	420,910	12.06%	520.290
<b>Grass Total</b>	<b>5,115.870</b>	<b>100.00%</b>	<b>3,489,545</b>	<b>100.00%</b>	<b>682.101</b>
<b>Irrigated Total</b>	<b>56,100.390</b>	<b>50.05%</b>	<b>139,341,715</b>	<b>56.16%</b>	<b>2,483.792</b>
<b>Dry Total</b>	<b>47,991.360</b>	<b>42.81%</b>	<b>104,652,070</b>	<b>42.18%</b>	<b>2,180.643</b>
<b>Grass Total</b>	<b>5,115.870</b>	<b>4.56%</b>	<b>3,489,545</b>	<b>1.41%</b>	<b>682.101</b>
Waste	2,843.200	2.54%	575,465	0.23%	202.400
Other	43.310	0.04%	47,775	0.02%	1,103.093
Exempt	559.290	0.50%			
<b>Market Area Total</b>	<b>112,094.130</b>	<b>100.00%</b>	<b>248,106,570</b>	<b>100.00%</b>	<b>2,213.377</b>

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

<b>Irrigated Total</b>	<b>56,100.390</b>	<b>54.57%</b>	<b>139,341,715</b>	<b>56.80%</b>	
<b>Dry Total</b>	<b>47,991.360</b>	<b>28.70%</b>	<b>104,652,070</b>	<b>29.52%</b>	
<b>Grass Total</b>	<b>5,115.870</b>	<b>34.54%</b>	<b>3,489,545</b>	<b>33.00%</b>	
Waste	2,843.200	20.08%	575,465	14.06%	
Other	43.310	8.88%	47,775	11.24%	
Exempt	559.290	73.41%			
<b>Market Area Total</b>	<b>112,094.130</b>	<b>37.43%</b>	<b>248,106,570</b>	<b>40.35%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	4,442.530	30.98%	12,263,915	36.24%	2,760.569
1A	3,223.790	22.48%	8,378,555	24.76%	2,598.976
2A1	614.640	4.29%	1,450,545	4.29%	2,359.991
2A	1,973.410	13.76%	4,534,210	13.40%	2,297.652
3A1	1,394.700	9.73%	2,706,205	8.00%	1,940.349
3A	2,169.250	15.13%	3,852,410	11.38%	1,775.917
4A1	287.000	2.00%	416,150	1.23%	1,450.000
4A	232.470	1.62%	239,445	0.71%	1,030.003
<b>Irrigated Total</b>	<b>14,337.790</b>	<b>100.00%</b>	<b>33,841,435</b>	<b>100.00%</b>	<b>2,360.296</b>

**Dry:**

1D1	8,253.360	13.40%	21,366,645	16.05%	2,588.842
1D	19,890.250	32.29%	50,673,965	38.07%	2,547.678
2D1	1,877.850	3.05%	4,318,140	3.24%	2,299.512
2D	4,318.050	7.01%	9,462,725	7.11%	2,191.434
3D1	6,953.710	11.29%	13,594,440	10.21%	1,954.990
3D	18,968.960	30.80%	32,010,885	24.05%	1,687.540
4D1	936.860	1.52%	1,302,235	0.98%	1,389.999
4D	397.390	0.65%	385,470	0.29%	970.004
<b>Dry Total</b>	<b>61,596.430</b>	<b>100.00%</b>	<b>133,114,505</b>	<b>100.00%</b>	<b>2,161.075</b>

**Grass:**

1G1	50.340	1.45%	63,430	2.17%	1,260.031
1G	707.360	20.37%	855,905	29.24%	1,209.999
2G1	317.100	9.13%	307,595	10.51%	970.025
2G	1,123.610	32.35%	949,470	32.44%	845.017
3G1	228.720	6.59%	177,205	6.05%	774.768
3G	481.020	13.85%	291,030	9.94%	605.026
4G1	140.560	4.05%	76,605	2.62%	544.998
4G	424.460	12.22%	205,865	7.03%	485.004
<b>Grass Total</b>	<b>3,473.170</b>	<b>100.00%</b>	<b>2,927,105</b>	<b>100.00%</b>	<b>842.776</b>

<b>Irrigated Total</b>	<b>14,337.790</b>	<b>17.60%</b>	<b>33,841,435</b>	<b>19.87%</b>	<b>2,360.296</b>
<b>Dry Total</b>	<b>61,596.430</b>	<b>75.60%</b>	<b>133,114,505</b>	<b>78.18%</b>	<b>2,161.075</b>
<b>Grass Total</b>	<b>3,473.170</b>	<b>4.26%</b>	<b>2,927,105</b>	<b>1.72%</b>	<b>842.776</b>
Waste	2,066.090	2.54%	371,900	0.22%	180.001
Other	2.000	0.00%	21,780	0.01%	10,890.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>81,475.480</b>	<b>100.00%</b>	<b>170,276,725</b>	<b>100.00%</b>	<b>2,089.913</b>

