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2009 Commission Summary

23 Dawes

Residential Real Property - Current

Number of Sales	206	COD	14.66
Total Sales Price	\$16,332,902	PRD	103.80
Total Adj. Sales Price	\$16,332,904	COV	28.27
Total Assessed Value	\$15,143,844	STD	27.21
Avg. Adj. Sales Price	\$79,286	Avg. Absolute Deviation	13.90
Avg. Assessed Value	\$73,514	Average Assessed Value of the Base	\$55,746
Median	95	Wgt. Mean	93
Mean	96	Max	353
Min	32.64		

Confidenence Interval - Current

95% Median C.I	93.29 to 96.78	
95% Mean C.I	92.53 to 99.96	
95% Wgt. Mean C.I	90.29 to 95.15	
% of Value of the Class of all I	34.68	
% of Records Sold in the Study	y Period	6.05
% of Value Sold in the Study	7.98	

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	289	99	13.35	103.12
2007	324	100	17.24	107.38
2006	291	100	17.15	105.36
2005	275	98	15.44	103.65

2009 Commission Summary

23 Dawes

Commercial Real Property - Current

Number of Sales	29	COD	22.02
Total Sales Price	\$2,443,500	PRD	109.74
Total Adj. Sales Price	\$2,483,500	COV	53.73
Total Assessed Value	\$2,326,170	STD	55.23
Avg. Adj. Sales Price	\$85,638	Avg. Absolute Deviation	21.70
Avg. Assessed Value	\$80,213	Average Assessed Value of the Base	\$134,563
Median	99	Wgt. Mean	94
Mean	103	Max	368
Min	28		

Confidenence Interval - Current

95% Median C.I	93.91 to 99.36
95% Mean C.I	81.78 to 123.79
95% Wgt. Mean C.I	86.79 to 100.54

% of Value of the Class of all Real Property Value in the County	12.00
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	3.54

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	35	98	11.22	99.99
2007	53	93	37.51	129.65
2006	46	96	29.07	125.06
2005	50	95	27.93	126.21

Opinions

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (IAAO). My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Dawes County is 94.83% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dawes County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dawes County is 98.53% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dawes County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Dawes County is 69.94% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dawes County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



Kuth a. Sorensen

Ruth A. Sorensen Property Tax Administrato

Residential Reports

23 - DAWES COUNTY	[PAD 2009 Preliminary Statistics Base Stat State State Pure									
RESIDENTIAL				,	Гуре: Qualifi	ed				State Stat Kun	
					Date Ran	ge: 07/01/2006 to 06/30/20	008 Posted	Before: 01/22	/2009		
NUMBER	of Sales	:	212	MEDIAN:	93	COV:	33.02	95%	Median C.I.: 89	.78 to 94.80	(!: Derived)
TOTAL Sal	les Price	: 16	,651,902	WGT. MEAN:	89	STD:	30.65	95% Wgt	. Mean C.I.: 86	.53 to 91.72	
TOTAL Adj.Sal	les Price	: 16	,651,905	MEAN:	93	AVG.ABS.DEV:	16.84	95	% Mean C.I.: 8	8.70 to 96.95	
TOTAL Assess	sed Value	: 14	,841,444								
AVG. Adj. Sal	les Price	:	78,546	COD:	18.07	MAX Sales Ratio:	353.40				
AVG. Assess	sed Value	:	70,006	PRD:	104.15	MIN Sales Ratio:	27.20			Printed: 01/22/.	2009 21:34:46
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	[. Sale Price	Assd Val
Qrtrs											
07/01/06 TO 09/30/06	41	96.97	98.85	96.87	8.8	5 102.04	63.09	164.38	93.91 to 99.2	2 71,199	68,973
10/01/06 TO 12/31/06	31	97.45	93.89	92.04	6.2	0 102.01	43.32	110.55	94.19 to 99.1	9 92,821	85,437
01/01/07 TO 03/31/07	28	87.47	89.73	89.60	19.9	1 100.15	49.41	154.05	75.23 to 99.0	3 71,737	64,275
04/01/07 TO 06/30/07	41	93.29	94.93	92.51	19.6	3 102.62	32.64	192.83	82.50 to 102.7	63,475	58,721
07/01/07 TO 09/30/07	1	95.20	95.20	95.20			95.20	95.20	N/A	67,000	63,785
10/01/07 TO 12/31/07	9	87.21	116.35	85.35	48.0	9 136.32	60.71	353.40	65.85 to 138.0	00 85,166	72,688
01/01/08 TO 03/31/08	19	84.70	91.19	87.38	32.4	4 104.37	27.20	266.27	65.40 to 104.0	9,700	78,377
04/01/08 TO 06/30/08	42	83.69	81.79	79.61	17.5	8 102.74	39.61	155.00	74.15 to 88.1	3 88,245	70,250
Study Years											
07/01/06 TO 06/30/07	141	95.97	94.81	93.04	13.6	1 101.90	32.64	192.83	93.71 to 98.0	8 73,814	68,679
07/01/07 TO 06/30/08	71	84.74	88.88	82.60	25.4	7 107.60	27.20	353.40	78.30 to 87.6	4 87,945	72,643
Calendar Yrs											
01/01/07 TO 12/31/07	79	88.92	95.53	90.46	23.2	7 105.61	32.64	353.40	84.93 to 95.2	0 68,919	62,345
ALL											
	212	93.21	92.82	89.13	18.0	7 104.15	27.20	353.40	89.78 to 94.8	0 78,546	70,006
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	[. Sale Price	Assd Val
CHADRON #1	27	98.08	103.59	92.94	23.4	2 111.46	32.64	353.40	87.64 to 100.8	48,987	45,526
CHADRON #2	22	94.19	93.94	91.91	11.6	6 102.21	67.51	133.43	82.95 to 99.8	9 66,337	60,969
CHADRON #3	18	97.32	96.81	95.85	9.1	3 101.00	63.33	123.20	92.87 to 99.6	2 70,845	67,906
CHADRON #4	35	94.17	87.88	85.88	12.5	8 102.34	50.22	117.12	83.25 to 97.7	7 84,207	72,313
CHADRON #5	44	89.38	89.51	90.75	16.5	2 98.64	39.61	192.83	83.25 to 97.7	7 107,640	97,679
CRAWFORD #1	8	90.36	96.35	86.73	33.6	2 111.09	49.41	164.38	49.41 to 164.3	38 19,100	16,565
CRAWFORD #2	15	87.52	85.49	88.51	19.2	2 96.59	27.20	137.79	74.60 to 100.1	L2 42,566	37,675
CRAWFORD #3	9	91.82	114.43	96.01	28.2	5 119.18	83.27	266.27	87.21 to 120.3	48,027	46,113
RURAL	23	86.02	90.42	86.00	24.8	9 105.14	43.32	155.00	77.73 to 95.3	2 94,443	81,218
SUBURBAN	9	84.70	78.09	81.36	16.0	7 95.97	44.78	104.04	60.71 to 92.8	8 162,877	132,522
WHITNEY	2	96.49	96.49	93.54	3.6	4 103.15	92.97	100.00	N/A	24,750	23,150
ALL											
	212	93.21	92.82	89.13	18.0	7 104.15	27.20	353.40	89.78 to 94.8	0 78,546	70,006

23 - DAWES CO	DUNTY			PAD 2009		PAGE:2 of 5					
RESIDENTIAL		-			Гуре: Qualifi	ied				State Stat Run	
					Date Rar	nge: 07/01/2006 to 06/30/20	008 Posted	Before: 01/22	/2009		
	NUMBER of Sales	:	212	MEDIAN:	93	COV:	33.02	95% 1	Median C.I.:	89.78 to 94.80	(! · Derived)
	TOTAL Sales Price	: 16	,651,902	WGT. MEAN:	89	STD:	30.65	95% Wgt	. Mean C.I.:	86.53 to 91.72	(Deriveu)
TOTA	L Adj.Sales Price	: 16	,651,905	MEAN:	93	AVG.ABS.DEV:	16.84	95	% Mean C.I.:	88.70 to 96.95	
TOT	AL Assessed Value	: 14	,841,444								
AVG.	Adj. Sales Price	:	78,546	COD:	18.07	MAX Sales Ratio:	353.40				
AV	G. Assessed Value	:	70,006	PRD:	104.15	MIN Sales Ratio:	27.20			Printed: 01/22/	2009 21:34:47
LOCATIONS: U	RBAN, SUBURBAN &	& RURAL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val
1	180	93.88	93.87	90.52	17.1	.3 103.69	27.20	353.40	90.65 to 96	.61 72,298	65,448
2	9	84.70	78.09	81.36	16.0	95.97	44.78	104.04	60.71 to 92	.88 162,877	132,522
3	23	86.02	90.42	86.00	24.8	105.14	43.32	155.00	77.73 to 95	.32 94,443	81,218
ALL											
	212	93.21	92.82	89.13	18.0	104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006
STATUS: IMPR	OVED, UNIMPROVE	D & IOLI								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val
1	197	93.74	94.16	89.56	16.5	105.14	32.64	353.40	90.53 to 95	.96 83,076	74,402
2	15	64.95	75.23	64.45	37.3	116.72	27.20	192.83	49.41 to 88	.13 19,053	12,279
ALL											
	212	93.21	92.82	89.13	18.0	104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006
PROPERTY TYP	Е *									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val
01	212	93.21	92.82	89.13	18.0	104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006
06											
07											
ALL											
	212	93.21	92.82	89.13	18.0	104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006
SCHOOL DISTR	ICT *									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val
(blank)											
07-0010	1	56.75	56.75	56.75			56.75	56.75	N/A	20,000	11,350
23-0002	171	93.86	92.33	88.90	15.9	103.86	32.64	353.40	90.01 to 96	.23 86,303	76,723
23-0071	39	88.04	94.40	90.98	25.9	103.77	27.20	266.27	82.00 to 93	.91 47,821	43,505
81-0003	1	152.22	152.22	152.22			152.22	152.22	N/A	9,000	13,700
83-0500											
NonValid Schoo	b 1										
ALL											
	212	93.21	92.82	89.13	18.0	104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006

23 - DAWES COUNTY					PAD 2009 Preliminary Statistics Base Stat									PAGE:3 of 5
RESIDENTI	AL					r	Гуре: Qualifi	ed	·				State Stat Run	
							Date Ran	nge: 07/	/01/2006 to 06/30/2	008 Posted	Before: 01/22	/2009		
		NUMBER	of Sales:		212	MEDIAN:	93		COV:	33.02	95% 1	Median C.I.: 8	9.78 to 94.80	(1. Derived)
	TC	TAL Sa	les Price:	16	,651,902	WGT. MEAN:	89		STD:	30.65	95% Wgt	. Mean C.I.: 8	6.53 to 91.72	(Deriveu)
	TOTAL	Adj.Sa	les Price:	16	,651,905	MEAN:	93		AVG.ABS.DEV:	16.84	95	% Mean C.I.:	88.70 to 96.95	
	TOTAL	Asses	sed Value:	14	,841,444									
	AVG. A	dj. Sa	les Price:		78,546	COD:	18.07	MAX	Sales Ratio:	353.40				
	AVG.	Asses	sed Value:		70,006	PRD:	104.15	MIN	Sales Ratio:	27.20			Printed: 01/22/.	2009 21:34:47
YEAR BUI	LT *												Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D	PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
0 OR 1	Blank		22	72.15	83.21	77.23	41.6	56	107.74	27.20	192.83	56.75 to 93.	71 27,363	21,132
Prior TO	1860													
1860 TO 3	1899		7	95.97	115.01	91.43	36.2	21	125.79	63.45	266.27	63.45 to 266.	27 50,000	45,715
1900 TO 1	1919		42	94.18	92.87	89.81	14.2	23	103.41	50.22	151.67	90.53 to 97.	77 65,750	59,048
1920 TO 3	1939		45	88.04	86.80	84.46	12.9	9	102.77	43.32	120.35	83.25 to 96.	78 71,758	60,607
1940 TO 1	1949		12	99.59	100.00	86.98	16.4	17	114.96	63.50	154.05	79.13 to 103.	.02 64,504	56,107
1950 TO 1	1959		20	85.22	85.07	84.90	12.55		100.20	65.40	101.02	74.15 to 96.	86 98,215	83,389
1960 TO 1	1969		20	96.13	92.01	94.48	15.0)3	97.39	32.64	138.00	85.40 to 100.	.00 88,425	83,541
1970 то 1	1979		28	95.78	96.21	90.92	10.6	53	105.82	64.96	164.38	89.00 to 99.	19 113,460	103,155
1980 TO 1	1989		7	99.54	135.12	104.88	46.4	19	128.83	76.61	353.40	76.61 to 353.	40 95,357	100,010
1990 TO 1	1994		1	84.93	84.93	84.93				84.93	84.93	N/A	22,500	19,110
1995 TO 1	1999		5	94.66	97.64	91.64	17.5	52	106.55	62.44	139.54	N/A	168,000	153,953
2000 TO 1	Presen	t	3	92.97	94.00	92.83	6.8	33	101.26	84.98	104.04	N/A	165,166	153,317
ALL														
			212	93.21	92.82	89.13	18.0)7	104.15	27.20	353.40	89.78 to 94.	80 78,546	70,006
SALE PRI	CE *												Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D	PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
Low	\$													
1 T	0	4999	2	183.14	183.14	188.04	45.4	Ł0	97.39	100.00	266.27	N/A	4,250	7,992
5000 TO		9999	9	112.00	114.97	118.03	37.7	7	97.40	27.20	192.83	63.09 to 155.	6,611	7,803
Tota	1 \$													
1 T	0	9999	11	112.00	127.36	126.78	44.4	Ł0	100.46	27.20	266.27	63.09 to 192.	.83 6,181	7,837
10000 T	0	29999	28	91.32	106.15	100.98	33.8	33	105.12	49.41	353.40	82.50 to 110.	.55 18,078	18,255
30000 T	0	59999	45	90.65	85.61	85.86	18.0)6	99.70	32.64	138.00	79.69 to 96.	61 43,265	37,148
60000 T	0	99999	72	94.32	90.75	90.89	11.0)1	99.85	44.78	139.54	90.53 to 96.	78 78,482	71,329
100000 T	0 1	49999	30	94.43	89.07	89.24	10.2	28	99.81	60.71	102.99	85.26 to 98.	45 120,265	107,319
150000 T	0 2	49999	24	88.27	85.97	85.96	13.9	8	100.02	43.32	126.11	79.06 to 93.	86 181,544	156,048
250000 T	0 4	99999	2	91.84	91.84	91.64	7.4	17	100.22	84.98	98.70	N/A	257,500	235,967
ALL														
			212	93.21	92.82	89.13	18.0)7	104.15	27.20	353.40	89.78 to 94.	80 78,546	70,006

23 - DAWES	COUNTY		[PAD 2009 Preliminary Statistics Base Stat									
RESIDENTIA	L		L		State Stat Run								
						Date Ran	nge: 07/01/2006 to 06/30/200	08 Posted	Before: 01/22	2/2009			
	NUMBER	of Sales	:	212	MEDIAN:	93	COV:	33 02	95%	Median C.I.:	89 78 to 94 80	(1. Dominad)	
	TOTAL Sa	les Price	e: 16	,651,902	WGT. MEAN:	89	STD:	30 65	95% Wat	. Mean C.I.:	86 53 ±0 91 72	(!: Derivea)	
тс	OTAL Adj.Sa	les Price	e: 16	,651,905	MEAN:	93	AVG.ABS.DEV:	16.84	95	% Mean C.I.:	88.70 to 96.95		
1	FOTAL Asses	sed Value	e: 14	,841,444									
AV	VG. Adj. Sa	les Price	2:	78,546	COD:	18.07	MAX Sales Ratio:	353.40					
	AVG. Asses	sed Value	2:	70,006	PRD:	104.15	MIN Sales Ratio:	27.20			Printed: 01/22/2	2009 21:34:47	
ASSESSED V	ALUE *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val	
Low \$:												
1 TO	4999	3	63.09	63.43	60.90	38.4	6 104.16	27.20	100.00	N/A	4,833	2,943	
5000 TO	9999	6	90.36	93.30	81.60	28.6	6 114.34	49.41	151.67	49.41 to 151	9,216	7,520	
Total	\$												
1 TO	9999	9	86.81	83.34	77.30	32.2	4 107.82	27.20	151.67	49.41 to 112	2.00 7,755	5,995	
10000 TO	29999	37	84.93	96.06	79.07	36.7	4 121.49	32.64	266.27	74.60 to 100	0.88 22,632	17,895	
30000 TO	59999	56	90.22	93.65	86.02	20.9	1 108.87	44.78	353.40	82.95 to 94	.66 51,538	44,333	
60000 TO	99999	62	95.51	92.46	90.19	9.2	8 102.52	43.32	123.20	93.29 to 98	.40 86,161	77,706	
100000 TO	149999	34	89.60	89.70	87.78	11.9	2 102.19	62.44	139.54	84.98 to 97	.77 138,275	121,374	
150000 TO	249999	14	94.33	96.29	95.84	8.6	7 100.46	79.06	126.11	84.98 to 104	4.04 201,084	192,726	
ALL													
		212	93.21	92.82	89.13	18.0	7 104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006	
QUALITY											Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val	
(blank)		22	72.15	83.21	77.23	41.6	6 107.74	27.20	192.83	56.75 to 93	.71 27,363	21,132	
10		14	97.40	106.35	81.84	36.3	8 129.94	32.64	266.27	63.33 to 151	20,200	16,532	
15		3	99.53	101.31	102.33	3.5	3 99.00	96.93	107.46	N/A	30,633	31,346	
20		35	93.93	88.25	84.42	16.9	9 104.54	44.78	137.79	77.73 to 98	.02 48,040	40,555	
30		121	92.98	93.72	88.92	13.8	2 105.39	60.71	353.40	89.79 to 94	.66 92,502	82,256	
35		6	98.07	87.99	85.35	12.0	3 103.09	43.32	100.67	43.32 to 100	0.67 161,500	137,839	
40		10	98.94	100.42	101.77	7.6	8 98.67	88.15	126.11	89.78 to 109	9.73 164,600	167,519	
45		1	94.80	94.80	94.80			94.80	94.80	N/A	186,000	176,335	
ALL													
		212	93.21	92.82	89.13	18.0	7 104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006	
STYLE		~ ~ ~ ~ ~ ~									Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (Sale Price	ASSO VAL	
(blank)		22	72.15	83.21	77.23	41.6	6 107.74	27.20	192.83	56.75 to 93	.71 27,363	21,132	
100		8	99.77	135.06	120.43	45.7	7 112.15	81.47	353.40	81.47 to 353	3.40 22,550	27,156	
101		143	93.74	92.38	88.98	14.7	9 103.83	32.64	266.27	90.65 to 96	.23 82,634	73,525	
102		13	93.86	93.71	89.45	12.3	0 104.76	59.00	151.67	84.93 to 99	.03 105,030	93,953	
103		2	84.46	84.46	84.97	12.2	5 99.40	74.11	94.80	N/A	177,250	150,605	
104		21	92.87	90.07	90.82	13.5	0 99.17	63.50	126.11	83.20 to 98	.60 97,539	88,588	
302		1	90.01	90.01	90.01			90.01	90.01	N/A	90,000	81,010	
304		2	94.14	94.14	93.15	5.7	4 101.06	88.74	99.54	N/A	97,250	90,592	
ALL													
		212	93.21	92.82	89.13	18.0	7 104.15	27.20	353.40	89.78 to 94	.80 78,546	70,006	

