Table of Contents

2009 Commission Summary

2009 Opinions of the Property Tax Administrator

Residential Reports

Preliminary Statistics Residential Assessment Actions Residential Assessment Survey R&O Statistics

Residential Correlation

Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Change in Statistics Due to the Assessor Actions
- VIII. Trended Ratio Analysis

Commercial Reports

Preliminary Statistics Commercial Assessment Actions Commercial Assessment Survey R&O Statistics

Commercial Correlation

Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Change in Statistics Due to the Assessor Actions

Agricultural or Special Valuation Reports

Preliminary Statistics Agricultural Assessment Actions Agricultural Assessment Survey R&O Statistics 2009 Special Valuation Methodology

Agricultural or Special Valuation Correlation

Agricultural or Special Valuation Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Change in Statistics Due to the Assessor Actions

County Reports

2009 County Abstract of Assessment for Real Property, Form 45 2009 County Agricultural Land Detail 2009 County Abstract of Assessment for Real Property Compared with the 2008 Certificate of Taxes Levied (CTL) County Assessor's Three Year Plan of Assessment Assessment Survey – General Information

Certification

Maps

Market Areas Registered Wells > 500 GPM Geo Codes Soil Classes

Valuation History Charts

Summary

2009 Commission Summary

26 Dixon

Residential Real Property - Current

Number of Sales	101	COD	12.82
Total Sales Price	\$5,892,015	PRD	103.46
Total Adj. Sales Price	\$5,896,960	COV	19.99
Total Assessed Value	\$5,444,680	STD	19.10
Avg. Adj. Sales Price	\$58,386	Avg. Absolute Deviation	12.48
Avg. Assessed Value	\$53,908	Average Assessed Value of the Base	\$49,023
Median	97	Wgt. Mean	92
Mean	96	Max	187
Min	39.11		

Confidenence Interval - Current

95% Median C.I	95.32 to 98.42
95% Mean C.I	91.80 to 99.25
95% Wgt. Mean C.I	88.01 to 96.65
% of Value of the Class of all R	eal Property Value in t
% of Value of the Class of all R % of Records Sold in the Study	1 2

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	118	96	14.08	103.87
2007	157	96	19.53	104.76
2006	193	96	25.13	107.34
2005	164	96	24.48	105.67

2009 Commission Summary

26 Dixon

Commercial Real Property - Current

Number of Sales	43	COD	16.48
Total Sales Price	\$2,046,822	PRD	99.89
Total Adj. Sales Price	\$2,040,822	COV	25.16
Total Assessed Value	\$1,992,920	STD	24.54
Avg. Adj. Sales Price	\$47,461	Avg. Absolute Deviation	15.79
Avg. Assessed Value	\$46,347	Average Assessed Value of the Base	\$117,774
Median	96	Wgt. Mean	98
Mean	98	Max	175
Min	55		

Confidenence Interval - Current

95% Median C.I	91.84 to 100.00
95% Mean C.I	90.21 to 104.88
95% Wgt. Mean C.I	92.30 to 103.01

% of Value of the Class of all Real Property Value in the County	6.64
% of Records Sold in the Study Period	12.84
% of Value Sold in the Study Period	5.05

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	45	97	24.49	101.32
2007	35	96	26.73	99.06
2006	22	94	22.02	91.99
2005	22	94	34.64	99.09

2009 Commission Summary

26 Dixon

Agricultural Land - Current

Number of Sales	66	COD	23.00
Total Sales Price	\$21,047,801	PRD	122.57
Total Adj. Sales Price	\$21,047,801	COV	29.89
Total Assessed Value	\$12,968,945	STD	22.57
Avg. Adj. Sales Price	\$318,906	Avg. Absolute Deviation	16.74
Avg. Assessed Value	\$196,499	Average Assessed Value of the Base	\$153,465
Median	73	Wgt. Mean	62
Mean	76	Max	154.08
Min	40.60		

Confidenence Interval - Current

95% Median C.I	66.43 to 79.18	
95% Mean C.I	70.08 to 80.97	
95% Wgt. Mean C.I	49.55 to 73.68	
% of Value of the Class of	f all Real Property Value in the County	74.76
% of Value of the Class of % of Records Sold in the S		74.76 2.28

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	73	73	24.59	103.49
2007	53	71	17.83	104.33
2006	63	75	18.24	105.66
2005	56	76	17.67	103.91

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 Dixon County is 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dixon County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dixon County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dixon County is in compliance with generally accepted mass appraisal practices.

Agricultural Land 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 Dixon County is 73.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dixon County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



Kuth a. Sources

Ruth A. Sorensen Property Tax Administrato

Residential Reports

Determ Type: Qualified Type: Qualified Determ	26 - DIXON COUNTY		ſ		PAD 2009	Prelim	inary Statistics		Base S	tat		PAGE:1 of 4
Data Ranger 07-012006 to 602-020 VIDEX INSPECT VIDEX INSPECT<	RESIDENTIAL										State Stat Run	
TUTAL Seles Frice: 5.229.015 NUT. MEAN: 92 NUT. 15.94 958 Mean 1.: 37.00 52.8 Mean C.I.: 92.8 Mean								08 Posted	Before: 01/22	/2009		
TUTAL Seles Frice: 5.229.015 NUT. MEAN: 92 NUT. 15.94 958 Mean 1.: 37.00 52.8 Mean C.I.: 92.8 Mean	NUMBER	of Sales	:	102	MEDIAN:	98	COV:	25.69	95%	Median C.I.: 93.27	7 to 99.00	(1. Darivad)
TOTAL Add. Salese Frice: 5,933,960 MEAN: 97 AVG. ABS. DEV1 15,94 95% Nean C.I.I. 9.2.8 to 101.97 AVG. Add. Sales Frice: 58,176 COD: 16.34 MAX Sales Racio: 227.35 AVG. Assessed Value: 53,744 PHOID: 105.13 MIN Sales Racio: 227.35 DATE OF SALE * Xay, Adj. Avg. Avg. Adj. Avg. Adj. COURTS OUTSO 11 95,8 08.01 71,4 66.66.6 10/21/06 V0 09/10/06 11 95,4 6 105,1 2 100.1,4 4 56,1 6 119,0 7 78,6 9 to 116,6 3 71,14 4 66,66.6 10/21/07 V0 09/10/07 16 90,5 7 88,2 2 86,3 0 20,3 5 102,2 2 31,1 1 132,0 0 22,6 8 to 103,0 0 71,355 61,5 4 01/20/07 V0 09/10/07 16 90,5 7 88,2 8 84,2 42 110,4 3 15,6 8 32,7 5 132,0 3 52,7 5 to 103,0 0 71,355 64,1 5 44 01/20/07 V0 02/10/08 16 101,7 1 104,5 0 102,1 1 1 1 4,5 0 102,2	TOTAL Sa	les Price	: 5	,929,015								(1. Deriveu)
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DATE OF SALE * NAME COUNT NEELEN NAME COUNT NAME Sele Price Avait Avait Avait Avait Avait Sele Price Avait Avait Avait Count Sele Price Avait	AVG. Adj. Sa	les Price	:	58,176	COD:	16.34	MAX Sales Ratio:	227.35				
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07/01/06 TO 09/30/06 11 95.2 94.43 93.09 11.90 101.44 56.16 119.07 78.89 to 116.43 71.614 66.662 01/01/06 TO 03/31/07 12 97.55 94.31 96.54 9.74 101.83 75.61 124.76 89.62 to 109.90 59.183 57.138 04/01/07 TO 06/30/07 16 90.57 88.22 86.30 20.35 102.22 39.11 132.00 72.68 to 103.30 71.735 61.584 01/01/07 TO 12/31/07 7 82.50 88.85 80.46 24.21 110.43 52.75 132.03 52.75 to 122.03 61.528 49.506 01/01/07 TO 12/31/07 7 82.50 88.85 80.46 24.21 110.43 52.75 132.03 85.75 to 123.03 64.528 49.506 01/01/08 TO 06/30/08 16 101.71 104.90 103.19 21.52 101.66 62.64 227.35 80.11 to 19.93 50.025 51.61.21 07/01/07 TO 12/31/07 7 82.50 88.85 80.46 24.21 07/01/07 TO 66/30/08 16 101.71 104.90 103.19 21.52 101.66 62.64 227.35 80.11 to 19.93 50.025 51.61.21 97.07/01/07 TO 16/30/07 52 95.80 96.08 92.85 14.33 106.97 51.83 227.35 91.20 to 102.83 53.300 49.007 70/01/07 TO 12/31/07 7 98.20 95.80 94.08 82.85 14.33 106.97 51.83 227.35 91.20 to 102.83 53.300 49.007 701/01/07 TO 12/31/07 79 91.20 95.80 94.68 92.85 14.33 106.97 51.83 227.35 91.20 to 102.83 53.300 49.007 701/01/07 TO 12/31/07 79 91.20 95.86 64 82.23 10.44 106.97 51.83 227.35 91.20 to 102.83 53.340 49.007 701/01/07 TO 12/31/07 79 91.20 97.87 98.64 16.25 10.04.44 63.65 10.57.74 48.490 ALL 102 97.51 97.12 92.38 16.34 105.13 39.11 22.7.35 93.27 to 99.00 58.176 53.744 ALD 102 97.51 97.12 92.38 16.34 105.13 39.11 22.7.35 74.75 12.7.54 38.955 42.768 ALL 102 97.51 97.12 92.8	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
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01/01/07 TO 03/31/07 12 27.55 98.31 96.54 9.74 101.83 75.61 124.76 89.62 to 109.90 59.183 57.183 07/01/07 TO 09/30/07 14 88.67 87.92 81.36 16.96 102.37 112.20 72.68 to 103.30 71.58 61.584 07/01/07 TO 09/30/07 14 88.67 87.92 81.36 16.96 108.07 51.83 115.86 75.23 to 104.30 65.871 53.590 10/01/07 TO 12/31/07 7 62.50 88.85 80.46 24.21 110.43 52.75 132.00 52.75 to 132.03 61.528 49.506 94/01/08 TO 66/30/08 16 101.71 104.90 103.19 21.52 101.66 62.64 227.35 80.11 to 109.93 50.025 51.621 550.027 109.00 106.05 100.31 13.34 103.67 77.93 166.58 91.34 to 119.90 39.669 40.585 04/01/08 TO 66/30/08 TO 66/30/08 50 97.87 98.20 91.81 18.54 105.97 51.83 227.35 01.11 to 109.93 50.025 51.621 550.027 100.106 TO 66/30/07 52 95.80 96.08 92.85 14.33 103.48 39.11 186.55 92.77 to 98.67 62.787 58.299 07/01/07 TO 66/30/07 52 95.80 96.08 92.85 14.33 103.48 39.11 186.55 92.77 to 98.67 62.787 58.29 07/01/07 TO 66/30/07 52 95.80 96.08 92.85 14.33 105.48 39.11 132.03 82.50 to 97.75 65.405 56.486 19.07 100.07 TO 12/31/07 49 94.67 90.70 86.35 16.85 105.02 39.11 132.03 82.50 to 97.75 65.405 56.486 18.41 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58.16 53.744 49.007 10.07 C0 12/31/07 49 94.67 90.70 86.35 16.85 105.02 39.11 132.03 82.50 to 97.75 65.405 56.486 102.00 12.81 100.00 10.0	07/01/06 TO 09/30/06	11	95.92	94.43	93.09	11.90	0 101.44	56.16	119.07	78.89 to 116.43	71,614	66,662
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10/01/07 TO 12/31/07 7 82.50 88.85 80.46 24.21 110.43 52.75 132.03 52.75 to 132.03 61.528 49.506 01/01/08 TO 03/31/08 13 99.00 106.06 102.31 13.34 103.67 77.93 166.08 91.34 to 119.90 39.669 40.585	04/01/07 TO 06/30/07	16	90.57	88.22	86.30	20.3	5 102.22	39.11	132.00	72.68 to 103.30	71,359	61,584
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04/01/08 TO 06/30/08 16 101.71 104.90 103.19 21.52 101.66 62.64 227.35 80.11 to 109.93 50,025 51,621	10/01/07 TO 12/31/07	7	82.50	88.85	80.46	24.22	1 110.43	52.75	132.03	52.75 to 132.03	61,528	49,506
Study Years	01/01/08 TO 03/31/08	13	99.00	106.06	102.31	13.34	4 103.67	77.93	166.08	91.34 to 119.90	39,669	40,585
07/01/06 to 06/30/07 52 95.80 96.08 92.85 14.33 103.48 39.11 186.55 92.77 to 98.67 62.787 58.299 07/01/07 to 06/30/08 50 97.87 98.20 91.81 18.54 106.97 51.83 227.35 91.20 to 102.03 53.380 49.007 calendar Yrs	04/01/08 TO 06/30/08	16	101.71	104.90	103.19	21.5	2 101.66	62.64	227.35	80.11 to 109.93	50,025	51,621
07/01/07 TO 06/30/08 50 97.87 98.20 91.81 18.54 106.97 51.83 227.35 91.20 to 102.83 53,380 49,007	Study Years											
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01/01/07 TO 12/31/07 49 94.67 90.70 86.36 16.85 105.02 39.11 132.03 82.50 to 97.75 65,405 56,486	07/01/07 TO 06/30/08	50	97.87	98.20	91.81	18.54	4 106.97	51.83	227.35	91.20 to 102.83	53,380	49,007
ALL	Calendar Yrs											
102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,744 ASSESSOR LOCATION MERIN MEAN WGT. MEAN COD PRD MIN MAX Sale Price Asset Val RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX Sale Price Assd Val ALLEN 9 109.90 114.67 109.76 25.01 104.47 63.65 227.35 74.75 to 127.54 38.955 42.758 CONCORD 7 91.20 87.67 86.44 8.23 101.42 67.64 97.34 67.64 to 97.34 44.000 38.034 DIXON 4 97.85 118.82 115.53 24.48 102.85 93.03 186.55 N/A 12.250 14,152 MARTINSBURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42.875 3	01/01/07 TO 12/31/07	49	94.67	90.70	86.36	16.85	5 105.02	39.11	132.03	82.50 to 97.75	65,405	56,486
ASSESSOR LOCATION Avg. Adj. Avg. Adj. Avg. Adj. Avg. Adj. Avg. Adj. Avg. RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assed Val ALLEN 9 109.90 114.67 109.76 25.01 104.47 63.65 227.35 74.75 to 127.54 38.955 42.758 CONCORD 7 91.20 87.67 86.44 8.23 101.42 67.64 97.34 67.64 to 97.34 44,000 38.034 DIXON 4 97.85 118.82 115.53 24.48 102.85 93.03 186.55 N/A 12.250 14,152 EMERSON 9 95.08 91.50 92.62 8.48 98.79 75.71 103.37 77.26 to 10.38 43.394 40,190 36,835 MARTINSBURG 5 85.19 102.7 87.49 27.63 117.40 72.66 162.06 N/A 42.875	ALL											
RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val ALLEN 9 109.90 114.67 109.76 25.01 104.47 63.65 227.35 74.75 to 127.54 38,955 42,758 CONCORD 7 91.20 87.67 86.44 8.23 101.42 67.64 97.34 67.64 to 97.34 44,000 38,034 DIXON 4 97.85 118.82 115.53 24.48 102.85 93.03 186.55 N/A 12,250 14,152 EMERSON 9 95.08 91.50 92.62 8.48 98.79 75.71 103.37 77.26 to 100.38 43,394 40,190 MARTINSBURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42,810 36,835 MASKELL 3 82.50 77.20 47.44 28.64 162.76 39.11 110.00		102	97.51	97.12	92.38	16.34	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744
ALLEN 9 109.90 114.67 109.76 25.01 104.47 63.65 227.35 74.75 127.54 38,955 42,758 CONCORD 7 91.20 87.67 86.44 8.23 101.42 67.64 97.34 67.64 67.64 97.34 44.000 38,955 42,758 CONCORD 4 97.85 118.82 115.53 24.48 102.85 93.03 186.55 N/A 12,250 14,152 EMERSON 9 95.08 91.50 92.62 8.48 98.79 75.71 103.37 77.26 to 100.38 43,394 40,100 MARTINSBURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42,800 36,835 NEWCASTLE 4 82.81 84.02 82.47 10.33 101.87 75.13 95.32 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68,264 66,035	ASSESSOR LOCATION										Avg. Adj.	Avg.
CONCORD 7 91.20 87.67 86.44 8.23 101.42 67.64 97.34 67.64 to 97.34 44,000 38,034 DIXON 4 97.85 118.82 115.53 24.48 102.85 93.03 186.55 N/A 12,250 14,152 EMERSON 9 95.08 91.50 92.62 8.48 98.79 75.71 103.37 77.26 to 100.38 43,394 40,190 MARTINSBURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42,100 36,835 MASKELL 3 82.50 77.20 47.44 28.64 162.76 39.11 110.00 N/A 15,400 7,355 NEWCASTLE 4 82.81 84.02 82.47 10.33 101.87 75.13 95.32 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68.264 66,035 RURAL 25 92.77 90.55 86	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DIXON 4 97.85 118.82 115.53 24.48 102.85 93.03 186.55 N/A 12,250 14,152 EMERSON 9 95.08 91.50 92.62 8.48 98.79 75.71 103.37 77.26 to 100.38 43,394 40,190 MARTINSEURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42,100 36,835 MAKELL 3 82.50 77.20 47.44 28.64 162.76 39.11 110.00 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 107.48 68,264 66,035 RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 97.53 to 107.48 68,264 66,035	ALLEN	9	109.90	114.67	109.76	25.03	1 104.47	63.65	227.35	74.75 to 127.54	38,955	42,758
EMERSON 9 95.08 91.50 92.62 8.48 98.79 75.71 103.37 77.26 to 100.38 43,394 40,190 MARTINSBURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42,100 36,835 MASKELL 3 82.50 77.20 47.44 28.64 162.76 39.11 110.00 N/A 15,400 7,305 NEWCASTLE 4 82.81 84.02 82.47 10.33 101.87 75.13 95.32 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68,264 66,035 RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 MAKEFIELD 18 101.44 102.71 101.81 101.89 80.11 132.31 93.08 to 106.27 44,955 45,768	CONCORD	7	91.20	87.67	86.44	8.23	3 101.42	67.64	97.34	67.64 to 97.34	44,000	38,034
MARTINSBURG 5 85.19 102.72 87.49 27.63 117.40 72.68 166.08 N/A 42,100 36,835 MASKELL 3 82.50 77.20 47.44 28.64 162.76 39.11 110.00 N/A 15,400 7,305 NEWCASTLE 4 82.81 84.02 82.47 10.33 101.87 75.13 95.32 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68,264 66,035 RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 WAKEFIELD 18 101.44 102.71 101.81 10.13 100.89 80.11 132.31 93.08 to 106.27 44,955 45,768	DIXON	4	97.85	118.82	115.53	24.48	8 102.85	93.03	186.55	N/A	12,250	14,152
MASKELL 3 82.50 77.20 47.44 28.64 162.76 39.11 110.00 N/A 15,400 7,305 NEWCASTLE 4 82.81 84.02 82.47 10.33 101.87 75.13 95.32 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68,264 66,035 RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 WAKEFIELD 18 101.44 102.71 101.81 10.13 100.89 80.11 132.31 93.08 to 106.27 44,955 45,768	EMERSON	9	95.08	91.50	92.62	8.48	8 98.79	75.71	103.37	77.26 to 100.38	43,394	40,190
NEWCASTLE 4 82.81 84.02 82.47 10.33 101.87 75.13 95.32 N/A 42,875 35,358 PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68,264 66,035 RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 WAKEFIELD 18 101.44 102.71 101.81 10.13 100.89 80.11 132.31 93.08 to 106.27 44,955 45,768	MARTINSBURG	5	85.19	102.72	87.49	27.63	3 117.40	72.68	166.08	N/A	42,100	36,835
PONCA 18 98.02 98.25 96.73 12.62 101.56 62.64 132.00 97.53 to 107.48 68,264 66,035 RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 WAKEFIELD 18 101.44 102.71 101.81 10.13 100.89 80.11 132.31 93.08 to 106.27 44,955 45,768	MASKELL	3	82.50	77.20	47.44	28.64	4 162.76	39.11	110.00	N/A	15,400	7,305
RURAL 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 WAKEFIELD 18 101.44 102.71 101.81 10.13 100.89 80.11 132.31 93.08 to 106.27 44,955 45,768 ALL 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,744 LOCATIONS: URBAN, SUBURBAN & RURAL Aug. Adj. Avg. RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 1 77 97.75 99.26 96.21 15.95 103.16 39.11 227.35 94.67 to 99.75 46,289 44,537 3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102	NEWCASTLE	4	82.81	84.02	82.47	10.33	3 101.87	75.13	95.32	N/A	42,875	35,358
WAKEFIELD 18 101.44 102.71 101.81 10.13 100.89 80.11 132.31 93.08 to 106.27 44,955 45,768 ALL 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,744 LOCATIONS: URBAN, SUBURBAN & RURAL Avg. Adj. Avg. RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 1 77 97.75 99.26 96.21 15.95 103.16 39.11 227.35 94.67 to 99.75 46,289 44,537 3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 ALL	PONCA	18	98.02	98.25	96.73	12.62	2 101.56	62.64	132.00	97.53 to 107.48	68,264	66,035
ALL	RURAL	25	92.77	90.55	86.62	17.78	8 104.54	51.83	124.89	78.89 to 99.26	94,786	82,102
102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,744 LOCATIONS: URBAN, SUBURBAN & RURAL Arg. RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 1 77 97.75 99.26 96.21 15.95 103.16 39.11 227.35 94.67 to 99.75 46,289 44,537 3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102 ALL	WAKEFIELD	18	101.44	102.71	101.81	10.13	3 100.89	80.11	132.31	93.08 to 106.27	44,955	45,768
Avg. Adj. Avg. Adj. Avg. Adj. Avg. Adj. Avg. RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 1 77 97.75 99.26 96.21 15.95 103.16 39.11 227.35 94.67 to 99.75 46,289 44,537 3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102	ALL											
RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 1 77 97.75 99.26 96.21 15.95 103.16 39.11 227.35 94.67 to 99.75 46,289 44,537 3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102		102	97.51	97.12	92.38	16.34	4 105.13	39.11	227.35	93.27 to 99.00		53,744
1 77 97.75 99.26 96.21 15.95 103.16 39.11 227.35 94.67 to 99.75 46,289 44,537 3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102	LOCATIONS: URBAN, S	UBURBAN	& RURAL									-
3 25 92.77 90.55 86.62 17.78 104.54 51.83 124.89 78.89 to 99.26 94,786 82,102	RANGE	COUNT				COI	D PRD	MIN	MAX	95% Median C.I.		
ALL	1		97.75			15.9	5 103.16	39.11	227.35	94.67 to 99.75		
	3	25	92.77	90.55	86.62	17.78	8 104.54	51.83	124.89	78.89 to 99.26	94,786	82,102
102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,744	ALL											
		102	97.51	97.12	92.38	16.34	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