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

<b>Irrigated Total</b>	<b>14,337.790</b>	<b>13.95%</b>	<b>33,841,435</b>	<b>13.79%</b>	
<b>Dry Total</b>	<b>61,596.430</b>	<b>36.83%</b>	<b>133,114,505</b>	<b>37.55%</b>	
<b>Grass Total</b>	<b>3,473.170</b>	<b>23.45%</b>	<b>2,927,105</b>	<b>27.68%</b>	
Waste	2,066.090	14.59%	371,900	9.09%	
Other	2.000	0.41%	21,780	5.12%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>81,475.480</b>	<b>27.20%</b>	<b>170,276,725</b>	<b>27.69%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,507.060	27.49%	4,191,150	33.78%	2,781.010
1A	880.410	16.06%	2,323,905	18.73%	2,639.571
2A1	218.030	3.98%	494,930	3.99%	2,270.008
2A	1,181.000	21.54%	2,485,090	20.03%	2,104.225
3A1	509.270	9.29%	1,000,850	8.07%	1,965.264
3A	905.990	16.53%	1,612,620	13.00%	1,779.953
4A1	252.820	4.61%	275,575	2.22%	1,090.004
4A	27.000	0.49%	23,490	0.19%	870.000
<b>Irrigated Total</b>	<b>5,481.580</b>	<b>100.00%</b>	<b>12,407,610</b>	<b>100.00%</b>	<b>2,263.509</b>
<b>Dry:</b>					
1D1	5,498.790	13.37%	15,037,775	17.29%	2,734.742
1D	11,864.690	28.85%	30,761,575	35.37%	2,592.699
2D1	735.170	1.79%	1,587,970	1.83%	2,160.003
2D	4,109.650	9.99%	8,193,110	9.42%	1,993.627
3D1	3,188.050	7.75%	6,090,535	7.00%	1,910.426
3D	13,410.420	32.60%	23,106,450	26.57%	1,723.022
4D1	1,593.370	3.87%	1,593,370	1.83%	1,000.000
4D	730.350	1.78%	606,190	0.70%	829.999
<b>Dry Total</b>	<b>41,130.490</b>	<b>100.00%</b>	<b>86,976,975</b>	<b>100.00%</b>	<b>2,114.659</b>
<b>Grass:</b>					
1G1	75.150	2.16%	71,770	3.25%	955.023
1G	597.830	17.20%	532,075	24.13%	890.010
2G1	38.730	1.11%	27,110	1.23%	699.974
2G	911.170	26.21%	550,995	24.99%	604.711
3G1	339.630	9.77%	195,290	8.86%	575.008
3G	587.710	16.90%	337,940	15.33%	575.011
4G1	423.960	12.19%	243,785	11.06%	575.018
4G	502.370	14.45%	246,170	11.16%	490.017
<b>Grass Total</b>	<b>3,476.550</b>	<b>100.00%</b>	<b>2,205,135</b>	<b>100.00%</b>	<b>634.288</b>
<hr/>					
<b>Irrigated Total</b>	<b>5,481.580</b>	<b>10.53%</b>	<b>12,407,610</b>	<b>12.16%</b>	<b>2,263.509</b>
<b>Dry Total</b>	<b>41,130.490</b>	<b>79.04%</b>	<b>86,976,975</b>	<b>85.24%</b>	<b>2,114.659</b>
<b>Grass Total</b>	<b>3,476.550</b>	<b>6.68%</b>	<b>2,205,135</b>	<b>2.16%</b>	<b>634.288</b>
Waste	1,834.810	3.53%	339,265	0.33%	184.904
Other	113.710	0.22%	106,420	0.10%	935.889
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>52,037.140</b>	<b>100.00%</b>	<b>102,035,405</b>	<b>100.00%</b>	<b>1,960.818</b>

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

<b>Irrigated Total</b>	<b>5,481.580</b>	<b>5.33%</b>	<b>12,407,610</b>	<b>5.06%</b>	
<b>Dry Total</b>	<b>41,130.490</b>	<b>24.59%</b>	<b>86,976,975</b>	<b>24.54%</b>	
<b>Grass Total</b>	<b>3,476.550</b>	<b>23.47%</b>	<b>2,205,135</b>	<b>20.85%</b>	
Waste	1,834.810	12.96%	339,265	8.29%	
Other	113.710	23.31%	106,420	25.04%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>52,037.140</b>	<b>17.37%</b>	<b>102,035,405</b>	<b>16.59%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,468.630	29.22%	14,781,975	35.75%	2,703.049
1A	1,112.280	5.94%	2,876,130	6.96%	2,585.796
2A1	405.000	2.16%	1,003,335	2.43%	2,477.370
2A	5,944.650	31.77%	13,756,365	33.27%	2,314.074
3A1	3,000.550	16.03%	5,195,360	12.57%	1,731.469
3A	780.850	4.17%	1,255,975	3.04%	1,608.471
4A1	1,894.830	10.13%	2,349,590	5.68%	1,240.000
4A	107.500	0.57%	126,850	0.31%	1,180.000
<b>Irrigated Total</b>	<b>18,714.290</b>	<b>100.00%</b>	<b>41,345,580</b>	<b>100.00%</b>	<b>2,209.305</b>

**Dry:**

1D1	2,252.500	32.81%	5,634,750	45.91%	2,501.553
1D	772.170	11.25%	1,638,255	13.35%	2,121.624
2D1	53.750	0.78%	101,590	0.83%	1,890.046
2D	1,295.620	18.87%	2,099,610	17.11%	1,620.544
3D1	1,004.530	14.63%	1,144,270	9.32%	1,139.109
3D	711.340	10.36%	795,075	6.48%	1,117.714
4D1	654.760	9.54%	732,615	5.97%	1,118.906
4D	121.320	1.77%	128,600	1.05%	1,060.006
<b>Dry Total</b>	<b>6,865.990</b>	<b>100.00%</b>	<b>12,274,765</b>	<b>100.00%</b>	<b>1,787.763</b>

**Grass:**

1G1	34.140	6.38%	32,265	8.59%	945.079
1G	31.000	5.79%	27,440	7.31%	885.161
2G1	3.000	0.56%	2,475	0.66%	825.000
2G	71.400	13.34%	54,620	14.55%	764.985
3G1	18.500	3.46%	12,700	3.38%	686.486
3G	215.500	40.26%	146,240	38.96%	678.607
4G1	116.100	21.69%	75,465	20.10%	650.000
4G	45.650	8.53%	24,195	6.45%	530.010
<b>Grass Total</b>	<b>535.290</b>	<b>100.00%</b>	<b>375,400</b>	<b>100.00%</b>	<b>701.302</b>

<b>Irrigated Total</b>	<b>18,714.290</b>	<b>70.72%</b>	<b>41,345,580</b>	<b>76.47%</b>	<b>2,209.305</b>
<b>Dry Total</b>	<b>6,865.990</b>	<b>25.95%</b>	<b>12,274,765</b>	<b>22.70%</b>	<b>1,787.763</b>
<b>Grass Total</b>	<b>535.290</b>	<b>2.02%</b>	<b>375,400</b>	<b>0.69%</b>	<b>701.302</b>
Waste	345.090	1.30%	69,020	0.13%	200.005
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>26,460.660</b>	<b>100.00%</b>	<b>54,064,765</b>	<b>100.00%</b>	<b>2,043.213</b>

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

<b>Irrigated Total</b>	<b>18,714.290</b>	<b>18.20%</b>	<b>41,345,580</b>	<b>16.85%</b>	
<b>Dry Total</b>	<b>6,865.990</b>	<b>4.11%</b>	<b>12,274,765</b>	<b>3.46%</b>	
<b>Grass Total</b>	<b>535.290</b>	<b>3.61%</b>	<b>375,400</b>	<b>3.55%</b>	
Waste	345.090	2.44%	69,020	1.69%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>26,460.660</b>	<b>8.83%</b>	<b>54,064,765</b>	<b>8.79%</b>	



## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: 5

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	69.870	35.47%	192,455	43.11%	2,754.472
1A	5.000	2.54%	13,250	2.97%	2,650.000
2A1	44.000	22.34%	99,880	22.38%	2,270.000
2A	46.000	23.35%	97,060	21.74%	2,110.000
3A1	3.600	1.83%	6,425	1.44%	1,784.722
3A	12.000	6.09%	21,420	4.80%	1,785.000
4A1	7.000	3.55%	7,630	1.71%	1,090.000
4A	9.500	4.82%	8,265	1.85%	870.000
<b>Irrigated Total</b>	<b>196.970</b>	<b>100.00%</b>	<b>446,385</b>	<b>100.00%</b>	<b>2,266.258</b>