23 - DAN	NES COUNTY		PAD 2009 Preliminary Statistics Base Stat PF State Stat Run State Stat Run								
KEDIDEN.				<u>[</u>	Type: Qualifie Date Ran	ed age: 07/01/2006 to 06/30/20	08 Posted	Before: 01/22	/2009	State Stat Ran	
	NUMBER of Sales:		212	MEDIAN:	93	COV:	33.02	95% 1	Median C.I.: 89.7	78 to 94.80	(!. Derived)
	TOTAL Sales Price:	16	5,651,902	WGT. MEAN:	89	STD:	30.65	95% Wgt	. Mean C.I.: 86.5	53 to 91.72	(Denneu)
	TOTAL Adj.Sales Price:	16	5,651,905	MEAN:	93	AVG.ABS.DEV:	16.84	95	% Mean C.I.: 88.	.70 to 96.95	
	TOTAL Assessed Value:	14	4,841,444								
	AVG. Adj. Sales Price:		78,546	COD:	18.07	MAX Sales Ratio:	353.40				
	AVG. Assessed Value:		70,006	PRD:	104.15	MIN Sales Ratio:	27.20			Printed: 01/22/2	2009 21:34:47
CONDITI	ON									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	22	72.15	83.21	77.23	41.6	6 107.74	27.20	192.83	56.75 to 93.71	27,363	21,132
10	4	97.40	91.08	84.47	15.0	2 107.82	59.00	110.55	N/A	15,950	13,473
15	3	99.53	101.31	102.33	3.5	3 99.00	96.93	107.46	N/A	30,633	31,346
20	40	95.16	97.19	87.24	22.3	1 111.41	32.64	266.27	85.46 to 99.62	41,372	36,093
30	114	93.29	92.91	88.44	14.5	7 105.06	43.32	353.40	90.01 to 95.96	83,630	73,960
35	4	99.34	96.94	96.10	3.1	3 100.87	88.39	100.67	N/A	146,000	140,298
40	23	89.78	91.91	91.28	13.2	3 100.69	63.50	139.54	84.70 to 98.70	163,060	148,842
45	1	94.80	94.80	94.80			94.80	94.80	N/A	186,000	176,335
50	1	104.04	104.04	104.04			104.04	104.04	N/A	185,000	192,467
ALI	·										
	212	93.21	92.82	89.13	18.0	7 104.15	27.20	353.40	89.78 to 94.80	78,546	70,006

Dawes County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

- 1. Updated the Marshall-Swift cost tables for residential dwellings and outbuilding structures.
- 2. Gathered data on new and remodeled residential structures.
- 3. Entered data on new structures and buildings into CAMA system for costing.
- 4. Re-priced new buildings and structures in CAMA and transferred data to MIPS for administration.
- 5. Reviewed preliminary statistics for assessment ratios.
- 6. Corrected and reviewed Assessor Locations.
- 7. Reviewed preliminary statistics.
- 8. Made adjustments to values in assessor locations not within the acceptable range of value.

Residential Appraisal Information (Includes Urban, Suburban and Rural Residential)

The Assessor's office 2. Valuation done by: The Assessor's office 3. Pickup work done by whom: The Assessor's office 4. What is the date of the Replacement Cost New data (Marshall-Swift) that ar used to value this property class? 2008 5. What was the last waar a depreciation schedule for this property class was
 2. Valuation done by: The Assessor's office 3. Pickup work done by whom: The Assessor's office 4. What is the date of the Replacement Cost New data (Marshall-Swift) that ar used to value this property class? 2008 5. What was the last war a depreciation schedule for this property class was
The Assessor's office 3. Pickup work done by whom: The Assessor's office 4. What is the date of the Replacement Cost New data (Marshall-Swift) that ar used to value this property class? 2008 5. What was the last war a depreciation schedule for this property class was
 3. Pickup work done by whom: The Assessor's office 4. What is the date of the Replacement Cost New data (Marshall-Swift) that ar used to value this property class? 2008 5. What was the last year a depreciation schedule for this property class was
 The Assessor's office 4. What is the date of the Replacement Cost New data (Marshall-Swift) that ar used to value this property class? 2008 5. What was the last year a depreciation schedule for this property class was
 4. What is the date of the Replacement Cost New data (Marshall-Swift) that ar used to value this property class? 2008 5. What was the last year a depreciation schedule for this property class was
used to value this property class? 2008 5 What was the last year a depreciation schedule for this property class was
2008 5 What was the last year a depreciation schedule for this property class we
5 What was the last year a depresistion schedule for this property class we
J. What was the last year a depreciation schedule for this property class wa
developed using market-derived information?
Chadron: 2003; rural Residential: 2004; Crawford: 2006
6. What approach to value is used in this class or subclasses to estimate th
market value of properties?
The Cost Approach
7. Number of Market Areas/Neighborhoods/Assessor Locations?
There are 12 "Assessor Locations"
8. How are these Market Areas/Neighborhoods/Assessor Locations defined?
By location: Chadron #1, Chadron #2, Chadron #3, Chadron #4, Chadron #5
Crawford #1, Crawford #2, Crawford #3, Marsland, Rural, Suburban, and Whitney.
9. Is "Market Area/Neighborhoods/Assessor Locations" a unique usabl valuation grouping? If not, what is a unique usable valuation grouping?
Yes, "Assessor Location" would be a unique usable valuation grouping as define
by the Assessor.
10. Is there unique market significance of the suburban location as defined in Reg
10-001.07B ? (Suburban shall mean a parcel of real estate property located outsid of the limits of an incorporated gits or willage, but within the legal jurisdiction of a
incorporated city or village)
Vagit matches the sities' geographic houndaries
1 are dwellings on agricultural parcels and dwellings on mural residential parcel
valued in a manner that would provide the same relationship to the market
Explain?
Yes. Dwellings are assessed based upon the same factors (style, size, quality
condition, etc.) for both types of parcel.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
44	0	25	69

23 - DAWES COUNTY			PAD 2009 R&O Statistics Base Stat								
RESIDENTIAL		-			Гуре: Qualifi	ed				State Stat Run	
					Date Ran	nge: 07/01/2006 to 06/30/20	008 Posted	Before: 01/23	/2009		
NUMBER	of Sales	:	206	MEDIAN:	95	COV:	28.27	95%]	Median C.I.:	93.29 to 96.78	(1. Darivad)
TOTAL Sa	les Price	: 16	,332,902	WGT. MEAN:	93	STD:	27.21	95% Wqt	. Mean C.I.:	90.29 to 95.15	(:: Derivea)
TOTAL Adj.Sa	les Price	: 16	,332,904	MEAN:	96	AVG.ABS.DEV:	13.90	95	% Mean C.I.:	92.53 to 99.96	
TOTAL Asses	sed Value	: 15	,143,844								
AVG. Adj. Sa	les Price	:	79,285	COD:	14.66	MAX Sales Ratio:	353.40				
AVG. Asses	sed Value	:	73,513	PRD:	103.80	MIN Sales Ratio:	32.64			Printed: 03/12/.	2009 16:39:38
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
Qrtrs											
07/01/06 TO 09/30/06	39	98.64	99.37	97.60	6.1	7 101.81	81.47	164.03	95.13 to 99	9.30 74,478	72,690
10/01/06 TO 12/31/06	31	98.45	96.82	96.33	4.8	2 100.51	76.44	112.94	94.66 to 99	9.53 92,821	89,416
01/01/07 TO 03/31/07	27	90.00	92.46	90.08	17.2	102.64	60.38	154.05	82.59 to 99	9.25 73,468	66,180
04/01/07 TO 06/30/07	41	96.07	95.42	96.16	16.5	1 99.23	32.64	138.24	84.84 to 10	4.33 63,475	61,039
07/01/07 TO 09/30/07	1	95.20	95.20	95.20			95.20	95.20	N/A	67,000	63,785
10/01/07 TO 12/31/07	9	91.22	123.23	94.53	43.4	3 130.36	65.85	353.40	84.35 to 13	6.50 85,166	80,503
01/01/08 TO 03/31/08	17	88.22	92.28	92.61	19.8	3 99.65	66.34	136.68	70.60 to 10	6.20 86,753	80,339
04/01/08 TO 06/30/08	41	87.64	91.91	84.61	16.3	7 108.64	62.75	249.24	83.91 to 93	3.40 89,178	75,449
Study Years											
07/01/06 TO 06/30/07	138	96.99	96.27	95.45	11.2	4 100.86	32.64	164.03	94.46 to 98	3.86 75,132	71,712
07/01/07 TO 06/30/08	68	89.19	96.20	87.98	20.8	0 109.35	62.75	353.40	85.50 to 93	3.40 87,714	77,169
Calendar Yrs											
01/01/07 TO 12/31/07	78	92.43	97.60	93.69	20.1	6 104.17	32.64	353.40	88.46 to 97	7.77 69,482	65,100
ALL											
	206	94.83	96.25	92.72	14.6	6 103.80	32.64	353.40	93.29 to 96	5.78 79,285	73,513
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
CHADRON #1	27	98.24	103.66	93.01	23.4	5 111.45	32.64	353.40	87.64 to 10	0.88 48,987	45,561
CHADRON #2	22	94.19	93.97	91.94	11.6	9 102.21	67.51	133.43	82.95 to 99	9.89 66,337	60,990
CHADRON #3	18	97.32	96.92	96.01	9.2	4 100.94	63.33	123.20	92.87 to 10	0.45 70,845	68,019
CHADRON #4	35	95.08	90.28	88.75	11.0	1 101.73	62.75	117.12	85.50 to 98	3.40 84,207	74,730
CHADRON #5	44	95.48	93.78	92.80	11.6	101.05	64.96	145.00	88.15 to 99	9.27 107,640	99,893
CRAWFORD #1	8	93.02	100.95	91.40	29.0	9 110.44	60.38	164.03	60.38 to 16	4.03 19,100	17,458
CRAWFORD #2	14	92.71	96.36	91.79	14.0	9 104.97	66.86	135.40	81.81 to 10	7.97 45,214	41,503
CRAWFORD #3	8	93.22	99.11	96.88	8.6	102.30	90.44	121.76	90.44 to 12	1.76 53,468	51,801
RURAL	20	92.47	102.27	96.83	22.3	1 105.61	63.33	249.24	84.25 to 10	1.68 104,410	101,103
SUBURBAN	8	92.47	92.78	91.31	10.0	8 101.61	76.38	105.70	76.38 to 10	5.70 155,112	141,636
WHITNEY	2	96.60	96.60	93.74	3.5	3 103.05	93.19	100.00	N/A	24,750	23,200
ALL											
	206	94.83	96.25	92.72	14.6	103.80	32.64	353.40	93.29 to 96	5.78 79,285	73,513

23 - DAWES COUNT	Y	[PAD 2	009 R&	O Statistics		Base S	tat		PAGE:2 of 5
RESIDENTIAL		-		,	Type: Qualifi	ied				State Stat Run	
					Date Rar	nge: 07/01/2006 to 06/30/20	008 Posted	Before: 01/23	/2009		
NU	MBER of Sales	:	206	MEDIAN:	95	COV:	28.27	95%	Median C.I.: 93.2	9 to 96.78	(!: Derived)
TOTA	L Sales Price	: 16	,332,902	WGT. MEAN:	93	STD:	27.21	95% Wgt	. Mean C.I.: 90.2	9 to 95.15	(
TOTAL Ad	j.Sales Price	: 16	,332,904	MEAN:	96	AVG.ABS.DEV:	13.90	95	% Mean C.I.: 92.	53 to 99.96	
TOTAL A	ssessed Value	: 15	,143,844								
AVG. Adj	. Sales Price	:	79,285	COD:	14.66	MAX Sales Ratio:	353.40				
AVG. A	ssessed Value	:	73,513	PRD:	103.80	MIN Sales Ratio:	32.64			Printed: 03/12/.	2009 16:39:39
LOCATIONS: URBAN	N, SUBURBAN	& RURAL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	178	95.16	95.73	92.19	13.9	99 103.83	32.64	353.40	93.40 to 97.20	73,055	67,352
2	8	92.47	92.78	91.31	10.0	101.61	76.38	105.70	76.38 to 105.70	155,112	141,636
3	20	92.47	102.27	96.83	22.3	31 105.61	63.33	249.24	84.25 to 101.68	104,410	101,103
ALL											
	206	94.83	96.25	92.72	14.6	56 103.80	32.64	353.40	93.29 to 96.78	79,285	73,513
STATUS: IMPROVE	D, UNIMPROVE	D & IOLI								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	191	94.66	96.00	92.60	14.3	103.67	32.64	353.40	93.19 to 96.97	83,704	77,508
2	15	95.00	99.45	98.40	18.6	51 101.06	60.38	145.00	87.64 to 112.50	23,020	22,652
ALL											
	206	94.83	96.25	92.72	14.6	56 103.80	32.64	353.40	93.29 to 96.78	79,285	73,513
PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
01	206	94.83	96.25	92.72	14.6	103.80	32.64	353.40	93.29 to 96.78	79,285	73,513
06											
07											
ALL											
	206	94.83	96.25	92.72	14.6	56 103.80	32.64	353.40	93.29 to 96.78	79,285	73,513
SCHOOL DISTRICT	*									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
07-0010	1	84.25	84.25	84.25			84.25	84.25	N/A	20,000	16,850
23-0002	169	95.13	95.90	92.46	14.3	103.73	32.64	353.40	93.40 to 97.45	85,697	79,234
23-0071	36	93.19	98.19	94.88	16.0	103.49	60.38	164.03	89.69 to 97.20	50,834	48,231
81-0003											
83-0500											
NonValid School											
ALL											
	206	94.83	96.25	92.72	14.6	103.80	32.64	353.40	93.29 to 96.78	79,285	73,513

23 - DAWE	s coui	ITY				PAD 2	009 R&	cO S	tatistics		Base St	at			PAGE:3 of 5
RESIDENTI	AL						Гуре: Oualifi	ed						State Stat Run	
							Date Rar	1ge: 07/	/01/2006 to 06/30/20	008 Posted	Before: 01/23	/2009			
	1	NUMBER of	f Sales:		206	MEDIAN:	95		COV:	28.27	95% I	Median C.I.:	93.29	to 96.78	(1. Derived)
	TO	TAL Sales	s Price:	16	,332,902	WGT. MEAN:	93		STD:	27.21	95% Wat	. Mean C.I.:	90.29	to 95.15	(Deriveu)
	TOTAL 2	Adj.Sale:	s Price:	16	,332,904	MEAN:	96		AVG. ABS. DEV:	13.90	95	Mean C.I.:	92.5	3 to 99.96	
	TOTAL	Assessed	d Value:	15	,143,844					10100			210	5 55 55.56	
1	AVG. A	dj. Sales	s Price:		79,285	COD:	14.66	MAX	Sales Ratio:	353.40					
	AVG.	Assessed	d Value:		73,513	PRD:	103.80	MIN	Sales Ratio:	32.64				Printed: 03/12/2	2009 16:39:39
YEAR BUIL	T *													Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D	PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
0 OR E	Blank		18	94.35	106.41	97.72	25.6	51	108.89	60.38	249.24	87.64 to 11	L2.50	28,472	27,822
Prior TO 1	860														
1860 TO 1	899		6	92.88	90.58	89.71	12.2	25	100.97	63.45	113.30	63.45 to 11	L3.30	57,583	51,659
1900 TO 1	919		42	94.77	95.50	92.35	12.3	32	103.40	63.33	152.33	92.87 to 9	9.30	65,750	60,721
1920 TO 1	939		45	93.93	90.89	90.35	9.6	6	100.60	62.75	121.76	87.39 to 9	7.45	71,758	64,832
1940 TO 1	949		12	99.59	99.30	87.41	15.2	29	113.60	66.34	154.05	79.13 to 10	03.02	64,504	56,385
1950 TO 1	959		20	89.22	87.46	88.28	11.8	39	99.06	68.86	102.46	75.23 to 9	8.02	98,215	86,709
1960 TO 1	969		20	96.52	92.00	94.17	14.6	52	97.70	32.64	136.50	85.40 to 10	00.00	88,425	83,268
1970 TO 1	979		27	96.23	97.19	92.03	11.0)7	105.61	64.96	164.03	90.01 to 9	9.27	109,329	100,618
1980 TO 1	989		7	99.54	138.21	108.44	49.6	54	127.45	76.61	353.40	76.61 to 35	53.40	95,357	103,407
1990 TO 1	994		1	84.93	84.93	84.93				84.93	84.93	N/A		22,500	19,110
1995 TO 1	999		5	94.66	104.31	101.60	20.5	54	102.67	76.38	138.24	N/A		168,000	170,681
2000 TO P	resent	:	3	93.19	96.06	96.08	4.4	19	99.98	91.22	103.76	N/A		165,166	158,690
ALL_															
			206	94.83	96.25	92.72	14.6	56	103.80	32.64	353.40	93.29 to 9	6.78	79,285	73,513
SALE PRIC	CE *													Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D	PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
Low	\$														
1 TC)	4999	1	100.00	100.00	100.00				100.00	100.00	N/A		4,000	4,000
5000 TO	ç	9999	7	112.00	133.01	133.13	32.5	51	99.91	89.69	249.24	89.69 to 24	19.24	6,428	8,558
Total	\$														
1 TC)	9999	8	106.00	128.89	130.43	31.4	17	98.82	89.69	249.24	89.69 to 24	19.24	6,125	7,988
10000 TC) 2	29999	27	102.70	115.55	111.01	26.6	50	104.09	60.38	353.40	90.00 to 12	21.76	17,822	19,783
30000 TC) 5	59999	44	92.05	89.72	89.99	14.2	24	99.70	32.64	136.50	84.35 to 9	8.02	43,112	38,798
60000 TC) 9	99999	72	95.51	93.07	93.22	9.2	24	99.84	62.75	138.24	93.29 to 9	7.20	78,482	73,159
100000 TC) 14	19999	30	96.16	91.39	91.48	9.5	51	99.90	65.43	112.94	87.39 to 9	9.13	120,265	110,022
150000 TC) 24	19999	23	88.46	90.02	90.01	12.5	51	100.02	64.96	136.68	83.25 to 9	4.64	179,655	161,705
250000 TC) 49	99999	2	107.51	107.51	107.03	15.1	.5	100.44	91.22	123.80	N/A		257,500	275,612
ALL															
			206	94.83	96.25	92.72	14.6	6	103.80	32.64	353.40	93.29 to 9	6.78	79,285	73,513