Type: Qualified State State State State Date Renge: 07/02/06 to 05/02/08 Posted Exfort: 01/02/00 State State State State State State State State State State State State State State State State State State State <th colspan<="" th=""><th colspan="2">26 - DIXON COUNTY</th><th>Г</th><th></th><th>PAD 2009</th><th>) Prelim</th><th>inary Statistics</th><th></th><th>Base St</th><th>tat</th><th></th><th>PAGE:2 of 4</th></th>	<th colspan="2">26 - DIXON COUNTY</th> <th>Г</th> <th></th> <th>PAD 2009</th> <th>) Prelim</th> <th>inary Statistics</th> <th></th> <th>Base St</th> <th>tat</th> <th></th> <th>PAGE:2 of 4</th>	26 - DIXON COUNTY		Г		PAD 2009) Prelim	inary Statistics		Base St	tat		PAGE:2 of 4
Date Range: 07/01/2006 to 06/02/2009 Posted Bifure: 01/22/2009 TOTAL Sales Price: 5,929,015 NGT MERN: 92 GTO: 25,69 95% Median C.I.: 93.27 to 99.00 (!: Derived Partice) TOTAL Assessed Value: 5,929,015 NGT MERN: 92 STD: 15.94 95% Median C.I.: 93.27 to 99.00 (!: Derived Partice) TOTAL Assessed Value: 53,744 PRUD: 16.34 NAX Sales Ratio: 27.35 27.35 XVG. Assessed Value: 53.744 PRUD: 105.13 NIN Sales Ratio: 29.11 27.35 93.08 to 99.42 64.942 59.62 PARNS: COUNT NEDIN MEAN 92.37 13.06 102.84 63.65 132.00 74.75 to 110.00 5,504 5,37.4 PROPERTY TYPE * - 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53.74 PROPERTY TYPE * - 102 97.51 97.12 92.38 16.34 105.13 39.11 <td< th=""><th>RESIDENT</th><th>IAL</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>State Stat Run</th><th></th></td<>	RESIDENT	IAL									State Stat Run		
TUTUL SALEE Price: 5,933,960 MEAN: 97 AVG.ABS.DEV: 15,94 95% Med. Mean C.I.: 97,90 to 96.66 97% 97% Medan C.I.: 97,90 to 96,90 97% 97% Medan C.I.: 97,90 to 96,90 97% 97% Medan C.I.: 97,90 to 96,90 97% 97% Medan C.I.: 87% 97% 97% 97% 97% 97% 97% 97% Medan C.I.: 97% 97% 97% 97% 97% 97% 97% 97% 97% 97%								08 Posted	Before: 01/22	/2009			
TUTLAL SALes Price: 5,929,015 WT. MEAN: 92 STD: 24,96 95% Mg1. Mean C.I.: 97.00 to 96.86 TUTLAL AJ,SALES Price: 5,931,960 MEAN: 97 AVG.ARS.DEV: 15.94 95% Mean C.I.: 92.28 to 101.97 AVG. Assessed Value: 5,81,76 COD: 16.34 MAX Sales Ratio: 27.35 AVG. Assessed Value: 53,774 COD: 16.34 MAX Sales Ratio: 39.11 Printed: 01/22/2009 21:37.5 BTATUS: IMPROVED, UNIMPROVED & TOLE TOLE Nova Adj. Avg. Adj. Avg. PASGE COUNT MEDIAN MEAN WCT. MEAN COD PED NN MAX Sales Ratio: 39.11 227.35 93.08 to 99.42 64,542 59,62 2 11 95.08 94.99 92.37 13.06 102.84 63.65 132.00 74.75 to 110.00 55.04 5.04 ALL		NUMBER of Sales	:	102	MEDIAN:	98	COV:	25.69	95%	Median C.I.: 93.27	7 to 99.00	(1. Derived)	
TOTAL Adj. Sales Price: 5,933,960 MRAN: 97 AVG. ABS. DEV: 15,94 95% Mean C.I.: 92.28 to 101.97 NG. Adj. Sales Price: 59,176 COD: 16.34 MAX Sales Ratio: 227.35 33.11 Printed: 01/22/2009 21:37:5 AVG. Assessed Value: 53,744 PRD: 105.13 MIN Sales Ratio: 23.11 Printed: 01/22/2009 21:37:5 RANGE COUNT MERFOVED & IOLL Kassessed Avg. Adj. Avg. Adj. Avg. Adj. 1 91 97.53 97.18 92.37 13.06 102.84 63.65 132.00 74.75 to 110.00 53,176 53.74 ALL		TOTAL Sales Price	: 5	,929,015	WGT. MEAN:	92	STD:					(Derricu)	
Avg. Adj. Sales Price: 58,176 COD: 16.34 MAX Sales Ratic: 227.35 Avg. Assessed Value: 53,744 PRD: 105.13 MIN Sales Ratic: 39.11 Printed: 01/2/2009 21:37:5 STATUS: IMPROVED UNIMPROVED EALL Avg. Adj. Avg. ANDA CODIT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Abg. Avg. ALL 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53.74 MANS CODT MEAN MGT. MEAN MGT. MEAN COD FRD MIN MAX 95% Median C.I. Sale Price Avg. Avg. MANS 0.00MT MEDIAN MEAN MGT. MEAN COD FRD MIN MAX 95% Median C.I. Sale Price Avg. Avg. MANS 0.00 FRD MIN MAX 95.176 53.74		TOTAL Adj.Sales Price	: 5	,933,960	MEAN:	97	AVG.ABS.DEV:	15.94	95				
AVG. Assessed Value: 53,744 PED: 105.13 MIN Sales Ratio: 39.11 Printed: 01/22/2009 21:37:5 FTATUS: IMPROVED, UNIMPROVED & IOLE, RANCE COUNT MEDIAN MEAN WOT. MEAN COD PRD MIN MAX 958 Median C.I. Sale Price Assd Val 1 91 97.53 97.38 92.38 16.75 105.41 39.11 227.35 93.08 to 99.42 64,542 59,62		TOTAL Assessed Value	: 5	,481,940									
THATUS: IMPROVED, UNIMPROVED & IOLL RANGE COUNT MEDIAN MEAN WGT. MEAN WEAL MAY. COUNT MEDIAN MAY. MAY. ANY. ANUE COUNT MEDIAN MEAN WGT. MEAN WEAL MAY. COUNT MEDIAN MEAN WGT. MEAN WEAL MAY. COUNT MEDIAN MEAN WGT. MEAN WGT. MEAN WGT. <td></td> <td>AVG. Adj. Sales Price</td> <td>:</td> <td>58,176</td> <td>COD:</td> <td>16.34</td> <td>MAX Sales Ratio:</td> <td>227.35</td> <td></td> <td></td> <td></td> <td></td>		AVG. Adj. Sales Price	:	58,176	COD:	16.34	MAX Sales Ratio:	227.35					
NANGE COUNT MEAN WGT. MEAN WGT. MEAN COD PRD MIN MAX 95% Median C. I. Sale Price Assd Val 1 91 97.53 97.38 92.38 16.75 105.41 39.11 227.35 93.08 to 99.42 64,542 59,62		AVG. Assessed Value	:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			Printed: 01/22/2	2009 21:37:53	
1 91 97.53 97.38 92.38 16.75 105.41 39.11 227.35 93.08 to 99.42 64,542 59,62 2 11 95.08 94.99 92.37 13.06 102.84 63.65 132.00 74.75 to 110.00 5,504 5,08 ALL	STATUS:	IMPROVED, UNIMPROVE	D & IOLL	I							Avg. Adj.	Avg.	
2 11 95.08 94.99 92.37 13.06 102.84 63.65 132.00 74.75 to 110.00 5,504 5,08-	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
ALL	1	91	97.53	97.38	92.38	16.7	105.41	39.11	227.35	93.08 to 99.42	64,542	59,626	
ID2 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,74 PRANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Asgd Val 01 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,74 06	2	11	95.08	94.99	92.37	13.0	102.84	63.65	132.00	74.75 to 110.00	5,504	5,084	
PROPERTY TYPE * Avg. Adj. Avg. RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 01 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53.74 07	ALL_												
RANCE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val 01 102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53.74 06 </td <td></td> <td>102</td> <td>97.51</td> <td>97.12</td> <td>92.38</td> <td>16.3</td> <td>105.13</td> <td>39.11</td> <td>227.35</td> <td>93.27 to 99.00</td> <td>58,176</td> <td>53,744</td>		102	97.51	97.12	92.38	16.3	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744	
Nature	PROPERTY	Y TYPE *										-	
06 07 <u>ALL</u>	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
07	01	102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744	
ALL Inc Price Avg. Sale	06												
Inc 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,74 SCHOOL DISTRICT * NEAN MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val (blank) 14-0008 15 95.66 97.94 86.62 16.90 113.08 51.83 186.55 89.40 to 99.00 46,583 40,344 14-0101 26-0001 25 98.00 99.70 96.22 14.19 103.62 62.64 166.08 97.49 to 106.63 70,050 67,392 26-0024 10 88.67 86.44 85.89 16.27 100.64 39.11 116.43 75.13 to 110.00 46,010 39,513 26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,053 26-0561 11 93.27 78.82 84.79 11.54 10	07												
SCHOOL DISTRICT * Avg. Adj.	ALL_												
RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Assd Val (blank) 14-0008 15 95.66 97.94 86.62 16.90 113.08 51.83 186.55 89.40 to 99.00 46,583 40,344 14-0101 26-0001 25 98.00 99.70 96.22 14.19 103.62 62.64 166.08 97.49 to 106.63 70,050 67,394 26-0024 10 88.67 86.44 85.89 16.27 100.64 39.11 116.43 75.13 to 110.00 46,010 39,514 26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,055 26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,444 90-0017 2 86.77		102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744	
(blank) 14-0054 15 95.66 97.94 86.62 16.90 113.08 51.83 186.55 89.40 to 99.00 46,583 40,344 14-0101 26-0001 25 98.00 99.70 96.22 14.19 103.62 62.64 166.08 97.49 to 106.63 70,050 67,394 26-0024 10 88.67 86.44 85.89 16.27 100.64 39.11 116.43 75.13 to 110.00 46,010 39.513 26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,055 26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,444 90-0017 2 86.77 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,284 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,194	SCHOOL I	DISTRICT *									5 5	-	
14-0008 14-0054 15 95.66 97.94 86.62 16.90 113.08 51.83 186.55 89.40 to 99.00 46,583 40,349 14-0101 26-0001 25 98.00 99.70 96.22 14.19 103.62 62.64 166.08 97.49 to 106.63 70,050 67,399 26-0024 10 88.67 86.44 85.89 16.27 100.64 39.11 116.43 75.13 to 110.00 46,010 39,513 26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,053 26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,444 90-0017 2 86.77 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,283 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,199	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
14-00541595.6697.9486.6216.90113.0851.83186.5589.40 to 99.0046,58340,3414-010126-00012598.0099.7096.2214.19103.6262.64166.0897.49 to 106.6370,05067,3926-00241088.6786.4485.8916.27100.6439.11116.4375.13 to 110.0046,01039,5126-00701898.76101.2994.0923.73107.6652.75227.3585.19 to 109.9360,64457,0526-05611193.2787.8284.7911.54103.5767.28103.3775.23 to 100.3854,77746,4490-0017286.7786.7782.0714.97105.7273.7899.75N/A73,45060,2890-056021100.05100.8596.2112.65104.8265.75132.3191.34 to 106.2756,32454,194NonValid School	(blank)												
14-0101 26-0001 25 98.00 99.70 96.22 14.19 103.62 62.64 166.08 97.49 to 106.63 70,050 67,39 26-0024 10 88.67 86.44 85.89 16.27 100.64 39.11 116.43 75.13 to 110.00 46,010 39,51 26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,05 26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,444 90-0017 2 86.77 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,284 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,194 NonValid School 14 54.001 54.194 54.194 54.194 54.194 54.194	14-0008												
26-00012598.0099.7096.2214.19103.6262.64166.0897.49 to 106.6370,05067,3926-00241088.6786.4485.8916.27100.6439.11116.4375.13 to 110.0046,01039,5126-00701898.76101.2994.0923.73107.6652.75227.3585.19 to 109.9360,64457,0526-05611193.2787.8284.7911.54103.5767.28103.3775.23 to 100.3854,77746,4490-0017286.7786.7782.0714.97105.7273.7899.75N/A73,45060,2890-056021100.05100.8596.2112.65104.8265.75132.3191.34 to 106.2756,32454,19NonValid School	14-0054	15	95.66	97.94	86.62	16.9	0 113.08	51.83	186.55	89.40 to 99.00	46,583	40,349	
26-0024 10 88.67 86.44 85.89 16.27 100.64 39.11 116.43 75.13 to 110.00 46,010 39,51 26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,05 26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,444 90-0017 2 86.77 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,284 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,194 NonValid School 54 54.75 54.75 132.31 91.34 to 106.27 56,324 54,194	14-0101												
26-0070 18 98.76 101.29 94.09 23.73 107.66 52.75 227.35 85.19 to 109.93 60,644 57,05 26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,44 90-0017 2 86.77 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,28 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,19 NonValid School 54 56.75 56.75 132.31 91.34 to 106.27 56,324 54,19	26-0001	25	98.00					62.64	166.08	97.49 to 106.63	70,050	67,399	
26-0561 11 93.27 87.82 84.79 11.54 103.57 67.28 103.37 75.23 to 100.38 54,777 46,44 90-0017 2 86.77 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,283 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,194 NonValid School	26-0024	10	88.67	86.44	85.89	16.2	100.64	39.11	116.43		46,010	39,518	
90-0017 2 86.77 82.07 14.97 105.72 73.78 99.75 N/A 73,450 60,283 90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,194 NonValid School 7000000000000000000000000000000000000	26-0070	18	98.76	101.29	94.09	23.7	107.66	52.75	227.35	85.19 to 109.93	60,644	57,059	
90-0560 21 100.05 100.85 96.21 12.65 104.82 65.75 132.31 91.34 to 106.27 56,324 54,19 NonValid School 56,324 54,19									103.37	75.23 to 100.38	54,777	46,443	
NonValid School												60,282	
	90-0560	21	100.05	100.85	96.21	12.6	104.82	65.75	132.31	91.34 to 106.27	56,324	54,190	
ALL	NonValid	School											
	ALL_												
102 97.51 97.12 92.38 16.34 105.13 39.11 227.35 93.27 to 99.00 58,176 53,74		102	97.51	97.12	92.38	16.3	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744	

26 - DIXO	ON COU	JNTY				PAD 2009	Prelim	inary Statistics		Base S	tat		PAGE:3 of 4
RESIDENTI	IAL						Гуре: Qualifi					State Stat Run	
							Date Rar	nge: 07/01/2006 to 06/30/20	08 Posted	Before: 01/22	/2009		
		NUMBER of	Sales	:	102	MEDIAN:	98	COV:	25.69	95%	Median C.I.: 93.2	7 to 99.00	(!: Derived)
	т	OTAL Sales	Price	:	5,929,015	WGT. MEAN:	92	STD:	24.96		. Mean C.I.: 87.9		(:. Denveu)
	TOTAL	Adj.Sales	Price	:	5,933,960	MEAN:	97	AVG.ABS.DEV:	15.94	_		28 to 101.97	
	TOTAI	L Assessed	l Value	:	5,481,940								
	AVG. A	Adj. Sales	Price	:	58,176	COD:	16.34	MAX Sales Ratio:	227.35				
	AVG	. Assessed	Value:	:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			Printed: 01/22/2	2009 21:37:53
YEAR BUI	LT *											Avg. Adj.	Avg.
RANGE		(COUNT	MEDIAN	I MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR 1	Blank		12	94.79	94.14	90.95	12.9	103.51	63.65	132.00	82.50 to 104.20	6,212	5,650
Prior TO 3	1860												
1860 TO 3	1899		3	98.20	97.08	97.81	2.3	99.25	93.03	100.00	N/A	27,035	26,443
1900 TO 3	1919		21	97.34	103.59	94.36	28.0	109.78	39.11	227.35	80.11 to 116.32	48,492	45,760
1920 TO 3	1939		22	94.29	92.78	90.71	14.4	1 102.28	62.64	132.31	77.93 to 102.43	62,461	56,660
1940 TO 3	1949		5	88.05	86.87	75.05	17.5	115.75	51.83	111.73	N/A	71,500	53,658
1950 TO 3	1959		9	103.30	106.17	104.70	11.5	101.40	75.71	132.03	94.67 to 119.93	56,911	59,585
1960 TO 3	1969		8	100.13	94.54	89.27	13.6	105.90	52.75	124.89	52.75 to 124.89	79,000	70,523
1970 TO 3	1979		12	97.66	97.35	97.36	6.1	.5 99.98	75.13	116.43	92.76 to 99.26	81,291	79,149
1980 TO 3	1989		б	81.57	94.13	81.28	26.2	115.82	67.28	166.08	67.28 to 166.08	92,233	74,966
1990 TO 3	1994		1	85.19	85.19	85.19			85.19	85.19	N/A	37,000	31,520
1995 TO 3	1999		3	99.56	101.60	102.91	3.2	98.72	97.75	107.48	N/A	106,066	109,155
2000 TO 1	Presen	ıt											
ALL		-											
			102	97.51	. 97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744
SALE PRI	CE *											Avg. Adj.	Avg.
RANGE Low	, ¢	(COUNT	MEDIAN	I MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
LOW 1 T(4999	6	94.79	95.38	97.12	6.3	98.20	82.50	110.00	82.50 to 110.00	2,491	2,420
5000 TO		9999	2	118.10		120.88	11.7		104.20	132.00	N/A	6,250	7,555
Total			2	110.10	110.10	120.00	±±•,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	101.20	152.00	14/11	0,250	,,555
1 T(9999	8	97.04	101.06	107.94	10.5	5 93.62	82.50	132.00	82.50 to 132.00	3,431	3,703
10000 TO	-	29999	16	98.10		112.35	29.8		63.65	227.35	84.82 to 132.31	16,806	18,882
30000 T		59999	36	98.03		96.07	16.0		39.11	132.03	87.71 to 104.30	46,986	45,139
60000 T		99999	26	97.74		95.01	9.6		56.16	124.89	91.34 to 99.56	75,373	71,614
100000 T		49999	13	92.77		87.50	12.6		65.75	109.89	73.78 to 98.67	117,876	103,138
150000 TO		249999	3	52.75		71.01	35.1		51.83	107.48	N/A	151,333	107,460
ALL			5				55.1					_01,000	_ , 100
		-	102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

26 - DIXON	COUNTY				PAD 2009	Prelim	inary Statistics	1	Base St	tat		PAGE:4 of 4
RESIDENTIAL	С					Type: Qualifi					State Stat Run	
							age: 07/01/2006 to 06/30/20	008 Posted	Before: 01/22	/2009		
	NUMBER	of Sales	:	102	MEDIAN:	98	COV:	25.69	95%	Median C.I.: 93.2'	7 + 0 0 0 0	
	TOTAL Sal	les Price	: 5	5,929,015	WGT. MEAN:	92	STD:	25.09		. Mean C.I.: 87.90		(!: Derived)
ТО)TAL Adj.Sa	les Price		5,933,960	MEAN:	97	AVG.ABS.DEV:	15.94		% Mean C.I.: 92.2		
Т	TOTAL Assess	sed Value	: 5	5,481,940			AVG.ADS.DEV.	13.74	23	5 Heath C. 1. 52.2	0 00 101.97	
AV	/G. Adj. Sal	les Price	:	58,176	COD:	16.34	MAX Sales Ratio:	227.35				
	AVG. Assess	sed Value	:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			Printed: 01/22/2	2009 21:37:53
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	б	94.79	95.38	97.12	6.3	1 98.20	82.50	110.00	82.50 to 110.00	2,491	2,420
5000 TO	9999	4	89.47	93.65	88.24	27.3	3 106.13	63.65	132.00	N/A	8,400	7,412
Total	\$											
1 TO	9999	10	94.79	94.69	90.98	14.1		63.65	132.00	74.75 to 110.00	4,855	4,417
10000 TO	29999	16	97.35	109.86	97.72	30.3		39.11	227.35	84.82 to 120.66	20,425	19,958
30000 TO	59999	32	95.05	93.64	91.33	16.1		56.16	132.31	80.11 to 102.83	47,320	43,215
60000 TO	99999	35	97.75	95.13	90.49	13.5		51.83	132.03	92.77 to 99.88	83,913	75,936
100000 TO	149999	8	97.54	96.02	95.68	6.2	8 100.36	78.89	109.89	78.89 to 109.89	119,175	114,028
150000 TO	249999	1	107.48	107.48	107.48			107.48	107.48	N/A	154,000	165,520
ALL												
		102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744
QUALITY											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		12	94.79	94.14	90.95	12.9	1 103.51	63.65	132.00	82.50 to 104.20	6,212	5,650
10		1	85.19	85.19	85.19			85.19	85.19	N/A	37,000	31,520
20		36	97.57	94.88	88.51	18.6		39.11	186.55	87.71 to 102.83	53,391	47,259
30		53	97.73	99.55	94.38	15.5	4 105.47	52.75	227.35	92.76 to 99.88	73,590	69,458
ALL				07.10			4 4 4 5 4 6	00.11				50 544
		102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744
STYLE		COLINIE	MEDIAN			00	מתת מ	MIN	M7 37	OF Madian C T	Avg. Adj. Sale Price	Avg. Assd Val
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	C0		MIN	MAX	95% Median C.I.		
(blank)		12	94.79	94.14	90.95	12.9		63.65	132.00	82.50 to 104.20	6,212	5,650
101		59	98.04	101.58	95.14	17.0		52.75	227.35	94.67 to 100.38	62,938	59,877
102		9	95.92	93.38	92.58	12.0		71.95	115.86	73.78 to 106.27	71,105	65,827
104		22	93.51	88.34	85.58	18.2	5 103.22	39.11	127.54	77.93 to 100.00	68,459	58,588
ALL		100	07 51	07 10	00.00	10.0	4 105 10	20 11	007 05	02 07 +- 00 00	F0 176	
		102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744
CONDITION		COLINIE	MEDIAN	1 / 17 1 1 1 1	τιΩπι ►απιλικτ	~~	ממת ח	МТЪТ	R.# 71 37	OF& Modian C T	Avg. Adj. Sale Price	Avg. Assd Val
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I. 82.50 to 104.20		
(blank)		12	94.79 95.01	94.14	90.95	12.9		63.65	132.00		6,212	5,650
20		4	85.01	79.86	75.50	15.4		56.16	93.27	N/A	35,625	26,896
30		86	97.74	98.34	92.82	16.6	9 105.95	39.11	227.35	95.32 to 99.75	66,475	61,704
ALL		100	07 51	07 10	00 20	16 0	1 105 10	20 11	007 DE	02 27 + 0 00 00	E0 176	F3 7//
		102	97.51	97.12	92.38	16.3	4 105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

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

Residential

Concord – Adjustment to all remodeled homes Martinsburg – All properties revalued Allen – Adjusted properties with no basements and poor condition properties. Newcastle – The sales are not representative of the village of Newcastle and no adjustments were made to the residential class.