**Dry:**

1D1	194.070	24.81%	534,790	33.27%	2,755.655
1D	45.000	5.75%	116,775	7.27%	2,595.000
2D1	33.240	4.25%	71,800	4.47%	2,160.048
2D	213.450	27.29%	426,090	26.51%	1,996.205
3D1	128.630	16.44%	218,160	13.57%	1,696.027
3D	96.100	12.29%	166,255	10.34%	1,730.020
4D1	68.000	8.69%	70,250	4.37%	1,033.088
4D	3.700	0.47%	3,070	0.19%	829.729
<b>Dry Total</b>	<b>782.190</b>	<b>100.00%</b>	<b>1,607,190</b>	<b>100.00%</b>	<b>2,054.730</b>

**Grass:**

1G1	11.000	7.33%	10,865	11.18%	987.727
1G	1.000	0.67%	890	0.92%	890.000
2G1	2.000	1.33%	1,400	1.44%	700.000
2G	25.160	16.77%	16,600	17.08%	659.777
3G1	11.000	7.33%	7,485	7.70%	680.454
3G	35.210	23.46%	20,495	21.08%	582.078
4G1	26.700	17.79%	16,950	17.44%	634.831
4G	38.000	25.32%	22,530	23.18%	592.894
<b>Grass Total</b>	<b>150.070</b>	<b>100.00%</b>	<b>97,215</b>	<b>100.00%</b>	<b>647.797</b>

<b>Irrigated Total</b>	<b>196.970</b>	<b>8.07%</b>	<b>446,385</b>	<b>15.53%</b>	<b>2,266.258</b>
<b>Dry Total</b>	<b>782.190</b>	<b>32.03%</b>	<b>1,607,190</b>	<b>55.93%</b>	<b>2,054.730</b>
<b>Grass Total</b>	<b>150.070</b>	<b>6.15%</b>	<b>97,215</b>	<b>3.38%</b>	<b>647.797</b>
Waste	1,165.560	47.73%	597,515	20.79%	512.641
Other	147.330	6.03%	125,230	4.36%	849.996
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,442.120</b>	<b>100.00%</b>	<b>2,873,535</b>	<b>100.00%</b>	<b>1,176.655</b>

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

<b>Irrigated Total</b>	<b>196.970</b>	<b>0.19%</b>	<b>446,385</b>	<b>0.18%</b>	
<b>Dry Total</b>	<b>782.190</b>	<b>0.47%</b>	<b>1,607,190</b>	<b>0.45%</b>	
<b>Grass Total</b>	<b>150.070</b>	<b>1.01%</b>	<b>97,215</b>	<b>0.92%</b>	
Waste	1,165.560	8.23%	597,515	14.60%	
Other	147.330	30.20%	125,230	29.46%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>2,442.120</b>	<b>0.82%</b>	<b>2,873,535</b>	<b>0.47%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **6**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	160.600	25.27%	449,680	32.00%	2,800.000
1A	11.000	1.73%	29,150	2.07%	2,650.000
2A1	62.000	9.76%	140,740	10.02%	2,270.000
2A	263.040	41.39%	555,015	39.50%	2,110.002
3A1	48.690	7.66%	86,915	6.19%	1,785.068
3A	69.110	10.88%	123,360	8.78%	1,784.980
4A1	9.000	1.42%	9,810	0.70%	1,090.000
4A	12.000	1.89%	10,440	0.74%	870.000
<b>Irrigated Total</b>	<b>635.440</b>	<b>100.00%</b>	<b>1,405,110</b>	<b>100.00%</b>	<b>2,211.239</b>

**Dry:**

1D1	384.480	25.37%	1,043,725	33.21%	2,714.640
1D	80.400	5.31%	205,065	6.52%	2,550.559
2D1	47.190	3.11%	101,930	3.24%	2,159.991
2D	486.110	32.08%	968,385	30.81%	1,992.110
3D1	257.510	16.99%	444,025	14.13%	1,724.301
3D	177.290	11.70%	304,015	9.67%	1,714.789
4D1	45.400	3.00%	45,400	1.44%	1,000.000
4D	37.000	2.44%	30,710	0.98%	830.000
<b>Dry Total</b>	<b>1,515.380</b>	<b>100.00%</b>	<b>3,143,255</b>	<b>100.00%</b>	<b>2,074.235</b>

**Grass:**

1G1	63.000	9.78%	60,165	14.83%	955.000
1G	7.000	1.09%	6,230	1.54%	890.000
2G1	8.000	1.24%	5,600	1.38%	700.000
2G	177.690	27.58%	108,540	26.75%	610.839
3G1	15.300	2.38%	9,380	2.31%	613.071
3G	220.200	34.18%	136,405	33.62%	619.459
4G1	52.000	8.07%	29,900	7.37%	575.000
4G	101.000	15.68%	49,490	12.20%	490.000
<b>Grass Total</b>	<b>644.190</b>	<b>100.00%</b>	<b>405,710</b>	<b>100.00%</b>	<b>629.798</b>

<b>Irrigated Total</b>	<b>635.440</b>	<b>15.68%</b>	<b>1,405,110</b>	<b>26.49%</b>	<b>2,211.239</b>
<b>Dry Total</b>	<b>1,515.380</b>	<b>37.39%</b>	<b>3,143,255</b>	<b>59.27%</b>	<b>2,074.235</b>
<b>Grass Total</b>	<b>644.190</b>	<b>15.90%</b>	<b>405,710</b>	<b>7.65%</b>	<b>629.798</b>
Waste	1,253.610	30.93%	348,610	6.57%	278.084
Other	4.000	0.10%	700	0.01%	175.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,052.620</b>	<b>100.00%</b>	<b>5,303,385</b>	<b>100.00%</b>	<b>1,308.631</b>

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

<b>Irrigated Total</b>	<b>635.440</b>	<b>0.62%</b>	<b>1,405,110</b>	<b>0.57%</b>	
<b>Dry Total</b>	<b>1,515.380</b>	<b>0.91%</b>	<b>3,143,255</b>	<b>0.89%</b>	
<b>Grass Total</b>	<b>644.190</b>	<b>4.35%</b>	<b>405,710</b>	<b>3.84%</b>	
Waste	1,253.610	8.85%	348,610	8.52%	
Other	4.000	0.82%	700	0.16%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>4,052.620</b>	<b>1.35%</b>	<b>5,303,385</b>	<b>0.86%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	563.630	40.20%	1,247,145	49.67%	2,212.701
1A	6.000	0.43%	12,480	0.50%	2,080.000
2A1	47.000	3.35%	93,060	3.71%	1,980.000
2A	477.400	34.05%	783,415	31.20%	1,641.003
3A1	209.000	14.91%	268,140	10.68%	1,282.966
3A	44.000	3.14%	56,760	2.26%	1,290.000
4A1	9.000	0.64%	9,810	0.39%	1,090.000
4A	46.000	3.28%	40,020	1.59%	870.000
<b>Irrigated Total</b>	<b>1,402.030</b>	<b>100.00%</b>	<b>2,510,830</b>	<b>100.00%</b>	<b>1,790.853</b>