23 - DAWES	COUNTY				PAD 2	2009 R&	O Statis	stics		Base St	tat		PAGE:4 of 5
RESIDENTIA	L					Type: Qualifi	ied					State Stat Run	
						Date Ran	nge: 07/01/200	6 to 06/30/200	08 Posted	Before: 01/23	/2009		
	NUMBER	of Sales	:	206	MEDIAN:	95		COV:	28.27	95%]	Median C.I.: 9	3.29 to 96.78	(1. Dariwad)
	TOTAL Sal	les Price	: 16	,332,902	WGT. MEAN:	93		STD:	27.21	95% Wqt	. Mean C.I.: 9	0.29 to 95.15	(Deriveu)
TC	OTAL Adj.Sal	les Price	: 16	,332,904	MEAN:	96	AVG.	ABS.DEV:	13.90	95	% Mean C.I.:	92.53 to 99.96	
5	TOTAL Assess	sed Value	: 15	,143,844									
AV	VG. Adj. Sal	les Price	:	79,285	COD:	14.66	MAX Sales	s Ratio:	353.40				
	AVG. Assess	sed Value	:	73,513	PRD:	103.80	MIN Sales	s Ratio:	32.64			Printed: 03/12/.	2009 16:39:39
ASSESSED V	/ALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D	PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
Low \$	5												
1 TO	4999	1	100.00	100.00	100.00				100.00	100.00	N/A	4,000	4,000
5000 TO	9999	7	96.35	106.03	95.96	22.7	77 11	L0.50	60.38	152.33	60.38 to 152.	.33 7,685	7,374
Total	\$												
1 TO	9999	8	98.18	105.28	96.24	20.0	10	09.40	60.38	152.33	60.38 to 152.	.33 7,225	6,953
10000 TO	29999	30	94.98	101.84	91.92	25.1	19 11	L0.79	32.64	249.24	84.93 to 106.	.76 21,063	19,361
30000 TO	59999	53	91.57	96.08	89.07	19.8	30 10)7.87	62.75	353.40	84.35 to 96.	78 48,493	43,194
60000 TO	99999	66	95.97	94.37	93.31	7.6	57 10)1.14	65.43	123.20	93.40 to 98.	45 82,947	77,399
100000 TO	149999	32	93.93	91.94	90.46	10.1	19 10)1.63	64.96	138.24	87.01 to 99.	13 133,998	121,220
150000 TO	249999	16	94.25	96.43	95.45	11.7	/9 10)1.03	76.38	136.68	84.18 to 103.	.76 191,286	182,573
250000 TO	499999	Ţ	123.80	123.80	123.80				123.80	123.80	N/A	250,000	309,505
ALL		206	04 02	06 25	00 70	14 6		12 00	22 61	252 40	02 20 +0 06	70 70 205	70 E10
		200	94.03	90.25	92.12	14.0	10	13.00	52.04	333.40	93.29 10 90.	Ava Adi	Ava
RANGE		COINT	MEDIAN	MEAN	WGT MEAN	CO	חו	PRD	MTN	мдх	95% Median C	T Sale Price	Assd Val
(blank)		18	94 35	106 41	97 72	25 6	51 10	18.89	60 38	249 24	87 64 to 112	50 28 472	27 822
10		13	96.35	96.05	80.85	23.8	37 11	8.80	32.64	154.05	70.60 to 110.	55 21,407	17.308
15			99.53	102.46	103.31	3.1	0 9	99.18	99.30	108.55	N/A	30,633	31,646
20		35	95.20	92.50	90.91	12.9	95 10)1.75	63.45	133.43	85.46 to 99.	22 48,040	43,673
30		120	93.57	95.09	90.76	13.1	14 10)4.77	62.75	353.40	90.66 to 96.	23 91,398	82,956
35		6	99.34	93.64	92.32	7.0)6 10	01.44	76.44	101.88	76.44 to 101.	.88 161,500	149,090
40		10	102.39	105.06	107.48	11.4	19 9	97.74	88.15	136.68	89.78 to 123.	.80 164,600	176,913
45		1	94.64	94.64	94.64				94.64	94.64	N/A	186,000	176,025
ALL													
		206	94.83	96.25	92.72	14.6	56 10	03.80	32.64	353.40	93.29 to 96.	78 79,285	73,513
STYLE												Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D	PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
(blank)		18	94.35	106.41	97.72	25.6	51 10	08.89	60.38	249.24	87.64 to 112.	.50 28,472	27,822
100		8	99.77	135.23	120.22	45.2	22 11	L2.48	81.47	353.40	81.47 to 353.	40 22,550	27,110
101		141	95.13	93.55	92.31	12.1	13 10	01.33	32.64	164.03	93.29 to 97.	20 82,179	75,863
102		13	93.95	97.33	92.54	11.3	31 10)5.17	77.31	152.33	84.93 to 99.	71 105,030	97,199
103		2	84.38	84.38	84.88	12.1	L7 9	99.40	74.11	94.64	N/A	177,250	150,450
104		21	92.87	91.78	92.89	12.9	93 9	98.80	65.43	136.68	85.50 to 98.	73 97,539	90,608
302		1	90.01	90.01	90.01				90.01	90.01	N/A	90,000	81,010
304		2	94.14	94.14	93.15	5.7	10	01.06	88.74	99.54	N/A	97,250	90,592
ALL													
		206	94.83	96.25	92.72	14.6	56 10	03.80	32.64	353.40	93.29 to 96.	78 79,285	73,513

23 - DAWES COUNTY			PAD 2009 R&O Statistics Base Stat							State Stat Dave	PAGE:5 of 5
RESIDENTIAL			Type: Qualified Date Range: 07/01/2006 to 06/30/2008 Posted Before: (5/2009	State Stat Kun	
	NUMBER of Sales:		206	MEDIAN:	95	COV:	28.27	95%	Median C.I.: 93.2	9 to 96.78	(1. Derived)
	TOTAL Sales Price:	16	5,332,902	WGT. MEAN:	93	STD:	27.21	95% Wgt	. Mean C.I.: 90.2	9 to 95.15	(
	TOTAL Adj.Sales Price:	16	5,332,904	MEAN:	96	AVG.ABS.DEV:	13.90	95	% Mean C.I.: 92.	53 to 99.96	
	TOTAL Assessed Value:	15	5,143,844								
	AVG. Adj. Sales Price:		79,285	COD:	14.66	MAX Sales Ratio:	353.40				
	AVG. Assessed Value:		73,513	PRD:	103.80	MIN Sales Ratio:	32.64			Printed: 03/12/2	2009 16:39:39
CONDITI	ON									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	18	94.35	106.41	97.72	25.6	1 108.89	60.38	249.24	87.64 to 112.50	28,472	27,822
10	4	98.61	96.27	92.23	9.5	8 104.38	77.31	110.55	N/A	15,950	14,711
15	3	99.53	102.46	103.31	3.1	0 99.18	99.30	108.55	N/A	30,633	31,646
20	39	96.11	95.30	90.88	15.9	2 104.87	32.64	154.05	89.69 to 99.89	42,317	38,456
30	114	93.88	95.06	91.49	13.1	.3 103.90	62.75	353.40	90.82 to 96.99	83,630	76,515
35	4	99.34	95.88	94.73	4.1	9 101.22	84.18	100.67	N/A	146,000	138,300
40	22	90.71	94.73	94.90	15.4	3 99.83	64.96	138.24	83.25 to 102.99	160,245	152,067
45	1	94.64	94.64	94.64			94.64	94.64	N/A	186,000	176,025
50	1	103.76	103.76	103.76			103.76	103.76	N/A	185,000	191,950
ALI	·										
	206	94.83	96.25	92.72	14.6	6 103.80	32.64	353.40	93.29 to 96.78	79,285	73,513

Residential Correlation

Residential Real Property

I. Correlation

RESIDENTIAL:As the following tables and the accompanying narratives will indicate, first all three measures of central tendency are within acceptable range, and any could be used as a point estimate for the overall residential level of value. Although not supported by the Trended Preliminary ratio, the median will be used as the point estimate for the overall level of value?primarily because the coefficient of dispersion is within acceptable parameters. All three measures of central tendency in the Trended statistical profile are also within acceptable range, and tend to confirm the R&O median, mean and weighted mean.

Regarding the qualitative statistics, after removing extreme outlying sales, both are within their respective parameters. Although the Trended qualitative statistics are both outside of compliance, the explanation for this is given in Table VIII.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

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

	Total Sales	Qualified Sales	Percent Used
2009	263	206	78.33
2008	377	289	76.66
2007	399	324	81.20
2006	351	291	82.91
2005	328	275	83.84

RESIDENTIAL: Table II shows that the Dawes County Assessor consistently utilizes more than 75% of the total available residential sales, and this further indicates that the Assessor does not excessively trim the sales file. The qualification process can be described by the following narrative of her sales review and qualification process: All residential, commercial and agricultural sales (not those excluded by reference to the IAAO standards) are verified by a mailed questionnaire to the buyer of the property. About 75% of the questionnaires are returned. The Assessor will only disqualify the remaining 25% only if they are truly a ?non-arms?-length? transaction. The verification questionnaires are kept on file.

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

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

Adjusting for Selective Reappraisal

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

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

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	93	7.68	100	95
2008	98.3	1.03	99	98.71
2007	97	0.54	97	100
2006	94	6.26	100	100
2005	97	-0.28	97	98

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

RESIDENTIAL: The data in Table III indicates that there is very little correlation between the Trended Preliminary and the R&O median. This lack of correlation could be partially explained by the Assessor?s assessment actions taken to address residential property for 2009. According to the Assessor, new construction, remodeled, Chadron#5, Crawford #3 and Rural residential property received adjustments. This would tend to have a more pronounced effect on the residential base compared to the sales file. This is illustrated in Table IV.

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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
6.02	2009	7.68
0.53	2008	1.03
13.62	2007	2.22
7.71	2006	6.26
4.56	2005	-0.28

RESIDENTIAL: The difference between the percent change in the sales file compared with the percent change in the assessed residential base is less than two points (1.66), and is therefore statistically insignificant.

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, 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.

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

	Median	Wgt. Mean	Mean
R&O Statistics	95	93	96

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

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	14.66	103.80
Difference	0.00	0.80

RESIDENTIAL:Of the qualitative statistics, it appears at first glance that only the coefficient of dispersion is within acceptable range?since the price-related differential is slightly above its prescribed upper limit (by less than one point). However, the removal of extreme outliers would bring the PRD into range at 101.55. Thus, the qualitative statistics are within compliance.

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	212	206	-6
Median	93	95	2
Wgt. Mean	89	93	4
Mean	93	96	3
COD	18.07	14.66	-3.41
PRD	104.15	103.80	-0.35
Minimum	27.20	32.64	5.44
Maximum	353.40	353.40	0.00

RESIDENTIAL: The six sale difference that exists between the Preliminary and the R&O statistics is due to these being found to be substantially changed during the County?s review process. Assessment actions taken to address the residential property class for 2009 included the following:

- 1. Updated the Marshall-Swift cost tables for residential dwellings and outbuilding structures.
- 2. Gathered data on new and remodeled residential structures.
- 3. Entered data on new structures and buildings into CAMA system for costing.

4. Re-priced new buildings and structures in CAMA and transferred data to MIPS for administration.

- 5. Reviewed preliminary statistics for assessment ratios.
- 6. Corrected and reviewed Assessor Locations.
- 7. Reviewed preliminary statistics.
- 8. Made adjustments to values in assessor locations not within the acceptable range of value.

These actions appear to be reflected in Table VII.

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	206	206	0
Median	95	94	1
Wgt. Mean	93	93	0
Mean	96	99	-3
COD	14.66	24.00	-9.34
PRD	103.80	106.00	-2.20
Minimum	32.64	27.47	5.17
Maximum	353.40	393.00	-39.60

Table VIII is a comparison of the R&O statistical profile (that uses the reported assessed values) to statistics generated by using the assessed value in place for the year prior to the same sale. This value is then trended by the annual percent change in the assessed base (excluding growth) for the successive years through assessment year 2009. Any county that had a number of residential sales significantly above 250 was represented in the Trended Ratio Analysis by selecting 250 sales that reflected both the composition of sales contained in the sales file and the calculated estimate of the residential population. Since Dawes County had 206 qualified residential sales, all were trended by the aforementioned method. The above table reveals that there is only a one-point difference between the R&O median and the trended median. All three of the trended measures of central tendency are within acceptable range. However, the trended qualitative statistical measures are outside of their respective parameters, but could be explained by the fact that the trended process moves all sales by the overall percent change to the base?whereas the specific assessment cycle can move to specifically address a subclass that is outside of acceptable range.

Commercial Reports

23 - DAWES COUNTY COMMERCIAL			PAD 2009 Preliminary Statistics Base Stat State State State Ru							State Stat Run	PAGE:1 of 5
		Type: Qualified Date Range: 07/01/2005 to 06/30/2008 — Posted Refore: 01/22/2009									
NUMBE	R of Sales	:	33	MEDIAN	98		ED 04	<u>م</u> م	Median C I : (22 01 + 2 00 21	
TOTAL S	ales Price	: 2	,890,500	WGT. MEAN:	9 0	CUV.	52.84	95% . 95% Wat	Mean C T · ·	$93.91 \ 10 \ 99.31$	(!: Derived)
TOTAL Adi.S	ales Price	: 2	,930,500	MEAN:	100	SID:	54.75	95% WGC	* Mean C.I (01 02 + 117 02	
TOTAL Asse	ssed Value	: 2	,650,662		200	AVG.ABS.DEV.	21.54	95	• Mean C.I	81.83 10 117.83	
AVG. Adi. S	ales Price	:	88,803	COD:	22.01	MAX Sales Ratio:	367.50				
AVG. Asse	ssed Value	:	80,323	PRD:	110.37	MIN Sales Ratio:	27.52			Printed: 01/22/	2009 21.34.56
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
Ortrs											
07/01/05 TO 09/30/05	3	114.19	121.11	107.88	15.4	112.26	98.18	150.97	N/A	106,666	115,075
10/01/05 TO 12/31/05	4	96.75	86.84	80.23	12.6	50 108.24	54.55	99.33	N/A	98,625	79,131
01/01/06 TO 03/31/06	5	96.33	96.03	96.20	2.4	18 99.82	92.03	99.31	N/A	112,200	107,940
04/01/06 TO 06/30/06	4	89.77	85.88	87.09	14.7	73 98.60	64.50	99.46	N/A	100,000	87,093
07/01/06 TO 09/30/06	3	99.06	100.58	99.14	2.6	59 101.46	97.35	105.33	N/A	85,666	84,926
10/01/06 TO 12/31/06	4	74.69	70.42	75.15	40.5	58 93.70	27.52	104.79	N/A	73,750	55,423
01/01/07 TO $03/31/07$	2	99.41	99.41	99.57	1.5	53 99.84	97.89	100.94	N/A	72,500	72,190
04/01/07 TO 06/30/07	4	76.03	73.60	70.52	6.1	LO 104.37	63.71	78.64	N/A	74,000	52,183
07/01/07 TO 09/30/07									,	,	- ,
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	3	100.00	105.30	101.50	7.1	103.75	97.27	118.63	N/A	86.666	87,965
04/01/08 TO 06/30/08	1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
Study Years										,	,
07/01/05 TO 06/30/06	16	98.38	95.90	92.50	11.7	71 103.67	54.55	150.97	92.03 to 99.	.33 104,718	96,864
07/01/06 TO 06/30/07	13	96.67	82.82	83.54	18.3	36 99.13	27.52	105.33	63.71 to 100	.94 76.384	63.814
07/01/07 TO 06/30/08	4	109.32	170.85	103.53	66.0	165.03	97.27	367.50	N/A	65,500	67,811
Calendar Yrs									,	,	- , -
01/01/06 TO 12/31/06	16	97.01	87.94	90.19	12.7	77 97.51	27.52	105.33	80.81 to 99.	.31 94.562	85,284
01/01/07 TO 12/31/07	6	78.24	82.21	80.07	13.1	102.66	63.71	100.94	63.71 to 100	.94 73.500	58,852
ALL	-										,
	33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.	.31 88,803	80,323
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	мах	95% Median C	.I. Sale Price	Assd Val
CHADRON #2	10	99.03	97.34	96.93	7.0	100.42	78.64	118.63	80.81 to 104	.79 89,950	87,186
CHADRON #3	3	97.27	74.62	82.17	24.5	52 90.81	27.52	99.06	N/A	131,666	108,191
CHADRON #4	4	99.56	110.53	103.46	15.4	19 106.84	92.03	150.97	N/A	112,500	116.390
CHADRON #5	3	93.91	91.15	85.85	11.0	106.18	74.22	105.33	N/A	102.500	87,993
CRAWFORD #1	3	97.89	97.12	97.77	1.3	36 99.34	94.75	98.73	N/A	46.666	45.626
CRAWFORD #2	6	98.34	132.90	78.29	62.0	169.76	54.55	367.50	54.55 to 367	.50 66.833	52.323
RURAL	1	63.71	63.71	63.71	02.0	107.70	63.71	63.71	N/A	118.750	75,660
SUBURBAN	- 3	77.83	76.37	90.61	19.6	55 84.29	52.70	98.58	N/A	72.916	66.068
ALL	5			20.01	19.0		52	20.00	,	.2,910	,
	33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.	.31 88,803	80,323