No other changes were done in the other cities and villages with the exception of the completion of the pick up work.

2009 Assessment Survey for Dixon County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are
	used to value this property class?
	2005/2006
5.	What was the last year a depreciation schedule for this property class was
	developed using market-derived information?
	It is dependent on market analysis of each town.
6.	What approach to value is used in this class or subclasses to estimate the
	market value of properties?
	Market and sales approach
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	11
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	They are based on cities/villages
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable
	valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
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 outside
	of the limits of an incorporated city or village, but within the legal jurisdiction of an
	incorporated city or village.)
	Yes, treated like the town the class is within the boundary of.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels
	valued in a manner that would provide the same relationship to the market?
	Explain?
	Yes, exactly the same based on township locations

Residential Permit Numbers:

Permits	Information Statements	Other	Total
46	74	0	120

26 - DIXON COUNTY		Г		DAD 2	000 D 8.	O Statistics		Base St	tat		PAGE:1 of 4
RESIDENTIAL		L			UUP IXX Type: Qualifie					State Stat Run	
						e: 07/01/2006 to 06/30/20	008 Posted 1	Before: 01/23	/2009		
NIIMBER	of Sales	:	101	MEDIAN:		0					
-	les Price		,892,015	WGT. MEAN:	97 92	COV:	19.99		Median C.I.: 95.32		(!: Derived)
TOTAL Adj.Sa			,896,960	MEAN: MEAN:	96	STD:	19.10		. Mean C.I.: 88.01		
TOTAL Asses			,444,680	MEAN.	50	AVG.ABS.DEV:	12.48	95	% Mean C.I.: 91.8	30 to 99.25	
AVG. Adj. Sa			58,385	COD:	12.82	MAX Sales Ratio:	186.55				
AVG. Asses			53,907	PRD:	103.46	MIN Sales Ratio:	39.11			Printed: 03/16/2	0000 11.50.53
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	11	95.92	94.43	93.09	11.9	0 101.44	56.16	119.07	78.89 to 116.43	71,614	66,662
10/01/06 TO 12/31/06	12	97.76	107.12	101.95	12.6	7 105.07	92.77	186.55	94.50 to 104.20	49,020	49,977
01/01/07 TO 03/31/07	12	97.55	98.31	96.54	9.7	4 101.83	75.61	124.76	89.62 to 109.90	59,183	57,138
04/01/07 TO 06/30/07	16	93.65	91.16	88.58	16.6	7 102.91	39.11	132.00	74.09 to 103.30	71,359	63,209
07/01/07 TO 09/30/07	14	94.38	89.40	82.97	15.5	5 107.75	51.83	115.86	75.23 to 110.33	65,871	54,651
10/01/07 TO 12/31/07	7	82.50	83.98	76.11	18.3	0 110.35	52.75	110.00	52.75 to 110.00	61,528	46,827
01/01/08 TO 03/31/08	13	98.00	99.43	98.98	3.4	7 100.45	91.34	119.90	96.61 to 101.20	39,669	39,263
04/01/08 TO 06/30/08	16	101.71	97.11	101.36	13.8	6 95.81	62.64	132.31	80.11 to 107.70	50,025	50,706
Study Years											
07/01/06 TO 06/30/07	51	97.32	97.30	93.87	13.0	1 103.65	39.11	186.55	93.27 to 98.67	63,293	59,412
07/01/07 TO 06/30/08	50	97.57	93.71	90.47	12.5	8 103.59	51.83	132.31	94.67 to 99.75	53,380	48,292
Calendar Yrs											
01/01/07 TO 12/31/07	49	94.67	91.38	87.05	15.0	0 104.97	39.11	132.00	88.05 to 97.93	65,405	56,937
ALL											
	101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
ALLEN	9	99.56	97.58	102.72	11.8		63.65	119.90	74.75 to 109.90	38,955	40,016
CONCORD	7	96.61	96.55	96.15	1.8		93.23	101.20	93.23 to 101.20	44,000	42,305
DIXON	4	97.85	118.82	115.53	24.4		93.03	186.55	N/A	12,250	14,152
EMERSON	9	95.08	91.65	92.83	8.3		75.71	103.37	77.26 to 100.38	43,394	40,281
MARTINSBURG	4	94.79	95.14	94.44	1.1		94.06	96.92	N/A	43,375	40,963
MASKELL	3	82.50	77.20	47.44	28.6		39.11	110.00	N/A	15,400	7,305
NEWCASTLE	4	82.81	84.02	82.47	10.3		75.13	95.32	N/A	42,875	35,358
PONCA	18	98.36	98.13	96.57	12.4		62.64	132.00	97.53 to 107.48	68,264	65,923
RURAL	25	92.77	90.34 101.15	86.38	17.5		51.83	124.89	78.89 to 98.09	94,786	81,875
WAKEFIELD	18	100.03	101.15	99.92	8.9	5 101.23	80.11	132.31	93.08 to 106.27	44,955	44,919
ALL	101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
LOCATIONS: URBAN, S			20.02	22.33	12.0.	103.40	JJ.11	T00.00	JJ.JZ LU 90.4Z	Avg. Adj.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	76	97.84	97.23	96.33	11.3		39.11	186.55	95.47 to 99.47	46,411	44,707
3	25	92.77	90.34	86.38	17.5		51.83	124.89	78.89 to 98.09	94,786	81,875
ALL	20		20.31	20.50	1,.5		51.55			21,700	01,0,0
	101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

RESIDENT					PAD 2	<u>009 R&</u>	O Statistics		Base St	al		PAGE:2 of 4
	LAL				1	Гуре: Qualifi	ed				State Stat Run	
						Date Rar	nge: 07/01/2006 to 06/30/20	08 Posted	Before: 01/23	/2009		
	NUMBER of S	Sales:	:	101	MEDIAN:	97	COV:	19.99	95% 1	Median C.I.: 95.32	2 to 98.42	(!: Derived)
	TOTAL Sales H	Price:	: 5,	892,015	WGT. MEAN:	92	STD:	19.10			l to 96.65	(Derireu)
	TOTAL Adj.Sales H	Price:	: 5,	896,960	MEAN:	96	AVG.ABS.DEV:	12.48	95	≹ Mean C.I.: 91.	80 to 99.25	
	TOTAL Assessed \	/alue:	: 5,	444,680								
	AVG. Adj. Sales H	Price:	:	58,385	COD:	12.82	MAX Sales Ratio:	186.55				
	AVG. Assessed \	/alue:	:	53,907	PRD:	103.46	MIN Sales Ratio:	39.11			Printed: 03/16/2	2009 11:50:53
STATUS:	IMPROVED, UNIMP	ROVEI	D & IOLL								Avg. Adj.	Avg.
RANGE	CO	UNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1		90	97.33	95.48	92.33	12.8	103.42	39.11	186.55	95.32 to 98.42	64,849	59,872
2		11	98.00	95.90	92.78	12.6	103.36	63.65	132.00	74.75 to 110.00	5,504	5,107
ALL												
		101	97.34	95.52	92.33	12.8	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
PROPERTY	TYPE *										Avg. Adj.	Avg.
RANGE	CO	UNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
01		101	97.34	95.52	92.33	12.8	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
06												
07												
ALL												
		101	97.34	95.52	92.33	12.8	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
SCHOOL I	DISTRICT *										Avg. Adj.	Avg.
RANGE	CO	UNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
14-0008												
14-0054		15	96.70	102.09	90.90	13.3	112.32	51.83	186.55	94.50 to 101.20	46,583	42,342
14-0101												
26-0001		25	97.60	97.49	96.42	9.5	9 101.12	62.64	132.00	95.68 to 99.47	70,050	67,540
26-0024		10	88.67	86.44	85.89	16.2	100.64	39.11	116.43	75.13 to 110.00	46,010	39,518
26-0070		17	98.42	93.19	92.06	15.2	101.23	52.75	119.90	74.75 to 109.89	62,035	57,110
26-0561		11	93.27	87.94	84.92	11.4	103.56	67.28	103.37	75.23 to 100.38	54,777	46,517
90-0017		2	86.77	86.77	82.07	14.9	105.72	73.78	99.75	N/A	73,450	60,282
90-0560		21	100.00	99.51	94.92	11.5	104.84	65.75	132.31	91.34 to 106.27	56,324	53,462
NonValid	School											
ALL												
		101	97.34	95.52	92.33	12.8	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

26 - DIX	ON COU	NTY				PAD 2	2009 R&	O Statistics		Base S	tat		PAGE:3 of 4
RESIDENT	IAL						Type: Qualifi					State Stat Run	
							• •	rge: 07/01/2006 to 06/30/2	008 Posted	Before: 01/23	3/2009		
		NUMBER of	Sales	:	101	MEDIAN:	97	0					(1 D 1 D
		TAL Sales			5,892,015	WGT. MEAN:	92	COV: STD:	19.99 19.10		Median C.I.: 95.3 . Mean C.I.: 88.0		(!: Derived)
		Adj.Sales			5,896,960	MEAN:	96	AVG.ABS.DEV:	19.10	_		80 to 99.25	
		Assessed			5,444,680			AVG.ABS.DEV.	12.40	25	• Mean C.1 91.	60 LO 99.25	
	AVG. A	dj. Sales	Price		58,385	COD:	12.82	MAX Sales Ratio:	186.55				
	AVG.	Assessed	Value	:	53,907	PRD:	103.46	MIN Sales Ratio:	39.11			Printed: 03/16/2	2009 11:50:53
YEAR BUI	ILT *											Avg. Adj.	Avg.
RANGE		C	OUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR	Blank		12	96.54	94.98	91.29	12.8	104.04	63.65	132.00	82.50 to 104.20	6,212	5,671
Prior TO	1860												
1860 TO	1899		3	98.20	97.08	97.81	2.3	99.25	93.03	100.00	N/A	27,035	26,443
1900 TO	1919		21	95.92	98.45	94.17	20.5	104.55	39.11	186.55	83.07 to 115.86	48,492	45,663
1920 TO	1939		22	95.50	91.90	90.02	11.6	5 102.08	62.64	132.31	78.89 to 98.42	62,461	56,227
1940 TO	1949		5	94.10	89.15	77.69	15.2	114.76	51.83	111.73	N/A	71,500	55,545
1950 TO	1959		9	102.83	102.38	101.04	8.9	101.33	75.71	119.93	94.67 to 119.90	56,911	57,501
1960 TO	1969		8	100.13	97.96	91.85	11.7	106.66	52.75	124.89	52.75 to 124.89	79,000	72,559
1970 TO	1979		12	97.85	98.05	98.14	5.5	99.91	75.13	116.43	95.66 to 99.47	81,291	79,780
1980 TO	1989		6	81.57	82.61	79.65	12.1	.4 103.71	67.28	96.92	67.28 to 96.92	92,233	73,468
1990 TO	1994												
1995 TO	1999		3	99.56	101.60	102.91	3.2	98.72	97.75	107.48	N/A	106,066	109,155
2000 TO	Present	t											
ALL_		_											
			101	97.34	95.52	92.33	12.8	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
SALE PRI	ICE *											Avg. Adj.	Avg.
RANGE		C	OUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
	w\$												
1 1		4999	б	97.04		98.80	6.5		82.50	110.00	82.50 to 110.00	2,491	2,461
5000 TC		9999	2	118.10	118.10	120.88	11.7	97.70	104.20	132.00	N/A	6,250	7,555
	al \$				100.01	100.05							0 505
1 1		9999	8	100.10		108.85	9.5		82.50	132.00	82.50 to 132.00	3,431	3,735
10000 1		29999	16	96.81		103.05	17.3		63.65	186.55	84.82 to 111.73	16,806	17,319
30000 1		59999	35	97.93		96.15	13.1		39.11	124.76	92.76 to 102.83	47,271	45,452
60000		99999	26	97.90		96.41	7.9		56.16	124.89	94.10 to 99.56	75,373	72,667
100000 1		49999	13	92.77		87.13	12.2		65.75	109.89	73.78 to 97.60	117,876	102,702
150000 1		49999	3	52.75	70.69	71.01	35.1	.7 99.55	51.83	107.48	N/A	151,333	107,460
ALL_		-	1.0.1	05 04	0F F0	00.00	10 0	102.46	20 11	106 55	05 20 4 00 40	F0 005	F2 227
			101	97.34	95.52	92.33	12.8	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

26 - DIXC	ON COUNTY				PAD 2	009 R <i>&</i>	O Statistics		Base S	tat		PAGE:4 of 4
RESIDENTI	IAL					Type: Qualifi					State Stat Run	
							rge: 07/01/2006 to 06/30/2	008 Posted	Before: 01/23	3/2009		
	NUMBER	of Sales	::	101	MEDIAN:	97	0				0.00.40	
		les Price		5,892,015	WGT. MEAN:	97 92	COV:	19.99		Median C.I.: 95.3		(!: Derived)
	TOTAL Adj.Sa			5,896,960	MEAN:	96	STD:	19.10	-		1 to 96.65	
	TOTAL Asses			5,444,680	PIEPAN ·	50	AVG.ABS.DEV:	12.48	95	% Mean C.I.: 91.	80 to 99.25	
	AVG. Adj. Sa			58,385	COD:	12.82	MAX Sales Ratio:	186.55				
	AVG. Asses			53,907	PRD:	103.46	MIN Sales Ratio:	39.11			Printed: 03/16/2	2009 11.50.53
ASSESSED											Avg. Adj.	Avg.
RANGE	11202	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$											
 1 T		6	97.04	97.05	98.80	6.5	5 98.23	82.50	110.00	82.50 to 110.00	2,491	2,461
5000 то	9999	4	89.47	93.65	88.24	27.3	3 106.13	63.65	132.00	N/A	8,400	7,412
Tota	1 \$											
1 T	0 9999	10	97.04	95.69	91.49	14.0	1 104.58	63.65	132.00	74.75 to 110.00	4,855	4,442
10000 T	0 29999	16	96.09	97.10	90.06	17.6	8 107.81	39.11	186.55	84.82 to 103.89	20,425	18,395
30000 T	0 59999	31	97.34	94.94	92.99	12.5	0 102.09	56.16	132.31	88.05 to 100.00	47,572	44,238
60000 T	0 99999	35	98.04	94.97	90.58	12.1	6 104.85	51.83	124.89	94.10 to 99.88	83,984	76,070
100000 T	0 149999	8	97.38	95.38	95.09	5.6	8 100.31	78.89	109.89	78.89 to 109.89	119,175	113,319
150000 T	0 249999	1	107.48	107.48	107.48			107.48	107.48	N/A	154,000	165,520
ALL_												
		101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
QUALITY											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		12	96.54	94.98	91.29	12.8	7 104.04	63.65	132.00	82.50 to 104.20	6,212	5,671
20		36	96.99	95.02	88.63	17.6	0 107.21	39.11	186.55	93.03 to 100.05	53,391	47,322
30		53	97.49	95.99	94.17	9.6	0 101.93	52.75	124.89	94.67 to 99.26	73,590	69,301
ALL_												
		101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
STYLE											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		12	96.54	94.98	91.29	12.8		63.65	132.00	82.50 to 104.20	6,212	5,671
101		58	97.84	98.81	95.05	12.2		52.75	186.55	95.47 to 99.56	63,385	60,250
102		9	95.92	92.96	91.82	11.3		71.95	115.86	73.78 to 106.27	71,105	65,288
104		22	96.15	88.21	85.95	14.8	6 102.63	39.11	119.07	78.89 to 98.53	68,459	58,841
ALL												
		101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
CONDITIO	N										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	C0		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		12	96.54		91.29	12.8		63.65	132.00	82.50 to 104.20	6,212	5,671
20		4	85.01	79.86	75.50	15.4		56.16	93.27	N/A	35,625	26,896
30		85	97.53	96.34	92.77	12.5	5 103.85	39.11	186.55	95.66 to 99.26	66,822	61,988
ALL_		1.01	07 24		00.00	10.0	0 100 40	20 11	106 55			
		101	97.34	95.52	92.33	12.8	2 103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

Residential Correlation

Residential Real Property

I. Correlation

RESIDENTIAL: The county reported in the assessment actions portion of the survey that they made adjustments to remodeled homes in the village of Concord. The village of Martinsburg was revalued and the town of Allen was adjusted based on structural conditions. Minimal changes were done in the remainder of the residential class.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the information available and the assessment practices of the county I believe that the best indicator of the level of value is the median for the 2009 assessment year.

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	203	101	49.75
2008	229	118	51.53
2007	256	157	61.33
2006	277	193	69.68
2005	243	164	67.49

RESIDENTIAL: After reviewing the non qualified sales, there is no reason to believe that the county has unreasonably trimmed the residential sales. In the non qualified sales the typical reasons for the transaction not being an arm?s length sale included parcels that were substantially changed since the date of the sale, parcels included in family transactions and foreclosures.

The current practice in the county concerning reviewing sales is that a verification form is mailed to the buyer in a self-addressed stamped envelope. They also contact the seller, realtor or physically inspect the parcels sold if more information is needed. Approximately 85% of the verification forms are returned to the county.

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

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

Adjusting for Selective Reappraisal

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

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

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	2.20	100	97
2008	94.39	3.65	98	95.57
2007	94	5.56	99	96
2006	95	2.03	97	96
2005	95	0.92	95	96

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

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

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)
-2.17	2009	2.20
8.62	2008	3.65
3.40	2007	5.56
0.74	2006	2.03
2.67	2005	0.92

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is not unreasonable and is reflective of the assessment actions in the various assessor locations that the county adjusted.

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	97	92	96

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

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	12.82	103.46
Difference	0.00	0.46

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

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	102	101	-1
Median	98	97	-1
Wgt. Mean	92	92	0
Mean	97	96	-1
COD	16.34	12.82	-3.52
PRD	105.13	103.46	-1.67
Minimum	39.11	39.11	0.00
Maximum	227.35	186.55	-40.80

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the final statistics was reduced by one sale due to the sale being substantially changed. The remainder of the table is a reflection of the assessment actions taken by the county for the 2009 assessment year and support that the county has improved the assessment of residential property.

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	101	99	2
Median	97	100	-3
Wgt. Mean	92	94	-2
Mean	96	101	-5
COD	12.82	24.14	-11.32
PRD	103.46	106.65	-3.19
Minimum	39.11	33.00	6.11
Maximum	186.55	254.22	-67.67

The three measures of central tendency, the median, mean and weighted mean are all reasonably close in comparison between the R&O statistics and the trended ratio statistics. Based on the knowledge of the assessment practices in Dixon County my opinion of the level of value would be consistent with the statistics generated from the assessed value update.