**Dry:**

1D1	808.540	22.40%	1,581,800	30.44%	1,956.365
1D	125.580	3.48%	231,950	4.46%	1,847.029
2D1	157.320	4.36%	272,950	5.25%	1,734.998
2D	1,318.730	36.54%	1,922,120	36.99%	1,457.553
3D1	831.720	23.05%	831,160	15.99%	999.326
3D	203.740	5.65%	201,380	3.88%	988.416
4D1	99.400	2.75%	100,600	1.94%	1,012.072
4D	63.800	1.77%	54,635	1.05%	856.347
<b>Dry Total</b>	<b>3,608.830</b>	<b>100.00%</b>	<b>5,196,595</b>	<b>100.00%</b>	<b>1,439.966</b>

**Grass:**

1G1	73.000	9.58%	70,875	14.57%	970.890
1G	22.000	2.89%	19,660	4.04%	893.636
2G1	16.000	2.10%	11,950	2.46%	746.875
2G	160.960	21.13%	99,710	20.49%	619.470
3G1	114.000	14.97%	66,390	13.65%	582.368
3G	175.400	23.03%	107,020	22.00%	610.148
4G1	76.340	10.02%	44,785	9.20%	586.651
4G	124.000	16.28%	66,160	13.60%	533.548
<b>Grass Total</b>	<b>761.700</b>	<b>100.00%</b>	<b>486,550</b>	<b>100.00%</b>	<b>638.768</b>

<b>Irrigated Total</b>	<b>1,402.030</b>	<b>14.94%</b>	<b>2,510,830</b>	<b>26.66%</b>	<b>1,790.853</b>
<b>Dry Total</b>	<b>3,608.830</b>	<b>38.47%</b>	<b>5,196,595</b>	<b>55.18%</b>	<b>1,439.966</b>
<b>Grass Total</b>	<b>761.700</b>	<b>8.12%</b>	<b>486,550</b>	<b>5.17%</b>	<b>638.768</b>
Waste	3,555.830	37.90%	1,224,135	13.00%	344.261
Other	53.000	0.56%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>9,381.390</b>	<b>100.00%</b>	<b>9,418,110</b>	<b>100.00%</b>	<b>1,003.914</b>

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

<b>Irrigated Total</b>	<b>1,402.030</b>	<b>1.36%</b>	<b>2,510,830</b>	<b>1.02%</b>	
<b>Dry Total</b>	<b>3,608.830</b>	<b>2.16%</b>	<b>5,196,595</b>	<b>1.47%</b>	
<b>Grass Total</b>	<b>761.700</b>	<b>5.14%</b>	<b>486,550</b>	<b>4.60%</b>	
Waste	3,555.830	25.11%	1,224,135	29.91%	
Other	53.000	10.86%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>9,381.390</b>	<b>3.13%</b>	<b>9,418,110</b>	<b>1.53%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	136.080	19.45%	369,455	25.22%	2,714.983
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.000	2.72%	47,120	3.22%	2,480.000
2A	234.500	33.52%	538,510	36.76%	2,296.417
3A1	19.000	2.72%	31,350	2.14%	1,650.000
3A	287.050	41.03%	473,635	32.33%	1,650.008
4A1	4.000	0.57%	4,960	0.34%	1,240.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>699.630</b>	<b>100.00%</b>	<b>1,465,030</b>	<b>100.00%</b>	<b>2,094.006</b>

**Dry:**

1D1	60.440	30.40%	151,280	44.43%	2,502.978
1D	0.000	0.00%	0	0.00%	0.000
2D1	2.000	1.01%	3,780	1.11%	1,890.000
2D	59.100	29.72%	97,515	28.64%	1,650.000
3D1	3.000	1.51%	3,600	1.06%	1,200.000
3D	74.300	37.37%	84,340	24.77%	1,135.127
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>198.840</b>	<b>100.00%</b>	<b>340,515</b>	<b>100.00%</b>	<b>1,712.507</b>

**Grass:**

1G1	3.000	1.84%	2,835	1.64%	945.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	134.800	82.61%	157,080	90.61%	1,165.281
4G1	0.000	0.00%	0	0.00%	0.000
4G	25.380	15.55%	13,450	7.76%	529.944
<b>Grass Total</b>	<b>163.180</b>	<b>100.00%</b>	<b>173,365</b>	<b>100.00%</b>	<b>1,062.415</b>

<b>Irrigated Total</b>	<b>699.630</b>	<b>46.73%</b>	<b>1,465,030</b>	<b>65.25%</b>	<b>2,094.006</b>
<b>Dry Total</b>	<b>198.840</b>	<b>13.28%</b>	<b>340,515</b>	<b>15.17%</b>	<b>1,712.507</b>
<b>Grass Total</b>	<b>163.180</b>	<b>10.90%</b>	<b>173,365</b>	<b>7.72%</b>	<b>1,062.415</b>
Waste	346.530	23.15%	176,680	7.87%	509.854
Other	88.870	5.94%	89,735	4.00%	1,009.733
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>1,497.050</b>	<b>100.00%</b>	<b>2,245,325</b>	<b>100.00%</b>	<b>1,499.833</b>

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

<b>Irrigated Total</b>	<b>699.630</b>	<b>0.68%</b>	<b>1,465,030</b>	<b>0.60%</b>	
<b>Dry Total</b>	<b>198.840</b>	<b>0.12%</b>	<b>340,515</b>	<b>0.10%</b>	
<b>Grass Total</b>	<b>163.180</b>	<b>1.10%</b>	<b>173,365</b>	<b>1.64%</b>	
Waste	346.530	2.45%	176,680	4.32%	
Other	88.870	18.21%	89,735	21.11%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>1,497.050</b>	<b>0.50%</b>	<b>2,245,325</b>	<b>0.37%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	71.000	5.69%	207,320	7.23%	2,920.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	100.000	8.01%	267,500	9.33%	2,675.000
2A	553.480	44.34%	1,385,065	48.32%	2,502.466
3A1	0.000	0.00%	0	0.00%	0.000
3A	523.670	41.96%	1,006,365	35.11%	1,921.754
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>1,248.150</b>	<b>100.00%</b>	<b>2,866,250</b>	<b>100.00%</b>	<b>2,296.398</b>