23 - DAWES COUNTY				PAD 2009 Preliminary Statistics Base Stat State State State Ru						State Stat Run	PAGE:2 of 5	
				Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009								
	NUMB	SER of Sales	:	33	MEDIAN:	98	COV:	52 84	95%	Median C.I.: 93	91 to 99 31	(1. Darinad)
	TOTAL	Sales Price	: 2	2,890,500	WGT. MEAN:	90	STD:	52.01	95% Wat	. Mean C.I.: 83	12 to 97 79	(!: Derivea)
	TOTAL Adj.	Sales Price	: 2	2,930,500	MEAN:	100	AVG ABS DEV:	21 54	95	% Mean C.I.: 81	83 to 117 83	
	TOTAL Ass	essed Value	: 2	2,650,662			1100.1100.001	21.01		01	.05 00 117.05	
	AVG. Adj.	Sales Price	:	88,803	COD:	22.01	MAX Sales Ratio:	367.50				
	AVG. Ass	essed Value	:	80,323	PRD:	110.37	MIN Sales Ratio:	27.52			Printed: 01/22/.	2009 21:34:56
LOCATIO	NS: URBAN,	SUBURBAN	& RURAL								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
1		29	98.18	103.50	91.66	21.4	4 112.92	27.52	367.50	94.75 to 99.46	89,413	81,958
2		3	77.83	76.37	90.61	19.6	5 84.29	52.70	98.58	N/A	72,916	66,068
3		1	63.71	63.71	63.71			63.71	63.71	N/A	118,750	75,660
ALL												
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	. 88,803	80,323
STATUS:	IMPROVED,	UNIMPROVE	D & IOL	L							Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
1		30	98.38	103.31	91.98	20.7	112.32	27.52	367.50	96.33 to 99.33	92,525	85,105
2		3	63.71	65.02	63.00	13.5	103.21	52.70	78.64	N/A	51,583	32,495
ALL												
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	. 88,803	80,323
SCHOOL I	DISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
(blank)												
07-0010												
23-0002		21	98.58	95.78	94.21	11.6	101.67	27.52	150.97	93.91 to 99.46	105,571	99,458
23-0071		12	95.71	106.92	78.77	40.6	135.73	52.70	367.50	63.71 to 100.0	0 59,458	46,835
81-0003												
83-0500												
NonValid	School											
ALL												
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	. 88,803	80,323

23 - DAWES COUNTY				PAD 2009	9 Prelim	inary Statistics	5	Base S	tat		PAGE:3 of 5	
COMMERCIAL					Type: Oualified							
				Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009								
	NUM	BER of Sales	:	33	MEDIAN:	98	COV:	52.84	95%	Median C.I.: 93.9	1 to 99.31	(1. Derived)
TOTAL Sales Price:		:	2,890,500	WGT. MEAN:	90	STD:	52.75	52.01 95% Wgt. Mean		2 to 97.79	(Deriveu)	
TOT.	AL Adj	.Sales Price	:	2,930,500	MEAN:	100	AVG.ABS.DEV:	21.54	95	% Mean C.I.: 81.	83 to 117.83	
TO	TAL As	sessed Value	:	2,650,662								
AVG	. Adj.	Sales Price	:	88,803	COD:	22.01	MAX Sales Ratio:	367.50				
A	VG. As	sessed Value	:	80,323	PRD:	110.37	MIN Sales Ratio:	27.52			Printed: 01/22/20	
YEAR BUILT	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR Blank	c	10	78.24	82.45	79.11	29.7	104.22	27.52	150.97	52.70 to 105.33	69,050	54,626
Prior TO 1860	C											
1860 TO 1899	9	2	86.42	86.42	84.52	6.4	102.25	80.81	92.03	N/A	119,500	101,000
1900 TO 1919	Э	3	99.31	84.62	77.93	15.2	108.59	54.55	100.00	N/A	114,166	88,966
1920 TO 1939	9	8	100.20	132.34	98.94	42.8	133.76	64.50	367.50	64.50 to 367.50	55,687	55,095
1940 TO 1949	9	3	98.73	100.57	100.16	2.2	100.40	98.18	104.79	N/A	138,666	138,891
1950 TO 1959	Э	1	99.33	99.33	99.33			99.33	99.33	N/A	120,000	119,200
1960 TO 1969	9	5	97.35	96.98	96.92	1.3	100.06	93.91	99.06	N/A	102,400	99,241
1970 TO 1979	Э	1	98.58	98.58	98.58			98.58	98.58	N/A	165,000	162,655
1980 TO 1989	9											
1990 TO 1994	1											
1995 TO 1999	9											
2000 TO Pres	sent											
ALL	_											
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	88,803	80,323
SALE PRICE	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	499	99 1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
Total \$_												
1 TO	999	99 1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
10000 TO	2999	99 6	86.69	87.24	87.72	20.2	99.45	52.70	114.19	52.70 to 114.19	22,291	19,555
30000 TO	5999	99 4	108.68	108.21	106.36	24.4	101.74	64.50	150.97	N/A	50,000	53,177
60000 TO	9999	99 10	97.62	90.68	89.72	8.9	101.07	27.52	100.94	92.03 to 100.00	78,250	70,206
100000 TO	14999	99 6	98.30	89.80	89.71	11.5	59 100.10	63.71	104.79	63.71 to 104.79	126,041	113,067
150000 TO	24999	99 6	96.05	87.52	88.33	11.5	99.07	54.55	99.06	54.55 to 99.06	176,000	155,467
ALL	_											
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	88,803	80,323
23 - DAWES COUNTY				PAD 2009 Preliminary Statistics Base Stat								
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COMMERCIAL	L					Type: Qualifi	ed				State Stat Run	
						Date Rar	rge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/22	2/2009		
	NUMBE	R of Sales	:	33	MEDIAN.	08	-g	50.04		Madian (I.T.) 00 01		
	TOTAL S	ales Price	: 2	890 500	WCT MEAN	90	COV:	52.84	958	Median C.I.: 93.9	L to 99.31	(!: Derived)
-	TOTAL Adi.S	ales Price	. 2	,030,500	MGI. MEAN:	100	STD:	52.75	95% Wgt	. Mean C.I.: 83.12	2 to 97.79	
-	TOTAL Asses	ssed Value	. 2	650 662	MEAN ·	100	AVG.ABS.DEV:	21.54	95	% Mean C.1.: 81.8	3 to 117.83	
7	AVG Adi S	ales Drice	<u>2</u>	88 803		22 01	MAX Sales Ratio:	367 50				
r	AVG Age	ared Value		80 323	COD:	110 37	MIN Sales Ratio:	27 52			Drinted, 01/22/	2000 21.24.57
ACCECCED	WATUE *	JSCU VUIUC	. •	00,525	110.	110.57	Min baies Racio.	27.52			Avg Adj	2009 21:34:57 Avg
RANGE	VALUE ~	COUNT	MEDIAN	MEAN	WGT MEAN	CC	חקים חו	MIN	МУХ	95% Median C T	Sale Price	Assd Val
Low	4	COONI	MEDIAN	PIERIN	WOI. MEAN			1-1±1V	1.11.121	558 Median C.1.		
5000 TO	9999	2	223 07	223 07	123 08	64 7	181 24	78 64	367 50	N / A	6 500	8 000
Total	\$	2	223.07	223.07	125.00	01.7	5 101.21	/0.01	507.50	N/ A	0,500	0,000
1 TO	- <u>~</u>	2	223 07	223 07	123 08	64 7	181 24	78 64	367 50	N / A	6 500	8 000
10000 TO	29999	5	77.83	71.63	54.60	30.8	131.17	27.52	105.33	N/A	36.750	20.067
30000 TO	59999	5	98 73	98 54	95 54	14 5	103 14	64 50	118 63	N/A	47 800	45 668
60000 TO) 99999	11	97.89	95.62	89.05	13.5	i6 107.38	54.55	150.97	63.71 to 100.94	87.840	78,221
100000 TO	149999		97.27	92.83	92.13	8.0	100.76	74.22	104.79	74.22 to 104.79	135.357	124,701
150000 TO	249999	3	98.58	98.61	98.56	0.3	100.05	98.18	99.06	N/A	193,666	190,879
ALL		-								,		
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	88,803	80,323
COST RANK	ζ										Avg. Adj.	Avg.
RANGE	-	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		10	78.24	82.45	79.11	29.7	104.22	27.52	150.97	52.70 to 105.33	69,050	54,626
10		6	99.04	133.88	82.26	61.8	162.75	54.55	367.50	54.55 to 367.50	78,583	64,641
20		17	98.58	98.04	97.06	3.8	101.01	80.81	114.19	94.75 to 100.00	104,029	100,973
ALL												
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	88,803	80,323
OCCUPANCY	CODE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		10	78.24	82.45	79.11	29.7	104.22	27.52	150.97	52.70 to 105.33	69,050	54,626
300		4	98.76	100.93	98.43	5.9	102.54	92.03	114.19	N/A	117,250	115,410
306		2	95.29	95.29	94.70	1.4	5 100.63	93.91	96.67	N/A	105,000	99,432
323		1	99.46	99.46	99.46			99.46	99.46	N/A	130,000	129,300
343		1	98.74	98.74	98.74			98.74	98.74	N/A	89,500	88,375
344		3	100.94	106.29	103.66	6.3	102.54	99.31	118.63	N/A	69,166	71,700
350		2	81.78	81.78	90.80	21.1	.3 90.07	64.50	99.06	N/A	115,000	104,416
353		2	89.77	89.77	85.40	9.9	105.12	80.81	98.73	N/A	107,500	91,800
405		1	97.35	97.35	97.35			97.35	97.35	N/A	62,000	60,355
406		3	104.79	189.01	107.08	86.7	176.52	94.75	367.50	N/A	47,333	50,683
442		2	77.28	77.28	70.59	29.4	1 109.47	54.55	100.00	N/A	127,500	90,000
95		1	98.58	98.58	98.58			98.58	98.58	N/A	165,000	162,655
98		1	97.89	97.89	97.89			97.89	97.89	N/A	65,000	63,630
ALL												
		33	97.89	99.83	90.45	22.0	110.37	27.52	367.50	93.91 to 99.31	88,803	80,323

23 - DAWES COUNTY COMMERCIAL			[PAD 2009 Preliminary Statistics Base Stat Type: Qualified							PAGE:5 of State Stat Run		
						Date Ran	ige: 07/01/2005 to 06/	30/2008 Pos	ted Before: 01/2	2/2009			
	NUMBER of	Sales:		33	MEDIAN:	98	C	ov: 52.	84 95%	Median C.I.:	93.91 to 99.31	(!: Derived)	
	TOTAL Sales	Price:	2	,890,500	WGT. MEAN:	90	S	TD: 52.	75 95% Wg	t. Mean C.I.:	83.12 to 97.79	(
	TOTAL Adj.Sales	Price:	2	,930,500	MEAN:	100	AVG.ABS.D	EV: 21.	54 9	5% Mean C.I.:	81.83 to 117.83		
	TOTAL Assessed	Value:	2	,650,662									
	AVG. Adj. Sales	Price:		88,803	COD:	22.01	MAX Sales Rat	io: 367.	50				
	AVG. Assessed	Value:		80,323	PRD:	110.37	MIN Sales Rat	io: 27.	52		Printed: 01/22/	2009 21:34:57	
PROPERTY	TYPE *										Avg. Adj.	Avg.	
RANGE	C	OUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val	
02		4	105.26	108.93	97.04	22.4	7 112.25	74.22	150.97	N/A	74,000	71,808	
03		29	97.89	98.58	89.71	21.7	1 109.88	27.52	367.50	92.03 to 99	.31 90,844	81,497	
04													
ALL_													
		33	97.89	99.83	90.45	22.0	1 110.37	27.52	367.50	93.91 to 99	.31 88,803	80,323	

Dawes County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial

- 1. Gathered data on new and remodeled commercial structures.
- 2. Entered data on new structures and buildings into CAMA System for costing.
- 3. Re-priced new buildings and structures in CAMA and transferred data to MIPS for administration.
- 4. Reviewed preliminary statistics for assessment ratios.
- 5. Corrected and reviewed Assessor Locations to correct any errors remaining from the old system.

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor's office and contracted appraiser
2.	Valuation done by:
	Assessor's office and contracted appraiser
3.	Pickup work done by whom:
	Assessor's office and contracted appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are
	used to value this property class?
	2007
5.	What was the last year a depreciation schedule for this property class was
	developed using market-derived information?
	2008
6.	When was the last time that the Income Approach was used to estimate or
	establish the market value of the properties in this class?
	The last time the Income Approach was used to establish market value for the entire
	commercial property class was 2008.
7.	What approach to value is used in this class or subclasses to estimate the
	market value of properties?
	The Assessor utilizes the Cost, Income and Market Approaches to estimate the
	market value of commercial properties within the County.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	There are 12 "Assessor Locations."
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By location: Chadron #1, Chadron #2, Chadron #3, Chadron #4, Chadron #5,
	Crawford #1, Crawford #2, Crawford #3, Marsland, Rural, Suburban and Whitney.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation
	grouping? If not, what is a unique usable valuation grouping?
	Yes, as defined by the Assessor.
11.	Do the various subclasses of Commercial Property such as convenience stores,
	warehouses, hotels, etc. have common value characteristics?
	Yes
12.	Is there unique 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.)
	Yes, the "suburban location" has a unique market significance in Dawes County.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
12	0	0	12

23 - DAWES COUNTY	[PAD 2009 R&O Statistics Base Stat									
COMMERCIAL		ſ			Type: Oualifi	ed				State Stat Run	
					Date Rar	nge: 07/01/2005 to 06/30/2	008 Posted	Before: 01/23	8/2009		
NUMBER	of Sales	:	29	MEDIAN:	99	CON.	53 73	95%	Median C T :	93 91 +o 99 36	(I. D
TOTAL Sal	es Price:	: 2	,443,500	WGT. MEAN:	94	COV:	55.73	95% Wat	Mean C T : 9	$6.79 \pm 0.100 51$	(!: Derivea)
TOTAL Adj.Sal	es Price:	: 2	,483,500	MEAN:	103	AVC ARC DEV.	21 70	958 MgC	<pre>% Mean C T :</pre>	$91 79 \pm 0 100.54$	
TOTAL Assess	ed Value:	: 2	,326,170			AVG.ABS.DEV.	21.70	25	• Mean C.I.	01.70 LO 123.79	
AVG. Adj. Sal	es Price:	:	85,637	COD:	22.02	MAX Sales Ratio:	367.50				
AVG. Assess	ed Value:	:	80,212	PRD:	109.74	MIN Sales Ratio:	27.52			Printed: 03/12/	2009 16.39.51
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
Ortrs											
~	3	114.19	121.12	107.89	15.4	1 112.26	98.19	150.97	N/A	106,666	115,081
10/01/05 TO 12/31/05	3	98.77	97.62	98.71	1.5	5 98.89	94.75	99.33	N/A	76,500	75,515
01/01/06 TO 03/31/06	5	96.33	96.04	96.21	2.5	99.82	92.01	99.36	N/A	112,200	107,947
04/01/06 TO 06/30/06	4	90.04	86.01	87.32	14.5	98.50	64.50	99.46	N/A	100,000	87,320
07/01/06 TO 09/30/06	2	102.30	102.30	99.72	3.1	.6 102.58	99.06	105.53	N/A	97,500	97,227
10/01/06 TO 12/31/06	4	74.69	70.42	75.15	40.5	93.70	27.52	104.79	N/A	73,750	55,423
01/01/07 TO 03/31/07	2	99.39	99.39	99.54	1.5	51 99.84	97.89	100.89	N/A	72,500	72,170
04/01/07 TO 06/30/07	4	78.24	82.31	84.48	8.0	97.42	74.22	98.53	N/A	74,000	62,518
07/01/07 TO 09/30/07										,	- ,
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	1	118.63	118.63	118.63			118.63	118.63	N/A	40,000	47,450
04/01/08 TO 06/30/08	1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
Study Years										_,	.,
07/01/05 TO $06/30/06$	15	98.58	98.70	96.71	9.4	5 102.05	64.50	150.97	93.91 to 99	. 36 100.700	97.387
07/01/06 TO $06/30/07$	12	97.28	84.52	87.06	17.0	06 97.08	27.52	105.53	74.22 to 100	.89 .77.583	67,547
07/01/07 TO $06/30/08$	2	243.07	243.07	130.48	51.1	9 186.29	118.63	367.50	,1.22 00 100 N/A	21,000	27,400
Calendar Yrs	-	210107	210107	100110	01.1	100125	110.00	507.50		22,000	27,100
01/01/06 TO 12/31/06	15	96.67	87.37	89.95	13.5	59 <u>97</u> .13	27.52	105.53	81.39 to 99	.36 .96.733	87.011
01/01/07 TO $12/31/07$		88 27	88 00	89 44	12 5	5 98 39	74 22	100 89	74 22 to 100	89 73 500	65 735
AT.T.	0	00.27	00.00	09.11	12.5		, 1, 22	100.00	,1.22 00 100	.0) ,3,500	00,,00
	29	98.53	102.79	93.66	22.0	109.74	27.52	367.50	93.91 to 99	. 36 . 85 . 637	80.212
ASSESSOR LOCATION		20.00	102175	20.00	22.0	100111	27.02	507.50	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Avg. Adj.	Avg.
RANGE	COUNT	MEDTAN	MEAN	WGT. MEAN	CC	מאם מו	MTN	МАХ	95% Median C	⊤ Sale Price	Assd Val
CHADRON #2	9	99.33	97.41	97.01	7.5	51 100.41	78.64	118.63	81.39 to 104	.79 93.055	90.277
CHADRON #3	2	63.29	63.29	74.76	56.5	52 84.66	27.52	99.06	N/A	132,500	99,060
CHADRON #4	4	99 54	110 52	103 45	15 4	106.83	92 01	150 97	N/A	112 500	116 382
CHADRON #5	3	03 01	91 22	85.86	11 1	1 106.24	74 22	105 53	N/A N/A	102 500	88 006
CRAWEORD #1	2	07 00	07 11	07.76	1 2	24 00.24	04 75	105.55	N/A	102,500	45 620
CRAWFORD #1	3	105 /2	160 72	97.70	1.3 76 0	175 10	94.75 64 50	267 50	N/A N/A	40,000	45,020
	1 ¹	100.43	100.12	21./4 00 50	/0.0	10 1/3.19	04.00	307.30	N/A	30,300 110 750	33,405
CULTURAN	⊥ 2	20.03 00 00	76.53 76 77	90.53 00.61	10 6	E 94.00	20.33 E2 70	70.53 00 E0	N/A	110,/50	LT/,000
SUDUKBAN	3	11.83	/6.3/	90.0I	19.6	5 84.29	54./U	98.58	N/A	/2,916	00,008
АЦЦ		00 50	100 70	02 66	22.0	100 74	27 52	267 60	02 01 +0 00		00 010
	29	90.53	102.79	93.00	22.0	109./4	21.52	30/.50	93.91 to 99	. 50 85,637	80,212