Commercial Reports

26 - DIXON COUNTY COMMERCIAL			PAD 2009 Preliminary Statistics Base Stat								
					Type: Qualifie					State Stat Run	
						age: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	/2009		
NUMBER	of Sales	:	44	MEDIAN:	92	0					(<i>!: AVTot=0</i>)
TOTAL Sal			,146,822	WGT. MEAN:	92 87	COV:	33.79	95% Median C.I.: 75.((!: Derived)
TOTAL Adj.Sal			,140,822	MEAN:	90	STD:	30.29	-	. Mean C.I.: 74.18		
TOTAL Assess			,853,780	1.115 <i>7</i> -111 •	50	AVG.ABS.DEV:	22.20	95	% Mean C.I.: 80.0	68 to 98.58	
AVG. Adj. Sal			48,655	COD:	24.26	MAX Sales Ratio:	175.10				
AVG. Assess			42,131	PRD:	103.51	MIN Sales Ratio:	13.66			Drintade 01/22/	2000 21,20,02
DATE OF SALE *	bea varae		12,131	110	103.31	nin buics natio.	13.00			Printed: 01/22/2 Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Qrtrs	COONI	HEDTHI	1-ILIPAIN	WOI. MEAN	60		MIN	1.11.121	Jos neuran c.r.		
07/01/05 TO 09/30/05	5	100.00	93.08	105.08	18.2	2 88.58	62.33	119.86	N/A	93,800	98,564
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.5		89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70	10.5	5 100.01	95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	8	95.19	99.04	95.70	17.4	4 103.48	67.33	169.00	67.33 to 169.00	45,187	43,246
07/01/06 TO 09/30/06	3	75.47	84.58	83.18	30.1		55.00	123.27	N/A	14,533	12,088
10/01/06 TO 12/31/06	2	78.60	78.60	86.01	30.0		55.00	102.19	N/A	26,250	22,577
01/01/07 TO 03/31/07	2	99.82	99.82	94.73	5.8		94.00	105.63	N/A	32,000	30,312
04/01/07 TO 06/30/07	6	89.35	98.76	95.81	36.0		57.71	175.10	57.71 to 175.10	73,083	70,020
07/01/07 TO 09/30/07	2	65.37	65.37	64.49	18.8		53.05	77.69	N/A	70,000	45,145
10/01/07 TO 12/31/07	- 7	93.15	93.61	89.21	21.1		55.28	142.00	55.28 to 142.00	22,285	19,881
01/01/08 TO 03/31/08	1	44.13	44.13	44.13		101190	44.13	44.13	N/A	120,000	52,960
04/01/08 TO 06/30/08	5	86.63	68.36	49.99	21.2	5 136.73	13.66	86.80	N/A	50,024	25,009
Study Years									,		,
07/01/05 TO 06/30/06	16	95.91	98.05	100.92	17.1	9 97.16	62.33	169.00	75.04 to 108.38	54,756	55,259
07/01/06 TO 06/30/07	13	94.00	92.55	93.91	27.7		55.00	175.10	57.71 to 114.01	46,046	43,243
07/01/07 TO 06/30/08	15	84.59	78.13	61.17	25.1		13.66	142.00	55.28 to 93.15	44,408	27,164
Calendar Yrs											
01/01/06 TO 12/31/06	14	94.98	92.78	93.47	20.1	9 99.27	55.00	169.00	67.33 to 102.19	33,657	31,457
01/01/07 TO 12/31/07	17	93.15	92.84	88.94	25.2	3 104.38	53.05	175.10	67.04 to 108.45	46,970	41,776
ALL											
	44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
ALLEN	7	99.47	119.08	101.45	28.8	1 117.38	86.80	175.10	86.80 to 175.10	16,446	16,685
EMERSON	4	69.80	65.41	85.27	44.5	3 76.71	13.66	108.38	N/A	118,500	101,042
MARTINSBURG	1	55.00	55.00	55.00			55.00	55.00	N/A	1,100	605
NEWCASTLE	7	94.26	96.16	91.58	16.8	6 104.99	72.34	142.00	72.34 to 142.00	17,714	16,223
PONCA	10	98.94	92.69	101.58	17.1	3 91.25	55.28	119.86	62.33 to 114.01	46,710	47,448
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	14	75.04	76.30	77.05	19.4	0 99.02	44.13	100.00	57.71 to 96.13	67,821	52,257
ALL											
	44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

26 - DIXON COUNTY			PAD 2009 Preliminary Statistics Base Stat								PAGE:2 of 5
COMMERCIAL			Type: Qualified State Stat Run								
		Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009									
NUM	MBER of Sales	:	44	MEDIAN:	92	COV:	33.79	95%	Median C.I.: 75.0	4 to 99.47	(!: AVTot=0) (!: Derived)
TOTAI	L Sales Price	: 2	,146,822	WGT. MEAN:	87	STD:	30.29	95% Wgt	. Mean C.I.: 74.1	8 to 99.00	(
TOTAL Ad	j.Sales Price	: 2	,140,822	MEAN:	90	AVG.ABS.DEV:	22.20	95	% Mean C.I.: 80.	68 to 98.58	
TOTAL As	ssessed Value	: 1	,853,780								
AVG. Adj.	. Sales Price	:	48,655	COD:	24.26	MAX Sales Ratio:	175.10				
AVG. As	ssessed Value	:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66			Printed: 01/22/2	2009 21:38:02
LOCATIONS: 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	43	89.93	88.80	86.41	24.3	4 102.77	13.66	175.10	75.04 to 97.42	49,554	42,819
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
ALL											
	44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
STATUS: IMPROVED	, UNIMPROVE									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	40	93.58	92.21	86.87	22.9	7 106.15	13.66	175.10	84.59 to 100.00	52,455	45,568
2	4	62.52	63.88	72.91	12.0	3 87.61	55.00	75.47	N/A	10,650	7,765
ALL											
	44	91.52	89.63	86.59	24.2	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
SCHOOL DISTRICT										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
14-0008											
14-0054											
14-0101				101 15		<pre></pre>		110.05			40.400
26-0001	11	95.70	89.26	101.47	19.9		55.00	119.86	55.28 to 114.01	42,563	43,189
26-0024	7	94.26	96.16	91.58	16.8		72.34	142.00	72.34 to 142.00	17,714	16,223
26-0070	8	111.37	119.89	103.38	25.4		86.80	175.10	86.80 to 175.10	15,640	16,168
26-0561	4	69.80	65.41	85.27	44.5	3 76.71	13.66	108.38	N/A	118,500	101,042
90-0017	A F		76 20	77 05	10 4	0 00 00	44 10	100 00		CT 001	
90-0560	14	75.04	76.30	77.05	19.4	.0 99.02	44.13	100.00	57.71 to 96.13	67,821	52,257
NonValid School											
ALL	A _ A	01 50	00 63		04 0	IC 100 F1	12 66	175 10	75 04 + - 00 47		40 101
	44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

26 - DIXON COUNTY COMMERCIAL			PAD 2009 Preliminary Statistics Base Stat								PAGE:3 of 5	
			Type: Qualified State St									
							rge: 07/01/2005 to 06/30/2	008 Posted	Before: 01/22	/2009		
	MIMBER	of Sales		44	MEDIAN:	92	0					(!: AVTot=0)
		les Price		2,146,822	WGT. MEAN:	92 87	COV:	33.79		Median C.I.: 75.0		(!: Derived)
ΨO	TAL Adj.Sa			2,140,822	MEAN:	90	STD:	30.29		. Mean C.I.: 74.1		
	OTAL Asses			L,853,780	MEAN ·	90	AVG.ABS.DEV:	22.20	95	% Mean C.I.: 80.	68 to 98.58	
	G. Adj. Sa			48,655	COD:	24.26	MAX Sales Ratio:	175.10				
	AVG. Asses			42,131	PRD:	103.51	MAX Sales Ratio: MIN Sales Ratio:	13.66			Duinte de 01/22/2	000 21.20.02
		seu vaiue	•	42,151	FRD:	103.31	MIN Sales Natio:	13.00			Printed: 01/22/2 Avg. Adj.	Avg.
YEAR BUILT RANGE	*	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR Blan	le.	6	67.19	71.82	95.07	17.7		55.00	108.38	55.00 to 108.38	83,600	79,477
Prior TO 186		0	07.19	/1.02	95.07	1/./	2 /5.55	55.00	100.30	55.00 10 100.30	83,000	/9,4//
1860 TO 189		1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,925
1900 TO 191		13	86.63	86.20	55.28 71.43	26.3	120.68	13.66	142.00	67.90 to 119.86	39,423	28,158
1920 TO 193		1	53.05	53.05	53.05	20.5	120.00	53.05	53.05	N/A	75,000	39,790
1940 TO 194		5	86.80	93.20	92.23	8.3	101.05	84.59	105.63	N/A	20,524	18,930
1950 TO 195		2	112.00	112.00	85.24	50.8		55.00	169.00	N/A	12,250	10,442
1960 TO 196		2	93.11	83.08	81.97	15.3		44.13	109.00	44.13 to 100.00		57,732
1970 TO 197		2	93.11 98.44	83.08 98.44		15.3		44.13 97.42	100.00 99.47	44.13 CO 100.00 N/A	70,428	
					98.52						14,000	13,792
1980 TO 198		4	106.05	108.34	105.10	8.1	.7 103.08	95.70	125.55	N/A	43,150	45,348
1990 TO 199		1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
1995 TO 199		2	134.13	134.13	102.47	30.5	5 130.90	93.15	175.10	NT / 7	22,000	22,542
2000 TO Pre	sent	2	134.13	134.13	102.47	30.5	130.90	93.15	1/5.10	N/A	22,000	22,542
ALL	_	44	91.52	89.63	86.59	24.2	103.51	12 66	175.10	75.04 to 99.47	48,655	40 101
	- L	44	91.52	89.63	80.59	24.2	103.51	13.66	1/5.10	/5.04 10 99.4/	48,655 Avg. Adj.	42,131 Avg.
SALE PRICE RANGE	*	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_		COONI	MEDIAN	MEAN	WGI. MEAN		D PRD	MITIN	MAX	95% Median C.I.	bare fried	ABBU VUI
LOW \$_ 1 TO	4999	4	62.52	71.42	76.47	24.0	93.40	55.00	105.63	N/A	2,900	2,217
5000 TO	9999	4	132.64	126.39	122.24	24.0		62.33	175.10	62.33 to 175.10	7,083	8,658
Total \$		0	132.04	120.39	122.24	20.0	103.40	02.33	1/5.10	02.33 00 173.10	7,005	0,050
1 TO	9999	10	96.13	104.40	112.42	40.1	.5 92.86	55.00	175.10	57.71 to 169.00	5,410	6,082
10000 то	29999	10	86.80	87.63	85.58	40.1		55.00	125.55	74.83 to 99.47	19,763	16,913
30000 TO	29999 59999	10	93.71	91.27	85.58 91.65	17.5		55.00 75.47	125.55	/4.83 LO 99.4/ N/A	40,875	37,461
60000 TO	99999	4	93.71	87.71	88.57	10.9		53.05	102.19	53.05 to 100.00	40,875	69,341
100000 TO	149999	5	94.00 67.04	59.28	60.65	33.9		13.66	100.00	N/A	113,000	68,538
150000 TO	249999	5	114.01	114.01	114.01	33.9	·	114.01	103.05	N/A N/A	160,000	182,410
250000 TO	499999	1	108.38	108.38	108.38			108.38	108.38	N/A N/A	334,000	362,005
ALL	コンジンンジ	Ţ	T00.30	T00.38	100.30			100.30	T00.30	IN/A	334,000	302,005
АЦЦ		44	91.52	89.63	86.59	24.2	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
		74	91.92	02.05	00.09	24.2	10 TO2.0T	13.00	1/0.10	13.04 10 33.47	40,055	74,131

26 - DIXON COUNTY		[PAD 2009 Preliminary Statistics Base Stat									
COMMERCIAL			·		State Stat Run							
						Date Ran	ge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/22	2/2009		(<i>!: AVTot=0</i>)
	NUMBER	of Sales	:	44	MEDIAN:	92	COV:	33.79	95%	Median C.I.: 75.04	4 to 99.47	(!: Derived)
	TOTAL Sa	les Price	: 2	,146,822	WGT. MEAN:	87	STD:	30.29	95% Wgt	. Mean C.I.: 74.18	3 to 99.00	(
Т	OTAL Adj.Sa	les Price	: 2	,140,822	MEAN:	90	AVG.ABS.DEV:	22.20	95	% Mean C.I.: 80.0	68 to 98.58	
	TOTAL Asses	sed Value	: 1	,853,780								
A	VG. Adj. Sa	les Price	:	48,655	COD:	24.26	MAX Sales Ratio:	175.10				
	AVG. Asses	sed Value	:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66			Printed: 01/22/2	2009 21:38:02
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 S	\$											
1 TO	4999	5	62.33	69.60	70.92	19.3	3 98.14	55.00	105.63	N/A	3,820	2,709
5000 TO	9999	4	104.95	110.00	90.47	37.3	4 121.59	55.00	175.10	N/A	9,625	8,707
Total	\$											
1 TO	9999	9	67.33	87.56	83.98	43.0	0 104.25	55.00	175.10	55.00 to 123.27	6,400	5,375
10000 TO	29999	18	86.80	91.04	69.66	26.4	1 130.70	13.66	169.00	75.04 to 99.47	23,262	16,204
30000 TO	59999	8	93.58	83.37	74.25	17.4	8 112.28	44.13	108.45	44.13 to 108.45	59,687	44,316
60000 TO	99999	б	94.62	87.36	85.58	11.9	9 102.08	67.04	100.00	67.04 to 100.00	95,500	81,733
100000 TO	149999	1	103.65	103.65	103.65			103.65	103.65	N/A	120,000	124,375
150000 TO	249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO	499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL												
		44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
COST RANK											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		4	62.52	63.88	72.91	12.0	3 87.61	55.00	75.47	N/A	10,650	7,765
10		11	86.63	92.86	92.00	27.6	2 100.93	53.05	169.00	62.33 to 119.86	65,318	60,095
20		29	94.00	91.96	84.20	21.6	1 109.23	13.66	175.10	84.59 to 100.00	47,576	40,057
ALL												
		44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

26 - DIX	XON COUNTY			PAD 2009	Prelim	inary Statistic	S	Base S	tat		PAGE:5 of 5
COMMERC	IAL				Type: Qualifi					State Stat Run	
					• •	rge: 07/01/2005 to 06/30/2	2008 Posted	Before: 01/22	/2009		
	NUMBER of Sales	:	44	MEDIAN:	92	COV:	33.79	95%	Median C.I.: 75.0	1 to 00 17	(!: AVTot=0)
	TOTAL Sales Price:	: :	2,146,822	WGT. MEAN:	87	STD:	30.29		. Mean C.I.: 74.1		(!: Derived)
	TOTAL Adj.Sales Price:	: :	2,140,822	MEAN:	90	AVG.ABS.DEV:	22.20	-		68 to 98.58	
	TOTAL Assessed Value		1,853,780			AVG.ABS.DEV.	22.20	25	• Mean C.1 00.	00 10 90.50	
	AVG. Adj. Sales Prices		48,655	COD:	24.26	MAX Sales Ratio:	175.10				
	AVG. Assessed Value	:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66			Printed: 01/22/2	2009 21.38.02
	ICY CODE									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	6	71.19	68.04	75.66	11.2	8 89.93	55.00	77.69	55.00 to 77.69	22,100	16,720
339	1	72.34	72.34	72.34			72.34	72.34	N/A	16,000	11,575
343	- 1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
344	4	102.55	112.29	96.81	24.4	1 115.98	75.04	169.00	N/A	12,625	12,222
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,845
350	3	96.13	90.82	77.50	24.3	5 117.19	53.05	123.27	N/A	54,166	41,978
352	3	102.19	83.32	77.45	19.4		44.13	103.65	N/A	91,500	70,863
353	4	93.88	106.30	79.01	43.8		62.33	175.10	N/A	32,750	25,876
383	1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,925
384	- 1	108.45	108.45	108.45			108.45	108.45	N/A	29,000	31,450
406	- 4	89.89	93.19	105.18	8.4	3 88.60	84.59	108.38	N/A	100,750	105,968
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,965
442	1	94.00	94.00	94.00			94.00	94.00	N/A	60,000	56,400
446	2	86.80	86.80	86.80	0.0	0 100.01	86.80	86.80	N/A	21,061	18,280
460	1	95.70	95.70	95.70	0.0		95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	- 1	55.00	55.00	55.00			55.00	55.00	N/A	18,000	9,900
494	1	13.66	13.66	13.66			13.66	13.66	N/A	100,000	13,655
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,665
528	- 1	142.00	142.00	142.00			142.00	142.00	N/A	8,000	11,360
531	4	96.56	90.04	87.94	10.3	2 102.39	67.04	100.00	N/A	98,250	86,400
76	1	89.93	89.93	89.93	1010	101.09	89.93	89.93	N/A	22,000	19,785
ALI	_	05.55	07.75	00.00			00.00	09.95	14/11	22,000	19,703
	44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
PROPERT	Y TYPE *									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
02	1	75.47	75.47	75.47			75.47	75.47	N/A	35,000	26,415
03	43	93.11	89.96	86.78	23.9	6 103.67	13.66	175.10	75.04 to 99.47	48,972	42,496
04	15		02.20		20.0					10,9,2	12,190
ALI	_										
	44	91.52	89.63	86.59	24.2	6 103.51	13.66	175.10	75.04 to 99.47	48,655	42,131
	11		05.05	00.00	£1.2		10.00	1,0,10		10,000	12,131

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

Commercial

Revalued Wakefield commercial properties consisting of Apartments, Restaurants, and the vacant lots.

Nothing else was down in the remainder of the county other than the completion of the pick up work.

2009 Assessment Survey for Dixon County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are
	used to value this property class?
	1999 and 2005
5.	What was the last year a depreciation schedule for this property class was
	developed using market-derived information?
	1999, 2005, 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?
	Income and expense data was gathered, but there was insufficient rental information
7.	What approach to value is used in this class or subclasses to estimate the
	market value of properties?
	Market and sales comparison approach is utilized when preparing individual
	taxpayer protests.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
10	Towns/rural
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation
	grouping? If not, what is a unique usable valuation grouping?
11	Assessor location
11.	Do the various subclasses of Commercial Property such as convenience stores,
	warehouses, hotels, etc. have common value characteristics?
10	Yes, only within the market areas they are located
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 incomparated site any illage but within the local invitation of an
	limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	<i>incorporated city or village.)</i> Yes
	1 5

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
7			7

26 - DIXON COUNTY		ſ		PAD 2	2009 R&	O Statistics		Base S	tat		PAGE:1 of 5
COMMERCIAL					Type: Qualifi					State Stat Run	
						rge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009		
NUMBER	of Sales	:	43	MEDIAN:	96	0					(!: AVTot=0)
	les Price		,046,822	WGT. MEAN:	90 98	COV:	25.16		Median C.I.: 91.84		(!: Derived)
TOTAL Adj.Sal			,040,822	WGI. MEAN: MEAN:	98 98	STD:	24.54	_	. Mean C.I.: 92.30		
TOTAL Asses			,992,920	MEAN ·	90	AVG.ABS.DEV:	15.79	95	% Mean C.I.: 90.2	1 to 104.88	
AVG. Adj. Sal			47,460	COD:	16.48	MAX Sales Ratio:	175.10				
AVG. AUJ. Sa. AVG. Assess			46,346	PRD:	10.48 99.89	MAX Sales Ratio: MIN Sales Ratio:	55.00				
	seu vaiue	•	40,540	FRD:	55.05	MIN Sales Racio.	55.00			Printed: 03/16/. Avg. Adj.	Avg.
DATE OF SALE * RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Avg. Assd Val
Ortrs	COUNT	MEDIAN	MEAN	WGI. MEAN	0	D PRD	MITIN	MAA	95% Median C.I.	bare milee	ABBU VUI
Qrers 07/01/05 TO 09/30/05	5	100.00	93.08	105.08	18.2	2 88.58	62.33	119.86	N/A	93,800	98,564
10/01/05 TO 12/31/05	2	100.00	93.08 107.74	101.06	16.2		89.93	125.55	N/A N/A	93,800 16,000	16,170
	2	107.74 95.70	107.74 95.70		10.5	3 100.01	89.93 95.70	125.55 95.70	N/A N/A		
01/01/06 TO 03/31/06	1 8	95.70 96.71	95.70 106.58	95.70 96.79	10.0	5 110.12	95.70 92.88	95.70 169.00	N/A 92.88 to 169.00	13,600	13,015 43,736
04/01/06 TO 06/30/06					12.9					45,187	
07/01/06 TO 09/30/06	3	75.47	84.58	83.18	30.1		55.00	123.27	N/A	14,533	12,088
10/01/06 TO 12/31/06	2	78.60	78.60	86.01	30.0		55.00	102.19	N/A	26,250	22,577
01/01/07 TO 03/31/07	2	100.90	100.90	96.76	4.6		96.17	105.63	N/A	32,000	30,962
04/01/07 TO 06/30/07	6	99.83	112.48	104.36	18.4		91.84	175.10	91.84 to 175.10	73,083	76,273
07/01/07 TO 09/30/07	2	95.22	95.22	95.26	0.6		94.62	95.82	N/A	70,000	66,682
10/01/07 TO 12/31/07	7	96.59	94.10	90.07	20.3	104.48	55.28	142.00	55.28 to 142.00	22,285	20,072
01/01/08 TO 03/31/08	1	91.75	91.75	91.75			91.75	91.75	N/A	120,000	110,100
04/01/08 TO 06/30/08	4	86.72	84.16	79.86	3.0	5 105.38	76.40	86.80	N/A	37,530	29,972
Study Years											
07/01/05 TO 06/30/06	16	96.71	101.83	101.37	14.9	4 100.46	62.33	169.00	92.88 to 110.00	54,756	55,504
07/01/06 TO 06/30/07	13	96.17	99.05	100.40	20.5	98.65	55.00	175.10	75.47 to 114.01	46,046	46,229
07/01/07 TO 06/30/08	14	89.28	91.25	89.00	14.3	9 102.53	55.28	142.00	76.40 to 99.47	40,437	35,990
Calendar Yrs											
01/01/06 TO 12/31/06	14	95.85	97.09	94.30	17.6	2 102.96	55.00	169.00	75.47 to 110.00	33,657	31,737
01/01/07 TO 12/31/07	17	96.17	101.52	99.37	15.9	1 102.17	55.28	175.10	91.84 to 108.45	46,970	46,672
ALL											
	43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
ALLEN	7	99.47	119.58	102.62	28.3	2 116.53	86.80	175.10	86.80 to 175.10	16,446	16,876
EMERSON	3	84.59	82.66	104.42	21.0	3 79.16	55.00	108.38	N/A	124,666	130,171
MARTINSBURG	1	55.00	55.00	55.00			55.00	55.00	N/A	1,100	605
NEWCASTLE	7	94.26	96.16	91.58	16.8	6 104.99	72.34	142.00	72.34 to 142.00	17,714	16,223
PONCA	10	98.94	92.69	101.58	17.1		55.28	119.86	62.33 to 114.01	46,710	47,448
RURAL	1	125.55	125.55	125.55	±/•±		125.55	125.55	N/A	10,000	12,555
WAKEFIELD	14	95.22	94.92	93.00	4.4		76.40	110.00	91.84 to 100.00	67,821	63,076
ALL	± ±	//.44	J 1. J Z	23.00	1.1	102.00	, 10	110.00	21.01 00 100.00	07,021	55,070
	43	95.82	97.54	97.65	16.4	.8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346
	τJ	20.02	27.54	27.00	10.4		55.00	1/3.10	JI.07 CO 100.00	47,400	10,540