**Dry:**

1D1	41.870	5.08%	112,000	7.04%	2,674.946
1D	0.000	0.00%	0	0.00%	0.000
2D1	4.000	0.49%	9,640	0.61%	2,410.000
2D	402.470	48.85%	834,025	52.45%	2,072.266
3D1	0.000	0.00%	0	0.00%	0.000
3D	375.560	45.58%	634,560	39.90%	1,689.636
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>823.900</b>	<b>100.00%</b>	<b>1,590,225</b>	<b>100.00%</b>	<b>1,930.118</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	1.000	0.26%	805	0.24%	805.000
2G	95.740	25.25%	100,120	30.31%	1,045.748
3G1	0.000	0.00%	0	0.00%	0.000
3G	170.600	45.00%	143,510	43.44%	841.207
4G1	0.000	0.00%	0	0.00%	0.000
4G	111.770	29.48%	85,930	26.01%	768.810
<b>Grass Total</b>	<b>379.110</b>	<b>100.00%</b>	<b>330,365</b>	<b>100.00%</b>	<b>871.422</b>

<b>Irrigated Total</b>	<b>1,248.150</b>	<b>39.34%</b>	<b>2,866,250</b>	<b>55.18%</b>	<b>2,296.398</b>
<b>Dry Total</b>	<b>823.900</b>	<b>25.97%</b>	<b>1,590,225</b>	<b>30.61%</b>	<b>1,930.118</b>
<b>Grass Total</b>	<b>379.110</b>	<b>11.95%</b>	<b>330,365</b>	<b>6.36%</b>	<b>871.422</b>
Waste	685.950	21.62%	374,325	7.21%	545.703
Other	35.700	1.13%	33,375	0.64%	934.873
Exempt	17.000	0.54%			
<b>Market Area Total</b>	<b>3,172.810</b>	<b>100.00%</b>	<b>5,194,540</b>	<b>100.00%</b>	<b>1,637.204</b>

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

<b>Irrigated Total</b>	<b>1,248.150</b>	<b>1.21%</b>	<b>2,866,250</b>	<b>1.17%</b>	
<b>Dry Total</b>	<b>823.900</b>	<b>0.49%</b>	<b>1,590,225</b>	<b>0.45%</b>	
<b>Grass Total</b>	<b>379.110</b>	<b>2.56%</b>	<b>330,365</b>	<b>3.12%</b>	
Waste	685.950	4.84%	374,325	9.15%	
Other	35.700	7.32%	33,375	7.85%	
Exempt	17.000	2.23%			
<b>Market Area Total</b>	<b>3,172.810</b>	<b>1.06%</b>	<b>5,194,540</b>	<b>0.84%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	87.790	100.00%	225,625	100.00%	2,570.053
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>87.790</b>	<b>100.00%</b>	<b>225,625</b>	<b>100.00%</b>	<b>2,570.053</b>
<b>Dry:</b>					
1D1	12.000	8.27%	32,100	10.24%	2,675.000
1D	6.000	4.13%	15,780	5.03%	2,630.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	127.120	87.60%	265,685	84.73%	2,090.033
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
<b>Dry Total</b>	<b>145.120</b>	<b>100.00%</b>	<b>313,565</b>	<b>100.00%</b>	<b>2,160.729</b>
<b>Grass:</b>					
1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	3.000	100.00%	2,250	100.00%	750.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
<b>Grass Total</b>	<b>3.000</b>	<b>100.00%</b>	<b>2,250</b>	<b>100.00%</b>	<b>750.000</b>
<hr/>					
<b>Irrigated Total</b>	<b>87.790</b>	<b>37.06%</b>	<b>225,625</b>	<b>41.66%</b>	<b>2,570.053</b>
<b>Dry Total</b>	<b>145.120</b>	<b>61.26%</b>	<b>313,565</b>	<b>57.89%</b>	<b>2,160.729</b>
<b>Grass Total</b>	<b>3.000</b>	<b>1.27%</b>	<b>2,250</b>	<b>0.42%</b>	<b>750.000</b>
Waste	1.000	0.42%	195	0.04%	195.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4.070	1.72%			
<b>Market Area Total</b>	<b>236.910</b>	<b>100.00%</b>	<b>541,635</b>	<b>100.00%</b>	<b>2,286.247</b>

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

<b>Irrigated Total</b>	<b>87.790</b>	<b>0.09%</b>	<b>225,625</b>	<b>0.09%</b>	
<b>Dry Total</b>	<b>145.120</b>	<b>0.09%</b>	<b>313,565</b>	<b>0.09%</b>	
<b>Grass Total</b>	<b>3.000</b>	<b>0.02%</b>	<b>2,250</b>	<b>0.02%</b>	
Waste	1.000	0.01%	195	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	4.070	0.53%			
<b>Market Area Total</b>	<b>236.910</b>	<b>0.08%</b>	<b>541,635</b>	<b>0.09%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	239.700	8.25%	714,365	9.94%	2,980.246
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.530	0.67%	52,245	0.73%	2,675.115
2A	1,937.840	66.68%	5,026,535	69.94%	2,593.885
3A1	662.080	22.78%	1,303,565	18.14%	1,968.893
3A	46.900	1.61%	90,515	1.26%	1,929.957
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>2,906.050</b>	<b>100.00%</b>	<b>7,187,225</b>	<b>100.00%</b>	<b>2,473.193</b>

**Dry:**

1D1	104.450	6.04%	279,875	8.43%	2,679.511
1D	0.000	0.00%	0	0.00%	0.000
2D1	4.070	0.24%	9,805	0.30%	2,409.090
2D	503.600	29.11%	1,052,870	31.72%	2,090.687
3D1	1,068.110	61.74%	1,893,090	57.03%	1,772.373
3D	47.600	2.75%	81,635	2.46%	1,715.021
4D1	0.000	0.00%	0	0.00%	0.000
4D	2.120	0.12%	2,045	0.06%	964.622
<b>Dry Total</b>	<b>1,729.950</b>	<b>100.00%</b>	<b>3,319,320</b>	<b>100.00%</b>	<b>1,918.737</b>

**Grass:**

1G1	4.000	11.12%	3,640	14.79%	910.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	12.000	33.36%	9,000	36.56%	750.000
3G1	7.000	19.46%	4,515	18.34%	645.000
3G	5.970	16.60%	3,820	15.52%	639.866
4G1	0.000	0.00%	0	0.00%	0.000
4G	7.000	19.46%	3,640	14.79%	520.000
<b>Grass Total</b>	<b>35.970</b>	<b>100.00%</b>	<b>24,615</b>	<b>100.00%</b>	<b>684.320</b>