23 - DAWES COUNTY				PAD 2009 R&O Statistics Base Stat									
COMMERCIA	AL					Type: Qualifie	ed				State Stat Run		
						Date Ran	ge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009			
	NUMB	ER of Sales	:	29	MEDIAN:	99	COV:	53.73	95%	Median C.I.: 93.91	L to 99.36	(!: Derived)	
	TOTAL	Sales Price	: 2	,443,500	WGT. MEAN:	94	STD:	55.23	95% Wgt	. Mean C.I.: 86.79	to 100.54	(
	TOTAL Adj.	Sales Price	: 2	,483,500	MEAN:	103	AVG.ABS.DEV:	21.70	95	% Mean C.I.: 81.7	8 to 123.79		
	TOTAL Ass	essed Value	: 2	,326,170									
	AVG. Adj.	Sales Price	:	85,637	COD:	22.02	MAX Sales Ratio:	367.50					
	AVG. Ass	essed Value	:	80,212	PRD:	109.74	MIN Sales Ratio:	27.52			Printed: 03/12/2	2009 16:39:51	
LOCATION	IS: URBAN,	SUBURBAN	& RURAL								Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1		25	98.69	106.13	93.71	22.8	0 113.25	27.52	367.50	94.75 to 99.46	85,840	80,438	
2		3	77.83	76.37	90.61	19.6	5 84.29	52.70	98.58	N/A	72,916	66,068	
3		1	98.53	98.53	98.53			98.53	98.53	N/A	118,750	117,000	
ALL_													
		29	98.53	102.79	93.66	22.0	2 109.74	27.52	367.50	93.91 to 99.36	85,637	80,212	
STATUS:	IMPROVED,	UNIMPROVE	D & IOLI								Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1		26	98.63	105.81	93.93	21.9	7 112.65	27.52	367.50	94.75 to 99.46	89,567	84,128	
2		3	78.64	76.62	89.71	19.4	3 85.41	52.70	98.53	N/A	51,583	46,275	
ALL_													
		29	98.53	102.79	93.66	22.0	2 109.74	27.52	367.50	93.91 to 99.36	85,637	80,212	
SCHOOL D	ISTRICT *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)													
07-0010													
23-0002		19	98.77	95.66	93.97	12.6	4 101.80	27.52	150.97	92.01 to 100.89	106,578	100,148	
23-0071		10	97.28	116.33	92.33	40.1	3 125.98	52.70	367.50	64.50 to 114.19	45,850	42,335	
81-0003													
83-0500													
NonValid	School												
ALL_													
		29	98.53	102.79	93.66	22.0	2 109.74	27.52	367.50	93.91 to 99.36	85,637	80,212	

23 - DAWES COUNTY				PAD 2009 R&O Statistics Base Stat								
COMMERCIAL						Type: Qualifi	ied				State Stat Run	
						Date Rai	nge: 07/01/2005 to 06/30/2	2008 Posted	Before: 01/23	8/2009		
	NUI	MBER of Sales	:	29	MEDIAN:	99	COV:	53.73	95%	Median C.I.: 93.9	1 to 99.36	(1. Darivad)
	TOTA	L Sales Price	:	2,443,500	WGT. MEAN:	94	STD:	55.23	95% Wat	. Mean C.I.: 86 7	9 ± 0.10054	(Denveu)
TO	TAL Ad	j.Sales Price	:	2,483,500	MEAN:	103	AVG ABS DEV:	21 70	95	% Mean C.I.: 81	78 to 123 79	
T	OTAL A	ssessed Value	:	2,326,170			1100.1120.221	21.70			10 00 125.15	
AVO	G. Adj	. Sales Price	:	85,637	COD:	22.02	MAX Sales Ratio:	367.50				
i	AVG. A	ssessed Value	:	80,212	PRD:	109.74	MIN Sales Ratio:	27.52			Printed: 03/12/	2009 16:39:51
YEAR BUILT	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR Blar	nk	9	78.64	84.70	82.28	30.9	102.93	27.52	150.97	52.70 to 105.53	62,277	51,243
Prior TO 186	50											
1860 TO 189	99	2	86.70	86.70	84.90	6.1	102.12	81.39	92.01	N/A	119,500	101,457
1900 TO 191	.9	1	99.36	99.36	99.36			99.36	99.36	N/A	87,500	86,940
1920 TO 193	39	8	100.18	132.34	98.93	42.8	133.76	64.50	367.50	64.50 to 367.50	55,687	55,093
1940 TO 194	19	3	98.69	100.56	100.16	2.2	100.39	98.19	104.79	N/A	138,666	138,891
1950 TO 195	59	1	99.33	99.33	99.33			99.33	99.33	N/A	120,000	119,200
1960 TO 196	59	4	97.28	96.88	96.85	1.6	100.03	93.91	99.06	N/A	112,500	108,961
1970 TO 197	79	1	98.58	98.58	98.58			98.58	98.58	N/A	165,000	162,655
1980 TO 198	39											
1990 TO 199	94											
1995 TO 199	99											
2000 TO Pre	esent											
ALL	_											
		29	98.53	102.79	93.66	22.0	109.74	27.52	367.50	93.91 to 99.36	85,637	80,212
SALE PRICE	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	49	999 1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
Total \$	5											
1 TO	99	999 1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
10000 TO	299	999 6	86.69	87.27	87.75	20.2	99.45	52.70	114.19	52.70 to 114.19	22,291	19,561
30000 TO	599	999 4	108.66	108.20	106.35	24.4	101.74	64.50	150.97	N/A	50,000	53,172
60000 TO	999	999 8	97.28	88.68	87.51	10.8	101.34	27.52	100.89	27.52 to 100.89	78,812	68,965
100000 TO	1499	999 5	99.33	95.27	94.74	6.3	100.56	74.22	104.79	N/A	125,250	118,660
150000 TO	2499	999 5	98.19	94.23	94.70	4.5	55 99.50	81.39	99.06	N/A	178,200	168,748
ALL	_											
		29	98.53	102.79	93.66	22.0	109.74	27.52	367.50	93.91 to 99.36	85,637	80,212

23 - DAWE	S COUNTY				PAD 2	009 R&	O Statistics		Base S	tat		PAGE:4 of 5
COMMERCIA	L					Type: Oualifie	ed				State Stat Run	
						Date Ran	ge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009		
	NUMB	ER of Sale	es:	29	MEDIAN:	99	COV.	53 73	95%	Median C T : 03 0	1 +0 99 36	
	TOTAL	Sales Pric	e: 2	2,443,500	WGT. MEAN:	94	כטע: מייט:	55 23	95% Wat	Mean C.I.: 86 7	9 to 100 54	(!: Derivea)
	TOTAL Adj.	Sales Pric	e: 2	2,483,500	MEAN:	103	AVG ARS DEV:	21 70	950 Mge	* Mean C.I.: 81	$78 \pm 0.123 79$	
	TOTAL Ass	essed Valu	ie: 2	2,326,170			1100.1100.001	21.70			10 00 125.15	
	AVG. Adj.	Sales Pric	ce:	85,637	COD:	22.02	MAX Sales Ratio:	367.50				
	AVG. Ass	essed Valu	ie:	80,212	PRD:	109.74	MIN Sales Ratio:	27.52			Printed: 03/12/2	2009 16:39:51
ASSESSED	VALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$											
5000 TO	9999	2	223.07	223.07	123.08	64.7	5 181.24	78.64	367.50	N/A	6,500	8,000
Tota	1 \$											
1 T	0 9999	9 2	223.07	223.07	123.08	64.7	5 181.24	78.64	367.50	N/A	6,500	8,000
10000 T	0 29999	9 5	77.83	71.67	54.63	30.8	5 131.19	27.52	105.53	N/A	36,750	20,075
30000 T	0 59999	9 5	98.69	98.54	95.53	14.5	2 103.15	64.50	118.63	N/A	47,800	45,664
60000 T	0 99999	9 7	98.77	105.17	102.63	9.4	0 102.48	92.01	150.97	92.01 to 150.97	75,785	77,776
100000 T	0 149999	9 7	98.53	93.09	92.32	7.8	4 100.83	74.22	104.79	74.22 to 104.79	133,750	123,484
150000 T	0 249999) 3	98.58	98.61	98.56	0.2	9 100.05	98.19	99.06	N/A	193,666	190,883
ALL												
		29	98.53	102.79	93.66	22.0	2 109.74	27.52	367.50	93.91 to 99.36	85,637	80,212
COST RAN	к										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Asso Val
(blank)		9	78.64	84.70	82.28	30.9	6 102.93	27.52	150.97	52.70 to 105.53	62,277	51,243
10		5	99.33	149.75	97.18	65.0	1 154.08	64.50	367.50	N/A	61,300	59,5/4
20		15	98.58	97.99	96.94	4.1	101.08	81.39	114.19	94.75 to 99.46	107,766	104,473
ALL			00 50	100 70	02 66	22.0	2 100 74	27 52	267 50	02 01 +0 00 26	95 627	00 010
000110110		29	90.55	102.79	93.00	22.0	2 109.74	27.52	307.50	93.91 LO 99.30		00,212
DANCE	I CODE	COINT	MEDIAN	M ርጉ እ እ T	₩ሮሞ ΜΕλΝ	CO	תפת ת	MIN	MAY	QE% Modian C T	Sale Price	Assd Val
(blank)		000N1	78 64	84 70	82 28	30.9	6 102 93	27 52	150 97	52 70 to 105 53	62 277	51 243
300		4	98 76	100 93	98 43	5 9	0 102.55	92 01	114 19	N/A	117 250	115 412
306		2	95 29	95 29	94 70	1 4	5 100.63	93 91	96 67	N/A	105 000	99 432
323		1	99.46	99.46	99.46	1.1	100.03	99.46	99.46	N/A	130,000	129.300
343		1	98.77	98.77	98.77			98.77	98.77	N/A	89,500	88,395
344		3	100.89	106.29	103.66	6.3	7 102.54	99.36	118.63	N/A	69,166	71,700
350		2	81.78	81.78	90.79	21.1	3 90.07	64.50	99.06	N/A	115,000	104,412
353		2	90.04	90.04	85.82	9.6	1 104.92	81.39	98.69	N/A	107,500	92,252
406		3	104.79	189.01	107.08	86.7	6 176.52	94.75	367.50	N/A	47,333	50,683
95		1	98.58	98.58	98.58			98.58	98.58	N/A	165,000	162,655
98		1	97.89	97.89	97.89			97.89	97.89	N/A	65,000	63,630
ALL												
		29	98.53	102.79	93.66	22.0	2 109.74	27.52	367.50	93.91 to 99.36	85,637	80,212

23 - DAWES COUNTY COMMERCIAL			[PAD 2009 R&O Statistics Type: Qualified Base Stat								State Stat Run	PAGE:5 of 5
					-	Date Ran	nge: 07/01/2	2005 to 06/30/2008	B Posted I	Before: 01/23	/2009		
	NUMBER of	Sales:		29	MEDIAN:	99		cov:	53.73	95% 1	Median C.I.: 9	3.91 to 99.36	(1. Derived)
	TOTAL Sales	Price:	2	,443,500	WGT. MEAN:	94		STD:	55.23	95% Wgt	. Mean C.I.: 86	.79 to 100.54	(Deriveu)
	TOTAL Adj.Sales	Price:	2	,483,500	MEAN:	103	AVO	G.ABS.DEV:	21.70	95	& Mean C.I.: 8	31.78 to 123.79	
	TOTAL Assessed	Value:	2	,326,170									
	AVG. Adj. Sales	Price:		85,637	COD:	22.02	MAX Sa	les Ratio:	367.50				
	AVG. Assessed	Value:		80,212	PRD:	109.74	MIN Sa	les Ratio:	27.52			Printed: 03/12/2	2009 16:39:51
PROPERTY	TYPE *											Avg. Adj.	Avg.
RANGE	C	OUNT	MEDIAN	MEAN	WGT. MEAN	CO	DD	PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
02		4	105.26	108.93	97.04	22.4	17	112.25	74.22	150.97	N/A	74,000	71,808
03		25	98.53	101.80	93.21	21.7	70	109.22	27.52	367.50	93.91 to 99.3	33 87,500	81,557
04													
ALL_													
		29	98.53	102.79	93.66	22.0)2	109.74	27.52	367.50	93.91 to 99.3	36 85,637	80,212

Commercial Correlations

Commerical Real Property

I. Correlation

COMMERCIAL: The following tables and their narratives will show that all three trimmed measures of central tendency are within acceptable range, and any of these could be used to designate the overall level of value for the commercial property class. Since the difference between the Trended Preliminary Ratio and the R&O Median is less than one point, and the trimmed COD is well within range, the overall median will be used as the point estimate for the commercial level of value.

As noted in Table VI, the removal of two extreme outliers would significantly lower both the COD and the PRD within compliance: the coefficient of dispersion would become 10.87 and the price-related differential would fall almost ten points to 99.84. Therefore, the County is in compliance for both the COD and PRD.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. 77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

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

	Total Sales	Qualified Sales	Percent Used
2009	71	29	40.85
2008	81	35	43.21
2007	82	53	64.63
2006	80	46	57.50
2005	79	50	63.29

COMMERCIAL:For assessment year 2009, the percent of sales used appears to be a historical ?low? point according to Table II. One possible explanation for this situation could be due to the fact that substantially changed sales were removed not only before the publication of the Preliminary statistical profile, but four more were removed between the timeframe of the Preliminary and the R&O statistics. It should be noted that the Dawes County Assessor?s qualification process consists of a verified mailed questionnaire mailed to all residential, commercial and agricultural sales. When a sale is determined to be substantially changed, due to remodeling, additions, etc., the information is forwarded to the liaison for removal from the sales file.

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

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

Adjusting for Selective Reappraisal

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

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

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	98	0.45	98	99
2008	87.47	10.73	97	98.18
2007	88	9.69	96	93
2006	93	6.14	99	96
2005	84	7.71	91	95

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

COMMERCIAL: Table III reveals that there is less than one point difference between the Trended Preliminary Ratio and the R&O Median, and thus both figures strongly support each other.

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 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

% Change in Total Assessed Value in the Sales Fil	e	% Change in Total Assessed Value (excl. growth)
25	2009	0.45
26.96	2008	10.73
6.01	2007	9.82
0.89	2006	6.14
3.03	2005	7.71

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

COMMERCIAL:As shown in Table IV, there is a very significant difference between the percent change in the sales file compared with the percent change to the commercial base--it is more than 24 points. Assessment actions consisted of the following: Gathered data on new and remodeled commercial structures; Entered data on new structures and buildings into CAMA System for costing; Re-priced new buildings and structures in CAMA and transferred data to MIPS for administration; Reviewed preliminary statistics for assessment ratios; Corrected and reviewed Assessor Locations to correct any errors remaining from the old system.

It would appear that the overall changes to the commercial properties in the County were minimal (basically pick-up work, and corrections to faulty coding). Further examination of the ?Date of Sale? section for both the Preliminary and R&O statistical profiles, under the latest study year (7.01.07 to 6.30.08) reveals that there are only two sales for the R&O profile, whereas the Preliminary profile had four sales. Two sales were removed due to being substantially changed. Since the percent change to the sales file is based on the percent change of the weighted mean of the R&O latest study year compared to that of the Preliminary latest year, the two sale difference can explain the reason for the discrepancy in the left side of Table IV.

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, 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.

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

	Median	Wgt. Mean	Mean
R&O Statistics	99	94	103

COMMERCIAL:A review of the data in Table V indicates that only the overall median and weighted mean are within acceptable range. The mean appears to be about three points above the upper limit of acceptable range. However, the removal of two extreme outlying sales would leave the median unchanged, and both the mean and the weighted mean would become 96%. Any of these could be used to designate the overall level of value for the commercial property class. For purposes of direct equalization the median will be used as the point estimate for the commercial overall level of value.

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	22.02	109.74
Difference	2.02	6.74

COMMERCIAL:At first glance, quality of assessment for the commercial property class appears to be outside of standard compliance, as indicated by an overall COD of 22.02 and a PRD of 109.74. The removal of two extreme outliers as noted in Table V?s narrative would significantly lower both to compliance: the coefficient of dispersion would become 10.87 and the price-related differential would fall almost ten points to 99.84. Therefore, the County is in compliance for both the COD and PRD.

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	33	29	-4
Median	98	99	1
Wgt. Mean	90	94	4
Mean	100	103	3
COD	22.01	22.02	0.01
PRD	110.37	109.74	-0.63
Minimum	27.52	27.52	0.00
Maximum	367.50	367.50	0.00

COMMERCIAL: Assessment actions taken to address commercial property for 2009 included the following:

1. Gathered data on new and remodeled commercial structures.

2. Entered data on new structures and buildings into CAMA System for costing.

3. Re-priced new buildings and structures in CAMA and transferred data to MIPS for administration.

4. Reviewed preliminary statistics for assessment ratios.

5. Corrected and reviewed Assessor Locations to correct any errors remaining from the old system.

Table VII appears to reflect these actions.

Dawes County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

- 1. Physically visited each agricultural parcel in Dawes County.
- 2. Reviewed information on file for accuracy.
- 3. Checked for new structures, remodeled structures and removed structures.
- 4. Reviewed land classification for each agricultural parcel in the County.
- 5. Updated the Marshall-Swift cost tables for dwellings and outbuildings.
- 6. Made changes to the land classification maps on the GIS maps.
- 7. Reviewed and made changes to agricultural land assessed values.
- 8. Converted soil codes to new data.
- 9. Re-priced new buildings and structures in CAMA and transferred data to MIPS for administration.
- 10. Reviewed preliminary statistics for assessment ratios.
- 11. Reviewed Market Areas.
- 12. Made adjustments to land values to ensure assessment ratios were within the acceptable range of value.

Agricultural Appraisal Information

1.	Data collection done by:
	The Assessor's office.
2.	Valuation done by:
	The Assessor's office.
3.	Pickup work done by whom:
	The Assessor's office.
4.	Does the county have a written policy or written standards to specifically
	define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	Agriculture land and horticulture land shall mean land which is primarily used for the production of agriculture or horticulture products. This includes wasteland lying in or adjacent to and in common ownership or management with land used for the production of agriculture or horticulture products. Agriculture land and horticulture land also includes land retained or protected for future agriculture or horticulture uses under a conservation easement as provided in the Conservation and Preservation Easements Act and land enrolled in a federal or state program in which payments are received for removing such land from agriculture or horticulture production.
	Land that is zoned predominantly for purposes other than agriculture or horticulture use shall not be assessed as agriculture or horticulture land. Agriculture or Horticulture use includes the production of agriculture or horticulture products including:
	Grains and feed crops
	 Forages and sod crops
	• Animal production: breeding, feeding, grazing of cattle, horses, swine, sheep, goats, bees or poultry.
	• Fruits, vegetables, flowers, seeds, grasses, trees, timber and other horticulture crops.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The Income Approach has not been utilized to estimate or establish the market value
	of agricultural/horticultural land.
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	The survey is dated 1976, the 2008 conversion was implemented for assessment year 2009.
8.	What date was the last countywide land use study completed?
	2009
a.	By what method? (Physical inspection, FSA maps, etc.)