26 - DIXON COUNTY		[PAD 2	009 R&	O Statistics		Base S	tat		PAGE:2 of 5
COMMERCIAL					Type: Qualifie					State Stat Run	
					Date Ran	ge: 07/01/2005 to 06/30/2	008 Posted	Before: 01/23	8/2009		(!: AVTot=0)
NUMBE	R of Sales	:	43	MEDIAN:	96	COV:	25.16	95%	Median C.I.: 91.84	to 100.00	(!: Derived)
TOTAL S	ales Price	: 2	,046,822	WGT. MEAN:	98	STD:	24.54		. Mean C.I.: 92.30		(Derireu)
TOTAL Adj.S	ales Price	: 2	,040,822	MEAN:	98	AVG.ABS.DEV:	15.79		% Mean C.I.: 90.2		
TOTAL Asse	essed Value	: 1	,992,920								
AVG. Adj. S	ales Price	:	47,460	COD:	16.48	MAX Sales Ratio:	175.10				
AVG. Asse	essed Value	:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00			Printed: 03/16/2	2009 11:51:04
LOCATIONS: 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	42	95.76	96.88	97.52	16.1	4 99.35	55.00	175.10	91.84 to 99.47	48,352	47,151
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
ALL											
	43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346
STATUS: IMPROVED,	UNIMPROVE	D & IOLL	ı							Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	39	96.00	98.97	98.05	16.0	7 100.93	55.00	175.10	91.84 to 100.00	51,236	50,238
2	4	84.88	83.69	78.92	21.7	4 106.04	55.00	110.00	N/A	10,650	8,405
ALL											
	43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346
SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
14-0008											
14-0054											
14-0101											
26-0001	11	95.70	89.26	101.47	19.9		55.00	119.86	55.28 to 114.01	42,563	43,189
26-0024	7	94.26	96.16	91.58	16.8		72.34	142.00	72.34 to 142.00	17,714	16,223
26-0070	8	111.37	120.32	104.45	25.0		86.80	175.10	86.80 to 175.10	15,640	16,336
26-0561	3	84.59	82.66	104.42	21.0	3 79.16	55.00	108.38	N/A	124,666	130,171
90-0017	. ·						54.40			6 6 6 6 6 6 6 6 6 6	60 5 - - -
90-0560	14	95.22	94.92	93.00	4.4	3 102.06	76.40	110.00	91.84 to 100.00	67,821	63,076
NonValid School											
ALL			A	0.5.45							
	43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

The Verture of Sales Price: 143 MEDIAN: 96 COV: 25.16 953 Median C.I.: 91.84 to 100.00 TOTAL Sales Price: 2.040.822 NET. 24.44 958 Median C.I.: 92.30 to 103.01 TOTAL Adj.Sales Price: 2.040.822 NET. 24.54 953 Median C.I.: 90.21 to 104.67 TOTAL Adj.Sales Price: 2.040.822 NERN: 98 AVG.ABS.DEV: 15.79 953 Med.C.I.: 90.21 to 104.67 AVG. Assessed Value: 1,992.920 AVG. Assessed Value: 46.346 PRD: 99.89 MIN Sales Ratio: 175.10 AVG. Assessed Value: 46.346 PRD: 99.89 MIN Sales Ratio: 175.10 VERMENT * Avg. Add Avg. Add Sale Price: 147.460 ON RELEW * COUNT MEDIAN MEN NOT. MEAN NEN NAX Sales Ratio: 175.10 Avg. Add 6 93.07 89.16 101.76 16.18 87.62 55.00 101.00 Sale Price OUR Blank <t< th=""><th>(!: AVTot=0 (!: Derived /16/2009 11:51:04 . Avg.</th><th>to 103.01 1 to 104.88</th><th>Median C.I.: 91.84 . Mean C.I.: 92.30</th><th>95% M</th><th>08 Posted B</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>COMMERCIAL</th></t<>	(!: AVTot=0 (!: Derived /16/2009 11:51:04 . Avg.	to 103.01 1 to 104.88	Median C.I.: 91.84 . Mean C.I.: 92.30	95% M	08 Posted B								COMMERCIAL
Date Range: 07/01/2005 to 06/3/02/008 Pested Before: 01/23/2009 NUMBER of Sales Price: 2,046,822 MEDIAN: 96 COV: 2,516 95% Median C. I.: 91.84 to 100.00 TOTAL Adj.Sales Price: 2,040,822 MEDIAN: 98 STD: 24.54 95% Mgt. Mean C. I.: 90.10.00 TOTAL Adj.Sales Price: 2,040,822 MEAN: 98 AVG.ABS.DEV: 15.79 95% Mean C. I.: 90.10.00 AVG. Adj.Sales Price: 46,346 PED: 99.89 MIN Sales Ratio: 175.10 95% Median C. I.: 90.10.60 YEAR BUILT * RANCE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C. I.: 90.4 1660 70 OR Blank 6 93.07 89.16 101.76 16.18 87.62 55.00 110.00 55.00 to 110.00 83 Prior TO 1860 1020 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 19.40 75	(!: Derived (16/2009 11:51:04 . Avg.	to 103.01 1 to 104.88	Median C.I.: 91.84 . Mean C.I.: 92.30	95% M	08 Posted B								
TOTAL Sales Price: 2,046,822 WGT. MEAN: 98 STD: 24.54 95% Wgt. Mean C.I.: 92.0 to 103.01 TOTAL Adj.Sales Price: 2,040,822 MEAN: 98 AVG.ARS.DEV: 15.79 95% Mean C.I.: 92.1 to 104.5 AVG. Adj. Sales Price: 47,460 COD: 16.48 MAX Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 175.10 TEAR BUILT * COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price 1660 10199 1 55.28 55.28 S5.28 N/A 27 1900 T0 1919 12 95.42 95.82 95.82 N/A 20 1900 T0 1949 5 86.80 93.20 92.23	(!: Derived (16/2009 11:51:04 . Avg.	to 103.01 1 to 104.88	. Mean C.I.: 92.30			07/01/2005 to 06/30/20							
TOTAL Sales Price: 2,046,822 WGT. MEAN: 98 STD: 24.54 95% Wgt. Mean C.I.: 92.3 0 to 103.01 TOTAL Adj.Sales Price: 2,040,822 MEAN: 98 AVG.ARS.DEV: 15.79 95% Mean C.I.: 92.3 0 to 103.01 AVG. Adj. Sales Price: 47,460 COD: 16.48 MXX Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 175.10 TEAR BUILT * Exception 10.00 BS.20 NA 55.28 S1.28 N/A 27 1860 10.80 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1920 TO 1949 1 95.22 95.82 95.82 N/A 20 1940 TO 1949 5 86.80	/16/2009 11:51:0 . Avg.	to 103.01 1 to 104.88	. Mean C.I.: 92.30		25 16	COV:	96	MEDIAN:	43	:	of Sales:	NUMBER	
TOTAL Adj.Sales Price: 2,040,822 MEAN: 98 AVG.ABS.DEV: 15.79 95% Mean C.I.: 90.21 to 104.8 AVG. Adj. Sales Price: 1,992,920 AVG. Adj. Sales Price: 1,992,920 15.79 95% Mean C.I.: 90.21 to 104.8 AVG. Adj. Sales Price: 47,460 COD: 16.48 MAX Sales Ratio: 175.10 Printed O AVG. Adj. Sales Price: 46,346 PRD: 99.89 MIN Sales Ratio: 55.00 110.00 55.00 101.00 83.9 PRANCE COUNT MEDIAN MEAN WGT. MEAN O PRD MIN MAX 95% Median C.I. 89.4 1900 TO 1860 101.76 16.18 87.62 55.28 N/A 27 1900 1919 12 91.41 94.27 89.84 186.81 104.93 62.33 142.00 74.83 to 119.86 344 1920 TO 1939 1 95.82 95.82 95.82 95.02 N/A 200	/ <u>16/2009 11:51:0</u> . . Avg.	1 to 104.88		95% Wat.					,046,822	: 2	les Price:	TOTAL Sal	
TOTAL Assessed Value: 1,992,920 NORMAN CALL SOLUT COLSPAN="2">NORMAN CALL SOLUT COLSPAN="2">COLSPAN= 2" AVG. Assessed Value: 47,460 COD: 16.48 MAX Sales Ratio: 175.10 AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 155.00 Print CO Print CO VEAR BUILT * MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Prior 0 OR Blank 6 93.07 89.16 101.76 16.18 87.62 55.00 110.00 55.00 to 110.00 83 Prior TO 1860 1920 TO 1899 1 55.28 55.28 55.28 NA 27 1940 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1960 TO 1969 7 96.00 95.87 <td>/<u>16/2009 11:51:0</u>. . Avg.</td> <td></td> <td>0.21</td> <td>-</td> <td></td> <td></td> <td>98</td> <td>MEAN:</td> <td>,040,822</td> <td>: 2</td> <td>les Price:</td> <td>AL Adj.Sal</td> <td>TOTA</td>	/ <u>16/2009 11:51:0</u> . . Avg.		0.21	-			98	MEAN:	,040,822	: 2	les Price:	AL Adj.Sal	TOTA
AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 55.00 Printed D Name RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Print Sale Print Sale Print France 55.00 110.00 55.00 Sole Print MIN MAX 95% Median C.I. Sale Print Sale Print Sole Print MIN MAX 95% Median C.I. Sole Print Sole Print MIN MAX 95% Median C.I. Sole Print Sole Print MIN MAX 95% Median C.I. Sole Print Sole Print Sole Print Sole Print MIN MAX 95% Median C.I. Sole Print Sole Print MIN MAX Sole Print MIN MIN MIN MIN MIN	. Avg.	Printed: 03/16/2		230	13.75	AVG.ADS.DEV.			,992,920	: 1	sed Value:	TAL Assess	TOT
AVG. Assessed Value: 46,346 PRD: 99.89 MIN Sales Ratio: 55.00 Printed: 0 Name RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Print Sale Print 0 OR Blank 6 93.07 89.16 101.76 16.18 87.62 55.00 110.00 55.00 to to 110.00 55.00 60 83.8 Prior TO 1860 122 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1900 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1940 TO 1949 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 14 1960 TO 1969 <td>. Avg.</td> <td>Printed: 03/16/2</td> <td></td> <td></td> <td>175.10</td> <td>IAX Sales Ratio:</td> <td>16.48</td> <td>COD:</td> <td>47,460</td> <td>:</td> <td>les Price:</td> <td>. Adj. Sal</td> <td>AVG.</td>	. Avg.	Printed: 03/16/2			175.10	IAX Sales Ratio:	16.48	COD:	47,460	:	les Price:	. Adj. Sal	AVG.
YEAR BUILT * Avg. Ac RANCE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Pr 0 OR Blank 6 93.07 89.16 101.76 16.18 87.62 55.00 110.00 55.00 to 110.00 83 Prior TO 1860 1860 TO 1899 1 55.28 55.28 55.28 N/A 27 1900 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1920 TO 1939 1 95.82 95.82 95.82 95.82 N/A 75 1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1950 TO 1959 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 12 1960 TO 1969 7 96.00 95.87 95.69	. Avg.				55.00	IIN Sales Ratio:	99.89	PRD:	46,346	:	sed Value:	VG. Assess	AV
RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Prior 0 OR Blank 6 93.07 89.16 101.76 16.18 87.62 55.00 110.00 55.00 to 110.00 83 Prior TO 1860		Avg. Adj.										*	YEAR BUILT *
Prior TO 1860 1 55.28 55.28 55.28 55.28 55.28 NA 27 1900 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1920 TO 1939 1 95.82 95.82 95.82 N/A 75 1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1950 TO 1959 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 12 1960 TO 1969 7 96.00 95.87 95.69 2.51 100.19 91.75 100.00 91.75 to 100.00 70 1960 TO 1969 7 96.00 95.87 95.69 2.51 100.19 91.75 100.00 91.75 to 100.00 70 1960 TO 1989 4 106.05 108.34 105.51 81.07 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 <td>ce Assd Val</td> <td>Sale Price</td> <td>95% Median C.I.</td> <td>MAX</td> <td>MIN</td> <td>PRD</td> <td>COI</td> <td>WGT. MEAN</td> <td>MEAN</td> <td>MEDIAN</td> <td>COUNT</td> <td></td> <td>-</td>	ce Assd Val	Sale Price	95% Median C.I.	MAX	MIN	PRD	COI	WGT. MEAN	MEAN	MEDIAN	COUNT		-
1860 TO 1899 1 55.28 55.28 55.28 55.28 55.28 55.28 N/A 27 1900 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1920 TO 1939 1 95.82 95.82 95.82 95.82 95.82 95.82 95.82 95.82 95.82 N/A 75 1940 TO 1939 1 95.82 95.82 95.82 95.82 95.82 95.82 N/A 75 1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1950 TO 1959 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 12 1960 TO 1969 7 96.00 95.87 95.69 2.51 100.19 91.75 100.00 91.75 100.00 70 1970 TO 1979 2 98.44 98.52 1.04 99.93 97.42 99.47 N/A 43 1980 TO	500 85,070	83,600	55.00 to 110.00	110.00	55.00	87.62	16.18	101.76	89.16	93.07	б	:	0 OR Blank
1900 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1920 TO 1939 1 95.82 95.82 95.82 95.82 95.82 N/A 75 1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1950 TO 1959 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 12 1950 TO 1959 2 98.44 98.52 1.04 99.93 97.42 99.47 N/A 14 1980 TO 1989 4 106.05 108.34 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 N/A 160 195 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 N/A 160 195 105.10 N/A 22												1	Prior TO 1860
1900 TO 1919 12 91.41 94.27 89.84 18.81 104.93 62.33 142.00 74.83 to 119.86 34 1920 TO 1939 1 95.82 91.41 94.44 98.52 1.04 99.93 97.42 99.47 N/A 144 148 1980 TO 1989 4 106.05 108.34 105.10 81.7 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 <td>14,925</td> <td>27,000</td> <td>N/A</td> <td>55.28</td> <td>55.28</td> <td></td> <td></td> <td>55.28</td> <td>55.28</td> <td>55.28</td> <td>1</td> <td>1</td> <td>1860 TO 1899</td>	14,925	27,000	N/A	55.28	55.28			55.28	55.28	55.28	1	1	1860 TO 1899
1940 TO 1949 5 86.80 93.20 92.23 8.39 101.05 84.59 105.63 N/A 20 1950 TO 1959 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 12 1960 TO 1969 7 96.00 95.87 95.69 2.51 100.19 91.75 100.00 91.75 to 100.00 70 1970 TO 1979 2 98.44 98.42 98.52 1.04 99.93 97.42 99.47 N/A 14 1980 TO 1989 4 106.05 108.34 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 N/A 160 1995 TO 1999	375 30,884	34,375	74.83 to 119.86	142.00	62.33	104.93	18.81	89.84	94.27	91.41	12	1	1900 TO 1919
1950 TO 1959 2 112.00 112.00 85.24 50.89 131.39 55.00 169.00 N/A 12 1960 TO 1969 7 96.00 95.87 95.69 2.51 100.19 91.75 100.00 91.75 to 100.00 70 1970 TO 1979 2 98.44 98.44 98.52 1.04 99.93 97.42 99.47 N/A 14 1980 TO 1989 4 106.05 108.34 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 114.01 N/A 160 1995 TO 1999 2 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22	000 71,865	75,000	N/A	95.82	95.82			95.82	95.82	95.82	1	1	1920 TO 1939
1960 TO 1969 7 96.00 95.87 95.69 2.51 100.19 91.75 100.00 91.75 to 100.00 70 1970 TO 1979 2 98.44 98.44 98.52 1.04 99.93 97.42 99.47 N/A 14 1980 TO 1989 4 106.05 108.34 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 114.01 N/A 160 1995 TO 1999 2 135.85 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22 43 95.82 97.54 97.65 16.48 99.89 55.00 175.10 91.84 to 100.00 47 ALL 43 95.82 97.54 97.65 16.48 99.89 55.00 175.10 91.84 to 100.00 47 SALE PRICE *	18,930	20,524	N/A	105.63	84.59	101.05	8.39	92.23	93.20	86.80	5	1	1940 TO 1949
1970 TO 1979 2 98.44 98.52 1.04 99.93 97.42 99.47 N/A 14 1980 TO 1989 4 106.05 108.34 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 114.01 106.05 108.34 106.05 1995 TO 1994 1 114.01 114.01 114.01 114.01 106.05 1995 TO 1999 2 135.85 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22 ALL	250 10,442	12,250	N/A	169.00	55.00	131.39	50.89	85.24	112.00	112.00	2	1	1950 TO 1959
1980 TO 1989 4 106.05 108.34 105.10 8.17 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 114.01 114.01 114.01 103.08 95.70 125.55 N/A 43 1990 TO 1994 1 114.01 114.01 114.01 114.01 N/A 160 1995 TO 1999 2 135.85 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22	28 67,392	70,428	91.75 to 100.00	100.00	91.75	100.19	2.51	95.69	95.87	96.00	7	1	1960 TO 1969
1990 TO 1994 1 114.01 114.01 114.01 114.01 114.01 N/A 160 1995 TO 1999 200 TO Present 2 135.85 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22 ALL	13,792	14,000	N/A	99.47	97.42	99.93	1.04	98.52	98.44	98.44	2	1	1970 TO 1979
1995 TO 1999 2 135.85 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22 ALL	.50 45,348	43,150	N/A	125.55	95.70	103.08	8.17	105.10	108.34	106.05	4	1	1980 TO 1989
2000 TO Present 2 135.85 135.85 105.51 28.90 128.75 96.59 175.10 N/A 22 ALL 43 95.82 97.54 97.65 16.48 99.89 55.00 175.10 91.84 to 100.00 47 SALE PRICE * 43 95.82 97.54 97.65 16.48 99.89 55.00 175.10 91.84 to 100.00 47 SALE PRICE * 43 WEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Low \$	182,410	160,000	N/A	114.01	114.01			114.01	114.01	114.01	1	:	1990 TO 1994
ALL												1	1995 TO 1999
43 95.82 97.54 97.65 16.48 99.89 55.00 175.10 91.84 to 100.00 47 Avg. Ac SALE PRICE * RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Price Low \$ MIN MAX 95% Median C.I. Sale Price Low \$ 98.53 16.59 92.59 55.00 110.00 N/A 2 5000 TO 9999 6 132.64 126.39 122.24 26.87 103.40 62.33 175.10 62.33 to 175.10 7	000 23,212	22,000	N/A	175.10	96.59	128.75	28.90	105.51	135.85	135.85	2	ent	2000 TO Pres
Avg. Adg. Adg. Adg. Adg. Adg. Adg. Adg. Ad													ALL
RANGE COUNT MEDIAN MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Pr Low \$ MEAN WGT. MEAN COD PRD MIN MAX 95% Median C.I. Sale Pr	46,346	47,460	91.84 to 100.00	175.10	55.00	99.89	16.48	97.65	97.54	95.82	43		
Low \$ 1 TO 4999 4 99.96 91.23 98.53 16.59 92.59 55.00 110.00 N/A 2 5000 TO 9999 6 132.64 126.39 122.24 26.87 103.40 62.33 175.10 62.33 to 175.10 7	. Avg.	Avg. Adj.										*	SALE PRICE *
1 TO 4999 4 99.96 91.23 98.53 16.59 92.59 55.00 110.00 N/A 2 5000 TO 9999 6 132.64 126.39 122.24 26.87 103.40 62.33 175.10 62.33 to 175.10 7	ce Assd Val	Sale Price	95% Median C.I.	MAX	MIN	PRD	COI	WGT. MEAN	MEAN	MEDIAN	COUNT		RANGE
5000 TO 9999 6 132.64 126.39 122.24 26.87 103.40 62.33 175.10 62.33 to 175.10 7													Low \$
	2,857	2,900	N/A	110.00	55.00	92.59	16.59	98.53	91.23	99.96	4	4999	1 TO
Total \$	8,658	7,083	62.33 to 175.10	175.10	62.33	103.40	26.87	122.24	126.39	132.64	6	9999	5000 TO
													Total \$_
1 TO 9999 10 107.82 112.33 117.15 29.26 95.88 55.00 175.10 62.33 to 169.00 5	410 6,338	5,410	62.33 to 169.00	175.10	55.00	95.88	29.26	117.15	112.33	107.82	10	9999	1 TO
10000 TO 29999 16 92.82 90.25 88.89 15.68 101.53 55.00 125.55 74.83 to 99.47 19	17,568	19,763	74.83 to 99.47	125.55	55.00	101.53	15.68	88.89	90.25	92.82	16	29999	10000 TO
30000 TO 59999 4 95.43 92.13 92.47 7.61 99.63 75.47 102.19 N/A 40	375 37,796	40,875	N/A	102.19	75.47	99.63	7.61	92.47	92.13	95.43	4	59999	30000 TO
60000 TO 99999 7 95.82 96.09 96.20 2.32 99.88 92.88 100.00 92.88 to 100.00 78	285 75,309	78,285	92.88 to 100.00	100.00	92.88	99.88	2.32	96.20	96.09	95.82	7	99999	60000 TO
100000 TO 149999 4 91.80 90.91 91.54 7.45 99.31 76.40 103.65 N/A 116	250 106,418	116,250	N/A	103.65	76.40	99.31	7.45	91.54	90.91	91.80	4	149999	100000 TO
150000 TO 249999 1 114.01 114.01 114.01 114.01 114.01 114.01 114.01 114.01 114.01 114.01 114.01	182,410	160,000	N/A	114.01	114.01			114.01	114.01	114.01	1	249999	150000 TO
250000 TO 499999 1 108.38 108.38 108.38 108.38 108.38 N/A 334	362,005	334,000	N/A	108.38	108.38			108.38	108.38	108.38	1	499999	250000 TO
ALL													ALL
43 95.82 97.54 97.65 16.48 99.89 55.00 175.10 91.84 to 100.00 47		47,460	91.84 to 100.00	175.10	55.00	99.89	16.48	97.65	97.54	95.82	43		