<b>Irrigated Total</b>	<b>2,906.050</b>	<b>61.93%</b>	<b>7,187,225</b>	<b>68.20%</b>	<b>2,473.193</b>
<b>Dry Total</b>	<b>1,729.950</b>	<b>36.87%</b>	<b>3,319,320</b>	<b>31.50%</b>	<b>1,918.737</b>
<b>Grass Total</b>	<b>35.970</b>	<b>0.77%</b>	<b>24,615</b>	<b>0.23%</b>	<b>684.320</b>
Waste	20.620	0.44%	6,555	0.06%	317.895
Other	0.000	0.00%	0	0.00%	0.000
Exempt	181.500	3.87%			
<b>Market Area Total</b>	<b>4,692.590</b>	<b>100.00%</b>	<b>10,537,715</b>	<b>100.00%</b>	<b>2,245.607</b>

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

<b>Irrigated Total</b>	<b>2,906.050</b>	<b>2.83%</b>	<b>7,187,225</b>	<b>2.93%</b>	
<b>Dry Total</b>	<b>1,729.950</b>	<b>1.03%</b>	<b>3,319,320</b>	<b>0.94%</b>	
<b>Grass Total</b>	<b>35.970</b>	<b>0.24%</b>	<b>24,615</b>	<b>0.23%</b>	
Waste	20.620	0.15%	6,555	0.16%	
Other	0.000	0.00%	0	0.00%	
Exempt	181.500	23.82%			
<b>Market Area Total</b>	<b>4,692.590</b>	<b>1.57%</b>	<b>10,537,715</b>	<b>1.71%</b>	

## 2008 Agricultural Land Detail

### County 27 - Dodge

Market Area: **12**

<b>Irrigated:</b>	<b>Acres</b>	<b>% of Acres*</b>	<b>Value</b>	<b>% of Value*</b>	<b>Average Assessed Value*</b>
1A1	17.690	1.78%	51,655	2.26%	2,920.011
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	550.350	55.42%	1,411,195	61.81%	2,564.177
3A1	425.010	42.80%	820,275	35.93%	1,930.013
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>993.050</b>	<b>100.00%</b>	<b>2,283,125</b>	<b>100.00%</b>	<b>2,299.103</b>

**Dry:**

1D1	135.160	15.85%	361,555	18.50%	2,675.014
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	429.340	50.36%	922,695	47.20%	2,149.100
3D1	284.990	33.43%	667,680	34.16%	2,342.819
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	3.000	0.35%	2,895	0.15%	965.000
<b>Dry Total</b>	<b>852.490</b>	<b>100.00%</b>	<b>1,954,825</b>	<b>100.00%</b>	<b>2,293.076</b>

**Grass:**

1G1	29.000	38.76%	26,390	45.01%	910.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	26.820	35.85%	20,115	34.31%	750.000
3G1	18.000	24.06%	11,610	19.80%	645.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	1.000	1.34%	520	0.89%	520.000
<b>Grass Total</b>	<b>74.820</b>	<b>100.00%</b>	<b>58,635</b>	<b>100.00%</b>	<b>783.680</b>

<b>Irrigated Total</b>	<b>993.050</b>	<b>50.57%</b>	<b>2,283,125</b>	<b>53.03%</b>	<b>2,299.103</b>
<b>Dry Total</b>	<b>852.490</b>	<b>43.41%</b>	<b>1,954,825</b>	<b>45.41%</b>	<b>2,293.076</b>
<b>Grass Total</b>	<b>74.820</b>	<b>3.81%</b>	<b>58,635</b>	<b>1.36%</b>	<b>783.680</b>
Waste	43.370	2.21%	8,455	0.20%	194.950
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>1,963.730</b>	<b>100.00%</b>	<b>4,305,040</b>	<b>100.00%</b>	<b>2,192.276</b>

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

<b>Irrigated Total</b>	<b>993.050</b>	<b>0.97%</b>	<b>2,283,125</b>	<b>0.93%</b>	
<b>Dry Total</b>	<b>852.490</b>	<b>0.51%</b>	<b>1,954,825</b>	<b>0.55%</b>	
<b>Grass Total</b>	<b>74.820</b>	<b>0.51%</b>	<b>58,635</b>	<b>0.55%</b>	
Waste	43.370	0.31%	8,455	0.21%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>1,963.730</b>	<b>0.66%</b>	<b>4,305,040</b>	<b>0.70%</b>	



## 2008 Agricultural Land Detail

### County 27 - Dodge

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	49.230	133,460	11,966.050	28,010,210	90,787.880	217,182,250
Dry	78.430	197,445	13,832.370	28,788,960	153,330.170	325,497,400
Grass	5.000	6,050	1,520.880	1,055,630	13,287.040	9,514,210
Waste	11.240	2,025	1,714.760	435,770	12,435.660	3,654,325
Other	0.000	0	28.710	22,850	459.210	402,165
Exempt	87.900	0	93.740	0	580.220	0
<b>Total</b>	<b>143.900</b>	<b>338,980</b>	<b>29,062.770</b>	<b>58,313,420</b>	<b>270,299.960</b>	<b>556,250,350</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	102,803.160	245,325,920	102,803.160	34.32%	245,325,920	39.90%	2,386.365
Dry	167,240.970	354,483,805	167,240.970	55.84%	354,483,805	57.65%	2,119.599
Grass	14,812.920	10,575,890	14,812.920	4.95%	10,575,890	1.72%	713.963
Waste	14,161.660	4,092,120	14,161.660	4.73%	4,092,120	0.67%	288.957
Other	487.920	425,015	487.920	0.16%	425,015	0.07%	871.075
Exempt	761.860	0	761.860	0.25%	0	0.00%	0.000
<b>Total</b>	<b>299,506.630</b>	<b>614,902,750</b>	<b>299,506.630</b>	<b>100.00%</b>	<b>614,902,750</b>	<b>100.00%</b>	<b>2,053.052</b>