	By physical inspection and GIS WorkShop											
b.	By whom?											
	Assessor's office and GIS WorkShop											
с.	What proportion is complete / implemented at this time?											
	Approximately 85%											
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the											
	agricultural property class:											
	Three											
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?											
	Geographically											
11.	In the assessor's opinion, are there any other class or subclass groupings, other											
	than LCG groupings, that are more appropriate for valuation?											
	Yes											
a.	If yes, list.											
	By land class.											
12.	In your opinion, what is the level of value of these groupings?											
	Between 69 to 75%											
13.	Has the county implemented (or is in the process of implementing) special											
	valuation for agricultural land within the county?											
	Vac											

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
2	15	0	17

Agricultural or Special Valuation Reports

23 - DAW AGRICULI	ES COUNTY URAL UNIMPRO	VED	[PAD 2009 R&O Agricultural Statistics Base Stat Type: Qualified Query: 7323									
				Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009									
	NUMBER	of Sales	:	18	MEDIAN:	70	COV:	42.89	95% 1	Median C.I.:	47.44 to 89.96	(1. Derived)	
(AgLand)	TOTAL Sa	les Price	: 3	,215,431	WGT. MEAN:	68	STD:	31.03	95% Wqt. Mean C.I.:		50.20 to 86.59	(!: land+NAT=0)	
(AgLand)	TOTAL Adj.Sa	les Price	: 3	,215,431	MEAN:	72	AVG.ABS.DEV:	23.56	95	% Mean C.I.:	56.92 to 87.79	(
(AgLand)	TOTAL Assess	sed Value	: 2	,199,250									
	AVG. Adj. Sa	les Price	:	178,635	COD:	33.68	MAX Sales Ratio:	151.55					
AVG. Assessed Value:		:	122,180	PRD:	105.79	MIN Sales Ratio:	28.99			Printed: 04/0	1/2009 14:17:17		
DATE OF	SALE *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
Qrt	rs												
07/01/05	TO 09/30/05	2	67.92	67.92	63.61	51.93	3 106.76	32.65	103.18	N/A	311,93	9 198,432	
10/01/05	TO 12/31/05												
01/01/06	TO 03/31/06	2	87.21	87.21	80.23	17.09	9 108.70	72.31	102.11	N/A	228,80	0 183,567	
04/01/06	TO 06/30/06	3	75.27	88.76	79.15	49.64	4 112.14	39.46	151.55	N/A	154,33	3 122,155	
07/01/06	TO 09/30/06	1	89.96	89.96	89.96			89.96	89.96	N/A	500,00	0 449,805	
10/01/06	TO 12/31/06	2	55.31	55.31	45.36	22.18	3 121.94	43.04	67.58	N/A	137,74	0 62,477	
01/01/07	TO 03/31/07	1	88.79	88.79	88.79			88.79	88.79	N/A	160,00	0 142,070	
04/01/07	TO 06/30/07	4	68.26	67.81	44.06	32.53	3 153.92	28.99	105.74	N/A	101,95	3 44,916	
07/01/07	TO 09/30/07												
10/01/07	TO 12/31/07	2	50.66	50.66	50.77	6.30	5 99.77	47.44	53.88	N/A	141,33	0 71,760	
01/01/08	TO 03/31/08												
04/01/08	TO 06/30/08	1	63.93	63.93	63.93			63.93	63.93	N/A	45,00	0 28,770	
Stu	dy Years												
07/01/05	TO 06/30/06	7	75.27	82.36	73.19	40.32	2 112.52	32.65	151.55	32.65 to 15	51.55 220,63	9 161,495	
07/01/06	TO 06/30/07	8	70.94	70.08	66.74	27.60	5 105.00	28.99	105.74	28.99 to 10	167,91	1 112,061	
07/01/07	TO 06/30/08	3	53.88	55.08	52.58	10.20	104.76	47.44	63.93	N/A	109,22	0 57,430	
Cal	endar Yrs												
01/01/06	TO 12/31/06	8	73.79	80.16	77.14	33.29	9 103.91	39.46	151.55	39.46 to 15	51.55 212,01	0 163,545	
01/01/07	TO 12/31/07	7	62.22	65.91	54.71	31.80	120.48	28.99	105.74	28.99 to 10	121,49	6 66,465	
ALL		18	69.94	72.36	68.40	33.68	3 105.79	28.99	151.55	47.44 to 8	9.96 178,63	5 122,180	

23 - DAWES COUNTY AGRICULTURAL UNIMPROVED			PAD 2009 R&O Agricultural Statistics Base Stat Ouery: 7323								
AGAICOLI	ORAL ON THE ROVED				Type: Qualifi Date Rai	ied nge: 07/01/2005 to 06/30//	2008 Posted	Before: 01/23	8/2009	Quei ji 7020	
	NUMBER of Sales	:	18	MEDIAN:	70	CON.	42 89	95%	Median C T :	47 44 to 89 96	(I. D. min ed)
(AgLand)	TOTAL Sales Price	:	3,215,431	WGT. MEAN:	68	יערט:	21 02	95% Wat	Mean C I :	50 20 to 86 59	(!: Derived)
(AgLand)	TOTAL Adj.Sales Price	:	3,215,431	MEAN:	72	AVC ARC DEV.	23 56	950 Nge	% Mean C I :	56 92 +0 87 79	(:: unu + NAI = 0)
(AgLand)	TOTAL Assessed Value	:	2,199,250			AVG.ADJ.DEV.	23.30	23	o neuri c.i.	50.92 00 07.79	
()	AVG. Adj. Sales Price	:	178,635	COD:	33.68	MAX Sales Ratio:	151.55				
	AVG. Assessed Value	:	122,180	PRD:	105.79	MIN Sales Ratio:	28.99			Printed: 04/01/	2009 14:17:17
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
109	1	89.96	89.96	89.96			89.96	89.96	N/A	500,000	449,805
113	1	103.18	103.18	103.18			103.18	103.18	N/A	273,879	282,585
301	1	39.46	39.46	39.46			39.46	39.46	N/A	231,000	91,150
303	1	63.93	63.93	63.93			63.93	63.93	N/A	45,000	28,770
305	1	47.44	47.44	47.44			47.44	47.44	N/A	136,260	64,635
327	1	88.79	88.79	88.79			88.79	88.79	N/A	160,000	142,070
329	1	62.22	62.22	62.22			62.22	62.22	N/A	68,000	42,310
551	1	43.04	43.04	43.04			43.04	43.04	N/A	249,480	107,385
557	2	102.72	102.72	100.19	47.5	102.52	53.88	151.55	N/A	139,200	139,465
589	2	70.94	70.94	71.82	4.7	98.77	67.58	74.30	N/A	35,206	25,285
77	1	75.27	75.27	75.27			75.27	75.27	N/A	100,000	75,270
79	1	102.11	102.11	102.11			102.11	102.11	N/A	121,600	124,160
81	1	105.74	105.74	105.74			105.74	105.74	N/A	24,400	25,800
817	1	72.31	72.31	72.31			72.31	72.31	N/A	336,000	242,975
819	1	32.65	32.65	32.65			32.65	32.65	N/A	350,000	114,280
823	1	28.99	28.99	28.99			28.99	28.99	N/A	271,000	78,555
ALL	<u> </u>										
	18	69.94	72.36	68.40	33.6	58 105.79	28.99	151.55	47.44 to 89	9.96 178,635	122,180
AREA (M	ARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
1	15	72.31	70.26	67.46	27.3	39 104.16	28.99	105.74	47.44 to 89	9.96 179,170	120,862
2	3	53.88	82.82	73.18	67.1	113.17	43.04	151.55	N/A	175,960	128,771
ALL	·										
	18	69.94	72.36	68.40	33.6	58 105.79	28.99	151.55	47.44 to 89	9.96 178,635	122,180
STATUS:	IMPROVED, UNIMPROVED	D & IOL	L							Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
2	18	69.94	72.36	68.40	33.6	58 105.79	28.99	151.55	47.44 to 89	9.96 178,635	122,180
ALL		60 04	70 06	69 40		50 10E 70	20 00	151 55	17 11 to 00		100 100
	18	09.94	12.30	00.40	33.0	105./9	20.77	TOT.00	4/.44 LO 8	±.0,035	122,180

23 - DAW	ES COUNTY URAL UNIMPROVED		[PA	Ouerv: 7323	PAGE:3 of 4						
IGRICOLI					2							
	NUMBER of	Sales:		18	MEDIAN.	Date Rai	ige. 07/01/2005 to 00/5	- 10				
(AgI and)	TOTAL Sales	Price:	3	215 431	WIEDIAN:	/U	COV	7: 42.	89 95%	Median C.I.: 47.	44 to 89.96	(!: Derived)
(AgL and)	TOTAL Adi Sales	Price:	3	,215,431	MGI. MEAN:	72	STI): 31.	03 95% wgi	. Mean C.I 50.	20 to 86.59	(!: land+NAT=0)
(AgL and)	TOTAL Assessed	Value:	2	.199.250	PIERAN ·	12	AVG.ABS.DEV	/: 23.	56 9:	56 Mean C.I 56	.92 to 87.79	
(rigitalia)	AVG. Adi. Sales	Price:	-	178.635	COD:	33.68	MAX Sales Ratio	o: 151.	55			
	AVG. Assessed	Value:		122,180	PRD:	105.79	MIN Sales Ratio	28	99		Driptod: 01/01	12000 14.17.17
SCHOOT. T	אייייייייייייייייייייייייייייייייייייי										Avg. Adj.	Avq.
RANGE	C	JUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	МАХ	95% Median C.I.	Sale Price	Assd Val
(blank)												
07-0010		3	67.58	57.51	52.64	19.5	6 109.25	32.65	72.31	N/A	237,333	124,941
23-0002		8	69.60	74.37	69.83	31.9	1 106.50	39.46	105.74	39.46 to 105.74	139,169	97,178
23-0071		5	53.88	74.36	73.54	61.2	101.12	28.99	151.55	N/A	237,132	174,385
81-0003		1	74.30	74.30	74.30			74.30	74.30	N/A	44,412	33,000
83-0500		1	88.79	88.79	88.79			88.79	88.79	N/A	160,000	142,070
NonValid	School											
ALL												
		18	69.94	72.36	68.40	33.6	105.79	28.99	151.55	47.44 to 89.96	178,635	122,180
ACRES IN	I SALE										Avg. Adj.	Avg.
RANGE	CC	JUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
50.01 ٦	ro 100.00	2	65.76	65.76	65.27	2.7	100.75	63.93	67.58	N/A	35,500	23,170
100.01 7	ro 180.00	3	74.30	80.75	73.90	19.5	109.27	62.22	105.74	N/A	45,604	33,703
180.01 1	ro 330.00	3	47.44	48.12	47.15	7.6	102.06	43.04	53.88	N/A	177,380	83,635
330.01 1	ro 650.00	7	75.27	74.12	60.45	45.8	122.61	28.99	151.55	28.99 to 151.55	195,085	117,932
650.01 +	F	3	89.96	88.48	87.88	11.4	4 100.69	72.31	103.18	N/A	369,959	325,121
ALL_												
		18	69.94	72.36	68.40	33.6	105.79	28.99	151.55	47.44 to 89.96	178,635	122,180
MAJORITY	LAND USE > 95%	5									Avg. Adj.	Avg.
RANGE	CC	JUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		1	43.04	43.04	43.04			43.04	43.04	N/A	249,480	107,385
DRY-N/A		3	62.22	63.47	59.58	10.9	106.53	53.88	74.30	N/A	86,270	51,398
GRASS		9	75.27	75.07	76.77	24.7	97.79	28.99	103.18	47.44 to 102.11	. 213,859	164,180
GRASS-N/A	f	4	72.60	82.35	58.49	63.7	140.80	32.65	151.55	N/A	184,350	107,818
IRRGTD-N/	/A	1	63.93	63.93	63.93			63.93	63.93	N/A	45,000	28,770
ALL_												
		18	69.94	72.36	68.40	33.6	105.79	28.99	151.55	47.44 to 89.96	178,635	122,180
MAJORITY	LAND USE > 80%	6									Avg. Adj.	Avg.
RANGE	CC	JUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		1	43.04	43.04	43.04			43.04	43.04	N/A	249,480	107,385
DRY-N/A		3	62.22	63.47	59.58	10.9	106.53	53.88	74.30	N/A	86,270	51,398
GRASS		11	75.27	78.17	74.46	34.6	104.98	28.99	151.55	32.65 to 103.18	218,794	162,904
GRASS-N/A	J.	2	72.60	72.60	45.79	45.6	158.55	39.46	105.74	N/A	127,700	58,475
IRRGTD-N/	/A	1	63.93	63.93	63.93			63.93	63.93	N/A	45,000	28,770
ALL_												
		18	69.94	72.36	68.40	33.6	105.79	28.99	151.55	47.44 to 89.96	178,635	122,180

23 - DAWES COUNTY AGRICULTURAL UNIMPROVED				PAD 2009 R&O Agricultural Statistics Base Stat Ouerv: 73									
non court						Type: Qualifi Date Rai	ied nge: 07/01/2005 to 06/30/2	008 Posted	Before: 01/23	5/2009	£		
	NUMBER	of Sales	:	18	MEDIAN	70	0017.	10 00	052	Median C T .	17 11 to 80 06		
(AgLand)	TOTAL Sa	les Price	:	3,215,431	WGT. MEAN:	68	CUV:	42.09	958 Wat	Mean C T	47.44 LO 69.96	(!: Derived)	
(AgLand)	TOTAL Adj.Sa	les Price	:	3,215,431	MEAN:	72	AUC ADC DEV.	31.03	95% Wgt	۶ Mean C T ۰	$50.20 \ 10 \ 00.59$	(<i>!: lana+NA1=0</i>)	
(AgLand)	TOTAL Asses	sed Value	:	2,199,250		. –	AVG.ABS.DEV.	23.50	22	• Mean C.1	50.92 10 07.79		
(8)	AVG. Adj. Sa	les Price	:	178,635	COD:	33.68	MAX Sales Ratio:	151.55					
	AVG. Asses	sed Value	:	122,180	PRD:	105.79	MIN Sales Ratio:	28.99			Printed: 04/01	2009 14.17.17	
MAJORITY	LAND USE >	50%									Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
DRY		4	58.05	58.36	51.46	17.0	113.40	43.04	74.30	N/A	127,073	65,395	
GRASS		13	75.27	77.31	71.71	36.0	107.82	28.99	151.55	39.46 to 10	3.18 204,779	146,838	
IRRGTD		1	63.93	63.93	63.93			63.93	63.93	N/A	45,000	28,770	
ALL													
		18	69.94	72.36	68.40	33.6	58 105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	
SALE PRI	CE *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
Low	r \$												
Tota	1\$												
10000 T	O 29999	2	86.66	86.66	86.05	22.0	100.71	67.58	105.74	N/A	25,200	21,685	
30000 I	O 59999	2	69.11	69.11	69.08	7.5	50 100.04	63.93	74.30	N/A	44,706	30,885	
60000 I	O 99999	1	62.22	62.22	62.22			62.22	62.22	N/A	68,000	42,310	
100000 T	0 149999	5	75.27	86.05	85.34	40.4	100.83	47.44	151.55	N/A	127,252	108,599	
150000 I	°O 249999	3	43.04	57.10	53.18	38.2	107.37	39.46	88.79	N/A	213,493	113,535	
250000 I	O 499999	4	52.48	59.28	58.36	54.2	101.57	28.99	103.18	N/A	307,719	179,598	
500000 +		1	89.96	89.96	89.96			89.96	89.96	N/A	500,000	449,805	
ALL_													
		18	69.94	72.36	68.40	33.6	58 105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	
ASSESSED	VALUE *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
Low	\$												
Tota	1 \$												
10000 T	0 29999	3	67.58	79.08	75.62	20.6	52 104.58	63.93	105.74	N/A	31,800	24,046	
30000 I	°O 59999	2	68.26	68.26	66.99	8.8	35 101.89	62.22	74.30	N/A	56,206	37,655	
60000 I	°O 99999	5	47.44	49.01	43.91	25.5	59 111.60	28.99	75.27	N/A	176,932	77,699	
100000 T	0 149999	4	65.92	66.65	55.37	43.7	120.36	32.65	102.11	N/A	220,270	121,973	
150000 T	249999	2	111.93	111.93	94.66	35.4	118.24	72.31	151.55	N/A	234,000	221,510	
250000 I	°O 499999	2	96.57	96.57	94.64	6.8	102.04	89.96	103.18	N/A	386,939	366,195	
ALL_													
		18	69.94	72.36	68.40	33.6	58 105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	