26 - DIXON	COUNTY]		PAD 2	009 R&	O Statistics		Base St	tat		PAGE:4 of 5
COMMERCIAL			L	Type: Qualified							State Stat Run	
							ge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	/2009		
	NUMBER	of Sales	:	43	MEDIAN:	96	COV:	25.16	95%	Median C.I.: 91.84	to 100 00	(!: AVTot=0) (!: Derived)
	TOTAL Sa	les Price	: 2	,046,822	WGT. MEAN:	98	STD:	24.54		. Mean C.I.: 92.30		(!: Derivea)
TO	TAL Adj.Sa	les Price	: 2	,040,822	MEAN:	98	AVG.ABS.DEV:	15.79	_		1 to 104.88	
Т	OTAL Asses	sed Value	: 1	,992,920			1100.1120.221	10.79		,	1 00 101.00	
AV	G. Adj. Sa	les Price	:	47,460	COD:	16.48	MAX Sales Ratio:	175.10				
	AVG. Asses	sed Value	:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00			Printed: 03/16/2	2009 11:51:04
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	5	94.29	85.45	84.32	20.8	5 101.34	55.00	110.00	N/A	3,820	3,221
5000 TO	9999	4	104.95	110.00	90.47	37.3	4 121.59	55.00	175.10	N/A	9,625	8,707
Total \$	5											
1 TO	9999	9	94.29	96.36	88.43	30.0	5 108.97	55.00	175.10	55.00 to 123.27	6,400	5,659
10000 TO	29999	17	95.70	98.06	90.52	19.6	2 108.33	55.28	169.00	75.47 to 119.86	18,748	16,971
30000 TO	59999	5	96.59	99.53	98.35	4.1	8 101.20	94.26	108.45	N/A	43,500	42,784
60000 TO	99999	7	94.62	93.26	92.83	5.0	5 100.46	76.40	100.00	76.40 to 100.00	84,000	77,980
100000 TO	149999	3	91.84	95.75	95.69	4.3	2 100.06	91.75	103.65	N/A	121,666	116,425
150000 TO	249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO	499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	_											
		43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346
COST RANK											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		4	84.88	83.69	78.92	21.7		55.00	110.00	N/A	10,650	8,405
10		11	94.62	98.76	98.82	19.7		62.33	169.00	74.83 to 119.86	65,318	64,547
20		28	96.09	99.05	97.62	14.6	6 101.46	55.00	175.10	91.84 to 100.00	45,704	44,616
ALL												
		43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

26 - DIXO	ON COUNTY			PAD 2	2009 R&	O Statistics		Base St	tat		PAGE:5 of
COMMERCIA	AL.				Type: Qualifi					State Stat Run	
						nge: 07/01/2005 to 06/30/2	2008 Posted	Before: 01/23	/2009		
	NUMBER of Sales:		43	MEDIAN:	96	COV:	25.16	95%	Median C.I.: 91.84	to 100 00	(!: AVTot=
	TOTAL Sales Price:		2,046,822	WGT. MEAN:	98	STD:	25.10		. Mean C.I.: 92.30		(!: Derived
	TOTAL Adj.Sales Price:		2,040,822	MEAN:	98	AVG.ABS.DEV:	15.79		% Mean C.I.: 90.2		
	TOTAL Assessed Value:		1,992,920			AVG.ADJ.DEV.	13.75	23	5 ficali e.i., 50.2	.1 00 104.00	
	AVG. Adj. Sales Price:		47,460	COD:	16.48	MAX Sales Ratio:	175.10				
	AVG. Assessed Value:		46,346	PRD:	99.89	MIN Sales Ratio:	55.00			Printed: 03/16/2	2009 11:51:0
OCCUPANC	Y CODE									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	6	94.46	87.56	89.83	13.3	9 97.47	55.00	110.00	55.00 to 110.00	22,100	19,85
339	1	72.34	72.34	72.34			72.34	72.34	N/A	16,000	11,57
343	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,41
344	4	102.55	117.53	107.19	19.3	0 109.64	96.00	169.00	N/A	12,625	13,53
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,84
350	3	95.82	103.99	95.64	10.5	108.73	92.88	123.27	N/A	54,166	51,80
352	3	102.19	99.20	98.26	3.8	8 100.95	91.75	103.65	N/A	91,500	89,91
353	4	98.13	108.42	85.50	39.8	0 126.81	62.33	175.10	N/A	32,750	28,00
383	1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,92
384	1	108.45	108.45	108.45			108.45	108.45	N/A	29,000	31,45
406	4	91.61	94.05	105.51	9.2	89.13	84.59	108.38	N/A	100,750	106,30
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,96
442	1	96.17	96.17	96.17			96.17	96.17	N/A	60,000	57,70
446	2	86.80	86.80	86.80	0.0	0 100.01	86.80	86.80	N/A	21,061	18,28
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,01
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,55
477	1	55.00	55.00	55.00			55.00	55.00	N/A	18,000	9,90
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,66
528	1	142.00	142.00	142.00			142.00	142.00	N/A	8,000	11,36
531	4	96.56	96.24	95.83	3.9	0 100.43	91.84	100.00	N/A	98,250	94,15
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,78
ALL_											
	43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,34
PROPERTY	TYPE *									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
02	1	75.47	75.47	75.47			75.47	75.47	N/A	35,000	26,41
03	42	95.91	98.07	98.04	16.3	5 100.03	55.00	175.10	92.88 to 100.00	47,757	46,82
04											
ALL_											
	43	95.82	97.54	97.65	16.4	8 99.89	55.00	175.10	91.84 to 100.00	47,460	46,34

Commercial Correlations

Commerical Real Property I. Correlation

COMMERCIAL: The county reported changes were implemented to the commercial class of property concentrating in the city of Wakefield for the 2009 assessment year.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the assessment practices of Dixon County the median appears to be the most reliable indicator of the level of value.

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	64	43	67.19
2008	56	45	80.36
2007	44	35	79.55
2006	40	22	55.00
2005	41	22	53.66

COMMERCIAL: After reviewing the non qualified sales, there is no reason to believe that the county has unreasonably trimmed the residential sales. In the non qualified sales the typical reasons for the transaction not being an arm?s length sale included parcels that were substantially changed since the date of the sale, parcels included in family transactions and foreclosures.

The current practice in the county concerning reviewing sales is that a verification form is mailed to the buyer in a self-addressed stamped envelope. They also contact the seller, realtor or physically inspect the parcels sold if more information is needed. Approximately 85% of the verification forms are returned to the county.

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

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

Adjusting for Selective Reappraisal

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

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

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	92	0.55	93	96
2008	96.13	1.97	98	97.42
2007	87	0.55	87	96
2006	95	-0.04	95	94
2005	74	0.23	74	94

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

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are reasonably close.

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

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)
45.9	2009	0.55
0.00	2008	1.97
14.53	2007	0.55
-0.42	2006	-0.04
0.00	2005	0.23

COMMERCIAL:There is a drastic percentage change in the sales file. Review of the information reveals that there was one sale removed from the sales file during the time frame utilized to develop this information. That parcel was Book 92 page 408. With the removal of that sale the percentage change is closer to 27.95%. This is still extremely high in comparison to the percent of assessed value change. The county reported that properties in Wakefield were increased based on occupancy codes of apartments and restaurants. There were 14 sales out of 43 total qualified sales represented in Wakefield and four of them were in the last year study period. Due to the fact that the county reported the major changes to Wakefield, the remainder of the county was changed very little. The city of Wakefield also represents approximately 25% of the commercial base of assessed value. This is the only explanation available for the large percentage change to the sales file base.

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	96	98	98

COMMERCIAL:All three measures of central tendency are within the acceptable range. There is no other information available at this time to suggest that the median is not the acceptable level of value.

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	16.48	99.89
Difference	0.00	0.00

COMMERCIAL:Both the coefficient of dispersion and the price related differential are within the acceptable range and support the assessment actions.

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	44	43	-1
Median	92	96	4
Wgt. Mean	87	98	11
Mean	90	98	8
COD	24.26	16.48	-7.78
PRD	103.51	99.89	-3.62
Minimum	13.66	55.00	41.34
Maximum	175.10	175.10	0.00

COMMERCIAL: The above table indicates that there was a decrease of one sale due to a parcel being substantially changed since the sale. The remainder of the table is reflective of the assessment actions for the 2009 assessment year.

Agricultural or Special Valuation Reports

26 - DIX	ON COUNTY		ſ		PAD 2009	Prelim	inary Statistics		Base St	tat		PAGE:1 of 5
AGRICULT	URAL UNIMPRO	VED				Type: Qualifi	<i>v</i>				State Stat Run	
							age: 07/01/2005 to 06/30/200	8 Posted	Before: 01/22	/2009		
	NUMBER	of Sales	:	66	MEDIAN:	64	COV:	30.40	95% 1	Median C.I.: 60.90) to 73.01	(!: Derived)
(AgLand)	TOTAL Sa	les Price	: 21	,047,801	WGT. MEAN:	55	STD:	20.67			3 to 66.31	(!: Derived) (!: land+NAT=0)
(AgLand)	TOTAL Adj.Sa	les Price	: 21	,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	-		00 to 72.97	(:. unu+10A1=0)
(AgLand)	TOTAL Asses	sed Value	: 11	,585,890			AVG.ADD.DEV.	13.17	20	0. 1. O. 1.	00 00 72.97	
	AVG. Adj. Sa	les Price	:	318,906	COD:	24.16	MAX Sales Ratio:	140.45				
	AVG. Assess	sed Value	:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			Printed: 01/22/	/2009 21:38:29
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	91.66	91.66	90.87	1.5	7 100.88	90.23	93.10	N/A	148,904	135,302
10/01/05	TO 12/31/05	3	73.15	93.85	76.66	33.0	4 122.42	67.94	140.45	N/A	283,665	217,463
01/01/06	TO 03/31/06	8	67.18	68.60	65.18	15.0	0 105.25	53.13	88.52	53.13 to 88.52	174,146	113,507
04/01/06	TO 06/30/06	2	64.50	64.50	68.75	12.4	3 93.82	56.48	72.52	N/A	236,300	162,445
07/01/06	TO 09/30/06	6	72.55	74.48	74.49	21.8	0 99.99	51.75	100.47	51.75 to 100.47	238,357	177,542
10/01/06	TO 12/31/06	6	82.68	75.40	65.51	24.5	1 115.10	41.62	102.12	41.62 to 102.12	232,372	152,227
01/01/07	TO 03/31/07	9	63.24	70.83	62.67	29.0	4 113.01	35.57	123.69	51.44 to 101.91	205,275	128,650
04/01/07	TO 06/30/07	б	68.86	70.22	62.58	19.6	5 112.21	46.73	103.11	46.73 to 103.11	212,415	132,940
07/01/07	TO 09/30/07	1	63.63	63.63	63.63			63.63	63.63	N/A	175,000	111,355
10/01/07	TO 12/31/07	6	59.91	65.59	62.49	13.1	0 104.95	55.85	83.49	55.85 to 83.49	171,488	107,169
01/01/08	TO 03/31/08	8	59.63	56.32	58.91	13.0	7 95.60	40.53	66.63	40.53 to 66.63	278,045	163,786
04/01/08	TO 06/30/08	9	44.61	53.18	39.63	31.8	0 134.20	35.27	78.27	38.89 to 76.41	962,063	381,241
Stu	dy Years											
07/01/05	TO 06/30/06	15	72.52	76.18	71.52	19.6	8 106.52	53.13	140.45	62.40 to 88.52	200,971	143,729
07/01/06	TO 06/30/07	27	70.38	72.52	66.16	25.0	1 109.61	35.57	123.69	58.94 to 88.23	220,235	145,707
07/01/07	TO 06/30/08	24	58.69	57.76	45.47	19.1	1 127.04	35.27	83.49	44.61 to 66.26	503,619	228,993
Cal	endar Yrs											
01/01/06	TO 12/31/06	22	71.01	71.69	68.47	20.5	0 104.69	41.62	102.12	56.48 to 88.23	213,188	145,980
01/01/07	TO 12/31/07	22	63.44	68.91	62.64	21.5	4 110.00	35.57	123.69	58.60 to 74.83	196,632	123,175
ALL												
		66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

								Base St	ha.4		PAGE:2 of 5
	XON COUNTY					inary Statistics		Dase St	lat	State Stat Run	PAGE:2 OL 5
AGRICUL	TURAL UNIMPROVED]	Type: Qualifi					siale sial Kun	
					Date Ran	ge: 07/01/2005 to 06/30/20	08 Posted l	Before: 01/22	/2009		
	NUMBER of Sales:		66	MEDIAN:	64	COV:	30.40	95% I	Median C.I.: 60.90) to 73.01	(!: Derived)
(AgLand)	TOTAL Sales Price:		047,801	WGT. MEAN:	55	STD:	20.67	95% Wgt	. Mean C.I.: 43.78	3 to 66.31	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sales Price:		047,801	MEAN:	68	AVG.ABS.DEV:	15.47	95	% Mean C.I.: 63.0	00 to 72.97	
(AgLand)	TOTAL Assessed Value:		585,890								
	AVG. Adj. Sales Price:	3	318,906	COD:	24.16	MAX Sales Ratio:	140.45				
	AVG. Assessed Value:	1	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			Printed: 01/22/	2009 21:38:29
GEO COI	DE / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
447	4	65.71	68.05	62.62	17.3	4 108.68	52.28	88.52	N/A	203,385	127,357
449	7	58.77	61.12	54.90	31.0		35.57	88.23	35.57 to 88.23	156,439	85,879
691	3	92.35	82.60	80.89	10.6	9 102.12	62.92	92.54	N/A	226,701	183,378
693	7	76.41	85.55	83.27	24.2	5 102.74	58.94	140.45	58.94 to 140.45	105,782	88,082
695	3	58.60	62.57	58.91	29.2		38.89	90.23	N/A	273,133	160,913
709	3	50.77	47.94	43.56	6.4	5 110.07	41.62	51.44	N/A	248,611	108,288
711	6	69.71	70.83	73.48	16.7	4 96.40	53.13	100.47	53.13 to 100.47	402,772	295,942
713	5	53.71	52.49	51.58	9.5	3 101.76	39.82	61.31	N/A	323,427	166,817
957	6	73.54	75.29	68.79	12.1	4 109.44	60.90	103.11	60.90 to 103.11	242,386	166,740
959	6	69.22	70.04	67.95	10.4	5 103.07	62.38	82.18	62.38 to 82.18	149,945	101,893
983	2	45.80	45.80	41.61	14.4	1 110.08	39.20	52.40	N/A	658,759	274,087
985	6	62.21	56.48	38.13	16.0	4 148.10	35.27	69.50	35.27 to 69.50	1,072,530	409,000
987	8	70.23	77.37	63.45	29.1	0 121.93	46.73	123.69	46.73 to 123.69	251,613	159,657
ALI	·										
	66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
AREA (1	IARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	28	65.75	68.62	48.61	20.9	0 141.17	35.27	123.69	61.17 to 73.75	432,842	210,401
2	23	66.26	70.76	67.00	25.1	3 105.61	38.89	140.45	58.09 to 76.41	240,690	161,272
3	15	58.77	62.54	58.53	26.7	3 106.86	35.57	92.54	44.61 to 81.88	226,154	132,358
ALI	L										
	66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
STATUS	IMPROVED, UNIMPROVED	LIOL &								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
AL1	L										
	66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

26 - DIX	ON COUNTY				PAD 2009	Prelim	inary Statistics		Base St	tat		PAGE:3 of 5
AGRICULI	URAL UNIMP	ROVED				Type: Qualifi	e				State Stat Run	
							nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	/2009		
	NUMB	ER of Sales	:	66	MEDIAN:	64	COV:	30.40	95%	Median C.I.: 60.90	0 to 73.01	(!: Derived)
(AgLand)	TOTAL	Sales Price	: 21	,047,801	WGT. MEAN:	55	STD:	20.67		. Mean C.I.: 43.78		(!: land+NAT=0)
(AgLand)	TOTAL Adj.	Sales Price	: 21	,047,801	MEAN:	68	AVG.ABS.DEV:	15.47			00 to 72.97	(<i>unu</i> 1111-0)
(AgLand)	TOTAL Ass	essed Value	: 11	,585,890								
	AVG. Adj.	Sales Price	:	318,906	COD:	24.16	MAX Sales Ratio:	140.45				
	AVG. Ass	essed Value	:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			Printed: 01/22/	2009 21:38:29
SCHOOL	DISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
14-0008												
14-0054		10	58.38	58.20	56.67	14.7	8 102.70	39.82	73.75	46.73 to 73.32	344,213	195,067
14-0101												
26-0001		5	58.60	67.93	72.67	34.2	6 93.48	38.89	100.47	N/A	254,041	184,605
26-0024		17	73.01	72.85	65.18	25.2	4 111.77	35.57	140.45	52.28 to 88.23	162,118	105,672
26-0070		19	66.26	69.70	66.46	18.0	5 104.88	41.62	103.11	58.94 to 75.77	227,886	151,446
26-0561		2	45.80	45.80	41.61	14.4	1 110.08	39.20	52.40	N/A	658,759	274,087
90-0017												
90-0560		13	66.63	70.08	44.00	24.5	8 159.28	35.27	123.69	56.48 to 93.10	610,160	268,470
NonValid	School											
ALL												
		66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
ACRES I	N SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01	то 30.00	2	66.81	66.81	65.59	23.0	1 101.86	51.44	82.18	N/A	23,902	15,677
30.01	то 50.00	13	66.63	75.64	69.86	27.9	7 108.26	43.06	123.69	56.48 to 101.91	84,500	59,035
50.01	то 100.00	20	69.94	72.29	68.99	19.2	8 104.79	44.61	140.45	62.38 to 74.83	152,718	105,357
100.01	TO 180.00	20	58.69	60.31	58.37	19.3	1 103.32	35.57	90.23	52.28 to 67.94	315,324	184,051
180.01	TO 330.00	9	73.15	68.52	60.62	26.5	8 113.02	39.20	100.47	40.53 to 92.54	422,348	256,041
330.01	TO 650.00	1	66.26	66.26	66.26			66.26	66.26	N/A	1,025,000	679,160
650.01	+	1	35.27	35.27	35.27			35.27	35.27	N/A	5,714,506	2,015,365
ALL												
		66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
MAJORIT	Y LAND USE	> 95%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		27	63.24	67.45	48.27	24.6	5 139.74	35.27	123.69	52.40 to 74.83	398,543	192,373
DRY-N/A		21	66.26	68.69	57.27	26.0	8 119.94	38.89	140.45	55.85 to 78.27	278,412	159,442
GRASS		3	73.88	76.36	73.97	4.1	4 103.23	73.01	82.18	N/A	160,666	118,838
GRASS-N/	A	9	61.31	67.28	70.10	27.6	1 95.98	35.57	100.47	40.53 to 92.54	235,274	164,918
IRRGTD-N	/A	б	63.90	64.81	65.33	9.7	3 99.21	53.71	73.32	53.71 to 73.32	306,833	200,455
ALL												
		66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

26 - DIX	ON COUNT	Y			PAD 2009) Prelim	inary Statistics		Base St	tat		PAGE:4 of 5
AGRICULT	URAL UNI	MPROVED				Type: Qualifi					State Stat Run	
							nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	/2009		
	NUI	MBER of Sales	::	66	MEDIAN:	64	COV:	30.40	95%	Median C.I.: 60.9	0 to 73.01	(!: Derived)
(AgLand)	TOTAL	L Sales Price	21	L,047,801	WGT. MEAN:	55	STD:	20.67			8 to 66.31	(!: land+NAT=0)
(AgLand)	TOTAL Ad	j.Sales Price	e: 21	L,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	-		00 to 72.97	(
(AgLand)	TOTAL AS	ssessed Value	e: 11	L,585,890								
	AVG. Adj	. Sales Price	2:	318,906	COD:	24.16	MAX Sales Ratio:	140.45				
	AVG. As	ssessed Value	2:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			Printed: 01/22/	2009 21:38:29
MAJORITY	Y LAND US	E > 80%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		39	63.63	67.06	50.39	24.8	133.08	35.27	123.69	55.85 to 73.75	387,309	195,168
DRY-N/A		9	64.86	72.02	61.96	29.2	116.25	38.89	140.45	50.77 to 81.88	166,919	103,420
GRASS		4	73.44	66.16	63.11	16.1	.6 104.83	35.57	82.18	N/A	168,000	106,026
GRASS-N/A	A	8	62.12	71.24	73.50	25.4	96.93	40.53	100.47	40.53 to 100.47	240,933	177,084
IRRGTD		3	60.90	60.41	58.94	7.0	102.50	53.71	66.63	N/A	308,833	182,031
IRRGTD-N,	/A	3	73.15	69.21	71.80	5.5	96.39	61.17	73.32	N/A	304,833	218,880
ALL_												
		66	64.02	67.99	55.05	24.1	.6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
MAJORITY	Y LAND US	E > 50%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		48	64.02	67.99	51.44	25.6	59 132.18	35.27	140.45	56.56 to 73.75	345,986	177,966
GRASS		12	67.97	69.55	70.81	23.8	98.21	35.57	100.47	58.77 to 92.35	216,622	153,398
IRRGTD		б	63.90	64.81	65.33	9.7	99.21	53.71	73.32	53.71 to 73.32	306,833	200,455
ALL_												
		66	64.02	67.99	55.05	24.1	.6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543
SALE PRI	ICE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
	w\$											
Tota												
10000 1			66.81	66.81	65.59	23.0		51.44	82.18	N/A	23,902	15,677
30000 5			92.50	92.50	94.66	11.4		81.88	103.11	N/A	45,260	42,845
60000 5			93.10	94.04	91.52	25.6		58.94	140.45	58.94 to 140.45	72,683	66,521
100000 5			61.11	67.00	66.28	20.4		43.06	102.12	53.13 to 83.49	120,372	79,787
150000 5			69.94	69.03	69.08	17.3		35.57	92.54	62.38 to 74.83	186,078	128,551
250000 5			61.11	61.15	61.59	18.1		38.89	100.47	52.28 to 72.52	357,959	220,482
500000 -		5	41.62	45.82	40.39	18.5	51 113.45	35.27	66.26	N/A	1,784,561	720,712
ALL_												
		66	64.02	67.99	55.05	24.1	.6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