\* 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)**

27 Dodge

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	1,241,047,925	1,326,756,095	85,708,170	6.91	11,833,738	5.95
2. Recreational	29,228,855	29,344,295	115,440	0.39	651,285	-1.83
3. Ag-Homesite Land, Ag-Res Dwellings	56,557,080	56,458,620	-98,460	-0.17	*-----	-0.17
<b>4. Total Residential (sum lines 1-3)</b>	<b>1,326,833,860</b>	<b>1,412,559,010</b>	<b>85,725,150</b>	<b>6.46</b>	<b>12,485,023</b>	<b>5.52</b>
5. Commercial	260,643,615	277,546,665	16,903,050	6.49	6,704,018	3.91
6. Industrial	104,437,880	109,388,605	4,950,725	4.74	1,534,825	3.27
7. Ag-Farmsite Land, Outbuildings	24,269,580	25,594,155	1,324,575	5.46	1,451,890	-0.52
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>389,351,075</b>	<b>412,529,425</b>	<b>23,178,350</b>	<b>5.95</b>	<b>8,238,843</b>	<b>3.84</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,716,184,935</b>	<b>1,825,088,435</b>	<b>108,903,500</b>	<b>6.35</b>	<b>22,175,756</b>	<b>5.05</b>
11. Irrigated	229,384,030	245,325,920	15,941,890	6.95		
12. Dryland	339,295,190	354,483,805	15,188,615	4.48		
13. Grassland	9,991,380	10,575,890	584,510	5.85		
14. Wasteland	3,820,180	4,092,120	271,940	7.12		
15. Other Agland	372,165	372,165	52,850	14.2		
<b>16. Total Agricultural Land</b>	<b>582,862,945</b>	<b>614,902,750</b>	<b>32,039,805</b>	<b>5.5</b>		
<b>17. Total Value of All Real Property</b> (Locally Assessed)	<b>2,299,047,880</b>	<b>2,439,991,185</b>	<b>140,943,305</b>	<b>6.13</b>	<b>22,175,756</b>	<b>5.17</b>

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

## **2008 PLAN OF ASSESSMENT FOR DODGE COUNTY**

**Assessment Years 2008, 2009, and 2010**

**Date: June 15, 2007**

### **Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessment Administrative Manager shall prepare a Plan of Assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the Assessment Administrative Manager plans to examine during the years contained in the Plan of Assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the Assessment Administrative Manager shall present the plan to the County Board of Equalization and the Assessment Administrative Manager may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the \*Property Assessment Division on or before October 31 each year. The passage of LB334 Section 100 during the 2007 Legislative Session now requires each county in the State of Nebraska to review and/or inspect all parcels within a six-year appraisal cycle.

(\*The passage of LB334 during the 2007 Legislative Session re-absorbed the Department of Property Assessment & Taxation into the Nebraska Department of Revenue, herein after referred to as the Property Assessment Division of the Nebraska Department of Revenue).

### **Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade”. Neb. Rev. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344, 80% of its recapture before January 1, 2007, and 100% of its recapture value on or after January 1, 2007, as defined in §77-1343 when the land is disqualified for special valuation under §77-1347. Recapture value shall be determined only through tax year 2009.

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

### **General Description of Real Property in Dodge County:**

Per the 2007 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 19,603  
 Total Taxable Value Base: \$2,319,074,240

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
<b>Residential</b>	<b>13,410</b>	<b>68%</b>	<b>\$1,255,702,375</b>	<b>54%</b>
<b>Commercial</b>	<b>1,257</b>	<b>6%</b>	<b>\$ 261,551,505</b>	<b>11%</b>
<b>Industrial</b>	<b>317</b>	<b>2%</b>	<b>\$ 104,644,105</b>	<b>5%</b>
<b>Recreational</b>	<b>548</b>	<b>3%</b>	<b>\$ 32,858,365</b>	<b>1%</b>
<b>Agricultural</b>	<b>4,071</b>	<b>21%</b>	<b>\$ 664,317,890</b>	<b>29%</b>
<i>Special Value</i>	<i>2,945</i>	<i>72% of Ag</i>	<i>\$ 445,164,825</i>	<i>67% of Ag</i>

*(Special Value % Totals NOT Included in **Bold** % Totals)*

Agricultural land - taxable acres: 300,225.770  
 Dodge County consists of 534 square miles or 341,760 acres of which 88% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
<b>Irrigated</b>	<b>101,289.00</b>	<b>34%</b>
<b>Dry</b>	<b>169,146.08</b>	<b>56%</b>
<b>Grass</b>	<b>14,955.87</b>	<b>5%</b>
<b>Waste</b>	<b>14,281.57</b>	<b>4.8%</b>
<b>Other</b>	<b>553.25</b>	<b>0.2%</b>
<i>Ag Exempt</i>	<i>761.86</i>	<i>0.3%</i>

*(Ag Exempt Acres % Totals NOT included in **Bold** % Totals)*

**TIF Properties**

There are 7 TIF Properties with a combined assessed value of \$10,825,045 and a combined base value of \$1,941,625 leaving a combined excess value of \$8,883,420. Four of the TIF Properties are located in Fremont: **JAKK Investments LLC** d/b/a Fremont Contract Carriers; **Logger Investments LLC** d/b/a Christensen Lumber; **MDI Limited Partnership #36** d/b/a Fremont Powerhouse Apartments; **TKC Leasing** d/b/a Budweiser, and three TIF Properties in Scribner: **Northeast Bio Diesel LLC**.

**Other Pertinent Facts :**

There are 2052 personal property schedules filed with an assessed value of \$88,319,275.  
 There are 247 permissive exemptions and approximately 1450 homestead applications.  
 State assessed real and personal properties (public utilities and railroads) in Dodge County are assessed at \$50,248,968.  
 New Property: For assessment year 2006, an estimated 1270 permits were filed needing to be inspected/reviewed.  
 For more information, see 2007 Reports & Opinions, Abstract and Assessor Survey.

**Current Resources:**

## **A. Assessment Staff:**

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

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

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

The assessment staff will assist the appraisal staff.

## **B. Appraisal Staff:**

The Property Tax Appraiser must hold a current valid real estate appraiser registrations issued by the Nebraska Real Estate Appraiser Board. The Property Tax Appraiser is responsible for appraising all locally assessed real property taxable and non-taxable, supervises the appraisal of real property for assessment purposes and the maintenance of all accompanying appraisal records in a geographic area; collects, analyzes and interprets data for all types of properties including complex income producing commercial and industrial properties to accurately value the

properties, developing a plan of review and inspection, establishing procedures for annual pick-up work; and responsible for supervision and training of all supporting appraisal staff; reports the value appraisals to the Property Tax Assessor for consideration. Currently one State Appraiser is shared by both Dodge County and Saunders County.

Dodge County has one Appraiser I with a current valid real estate appraiser registration issued by the Nebraska Real Estate Appraiser Board. The Appraiser I is responsible for reviews and data entry as well as working closely with the Property Tax Appraiser with regard to statistics and sales file information. When the State Appraiser is absent, the Appraiser I also handles the daily operations of the Appraisal Staff.

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

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

Dodge County maintains two separate sets of cadastral maps, one set on Mylar and one paper. A majority of the maps drawn/taken around 1967 are beginning to show wear and tear. Splits and ownership information are recorded as accurately as possible and updated on a daily basis. At times we may rely on an Internet program for more accurate, up-to-date aerial photos of Dodge County, particularly along the river and creek corridors. The Property Assessment Division anticipates the addition of a GIS mapping program in the future.