23 - DAWES COUNTY AGRICULTURAL UNIMPROVED				PAD 2009 Special Value Statistics Type: Qualified Base Stat									PAGE:1 of 4	
					Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009									
	NUMBER	of Sales:		18	MEDIAN:	70	COV:	42.89	95%	Median C.I.:	47.44	4 to 89.96	(!: Derived)	
(AgLand)	TOTAL Sal	les Price:	3	,215,431	WGT. MEAN:	68	STD:	31.03	95% Wgt	. Mean C.I.:	50.20	0 to 86.59	(!: land+NAT=0)	
(AgLand)	TOTAL Adj.Sal	les Price:	3	,215,431	MEAN:	72	AVG.ABS.DEV:	23.56	95	% Mean C.I.:	56.	92 to 87.79	(
(AgLand)	TOTAL Assess	sed Value:	2	,199,250										
	AVG. Adj. Sal	les Price:		178,635	COD:	33.68	MAX Sales Ratio:	151.55						
	AVG. Assess	sed Value:		122,180	PRD:	105.79	MIN Sales Ratio:	28.99				Printed: 04/01/	2009 14:16:14	
DATE OF	SALE *											Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val	
Qrt	rs													
07/01/05	TO 09/30/05	2	67.92	67.92	63.61	51.9	3 106.76	32.65	103.18	N/A		311,939	198,432	
10/01/05	TO 12/31/05													
01/01/06	TO 03/31/06	2	87.21	87.21	80.23	17.0	9 108.70	72.31	102.11	N/A		228,800	183,567	
04/01/06	TO 06/30/06	3	75.27	88.76	79.15	49.6	4 112.14	39.46	151.55	N/A		154,333	122,155	
07/01/06	TO 09/30/06	1	89.96	89.96	89.96			89.96	89.96	N/A		500,000	449,805	
10/01/06	TO 12/31/06	2	55.31	55.31	45.36	22.1	8 121.94	43.04	67.58	N/A		137,740	62,477	
01/01/07	TO 03/31/07	1	88.79	88.79	88.79			88.79	88.79	N/A		160,000	142,070	
04/01/07	TO 06/30/07	4	68.26	67.81	44.06	32.5	3 153.92	28.99	105.74	N/A		101,953	44,916	
07/01/07	TO 09/30/07													
10/01/07	TO 12/31/07	2	50.66	50.66	50.77	б.3	6 99.77	47.44	53.88	N/A		141,330	71,760	
01/01/08	TO 03/31/08													
04/01/08	TO 06/30/08	1	63.93	63.93	63.93			63.93	63.93	N/A		45,000	28,770	
Stu	dy Years													
07/01/05	TO 06/30/06	7	75.27	82.36	73.19	40.3	2 112.52	32.65	151.55	32.65 to 15	51.55	220,639	161,495	
07/01/06	TO 06/30/07	8	70.94	70.08	66.74	27.6	6 105.00	28.99	105.74	28.99 to 10)5.74	167,911	112,061	
07/01/07	TO 06/30/08	3	53.88	55.08	52.58	10.2	0 104.76	47.44	63.93	N/A		109,220	57,430	
Cal	endar Yrs													
01/01/06	TO 12/31/06	8	73.79	80.16	77.14	33.2	9 103.91	39.46	151.55	39.46 to 15	51.55	212,010	163,545	
01/01/07	TO 12/31/07	7	62.22	65.91	54.71	31.8	0 120.48	28.99	105.74	28.99 to 10)5.74	121,496	66,465	
ALL														
		18	69.94	72.36	68.40	33.6	8 105.79	28.99	151.55	47.44 to 8	9.96	178,635	122,180	

23 - DAWES COUNTY				PAD 2009 Special Value Statistics Base Stat Outerny 7323									
AGRICULI	URAL UNIMPROVED				Type: Qualifi	ïed					Query: 7325		
			Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009							/2009			
	NUMBER of Sales:		18	MEDIAN:	70		COV:	42.89	95% 1	Median C.I.:	47.44 to 89.96	(1. Derived)	
(AgLand)	TOTAL Sales Price:	3	3,215,431	WGT. MEAN:	68		STD:	31.03	95% Wgt	. Mean C.I.:	50.20 to 86.59	(!: land+NAT=0)	
(AgLand)	TOTAL Adj.Sales Price:	3	3,215,431	MEAN:	72	AV	G.ABS.DEV:	23.56	95	Mean C.I.:	56.92 to 87.79	(
(AgLand)	TOTAL Assessed Value:	2	2,199,250										
	AVG. Adj. Sales Price:		178,635	COD:	33.68	MAX Sa	les Ratio:	151.55					
	AVG. Assessed Value:		122,180	PRD:	105.79	MIN Sa	les Ratio:	28.99			Printed: 04/01	/2009 14:16:14	
GEO COD	E / TOWNSHIP #										Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
109	1	89.96	89.96	89.96				89.96	89.96	N/A	500,000	449,805	
113	1	103.18	103.18	103.18				103.18	103.18	N/A	273,879	282,585	
301	1	39.46	39.46	39.46				39.46	39.46	N/A	231,000	91,150	
303	1	63.93	63.93	63.93				63.93	63.93	N/A	45,000	28,770	
305	1	47.44	47.44	47.44				47.44	47.44	N/A	136,260	64,635	
327	1	88.79	88.79	88.79				88.79	88.79	N/A	160,000	142,070	
329	1	62.22	62.22	62.22				62.22	62.22	N/A	68,000	42,310	
551	1	43.04	43.04	43.04				43.04	43.04	N/A	249,480	107,385	
557	2	102.72	102.72	100.19	47.5	54	102.52	53.88	151.55	N/A	139,200	139,465	
589	2	70.94	70.94	71.82	4.7	74	98.77	67.58	74.30	N/A	35,206	25,285	
77	1	75.27	75.27	75.27				75.27	75.27	N/A	100,000	75,270	
79	1	102.11	102.11	102.11				102.11	102.11	N/A	121,600	124,160	
81	1	105.74	105.74	105.74				105.74	105.74	N/A	24,400	25,800	
817	1	72.31	72.31	72.31				72.31	72.31	N/A	336,000	242,975	
819	1	32.65	32.65	32.65				32.65	32.65	N/A	350,000	114,280	
823	1	28.99	28.99	28.99				28.99	28.99	N/A	271,000	78,555	
ALL													
	18	69.94	72.36	68.40	33.6	68	105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	
AREA (M	ARKET)										Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
1	15	72.31	70.26	67.46	27.3	39	104.16	28.99	105.74	47.44 to 8	9.96 179,170	120,862	
2	3	53.88	82.82	73.18	67.1	13	113.17	43.04	151.55	N/A	175,960	128,771	
ALL	<u></u>												
	18	69.94	72.36	68.40	33.6	68	105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	
STATUS:	IMPROVED, UNIMPROVED	& IOL	L								Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
2	18	69.94	72.36	68.40	33.6	68	105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	
ALL	<u> </u>												
	18	69.94	72.36	68.40	33.6	68	105.79	28.99	151.55	47.44 to 8	9.96 178,635	122,180	

23 - DAW	ES COUNTY		[PAD 2009 Special Value Statistics Base Stat									PAC Ouery: 7323		
AGRICOLI	ORAL ONIMPROVED					Type: Qualifi Date Rat	ied nge: 07/01/20	05 to 06/30/2008	8 Posted	Refore: 01/23	/2009	guery,	020		
	NUMBER of S	Sales:		18	MEDIAN	70 Date Kai	lige. 07/01/20	05 to 00/50/2000	40.00	0.5% N	(adian C T :		<i>c</i>		
(AgI and)	TOTAL Sales F	Price:	3	. 215. 431	WILLDIAN.	70 68		COV:	42.89	95% I	Median C.I.:	47.44 to 89.9	6	(!: Derived)	
(AgLand)	TOTAL Adi.Sales F	Price:	3	,215,431	MEAN:	72		STD:	31.03	95% WGL	Mean C.I.	50.20 to 86.5	9 (!:	land+NAT=0)	
(AgLand)	TOTAL Assessed V	/alue:	2	,199,250	Internal V	72	AVG	.ABS.DEV:	23.56	954	Mean C.I	56.92 to 87.	79		
(rigitund)	AVG. Adi. Sales F	Price:		178,635	COD:	33.68	MAX Sal	es Ratio:	151.55						
	AVG. Assessed V	/alue:		122,180	PRD:	105.79	MIN Sal	es Ratio:	28.99			Printody	01/01/200	70 11.16.11	
SCHOOT. T	יייייייייייייייייייייייייייייייייייייי											Avg.	04/01/200 Adi.	Avg.	
RANGE	CO	UNT M	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale P	rice	Assd Val	
(blank)		-													
07-0010		3	67.58	57.51	52.64	19.5	56 3	L09.25	32.65	72.31	N/A	23	7,333	124,941	
23-0002		8	69.60	74.37	69.83	31.9	91 1	L06.50	39.46	105.74	105.74 39.46 to 105.74		9,169	97,178	
23-0071		5	53.88	74.36	73.54	61.2	28	101.12	28.99	151.55 N/A		23	7,132	174,385	
81-0003		1	74.30	74.30	74.30				74.30	74.30	N/A	4	4,412	33,000	
83-0500		1	88.79	88.79	88.79				88.79	88.79	N/A	16	0,000	142,070	
NonValid	School														
ALL															
		18	69.94	72.36	68.40	33.6	58 2	L05.79	28.99	151.55	47.44 to 89	9.96 17	8,635	122,180	
ACRES IN	I SALE											Avg.	Adj.	Avg.	
RANGE	CO.	UNT M	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale P	rice	Assd Val	
50.01 7	FO 100.00	2	65.76	65.76	65.27	2.7	78 2	L00.75	63.93	67.58	N/A	3	5,500	23,170	
100.01 7	FO 180.00	3	74.30	80.75	73.90	19.5	52 2	L09.27	62.22	105.74	N/A	4	5,604	33,703	
ד 180.01	ro 330.00	3	47.44	48.12	47.15	7.6	52 2	L02.06	43.04	53.88	N/A	17	7,380	83,635	
330.01 ٦	ro 650.00	7	75.27	74.12	60.45	45.8	31 2	122.61	28.99	151.55	28.99 to 15	1.55 19	5,085	117,932	
650.01 +	÷	3	89.96	88.48	87.88	11.4	14 2	L00.69	72.31	103.18	N/A	36	9,959	325,121	
ALL_															
		18	69.94	72.36	68.40	33.6	58 2	L05.79	28.99	151.55	47.44 to 89	9.96 17	8,635	122,180	
MAJORITY	LAND USE > 95%											Avg.	Adj.	Avg.	
RANGE	CO.	UNT M	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale F	rice	Assd Val	
DRY		1	43.04	43.04	43.04				43.04	43.04	N/A	24	9,480	107,385	
DRY-N/A		3	62.22	63.47	59.58	10.9	94 2	L06.53	53.88	74.30	N/A	8	6,270	51,398	
GRASS		9	75.27	75.07	76.77	24.7	76	97.79	28.99	103.18	47.44 to 10	2.11 21	3,859	164,180	
GRASS-N/A	P	4	72.60	82.35	58.49	63.7	77 2	L40.80	32.65	151.55	N/A	18	4,350	107,818	
IRRGTD-N/	/A	1	63.93	63.93	63.93				63.93	63.93	N/A	4	5,000	28,770	
ALL_															
		18	69.94	72.36	68.40	33.6	58 2	105.79	28.99	151.55	47.44 to 89	9.96 17	8,635	122,180	
MAJORITY	IAND USE > 80%											Avg. A	Adj.	Avg.	
RANGE	CO	UNT M	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX 95% Median C		C.I. Sale P	rice	Assd Val	
DRY		1	43.04	43.04	43.04				43.04	43.04 N/A		24	9,480	107,385	
DRY-N/A		3	62.22	63.47	59.58	10.9	94 1	106.53	53.88	74.30 N/A		8	6,270	51,398	
GRASS		11	75.27	78.17	74.46	34.6	52 2	104.98	28.99	151.55	32.65 to 10	3.18 21	8,794	162,904	
GRASS-N/A	A	2	72.60	72.60	45.79	45.6	55 2	158.55	39.46	105.74	N/A	12	7,700	58,475	
IRRGTD-N/	/A	1	63.93	63.93	63.93				63.93	63.93	N/A	4	5,000	28,770	
ALL_															
		18	69.94	72.36	68.40	33.6	58 2	105.79	28.99	151.55	47.44 to 89	9.96 17	8,635	122,180	

23 - DAWI	ES COUNTY URAL UNIMPR	OVED			Query: 7323	PAGE:4 of 4								
		-				Date Ra	nge: 07	/01/2005 to 06/30/20	008 Posted	Before: 01/23	/2009		~ '	
	NUMBE	R of Sales	:	18	MEDIAN:	70		COV:	42 89	95%	Median C.I.:	47 44	to 89 96	(1. Darinad)
(AgLand)	TOTAL S	ales Price	:	3,215,431	WGT. MEAN:	68		STD:	31 03	95% Wat	. Mean C.I.:	50 20	to 86 59	$(1: land \perp NAT = 0)$
(AgLand)	TOTAL Adj.Sa	ales Price	:	3,215,431	MEAN:	72		AVC ABS DEV:	23 56	95	Mean C.I.	56 9	$2 \pm 0.87.79$	(:. unu+10/11=0)
(AgLand)	TOTAL Assessed Value:		:	2,199,250				1100.1120.2210	23.50			50.5	2 00 07.79	
	AVG. Adj. Sa	ales Price	:	178,635	COD:	33.68	MAX	Sales Ratio:	151.55					
	AVG. Asse	ssed Value	:	122,180	PRD:	105.79	MIN	Sales Ratio:	28.99				Printed: 04/01/	2009 14:16:14
MAJORITY	LAND USE :	> 50%											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD		PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY		4	58.05	58.36	51.46	17.05		113.40	43.04	74.30	N/A		127,073	65,395
GRASS		13	75.27	77.31	71.71	36.07		107.82	28.99	151.55	39.46 to 10	03.18	204,779	146,838
IRRGTD		1	63.93	63.93	63.93				63.93	63.93	N/A		45,000	28,770
ALL_														
		18	69.94	72.36	68.40	33.6	58	105.79	28.99	151.55	47.44 to 8	9.96	178,635	122,180
SALE PRI	CE *												Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
Low	ı \$													
Tota	l \$													
10000 T	O 29999	2	86.66	86.66	86.05	22.02		100.71	67.58	105.74	N/A		25,200	21,685
30000 т	O 59999	2	69.11	69.11	69.08	7.50		100.04	63.93	74.30	N/A		44,706	30,885
60000 I	O 99999	1	62.22	62.22	62.22				62.22	62.22	N/A		68,000	42,310
100000 T	O 149999	5	75.27	86.05	85.34	40.48		100.83	47.44	151.55	N/A		127,252	108,599
150000 I	249999	3	43.04	57.10	53.18	38.20		107.37	39.46	88.79	N/A		213,493	113,535
250000 I	O 499999	4	52.48	59.28	58.36	54.23		101.57	28.99	103.18	N/A		307,719	179,598
500000 +		1	89.96	89.96	89.96				89.96	89.96	N/A		500,000	449,805
ALL_														
		18	69.94	72.36	68.40	33.6	58	105.79	28.99	151.55	47.44 to 8	9.96	178,635	122,180
ASSESSED	VALUE *												Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
Low	۲\$													
Tota	ıl \$													
10000 T	O 29999	3	67.58	79.08	75.62	20.6	52	104.58	63.93	105.74	N/A		31,800	24,046
30000 I	O 59999	2	68.26	68.26	66.99	8.8	35	101.89	62.22	74.30	N/A		56,206	37,655
60000 I	O 99999	5	47.44	49.01	43.91	25.5	59	111.60	28.99	75.27	N/A		176,932	77,699
100000 T	CO 149999	4	65.92	66.65	55.37	43.7	70	120.36	32.65	102.11	N/A		220,270	121,973
150000 T	249999	2	111.93	111.93	94.66	35.4	10	118.24	72.31	151.55	N/A		234,000	221,510
250000 I	CO 499999	2	96.57	96.57	94.64	6.8	34	102.04	89.96	103.18	N/A		386,939	366,195
ALL_														
		18	69.94	72.36	68.40	33.6	58	105.79	28.99	151.55	47.44 to 8	9.96	178,635	122,180

Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2009

Dawes County is using "Special value" for tax year 2009. The special agriculture value will be used on a county wide basis.

The county is divided into three agriculture market areas with each market area analyzed separately. Market area 1 includes the north and south portions of the county and is primarily used for agriculture. Market area 2 is the buffer market area between primary agriculture use in market area 1 and the pine ridge market area 3. Sales in market area 2 can be influenced by one or more of the following factors:

- 1. The location is in close proximity (within 2-3 miles) of the pine ridge market area;
- 2. Physical characteristics of the land are similar to those in the pine ridge market area;
- 3. Demand for recreational use.

Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.

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

Sales included in analysis:

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

Sales excluded from analysis:

- A. Sales less than 80 acres (valued on size basis)
- B. Sales within market area 3.
- C. Sales immediately in the Chadron and Crawford area.
- D. Sales that include one or more of the influencing factors shown above.

Agricultural Correlation

For Dawes County

Agricultural or Special Valuation I. Correlation

AGRICULTURAL LAND: Special value methodology submitted by the Dawes County Assessor is contained in the document "Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2009," and is part of this section. In the document, the Assessor states, "Market areas 1 includes the north and south portions of the county and is primarily used for agriculture. Market area 2 is the buffer market area between primary agriculture use in market area 1 and the Pine Ridge market area 3." As a "buffer area," sales within close proximity to the Pine Ridge area can be influenced by non-agricultural demand (for recreation), and exhibit the same physical land characteristics of the market 3 area. These and all sales within market area three would be excluded from the analysis of uninfluenced agricultural land value. Further exclusion would be based on the following criteria: a) sales less than eighty acres in size; b) sales "immediately in the Chadron and Crawford area.

For the current assessment year, the number of agricultural unimproved sales that occurred during the three-year period of the sales study was thirty-eight (and one more sale was found to occur in the minimally improved statistical profile). Fifteen of the qualified sales are within market area 1, eight sales are within market area 2, and fifteen sales lie in market area 3. Market area 3 sales are automatically excluded from an uninfluenced agricultural land study. Of the eight sales in market area 2, two are less than eighty acres (1.88, and 20.18 acres), and three are within close proximity to the Pine Ridge area, or have recreational use influence. Adding the three uninfluenced sales in market area 2 to the fifteen qualified sales in market area 1 provides 18 sales to represent agricultural land value within Dawes County.

A review of the three measures of central tendency indicates an overall median of 69.94, a weighted mean of 68.40, and a mean of 72.36. The coefficient of dispersion is 33.68 and the price-related differential is 105.79. Two of the three measures of central tendency are within acceptable range (the median and the mean), and either could be used as proxy for the overall level of agricultural land value. Neither qualitative statistic meets the standards for compliance.

The removal of two extreme outlying sales would fail to bring the coefficient of dispersion within acceptable range—although the price-related differential would become 102.67. Based on these figures, and the overall assessment practices of the County, it is believed that the county has met the required level of value for agricultural land, but is not in compliance with the standards for uniform and proportionate assessment.

SPECIAL VALUATION: Special agriculture value in the influenced Market Area 3, equals the uninfluenced agriculture value in Market Areas 1 and 2, as described in The "Dawes County Agricultural Land Sales Criteria Special Agriculture Value Tax Year 2009" document. Since the assessor also provided other criteria used to "select the sales that are utilized in the analysis to estimate the accurate agriculture value," and these were also delineated in the previous section of the Agricultural Land Value Correlation—the fifteen sales from Market Area 1 and three sales

from Market Area 2, for a total of eighteen sales used to establish the level of value for agricultural land will be used to establish the level of value for Special Value within Dawes County.