	ON COUNTY URAL UNIMPRO	VED	[Prelim	inary Statistics		Base St	at	State Stat Run	PAGE:5 of 5
					-		nge: 07/01/2005 to 06/30/2008	B Posted	Before: 01/22	/2009		
	NUMBER	of Sales:		66	MEDIAN:	64	COV:	30.40	95% I	Median C.I.: 60.90) to 73.01	(!: Derived)
(AgLand)	TOTAL Sal	les Price:	21	,047,801	WGT. MEAN:	55	STD:	20.67	95% Wgt		3 to 66.31	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sal	les Price:	21	,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	95	& Mean C.I.: 63.()0 to 72.97	(
(AgLand)	TOTAL Assess	sed Value:	11	,585,890								
	AVG. Adj. Sal	les Price:		318,906	COD:	24.16	MAX Sales Ratio:	140.45				
	AVG. Assess	sed Value:		175,543	PRD:	123.51	MIN Sales Ratio:	35.27			Printed: 01/22/	2009 21:38:29
ASSESSEI	O VALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Lov	w \$											
Tota	al \$											
10000 5	TO 29999	3	81.88	71.83	72.59	12.5	98.96	51.44	82.18	N/A	27,935	20,276
30000 5	TO 59999	4	61.68	69.90	66.02	22.4	8 105.87	53.13	103.11	N/A	79,123	52,240
60000 5	TO 99999	17	61.17	72.11	64.94	33.4	5 111.04	35.57	140.45	50.77 to 93.10	114,412	74,294
100000 7	TO 149999	18	69.94	68.93	64.24	17.2	107.29	38.89	102.12	62.38 to 74.83	185,657	119,270
150000 5	TO 249999	15	61.31	63.19	59.03	22.0	7 107.04	39.82	92.54	51.75 to 73.88	331,861	195,904
250000 5	TO 499999	7	72.52	68.02	62.39	17.7	8 109.01	39.20	100.47	39.20 to 100.47	520,459	324,732
500000 -	+	2	50.77	50.77	39.98	30.5	2 126.97	35.27	66.26	N/A	3,369,753	1,347,262
ALL_												
		66	64.02	67.99	55.05	24.1	6 123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

26 - DIXON COUNTY		Г		PAD 2009	Prelim	inary Statistics		Base S	tat		PAGE:1 of 5
MINIMAL NON-AG		-			Type: Qualifi	e e				State Stat Run	
						nge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/22	2/2009		
NUMBER	of Sales	:	78	MEDIAN:	64	COV:	30.43	95%	Median C.I.: 58.94	to 72.52	(!: Derived)
TOTAL Sa	les Price	: 26,	,325,436	WGT. MEAN:	57	STD:	20.40			5 to 67.03	(!: land+NAT=0)
TOTAL Adj.Sa	les Price	: 26,	,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	-		53 to 71.59	(unu +11AI =0)
TOTAL Asses	sed Value	: 14,	,852,360			1100.1100.001	10.00			5 00 71.55	
AVG. Adj. Sa	les Price	:	334,130	COD:	23.95	MAX Sales Ratio:	140.45				
AVG. Asses	sed Value	:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			Printed: 01/22/	2009 21:38:41
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											
07/01/05 TO 09/30/05	2	91.66	91.66	90.87	1.5	7 100.88	90.23	93.10	N/A	148,904	135,302
10/01/05 TO 12/31/05	3	73.15	93.85	76.66	33.0	4 122.42	67.94	140.45	N/A	283,665	217,463
01/01/06 TO 03/31/06	9	69.50	69.21	66.88	13.6	2 103.48	53.13	88.52	53.71 to 81.88	187,773	125,582
04/01/06 TO 06/30/06	4	64.50	66.14	66.27	22.3	9 99.81	46.91	88.64	N/A	369,796	245,050
07/01/06 TO 09/30/06	б	72.55	74.48	74.49	21.8	0 99.99	51.75	100.47	51.75 to 100.47	238,357	177,542
10/01/06 TO 12/31/06	7	87.77	77.17	68.98	19.7	9 111.87	41.62	102.12	41.62 to 102.12	234,241	161,576
01/01/07 TO 03/31/07	12	62.07	67.96	61.69	26.7	3 110.16	35.57	123.69	51.44 to 74.31	269,408	166,200
04/01/07 TO 06/30/07	8	61.68	66.70	60.60	19.8	1 110.07	46.73	103.11	46.73 to 103.11	259,043	156,978
07/01/07 TO 09/30/07	1	63.63	63.63	63.63			63.63	63.63	N/A	175,000	111,355
10/01/07 TO 12/31/07	7	61.04	65.60	63.28	12.1	0 103.67	55.85	83.49	55.85 to 83.49	188,898	119,526
01/01/08 TO 03/31/08	10	59.63	54.06	62.03	18.3	9 87.16	21.42	68.69	40.53 to 66.63	321,331	199,319
04/01/08 TO 06/30/08	9	44.61	53.18	39.63	31.8	0 134.20	35.27	78.27	38.89 to 76.41	962,063	381,241
Study Years											
07/01/05 TO 06/30/06	18	72.84	75.13	70.25	19.6	3 106.94	46.91	140.45	62.40 to 88.52	239,886	168,524
07/01/06 TO 06/30/07	33	64.41	70.79	65.03	26.1	7 108.86	35.57	123.69	57.44 to 74.83	253,790	165,046
07/01/07 TO 06/30/08	27	58.77	57.11	47.66	20.3	7 119.82	21.42	83.49	44.61 to 66.26	495,154	236,014
Calendar Yrs											
01/01/06 TO 12/31/06	26	72.77	72.09	69.03	20.0	2 104.44	41.62	102.12	61.31 to 87.77	239,960	165,643
01/01/07 TO 12/31/07	28	62.14	66.85	61.72	20.1	8 108.32	35.57	123.69	57.44 to 73.32	242,947	149,938
ALL											
	78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

26 - DI	XON COUNTY			PAD 2009	Prelim	inary Statistics		Base St	tat		PAGE:2 of 5
MINIMAL	NON-AG	·			Type: Qualifi	ed				State Stat Run	
						nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	/2009		
	NUMBER of Sales:	:	78	MEDIAN:	64	COV:	30.43	95%	Median C.I.: 58.9	4 to 72.52	(!: Derived)
	TOTAL Sales Price:	26	,325,436	WGT. MEAN:	57	STD:	20.40			5 to 67.03	(!: land+NAT=0)
	TOTAL Adj.Sales Price:	26	,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	-		53 to 71.59	(
	TOTAL Assessed Value:	14	,852,360								
	AVG. Adj. Sales Price:	:	334,130	COD:	23.95	MAX Sales Ratio:	140.45				
	AVG. Assessed Value:	:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			Printed: 01/22/	2009 21:38:41
GEO COD	DE / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
445	1	46.91	46.91	47.19			46.91	46.91	N/A	571,585	269,710
447	5	65.65	67.57	63.52	13.8	9 106.38	52.28	88.52	N/A	221,379	140,620
449	8	51.69	56.16	53.66	39.9	1 104.67	21.42	88.23	21.42 to 88.23	142,294	76,349
691	4	77.63	73.83	67.53	23.9	8 109.33	47.49	92.54	N/A	295,246	199,371
693	7	76.41	85.55	83.27	24.2	102.74	58.94	140.45	58.94 to 140.45	105,782	88,082
695	3	58.60	62.57	58.91	29.2	106.21	38.89	90.23	N/A	273,133	160,913
709	4	51.11	57.90	54.73	22.9	0 105.79	41.62	87.77	N/A	247,821	135,633
711	7	66.26	68.92	70.96	17.0	0 97.12	53.13	100.47	53.13 to 100.47	409,552	290,608
713	5	53.71	52.49	51.58	9.5	3 101.76	39.82	61.31	N/A	323,427	166,817
957	7	73.32	74.34	69.74	11.3	4 106.60	60.90	103.11	60.90 to 103.11	342,856	239,100
959	7	63.63	67.87	65.02	11.7	2 104.38	54.83	82.18	54.83 to 82.18	178,184	115,849
983	2	45.80	45.80	41.61	14.4	1 110.08	39.20	52.40	N/A	658,759	274,087
985	8	62.21	60.47	42.15	18.5	4 143.46	35.27	88.64	35.27 to 88.64	908,647	382,993
987	10	73.29	76.73	66.70	22.7	6 115.04	46.73	123.69	56.48 to 101.91	279,522	186,430
ALI	·										
	78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414
AREA (M	IARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	34	67.29	68.77	52.97	19.5	0 129.82	35.27	123.69	61.17 to 74.06	442,035	234,149
2	27	65.65	69.83	65.51	24.4	0 106.59	38.89	140.45	57.44 to 76.41	262,833	172,182
3	17	55.85	59.24	56.96	29.6	4 103.99	21.42	92.54	40.53 to 81.88	231,557	131,903
ALI	·										
	78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414
	IMPROVED, UNIMPROVED									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	7	54.83	56.91	60.40	29.1		21.42	87.77	21.42 to 87.77	355,385	214,640
2	71	64.41	68.06	56.63	23.4	9 120.18	35.27	140.45	60.90 to 73.01	332,035	188,026
ALI											
	78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

26 - DIX	ON COUNT	Y	[PAD 2009) Prelim	inary Statistics		Base S	tat		PAGE:3 of 5
MINIMAL	NON-AG		I			Type: Qualifi					State Stat Run	
							nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	2/2009		
	NUI	MBER of Sales	:	78	MEDIAN:	64	COV:	30.43	95%	Median C.I.: 58.9	4 to 72.52	(!: Derived)
	TOTA	L Sales Price	: 26	,325,436	WGT. MEAN:	57	STD:	20.40		. Mean C.I.: 46.9		(!: land+NAT=0)
	TOTAL Ad	j.Sales Price	: 26	,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	_		53 to 71.59	(
	TOTAL A	ssessed Value	: 14	,852,360								
	AVG. Adj	. Sales Price	:	334,130	COD:	23.95	MAX Sales Ratio:	140.45				
	AVG. A	ssessed Value	:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			Printed: 01/22/	/2009 21:38:41
SCHOOL 1	DISTRICT	*									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
14-0008												
14-0054		11	60.90	59.66	58.95	14.8	8 101.20	39.82	74.31	46.73 to 73.75	357,060	210,502
14-0101												
26-0001		б	55.02	64.42	64.76	33.9	5 99.48	38.89	100.47	38.89 to 100.47	306,965	198,789
26-0024		20	68.02	68.65	62.53	28.8	5 109.79	21.42	140.45	52.28 to 81.88	179,676	112,354
26-0070		22	65.34	68.42	66.01	17.3	9 103.65	41.62	103.11	58.09 to 74.83	276,062	182,223
26-0561		3	52.40	59.79	49.00	30.9	0 122.02	39.20	87.77	N/A	520,989	255,281
90-0017												
90-0560		16	67.29	70.62	47.69	23.4	7 148.09	35.27	123.69	56.48 to 88.64	566,429	270,140
NonValid	School											
ALL												
		78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414
ACRES I	N SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01 '	TO 30.00	3	51.44	51.68	45.01	39.3	7 114.82	21.42	82.18	N/A	30,360	13,665
30.01 '	ro 50.00	13	66.63	75.64	69.86	27.9	7 108.26	43.06	123.69	56.48 to 101.91	84,500	59,035
50.01 '		20	69.94	72.29	68.99	19.2	104.79	44.61	140.45	62.38 to 74.83	152,718	105,357
100.01 '	ro 180.00	25	58.77	61.79	60.07	19.3	5 102.86	35.57	90.23	54.83 to 67.94	315,548	189,539
180.01 '	ro 330.00	13	73.15	68.04	62.77	24.5	0 108.40	39.20	100.47	41.62 to 92.35	436,368	273,906
330.01 '			66.26	60.62	63.81	10.9	6 95.01	46.91	68.69	N/A	847,420	540,708
650.01	+	1	35.27	35.27	35.27			35.27	35.27	N/A	5,714,506	2,015,365
ALL												
		78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414
	Y LAND US										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		30	63.44	67.25	50.06	23.2		35.27	123.69	56.23 to 74.31	397,952	199,232
DRY-N/A		27	66.26	67.86	59.62	24.2		38.89	140.45	55.85 to 76.41	322,370	192,196
GRASS		3	73.88	76.36	73.97	4.1		73.01	82.18	N/A	160,666	118,838
GRASS-N/		10	61.18	62.69	69.14	31.4		21.42	100.47	35.57 to 92.54	216,074	149,390
IRRGTD-N		8	63.90	65.63	66.11	15.3	5 99.27	47.49	88.64	47.49 to 88.64	347,110	229,460
ALL												
		78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

26 - DIX0	ON COUNTY				PAD 2009	Prelim	inary Statistics		Base S	tat		PAGE:4 of 5
MINIMAL 1	NON-AG					Гуре: Qualifi					State Stat Run	
							nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	/2009		
	NUMBE	R of Sales	:	78	MEDIAN:	64	COV:	30.43	95%	Median C.I.: 58	94 to 72 52	(!: Derived)
	TOTAL S	Sales Price	: 26	5,325,436	WGT. MEAN:	57	STD:	20.40		. Mean C.I.: 46		(!: Derivea) (!: land+NAT=0)
	TOTAL Adj.S	Sales Price	: 26	5,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	_		2.53 to 71.59	(:. unu+IVA1=0)
	TOTAL Asse	essed Value	: 14	1,852,360			AVG.ADD.DEV.	10.00	20		2.55 00 71.55	
	AVG. Adj. S	Sales Price	:	334,130	COD:	23.95	MAX Sales Ratio:	140.45				
	AVG. Asse	essed Value	:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			Printed: 01/22/	2009 21:38:41
MAJORITY	LAND USE	> 80%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I	[. Sale Price	Assd Val
DRY		46	65.03	67.32	53.58	22.8	125.66	35.27	123.69	56.48 to 73.7	5 393,879	211,025
DRY-N/A		11	58.60	68.42	57.81	29.4	118.35	38.89	140.45	46.91 to 81.8	8 229,463	132,645
GRASS		4	73.44	66.16	63.11	16.1	.6 104.83	35.57	82.18	N/A	168,000	106,026
GRASS-N/A	Ð	9	61.31	65.71	72.37	30.1	.8 90.79	21.42	100.47	40.53 to 92.5	4 218,971	158,479
IRRGTD		3	60.90	60.41	58.94	7.0	102.50	53.71	66.63	N/A	308,833	182,031
IRRGTD-N/	/A	5	73.15	68.75	69.69	14.5	98.65	47.49	88.64	N/A	370,076	257,918
ALL_												
		78	64.02	67.06	56.99	23.9	95 117.67	21.42	140.45	58.94 to 72.5		190,414
MAJORITY	LAND USE	> 50%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC		MIN	MAX	95% Median C.I		Assd Val
DRY		56	64.63	67.90	54.29	23.8	125.07	35.27	140.45	58.09 to 72.5		194,581
DRY-N/A		1	46.91	46.91	47.19			46.91	46.91	N/A	571,585	269,710
GRASS		13	62.92	65.85	70.02	28.8		21.42	100.47	40.53 to 92.3		142,340
IRRGTD		8	63.90	65.63	66.11	15.3	99.27	47.49	88.64	47.49 to 88.6	4 347,110	229,460
ALL_												
		78	64.02	67.06	56.99	23.9	117.67	21.42	140.45	58.94 to 72.5		190,414
SALE PRI	ICE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I	I. Sale Price	Assd Val
Low												
Tota			66.01	cc 01		00.0	101.00	F1 44	00 10	27 (2	00.000	15 688
10000 T		2	66.81	66.81	65.59	23.0		51.44	82.18	N/A	23,902	15,677
30000 I		3	81.88	68.80	71.25	33.2		21.42	103.11	N/A	44,598	31,776
60000 I		7	93.10	94.04	91.52	25.6		58.94	140.45	58.94 to 140.4		66,521
100000 T		14	61.11	67.00	66.28	20.4		43.06	102.12	53.13 to 83.4		79,787
150000 T		19	70.38	70.01	70.42	17.5		35.57	92.54	62.38 to 87.7		133,242
250000 I		25	61.31	62.87	63.57	17.8		38.89	100.47	55.85 to 72.5		232,701
500000 +		8	46.82	49.02	43.82	17.7	111.88	35.27	68.69	35.27 to 68.6	9 1,367,618	599,234
ALL_		78	64.02	67.06	56.99	23.9	95 117.67	21 40	140 45		0 22/ 120	100 414
		/8	04.02	67.06	20.99	23.9	10.111 C	21.42	140.45	58.94 to 72.5	2 334,130	190,414

26 - DIXON MINIMAL NON			[Prelim	inary Statistics		Base St	at	State Stat Run	PAGE:5 of 5
							ge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/22	/2009		
	NUMBER (of Sales:		78	MEDIAN:	64	COV:	30.43	95% I	Median C.I.: 58.94	4 to 72.52	(!: Derived)
	TOTAL Sale	es Price:	26	,325,436	WGT. MEAN:	57	STD:	20.40	95% Wgt		5 to 67.03	(!: land+NAT=0)
TO	TAL Adj.Sale	es Price:	26	,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	95	& Mean C.I.: 62.!	53 to 71.59	(
Т	OTAL Assesse	ed Value:	14	,852,360								
AVO	G. Adj. Sale	es Price:		334,130	COD:	23.95	MAX Sales Ratio:	140.45				
1	AVG. Assesse	ed Value:		190,414	PRD:	117.67	MIN Sales Ratio:	21.42			Printed: 01/22/	2009 21:38:41
ASSESSED VA	ALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
Total \$												
10000 TO	29999	4	66.66	59.23	55.45	34.2	0 106.81	21.42	82.18	N/A	31,770	17,617
30000 TO	59999	4	61.68	69.90	66.02	22.4	8 105.87	53.13	103.11	N/A	79,123	52,240
60000 TO	99999	17	61.17	72.11	64.94	33.4	5 111.04	35.57	140.45	50.77 to 93.10	114,412	74,294
100000 TO	149999	18	69.94	68.93	64.24	17.2	8 107.29	38.89	102.12	62.38 to 74.83	185,657	119,270
150000 TO	249999	20	62.12	64.32	60.91	20.7	7 105.59	39.82	92.54	53.71 to 73.88	328,006	199,800
250000 TO	499999	12	66.71	65.91	62.42	21.7	2 105.59	39.20	100.47	47.49 to 74.31	507,204	316,604
500000 +		3	66.26	56.74	43.82	16.8	1 129.48	35.27	68.69	N/A	2,561,727	1,122,593
ALL	_											
		78	64.02	67.06	56.99	23.9	5 117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

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

Agricultural

Market Area 1 - 10% increase to irrigated values, 5% increase to dry values and no change in the grassland values.

Market Area 2 - 10% increase to irrigated, dry and grassland values

Market Area 3 – Irrigated values increased, dry values increased 25% and grassland values increased 18%. Waste values increased to \$150 per acre

2009 Assessment Survey for Dixon County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	Does the county have a written policy or written standards to specifically
	define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	Land use
5.	When was the last date that the Income Approach was used to estimate or
	establish the market value of the properties in this class?
	NA
6.	If the income approach was used, what Capitalization Rate was used?
	NA
7.	What is the date of the soil survey currently used?
	1978 conversion date of 8/23/95, new conversion not implemented
8.	What date was the last countywide land use study completed?
	On going
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, FSA and GIS
b.	By whom?
	Assessor, deputy, and clerk
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the
	agricultural property class:
	3
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Market analysis, soil types and topography
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 or No
	No
a.	If yes, list.