### **D. Property Record Cards**

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

### **E. History & Software**

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

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

## **F. Website for Dodge County**

The website for the State Assessment Office for Dodge County was up and running June 19, 2006. This site has increased the accuracy of property information maintained in the Assessment Office and proven extremely beneficial to property owners and businesses alike.

### **Current Assessment Procedures for Real Property:**

#### **A. Discover, List & Inventory All Property**

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

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

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

#### **B. Data Collection**

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

#### **C. Review Assessment Sales Ratio Studies Before Assessment Actions**

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

A copy of such required sales file (sales roster) and statistical reports for Dodge County is received at least 4 times each year, at which time each sale is reviewed against information in the computer and determined to be either arm's length or not based on all relevant information. At that time, our Field Liaison is in contact with this office to provide statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

## **G. Notices and Public Relations**

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

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

### **Level of Value, Quality, and Uniformity for Assessment Year 2007:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	94%	9.87	101.58
Commercial	96%	39.83	131.03
Agricultural Land	73%	23.87	105.52
Special Valuation	73%	27.87	105.52
Recapture	74%	59.58	71.06

\* COD means coefficient of dispersion

\*\*PRD means price related differential

For more information regarding statistical measures, see 2007 Reports & Opinions

### **Assessment/Appraisal Actions Planned for Assessment Year 2008:**

Review and possible revaluation of residential properties in Fremont and surrounding small towns.

Review and possible revaluation of commercial properties in Fremont and surrounding small towns.

Identify and implement income approach for 2-4 family properties.

Review and possible revaluation of farm properties (Improvements, Outbuildings and Land) as well as rural residential acreages in Dodge County.

Redefine Market Areas and Special Value Areas based on sales information.

Review and possible revaluation of recreational areas along the Platte River.

Review and possible revaluation of mobile homes in Dodge County. Update depreciation tables.

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



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

**Assessment/Appraisal Actions Planned for Assessment Year 2009:**

Review and possible revaluation of residential properties in Fremont and surrounding small towns.

Review and possible revaluation commercial properties in downtown Fremont and industrial properties in Dodge County.

Review lake properties.

Review and possible revaluation of mobile homes in Dodge County. Update depreciation tables.

Review and possible revaluation of farm properties (Improvements, Outbuildings and Land) as well as rural residential acreages in Dodge County.

Review Market Areas and Special Value Areas based on sales information.

Review and possible revaluation of recreational areas along the Platte River.

Review all depreciation tables and land values throughout the county.

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

**Assessment/Appraisal Actions Planned for Assessment Year 2010:**

Review and possible revaluation of farm properties (Improvements, Outbuildings and Land) as well as rural residential acreages in Dodge County.

Review and possible revaluation of small towns.

Review and possible revaluation of agricultural land.

Review all depreciation tables and land values throughout the county.

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

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

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

1. Record Maintenance, Mapping Updates, Ownership Changes, Protests, New Construction, Permits
2. Annually Prepare and File Assessment Administrative Reports Required By Law/Regulation:
  - A. Abstracts (Real & Personal Property)
  - B. Assessment Survey
  - C. Sales Information to PA&T Rosters & Annual Assessed Value Update w/Abstract
  - D. Certification of Value to Political Subdivisions
  - E. School District Taxable Value Report
  - F. Homestead Exemption Tax Loss Report (in Conjunction w/Treasurer)
  - G. Certificate of Taxes Levied Report
  - H. Report of Current Values for Properties Owned by Board of Education Lands & Funds
  - I. Report of all Exempt Property and Taxable Government Owned Property
  - J. Annual Plan of Assessment Report
3. Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.
4. Sales File: Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.
5. Personal Property: Administer annual filing of schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
3. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
4. Taxable Government Owned Property: Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
5. Homestead Exemptions: Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
6. Centrally Assessed: Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
7. Tax Increment Financing (TIF): Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
8. Tax Districts and Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

9. Tax Lists: Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections: Prepare tax list correction documents for county board approval.
11. County Board of Equalization: Attend county board of equalization meetings for valuation protests - assemble and provide information.
12. TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
13. TERC Statewide Equalization: Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Procedures Manual: The procedural manual continues to be a work in progress. Each new project has procedures written so new procedures are being added and updated all the time.
15. Education: Assessor and/or Appraisal Education: Attend meetings, workshops, and educational classes to obtain required hours of continuing education to main assessor certification and/or appraiser license, etc.

Respectfully Submitted:

\_\_\_\_\_  
Assessment Administrative Manager      Date

\_\_\_\_\_  
Appraiser      Date

## 2008 Assessment Survey for Dodge County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	2 - There are two positions with the title of Assessment Administrative Assistant. Only one staff member holds a current Assessor's Certificate (though not required). Responsibilities include assisting the Assessment Administrative Manager with reports and other duties as needed.
2.	<b>Appraiser(s) on staff</b>
	5 - Currently there is one Appraisal Supervisor shared by both Dodge County and Saunders County. This position currently holds a certified residential license as required. Responsibilities include the determination of valuation for the county as well as supervision of the Appraisal Staff. And there is one position with the title of Appraiser. This position will soon hold a certified residential license and is answerable directly to the Appraiser Supervisor. While responsibilities include reviews and data entry, this position also works hand-in-hand with the Supervisor with regard to statistics, sales file, and depreciation tables. And there are three positions with the title of Appraiser Assistant. Responsibilities include reviews, permits, data entry, sketching, and other duties as needed.
3.	<b>Other full-time employees</b>
	2 - All the clerks are cross trained to assist wherever necessary with responsibilities including but not limited to, Personal Property, Homestead Exemptions, Permissive Exemptions, protests, mobile homes, etc.
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$450,278
7.	<b>Part of the budget that is dedicated to the computer system</b>
	Not a separate item in the budget.
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$450,278

9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$175,988
10.	<b>Amount of the total budget set aside for education/workshops</b>
	Not a separate item in the budget.
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	Not a separate item in the budget.
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Total budget</b>
	\$450,278
a.	<b>Was any of last year's budget not used:</b>
	0

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

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessment Staff
5.	<b>Does the county have GIS software?</b>
	No - it is still in the planning stages. The county does have the assessment records available on line through GIS programming.
6.	<b>Who maintains the GIS software and maps?</b>
	Assessment Staff
7.	<b>Personal Property software:</b>
	Terra Scan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Dodge, Fremont *, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow * County Seat
4.	<b>When was zoning implemented?</b>
	1974 but the comprehensive plan has been updated since originally implemented

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	All appraisals are done in house.
2.	<b>Other services</b>
	Terra Scan support and GIS Workshop for website support

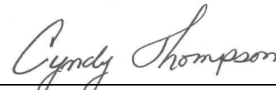


## Certification

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 Dodge County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5593.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division





## Valuation History Charts