As shown in the statistical profile for Special Value, both the median and the mean are within acceptable range—at 69.94 and 72.36, respectively. The weighted mean is at 68.40%. The coefficient of dispersion is 33.68 and the price-related differential is 105.79. The removal of the two extreme outliers would not bring the weighted mean within acceptable range, nor would this action bring the COD into compliance (although the PRD would fall within its acceptable parameters). Based on these figures, and the overall assessment practices of the County, it is believed that the county has met the required level of value for special value, but is not in compliance with the standards for uniform and proportionate assessment.
Total Real Property Sum Lines 17, 25, & 30		Records : 7,096		Value : 547	7,403,308	Grov	wth 11,259,332	Sum Lines 17,	25, & 41
Schedule I : Non-Agricul	tural Records								
	U	rban	Sul	oUrban		Rural	Та	otal	Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	283	1,900,985	67	1,005,470	112	1,399,080	462	4,305,535	
02. Res Improve Land	2,169	11,875,685	148	2,665,725	291	5,250,890	2,608	19,792,300	
03. Res Improvements	2,388	120,375,719	173	16,154,005	381	29,173,555	2,942	165,703,279	
04. Res Total	2,671	134,152,389	240	19,825,200	493	35,823,525	3,404	189,801,114	3,768,391
% of Res Total	78.47	70.68	7.05	10.45	14.48	18.87	47.97	34.67	33.47
05. Com UnImp Land	69	848,415	5	73,525	2	177,000	76	1,098,940	
06. Com Improve Land	379	6,113,830	20	373,630	13	622,260	412	7,109,720	
07. Com Improvements	379	53,758,058	20	2,317,730	13	1,382,445	412	57,458,233	
08. Com Total	448	60,720,303	25	2,764,885	15	2,181,705	488	65,666,893	5,772,977
% of Com Total	91.80	92.47	5.12	4.21	3.07	3.32	6.88	12.00	51.27
09. Ind UnImp Land									
10. Ind Improve Land									
11. Ind Improvements									
12. Ind Total									
% of Ind Total									
13. Rec UnImp Land									
14. Rec Improve Land	0	0	0	0	1	13,200	1	13,200	
15. Rec Improvements	0	0	0	0	1	2,360	1	2,360	
16. Rec Total							1	15,560	0
% of Rec Total							0.01	0.00	0.00
Res & Rec Total							3,405	189,816,674	3,768,391
% of Res & Rec Total							47.98	34.68	33.47
Com & Ind Total									
% of Com & Ind Total									
17. Taxable Total							3,893	255,483,567	9,541,368
% of Taxable Total						J	54.86	46.67	84.74

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential						
19. Commercial	1	3,040	1,326,070	0	0	0
20. Industrial						
21. Other	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential						
19. Commercial	0	0	0	1	3,040	1,326,070
20. Industrial						
21. Other						
22. Total Sch II				1	3,040	1,326,070

Schedule III : Mineral Interest Records

Mineral Interest	Records Urba	n _{Value}	Records Sub	Urban Value	Records Ru	ral _{Value}	Records	Total Value	Growth
23. Producing	0	0	3	137,100	12	55,101,871	15	55,238,971	0
24. Non-Producing	0	0	22	52,120	5	38,800	27	90,920	0
25. Total	0	0	25	189,220	17	55,140,671	42	55,329,891	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	157	15	346	518

Schedule V : Agricultural Records

-	Urban		SubUrban		Rural]	[otal
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	10,245	77	2,972,870	2,461	135,888,105	2,539	138,871,220
28. Ag-Improved Land	1	41,350	45	1,931,480	576	44,074,410	622	46,047,240
29. Ag Improvements	1	4,045	45	4,433,490	576	47,233,855	622	51,671,390
30. Ag Total							3,161	236,589,850

Schedule VI : Agricultural Records :Non-Agricultural Detail											
		Urban			SubUrban						
	Records	Acres	Value	Records	Acres	Value					
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0					
32. HomeSite Improv Land	0	0.00	0	37	39.00	312,000					
33. HomeSite Improvements	1	0.00	1,600	37	0.00	3,386,150					
34. HomeSite Total											
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0					
36. FarmSite Improv Land	1	1.00	2,000	43	43.00	86,000					
37. FarmSite Improvements	1	0.00	2,445	44	0.00	1,047,340					
38. FarmSite Total											
39. Road & Ditches	0	0.00	0	60	239.28	0					
40. Other- Non Ag Use											
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth				
31. HomeSite UnImp Land	21	21.00	126,000	21	21.00	126,000					
32. HomeSite Improv Land	480	511.00	4,034,000	517	550.00	4,346,000					
33. HomeSite Improvements	487	0.00	34,880,170	525	0.00	38,267,920	29,231				
34. HomeSite Total				546	571.00	42,739,920					
35. FarmSite UnImp Land	11	11.00	20,500	11	11.00	20,500					
36. FarmSite Improv Land	508	509.00	1,018,000	552	553.00	1,106,000					
37. FarmSite Improvements	540	0.00	12,353,685	585	0.00	13,403,470	1,688,733				
38. FarmSite Total				596	564.00	14,529,970					
39. Road & Ditches	1,334	5,421.87	0	1,394	5,661.15	0					
40. Other- Non Ag Use											
41. Total Section VI				1,142	6,796.15	57,269,890	1,717,964				

Schedule VII : Agricultural Records : Ag Land Detail - Game & Parks

	Urban			(SubUrban			
	Records	Acres	Value		Records	Acres	Value	
42. Game & Parks	0	0.00	0		0	0.00	0	
	Rural				Total			
	Records	Acres	Value		Records	Acres	Value	
42. Game & Parks	33	5,431.89	2,589,795		33	5,431.89	2,589,795	

Schedule VIII : Agricultural Records : Special Value

	Urban				SubUrban			
	Records	Acres	Value	Records	Acres	Value		
43. Special Value	0	0.00	0	111	16,540.02	4,085,140		
44. Recapture Value N/A	0	0.00	0	111	16,540.02	7,890,460		
		Rural			Total			
	Records	Acres	Value	Records	Acres	Value		
43. Special Value	2,176	532,483.45	120,782,995	2,287	549,023.47	124,868,135		
44. Recapture Value	0	0	0	0	0	0		

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

chedule IX : Agricultura	l Records : Ag Land Marke	et Area Detail	Market Are		
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A	3,982.01	24.16%	2,429,040	30.86%	610.00
47. 2A1	488.26	2.96%	246,575	3.13%	505.01
48. 2A	1,266.80	7.69%	570,075	7.24%	450.01
49. 3A1	2,991.24	18.15%	1,346,065	17.10%	450.00
50. 3A	2,538.23	15.40%	1,142,210	14.51%	450.00
51. 4A1	3,695.73	22.42%	1,552,195	19.72%	420.00
52. 4A	1,519.50	9.22%	585,010	7.43%	385.00
53. Total	16,481.77	100.00%	7,871,170	100.00%	477.57
Dry					
54. 1D1		0.00%		0.00%	
55. 1D	28,907.51	44.85%	10,406,720	50.53%	360.00
56. 2D1	1,456.09	2.26%	480,510	2.33%	330.00
57. 2D	13,416.56	20.82%	4,427,460	21.50%	330.00
58. 3D1	2,149.20	3.33%	569,535	2.77%	265.00
59. 3D	7,699.12	11.94%	2,040,270	9.91%	265.00
60. 4D1	8,965.11	13.91%	2,241,295	10.88%	250.00
61. 4D	1,862.51	2.89%	428,375	2.08%	230.00
62. Total	64,456.10	100.00%	20,594,165	100.00%	319.51
Grass					
63. 1G1		0.00%		0.00%	
64. 1G	27,278.26	6.37%	8,183,490	9.14%	300.00
65. 2G1	4,193.94	0.98%	1,048,495	1.17%	250.00
66. 2G	32,745.67	7.65%	8,186,475	9.14%	250.00
67. 3G1	8,505.84	1.99%	1,956,345	2.18%	230.00
68. 3G	43,953.41	10.27%	9,230,200	10.31%	210.00
69. 4G1	35,442.34	8.28%	7,442,880	8.31%	210.00
70. 4G	275,843.84	64.46%	53,513,630	59.75%	194.00
71. Total	427,963.30	100.00%	89,561,515	100.00%	209.27
Irrigated Total	16.481.77	3.10%	7.871.170	6.63%	477.57
Dry Total	64.456.10	12.12%	20,594,165	17.34%	319.51
Grass Total	427.963.30	80.45%	89.561.515	75.39%	209.27
Waste	22.923.54	4.31%	687.690	0.58%	30.00
Other	104.25	0.02%	83.920	0.07%	804.99
Exempt	23,691.79	4.45%	4,031,355	3.39%	170.16
Market Area Total	531.928.96	100.00%	118.798.460	100.00%	223.34

chedule IX : Agricultura	l Records : Ag Land Mark	et Area Detail	Market Are		
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A	163.56	29.14%	99,775	35.94%	610.02
47. 2A1	32.00	5.70%	16,160	5.82%	505.00
48. 2A	160.01	28.51%	72,005	25.94%	450.00
49. 3A1	118.95	21.19%	53,525	19.28%	449.98
50. 3A		0.00%		0.00%	
51. 4A1	78.10	13.91%	32,805	11.82%	420.04
52. 4A	8.65	1.54%	3,330	1.20%	384.97
53. Total	561.27	100.00%	277,600	100.00%	494.59
Dry					
54. 1D1		0.00%		0.00%	
55. 1D	11,345.88	39.84%	4,216,130	44.81%	371.60
56. 2D1	373.43	1.31%	123,235	1.31%	330.01
57. 2D	10,638.25	37.36%	3,535,090	37.57%	332.30
58. 3D1	530.70	1.86%	140,630	1.49%	264.99
59. 3D	180.00	0.63%	47,700	0.51%	265.00
60. 4D1	4,825.93	16.95%	1,211,975	12.88%	251.14
61. 4D	581.42	2.04%	133,725	1.42%	230.00
62. Total	28,475.61	100.00%	9,408,485	100.00%	330.41
Grass	-				
63. 1G1		0.00%		0.00%	
64. 1G	6,196.90	10.13%	1,892,370	13.88%	305.37
65. 2G1	871.77	1.43%	220,345	1.62%	252.76
66. 2G	13,872.19	22.68%	3,472,480	25.46%	250.32
67. 3G1	970.50	1.59%	224,175	1.64%	230.99
68. 3G	436.60	0.71%	91,685	0.67%	210.00
69. 4G1	7,706.48	12.60%	1,631,075	11.96%	211.65
70. 4G	31,118.49	50.87%	6,105,950	44.77%	196.22
71. Total	61,172.93	100.00%	13,638,080	100.00%	222.94
Irrigated Total	561.27	0.58%	277,600	1.18%	494.59
Dry Total	28,475.61	29.49%	9,408,485	39.86%	330.41
Grass Total	61,172.93	63.36%	13.638.080	57.78%	222.94
Waste	6.208.89	6.43%	186.275	0.79%	30.00
Other	131.64	0.14%	93,600	0.40%	711.03
Exempt	992.99	1.03%	410,755	1.74%	413.65
Market Area Total	96.550.34	100.00%	23.604.040	100.00%	244.47

chedule IX : Agricultural R	ecords : Ag Land Mark	et Area Detail	Market Are		
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1				0.00%	
46. 1A	12.00	26.09%	7,320	34.23%	610.00
47. 2A1		0.00%		0.00%	
48. 2A		0.00%		0.00%	
49. 3A1	15.00	32.61%	6,750	31.56%	450.00
50. 3A		0.00%		0.00%	
51. 4A1		0.00%		0.00%	
52. 4A	19.00	41.30%	7,315	34.21%	385.00
53. Total	46.00	100.00%	21,385	100.00%	464.89
Dry					
54. 1D1		0.00%		0.00%	
55. 1D	7,518.05	33.46%	2,788,510	38.70%	370.91
56. 2D1	200.53	0.89%	70,980	0.99%	353.96
57. 2D	7,030.09	31.29%	2,371,220	32.91%	337.30
58. 3D1	1,630.51	7.26%	438,650	6.09%	269.03
59. 3D	100.11	0.45%	27,850	0.39%	278.19
60. 4D1	4,976.80	22.15%	1,275,745	17.70%	256.34
61. 4D	1,010.39	4.50%	233,065	3.23%	230.67
62. Total	22,466.48	100.00%	7,206,020	100.00%	320.75
Grass					
63. 1G1		0.00%		0.00%	
64. 1G	5,759.56	4.25%	1,829,330	6.32%	317.62
65. 2G1	218.50	0.16%	56,585	0.20%	258.97
66. 2G	10,296.16	7.60%	2,638,090	9.11%	256.22
67. 3G1	2,388.99	1.76%	578,085	2.00%	241.98
68. 3G	538.86	0.40%	113,160	0.39%	210.00
69. 4G1	8,862.69	6.54%	1,921,890	6.64%	216.85
70. 4G	107,375.65	79.28%	21,815,525	75.35%	203.17
71. Total	135,440.41	100.00%	28,952,665	100.00%	213.77
	,		, ,		
Irrigated Total	46.00	0.03%	21,385	0.06%	464.89
Dry Total	22,466.48	14.01%	7,206,020	19.52%	320.75
Grass Total	135,440.41	84.43%	28,952,665	78.43%	213.77
Waste	1,470.20	0.92%	44,105	0.12%	30.00
Other	988.03	0.62%	693,285	1.88%	701.68
Exempt	53,822.31	33.55%	26,013,780	70.46%	483.33
Market Area Total	160,411.12	100.00%	36,917,460	100.00%	230.14

Schedule X : Agricultural Records : Ag Land Total

	τ	Jrban	SubU	rban	Ru	ral	Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	10,245	93.09	48,650	16,971.56	8,111,260	17,089.04	8,170,155
77. Dry Land	0.00	0	4,403.52	1,417,600	110,994.67	35,791,070	115,398.19	37,208,670
78. Grass	0.00	0	12,301.59	2,817,610	612,275.05	129,334,650	624,576.64	132,152,260
79. Waste	0.00	0	258.00	7,740	30,344.63	910,330	30,602.63	918,070
80. Other	68.70	39,350	271.24	214,750	883.98	616,705	1,223.92	870,805
81. Exempt	10.30	10,300	1,125.53	518,885	77,371.26	29,926,705	78,507.09	30,455,890
82. Total	93.09	49,595	17,327.44	4,506,350	771,469.89	174,764,015	788,890.42	179,319,960
					人			

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	17,089.04	2.17%	8,170,155	4.56%	478.09
Dry Land	115,398.19	14.63%	37,208,670	20.75%	322.44
Grass	624,576.64	79.17%	132,152,260	73.70%	211.59
Waste	30,602.63	3.88%	918,070	0.51%	30.00
Other	1,223.92	0.16%	870,805	0.49%	711.49
Exempt	78,507.09	9.95%	30,455,890	16.98%	387.94
Total	788,890.42	100.00%	179,319,960	100.00%	227.31

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

23 Dawes F3 Percent Change 2008 CTL 2009 Form 45 Value Difference Percent 2009 Growth excl. Growth **County Total County Total** (2009 form 45 - 2008 CTL) Change (New Construction Value) 01. Residential 172,779,405 189,801,114 17,021,709 9.85% 3,768,391 7.67% 02. Recreational 0 15,560 15,560 0 03. Ag-Homesite Land, Ag-Res Dwelling 45,133,346 42,739,920 -2,393,426 -5.30% 29,231 -5.37% 04. Total Residential (sum lines 1-3) 217,912,751 232,556,594 14,643,843 3,797,622 6.72% 4.98% 05. Commercial 59,625,763 65,666,893 6,041,130 10.13% 5,772,977 0.45% 06. Industrial 0 07. Ag-Farmsite Land, Outbuildings 12,101,262 14,529,970 2,428,708 20.07% 1,688,733 6.11% 08. Minerals 67,745,415 55,329,891 -18.33 -12,415,524 -18.33 0 09. Total Commercial (sum lines 5-8) 139,472,440 **10. Total Non-Agland Real Property** 2.99% 357,385,191 368,083,348 10,698,157 11. Irrigated 7,447,350 8,170,155 722,805 9.71% 12. Dryland 35,956,625 37,208,670 1,252,045 3.48% 13. Grassland 135,284,885 132,152,260 -3,132,625 -2.32% 14. Wasteland 112,115 918,070 805.955 718.86% 15. Other Agland 4,001,145 870,805 -3,130,340 -78.24% 16. Total Agricultural Land -3,482,160 182,802,120 179,319,960 -1.90% 17. Total Value of all Real Property 540,187,311 547,403,308 7,215,997 1.34% (Locally Assessed)

<u>3 Year Plan of Assessment</u> Roberta "Lindy" Coleman Dawes County Assessor

2009 Tax Year

- Review Ag land & Ag Improvement Parcels
- New pictures for files
- Update Marshall & Swift files
- Complete coding corrections and updates for Ag Parcels
- Convert Soils
- Begin adding Exempt parcels and their values
- Update and maintain GIS files
- Review and Update Market Area Boundaries

2010 Tax Year

- Complete exempt parcel additions
- Review Suburban & Rural Residential Parcels
- New pictures for files
- Complete coding corrections and updates for Suburban & Rural Residential
- Update and maintain GIS files
- Assess system coding for maximum reporting capabilities

2011 Tax Year

- Review Chadron
- New pictures for files
- Complete coding corrections and updates for Chadron Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities

2009 Assessment Survey for Dawes County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	One
2.	Appraiser(s) on staff
	None—the County contracts for this service
3.	Other full-time employees
	One clerical
4.	Other part-time employees
	One—for pickup work and GIS
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$159,418
7.	Part of the budget that is dedicated to the computer system
	\$ 24,000
8.	Adopted budget, or granted budget if different from above
	\$141,050
9.	Amount of the total budget set aside for appraisal work
	\$ 7,000
10.	Amount of the total budget set aside for education/workshops
	\$ 3,500
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$ 17,500
12.	Other miscellaneous funds
	None
13.	Total budget
	\$158,550 (line 8 + line 11 + line 12)
a.	Was any of last year's budget not used:
	Yes, \$19,331.

B. Computer, Automation Information and GIS

1.	Administrative software
	County Solutions
2.	CAMA software
	MIPS
3.	Cadastral maps: Are they currently being used?
	No

4.	Who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes—GIS WorkShop
6.	Who maintains the GIS software and maps?
	GIS WorkShop
7.	Personal Property software:
	MIPS

C. Zoning Information

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

D. Contracted Services

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

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Dawes County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



Ruth a. Sorensen

Ruth A. Sorensen Property Tax Administrator

Map Section

Valuation History Charts