12.	In your opinion, what is the level of value of these groupings?
	NA
13.	Has the county implemented (or is in the process of implementing) special
	valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total		
70	38		108		

26 - DIXON COUNTY AGRICULTURAL UNIMPROVED			г				0.01.1	•		Base St	at			PAGE:1 of 5
			L	PAD 2009 R&O Statistics									State Stat Run	FAGE.I OI J
AGRICOHIORAH UNIMPROVED				Type: Qualified Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009								State Stat Kan		
							ige: 07/01/2005	to 06/30/2008	S Posted I	Before: 01/23	/2009			
		of Sales		66	MEDIAN:	73		COV:	29.89	95% 1	Median C.I.:	66.43	to 79.18	(!: Derived)
(AgLand)		les Price		,047,801	WGT. MEAN:	62		STD:	22.57	95% Wgt	. Mean C.I.:	49.55	to 73.68	(<i>!: land+NAT=0</i>)
(AgLand)	TOTAL Adj.Sa			,047,801	MEAN:	76	6 AVG.ABS.DEV:		16.74	95% Mean C.I.:		70.0	8 to 80.97	
(AgLand)	TOTAL Asses			,968,945			_							
	AVG. Adj. Sa			318,906	COD:	23.00	MAX Sales		154.08					
	AVG. Asses	sed Value	:	196,499	PRD:	122.57	MIN Sales	Ratio:	40.60				Printed: 03/16/	
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
Qrtr			0.4 0.1	04.01	01 00	4.0	0 10			00 00	27 / 2		140.004	126 045
	TO 09/30/05	2	94.01	94.01	91.90	4.0			90.23	97.79	N/A		148,904	136,847
	TO 12/31/05	3	82.06	105.55	87.27	29.8			80.50	154.08	N/A	0 60	283,665	247,551
	TO 03/31/06	8	70.82	76.35	72.42	15.8			58.00	100.60	58.00 to 10	0.60	174,146	126,113
	TO 06/30/06	2	67.17	67.17	71.34	11.7			59.30	75.04	N/A	0 50	236,300	168,565
	TO 09/30/06	6	79.02	86.48	87.59	18.2			64.61	110.58	64.61 to 11		238,357	208,787
	TO 12/31/06	6	94.46	85.55	74.44	26.3			45.81	112.42	45.81 to 11		232,372	172,974
	TO 03/31/07	9	66.58	76.42	67.44	28.8			41.74	135.41	56.62 to 10		205,275	138,440
	TO 06/30/07	6	74.69	75.11	66.71	18.0	7 11		49.07	108.25	49.07 to 10	8.25	212,415	141,710
	TO 09/30/07	1	79.49	79.49	79.49				79.49	79.49	N/A		175,000	139,115
	TO 12/31/07	6	70.07	73.91	71.78	9.7			64.54	91.96	64.54 to 91		171,488	123,093
	TO 03/31/08	8	64.64	61.57	64.80	12.1			45.23	73.15	45.23 to 73		278,045	180,163
	TO 06/30/08	9	55.70	60.96	45.05	28.9	5 13	5.32	40.60	96.32	41.05 to 83	3.83	962,063	433,420
	ly Years					10 5							000 071	
	TO 06/30/06	15	79.56	83.32	78.37	19.7			58.00	154.08	67.29 to 97		200,971	157,492
	TO 06/30/07	27	77.10	80.39	73.77	24.3			41.74	135.41	64.78 to 10		220,235	162,473
	TO 06/30/08	24	65.90	65.17	51.46	19.0	0 12	5.65	40.60	96.32	55.70 to 73	3.15	503,619	259,156
	endar Yrs													
	TO 12/31/06	22	75.80	80.79	77.54	21.4			45.81	112.42	66.26 to 10		213,188	165,300
	TO 12/31/07	22	70.81	75.52	68.75	19.8	0 10	9.85	41.74	135.41	64.78 to 79	€.49	196,632	135,177
ALL_														
		66	72.77	75.52	61.62	23.0	0 12	2.57	40.60	154.08	66.43 to 79	9.18	318,906	196,499

26 - DIX	CON COUNTY	ſ	PAD 2009 R&O Statistics Base Stat									
AGRICULTURAL UNIMPROVED					UU9 K & Fype: Qualifi					State Stat Run		
					••	eu 1ge: 07/01/2005 to 06/30/20	08 Posted 1	Before: 01/23	/2009			
	NUMBER of Sales:		66	MEDIAN:	73	0						
(AgLand)	TOTAL Sales Price:		,047,801	WGT. MEAN:	7 3 62	COV:	29.89		Median C.I.: 66.43		(!: Derived)	
(AgLand)	TOTAL Adj.Sales Price:		,047,801	MEAN:	76	STD:	22.57	-		5 to 73.68	(!: land+NAT=0)	
(AgLand)	TOTAL Assessed Value:		,968,945	11111111	70	AVG.ABS.DEV:	16.74	95	% Mean C.I.: 70.0	08 to 80.97		
(i igisuitu)	AVG. Adj. Sales Price:		318,906	COD:	23.00	MAX Sales Ratio:	154.08					
	AVG. Assessed Value:		196,499	PRD:	122.57	MIN Sales Ratio:	40.60			Printed: 03/16/	2009 11.51.35	
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
447	4	72.35	74.91	68.92	17.3	108.70	57.51	97.42	N/A	203,385	140,163	
449	7	70.64	74.73	66.85	32.5	9 111.79	41.74	109.91	41.74 to 109.91	156,439	104,580	
691	3	108.59	98.26	96.41	10.5	101.91	75.86	110.33	N/A	226,701	218,573	
693	7	83.83	94.05	91.56	24.2	102.73	64.78	154.08	64.78 to 154.08	105,782	96,850	
695	3	64.54	65.86	62.28	24.4	9 105.74	42.81	90.23	N/A	273,133	170,115	
709	3	55.85	52.76	47.94	6.4	5 110.06	45.81	56.62	N/A	248,611	119,175	
711	б	76.69	77.87	80.83	16.9	96.33	58.00	110.58	58.00 to 110.58	402,772	325,564	
713	5	68.97	65.66	64.56	9.0	101.70	49.46	75.74	N/A	323,427	208,799	
957	6	78.14	79.66	73.45	11.9	108.45	66.58	108.25	66.58 to 108.25	242,386	178,038	
959	6	78.94	75.22	74.00	6.5	101.64	65.42	82.18	65.42 to 82.18	149,945	110,960	
983	2	49.26	49.26	44.04	16.6	57 111.85	41.05	57.47	N/A	658,759	290,132	
985	6	66.40	60.74	43.29	15.0	140.30	40.60	73.15	40.60 to 73.15	1,072,530	464,334	
987	8	78.55	83.14	68.41	28.5	9 121.53	49.07	135.41	49.07 to 135.41	251,613	172,130	
ALL												
	66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	
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	28	72.91	73.47	53.44	20.1	.4 137.48	40.60	135.41	66.26 to 79.49	432,842	231,332	
2	23	72.87	77.44	73.34	24.5		42.81	154.08	63.85 to 83.83	240,690	176,515	
3	15	70.64	76.41	71.68	26.3	106.60	41.74	110.33	55.70 to 100.60	226,154	162,118	
ALL												
	66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	
	IMPROVED, UNIMPROVED									Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC		MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	
ALL		= 0 ==					40.55		<i></i>			
	66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

26 - DIXON COUNTY AGRICULTURAL UNIMPROVED			[PAD 2009 R&O Statistics Base Stat								
			l		State Stat Run							
				Type: Qualified State State Kun Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009								
	NUMBER of Sales:				MEDIAN:	73	COV:	29.89	95%	Median C.I.: 66.43	2 to 79 18	(I. Dania J)
(AgLand)	TOTAL S	ales Price	: 21	,047,801	WGT. MEAN:	62	STD:	22.57		. Mean C.I.: 49.55		(<i>!: Derived</i>) (<i>!: land+NAT=0</i>)
(AgLand)	TOTAL Adj.S	ales Price	: 21	,047,801	MEAN:	76	AVG.ABS.DEV:	16.74)8 to 80.97	(22 unu + 1) AI = 0)
(AgLand)	TOTAL Asse	ssed Value	: 12	,968,945			AVG.ADS.DEV.	10.74	23	70.0	0 00 00.97	
()	AVG. Adj. S	ales Price	:	318,906	COD:	23.00	MAX Sales Ratio:	154.08				
	AVG. Asse	ssed Value	:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			Printed: 03/16/	/2009 11:51:36
SCHOOL	DISTRICT *										Avg. Adj.	Avg.
RANGE	_	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
14-0008												
14-0054		10	68.13	66.75	64.91	10.7	9 102.84	49.07	79.18	49.46 to 77.10	344,213	223,417
14-0101												
26-0001		5	64.54	72.96	78.33	31.4	2 93.14	42.81	110.58	N/A	254,041	198,983
26-0024		17	80.32	83.60	74.91	25.7	9 111.61	41.74	154.08	57.51 to 100.60	162,118	121,441
26-0070		19	78.39	76.42	73.56	16.5	2 103.89	45.81	110.33	64.78 to 81.40	227,886	167,644
26-0561		2	49.26	49.26	44.04	16.6	7 111.85	41.05	57.47	N/A	658,759	290,132
90-0017												
90-0560		13	72.66	75.42	49.29	24.7	0 153.01	40.60	135.41	59.30 to 97.79	610,160	300,757
NonValid	School											
ALL												
		66	72.77	75.52	61.62	23.0	0 122.57	40.60	154.08	66.43 to 79.18	318,906	196,499
ACRES I	N SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01		2	69.40	69.40	68.38	18.4		56.62	82.18	N/A	23,902	16,345
30.01		13	73.15	82.04	75.34	27.7		45.23	135.41	59.30 to 107.11	84,500	63,658
50.01		20	77.28	79.15	75.44	18.5		55.70	154.08	66.26 to 80.32	152,718	115,207
100.01		20	68.13	69.03	66.01	18.6		41.74	109.91	59.32 to 75.74	315,324	208,140
180.01		9	80.50	78.04	67.74	27.6	0 115.21	41.05	110.58	45.81 to 110.33	422,348	286,080
330.01		1	72.87	72.87	72.87			72.87	72.87	N/A	1,025,000	746,905
650.01		1	40.60	40.60	40.60			40.60	40.60	N/A	5,714,506	2,320,110
ALL					61 60			40 60	154 00		210 000	106 400
		66	72.77	75.52	61.62	23.0	0 122.57	40.60	154.08	66.43 to 79.18	318,906 Avg. Adj.	196,499
MAJORIT RANGE	Y LAND USE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Avg. Assd Val
DRY		27		73.24				40.60	MAX 135.41	58.00 to 79.56		214,084
DRY DRY-N/A		27 21	66.43 72.66	73.24	53.72 63.63	24.5 27.3		40.80	135.41 154.08	63.85 to 96.32	398,543 278,412	214,084 177,165
GRASS		21	72.00 81.40	81.30	81.08	27.3		41.05 80.32	82.18	03.85 LO 90.32 N/A	160,666	130,265
GRASS-N/	Δ	3	81.40 75.74	78.77	81.08	26.0		80.32 41.74	82.18 110.58	48.23 to 110.33	235,274	130,285
IRRGTD-N		9	75.74	78.77	73.22	20.0		41.74 66.37	80.50	48.23 to 110.33	306,833	224,678
ALL		U	/ 1 . 00	/2.10	13.44	1.2	5 70.75	50.57	00.00	50.57 20 00.50	500,055	221,0/0
ىلىنم		66	72.77	75.52	61.62	23.0	0 122.57	40.60	154.08	66.43 to 79.18	318,906	196,499
		00	/ /	13.54	01.02	23.0	- <u>-</u>	10.00	101.00	30.13 00 /9.10	510,500	1,

26 - DIX	ON COUNTY	z			PAD 2	2009 R&	O Statistics		Base S	tat		PAGE:4 of 5
AGRICULT	URAL UNI	IPROVED				Type: Qualifi					State Stat Run	
							nge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	3/2009		
	NUN	MBER of Sales	:	66	MEDIAN:	73	COV:	29.89	95%	Median C.I.: 66.4	3 to 79 18	(!: Derived)
(AgLand)	TOTAI	Sales Price	21	,047,801	WGT. MEAN:	62	STD:	22.57			5 to 73.68	(!: Derivea) (!: land+NAT=0)
(AgLand)	TOTAL Ad	j.Sales Price	21	,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	-		08 to 80.97	(:. unu+NAI=0)
(AgLand)	TOTAL As	ssessed Value	: 12	2,968,945			1100.1120.2210	10.71			00 00 00.97	
	AVG. Adj	. Sales Price	:	318,906	COD:	23.00	MAX Sales Ratio:	154.08				
	AVG. As	ssessed Value	:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			Printed: 03/16/	2009 11:51:36
MAJORITY	Y LAND US	E > 80%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		39	70.98	73.53	56.10	23.5	57 131.08	40.60	135.41	59.32 to 79.49	387,309	217,266
DRY-N/A		9	67.29	81.02	68.39	34.3	118.47	42.81	154.08	55.85 to 100.60	166,919	114,152
GRASS		4	80.86	71.41	69.96	12.8	102.08	41.74	82.18	N/A	168,000	117,527
GRASS-N/A	A	8	75.80	83.40	85.60	23.6	56 97.43	48.23	110.58	48.23 to 110.58	240,933	206,250
IRRGTD		3	68.97	69.57	68.22	3.1	101.98	66.58	73.15	N/A	308,833	210,675
IRRGTD-N,	/A	3	79.18	75.35	78.30	5.9	95 96.23	66.37	80.50	N/A	304,833	238,681
ALL_												
		66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499
MAJORITY	Y LAND US	E > 50%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		48	70.24	74.94	57.21	25.6	53 130.99	40.60	154.08	64.54 to 79.49	345,986	197,932
GRASS		12	78.09	79.41	81.56	20.7		41.74	110.58	67.25 to 108.59	216,622	176,676
IRRGTD		6	71.06	72.46	73.22	7.2	98.95	66.37	80.50	66.37 to 80.50	306,833	224,678
ALL_												
		66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499
SALE PRI	ICE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
	w \$											
Tota												
10000 5			69.40	69.40	68.38	18.4		56.62	82.18	N/A	23,902	16,345
30000 5			104.43	104.43	105.21	3.6		100.60	108.25	N/A	45,260	47,617
60000 5			97.79	101.38	98.67	26.4		64.78	154.08	64.78 to 154.08	72,683	71,720
100000 5			68.94	74.40	73.69	21.7		45.23	112.42	58.00 to 96.32	120,372	88,698
150000 5			77.28	76.76	76.70	17.7		41.74	110.33	65.42 to 80.32	186,078	142,719
250000 5			69.24	69.70	69.77	16.4		42.81	110.58	59.32 to 79.18	357,959	249,751
500000 -		5	45.81	49.88	45.20	17.5	59 110.36	40.60	72.87	N/A	1,784,561	806,543
ALL_					<i></i>		100.55	10 50				
		66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

26 - DIXON COUNTY AGRICULTURAL UNIMPROVED		[PAD 2009 R&O Statistics Type: Qualified						at	State Stat Run	PAGE:5 of 5	
AGRICULT	URAL UNIMPRO	IVED]		ed nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009	Siule Siul Kun	
	NUMBER	of Sales:		66	MEDIAN:	73	COV:	29.89	95% 1	Median C.I.: 66.43	to 79.18	(!: Derived)
(AgLand)	TOTAL Sa	les Price:	21	,047,801	WGT. MEAN:	62	STD:	22.57	95% Wgt		to 73.68	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sa	les Price:	21	,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	95	Mean C.I.: 70.0)8 to 80.97	(
(AgLand)	TOTAL Assess	sed Value:	12	,968,945								
	AVG. Adj. Sa	les Price:		318,906	COD:	23.00	MAX Sales Ratio:	154.08				
	AVG. Assess	sed Value:		196,499	PRD:	122.57	MIN Sales Ratio:	40.60			Printed: 03/16/	2009 11:51:36
ASSESSEI	O VALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Lor	w \$											
Tota	al \$											
10000	TO 29999	2	69.40	69.40	68.38	18.4	101.49	56.62	82.18	N/A	23,902	16,345
30000	TO 59999	5	70.98	80.52	74.57	24.2	25 107.98	58.00	108.25	N/A	70,499	52,573
60000	TO 99999	14	66.81	72.78	66.12	25.9	110.07	41.74	135.41	55.70 to 97.79	115,965	76,678
100000	TO 149999	19	78.39	81.54	75.54	18.7	107.95	48.23	154.08	66.26 to 91.96	165,688	125,155
150000	TO 249999	13	69.50	73.99	69.51	21.1	.5 106.44	42.81	109.91	57.51 to 90.23	292,414	203,262
250000	TO 499999	11	75.04	72.68	65.84	24.3	110.40	41.05	110.58	45.81 to 110.33	485,001	319,320
500000 -	+	2	56.74	56.74	45.51	28.4	124.67	40.60	72.87	N/A	3,369,753	1,533,507
ALL												
		66	72.77	75.52	61.62	23.0	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

26 - DIXON COUNTY		ſ				O Statistics		Base S	tat		PAGE:1 of 5
MINIMAL NON-AG		L				O Statistics				State Stat Run	
					Type: Qualifi Date Ran	ea .ge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/23	2/2009		
NIIMDED	of Sales		79	MEDIAN.		0					
-	les Price		,624,216	MEDIAN: WGT. MEAN:	72 63	COV:	29.68			3 to 77.45	(!: Derived)
TOTAL Adj.Sa			,360,978	WGI. MEAN: MEAN:	75	STD:	22.16	-		9 to 74.00	(!: land+NAT=0)
TOTAL Asses			,737,755	MEAN ·	75	AVG.ABS.DEV:	16.47	95	% Mean C.I.: 69.7	76 to 79.53	
AVG. Adj. Sa			333,683	COD:	22.78	MAX Sales Ratio:	154.08				
AVG. Asses			211,870	PRD:	117.56	MIN Sales Ratio:	25.93			Defente de 02/1/	12000 11.51.52
DATE OF SALE *	Sed Varue	·	211,070	110.	117.50	MIN BAICS RACIO.	23.75			Avg. Adj.	/2009 11:51:52 Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Qrtrs	000111	1120 1111							you nearan orre		
07/01/05 TO 09/30/05	2	94.01	94.01	91.90	4.0	2 102.29	90.23	97.79	N/A	148,904	136,847
10/01/05 TO 12/31/05	3	82.06	105.55	87.27	29.8	9 120.94	80.50	154.08	N/A	283,665	247,551
01/01/06 TO 03/31/06	10	74.99	78.51	75.91	15.8	4 103.43	58.00	100.60	66.26 to 97.42	190,317	144,463
04/01/06 TO 06/30/06	4	67.17	70.62	71.08	22.5	0 99.34	51.71	96.41	N/A	370,650	263,470
07/01/06 TO 09/30/06	6	79.02	86.48	87.59	18.2	4 98.73	64.61	110.58	64.61 to 110.58	238,357	208,787
10/01/06 TO 12/31/06	7	96.61	87.13	77.79	22.0	9 112.02	45.81	112.42	45.81 to 112.42	234,605	182,490
01/01/07 TO 03/31/07	12	66.51	74.17	67.49	24.2	0 109.90	41.74	135.41	59.32 to 77.91	271,529	183,242
04/01/07 TO 06/30/07	8	67.88	71.42	64.35	18.8	3 110.98	49.07	108.25	49.07 to 108.25	261,091	168,010
07/01/07 TO 09/30/07	1	79.49	79.49	79.49			79.49	79.49	N/A	175,000	139,115
10/01/07 TO 12/31/07	7	70.64	73.67	71.89	8.5	9 102.48	64.54	91.96	64.54 to 91.96	189,133	135,974
01/01/08 TO 03/31/08	10	64.64	59.05	66.41	16.8	7 88.91	25.93	73.15	45.23 to 72.87	324,943	215,801
04/01/08 TO 06/30/08	9	55.70	60.96	45.05	28.9	5 135.32	40.60	96.32	41.05 to 83.83	962,063	433,420
Study Years											
07/01/05 TO 06/30/06	19	79.56	82.75	77.51	19.8	2 106.76	51.71	154.08	67.29 to 97.04	238,662	184,992
07/01/06 TO 06/30/07	33	75.86	78.49	72.13	23.5	4 108.81	41.74	135.41	64.61 to 80.32	255,135	184,035
07/01/07 TO 06/30/08	27	66.37	64.24	53.33	19.6	6 120.45	25.93	96.32	55.70 to 72.87	496,553	264,804
Calendar Yrs											
01/01/06 TO 12/31/06	27	77.32	81.35	77.87	21.3	1 104.47	45.81	112.42	67.29 to 97.04	239,191	186,247
01/01/07 TO 12/31/07	28	70.07	73.45	67.69	18.0	9 108.51	41.74	135.41	64.54 to 77.91	244,500	165,497
ALL											
	79	72.29	74.64	63.49	22.7	8 117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

26 - DIX	KON COUNTY	[ΡΔΟ	2009 R <i>&</i>	O Statistics		Base S	tat		PAGE:2 of 5
MINIMAL	NON-AG	L			Type: Qualifi					State Stat Run	
					••	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009		
	NUMBER of Sales:		79	MEDIAN:	72	COV:	29.68	95%	Median C.I.: 66.43	2 + 0 77 45	
	TOTAL Sales Price:	26	,624,216	WGT. MEAN:	63	STD:	29.08			9 to 74.00	(!: Derived) (!: land+NAT=0)
	TOTAL Adj.Sales Price:	26	,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	-		76 to 79.53	(:: unu + NAI = 0)
	TOTAL Assessed Value:	16	,737,755			AVG.ADD.DEV.	10.17	20	·	10 00 19:55	
	AVG. Adj. Sales Price:		333,683	COD:	22.78	MAX Sales Ratio:	154.08				
	AVG. Assessed Value:		211,870	PRD:	117.56	MIN Sales Ratio:	25.93			Printed: 03/16/	/2009 11:51:52
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
445	1	51.71	51.71	51.71			51.71	51.71	N/A	575,000	297,350
447	6	74.87	78.16	74.15	16.6	105.41	57.51	97.42	57.51 to 97.42	219,757	162,948
449	8	63.17	68.63	65.24	40.7	4 105.21	25.93	109.91	25.93 to 109.91	142,509	92,966
691	4	92.22	88.94	81.04	22.2	109.75	60.96	110.33	N/A	300,247	243,307
693	7	83.83	94.05	91.56	24.2	102.73	64.78	154.08	64.78 to 154.08	105,782	96,850
695	3	64.54	65.86	62.28	24.4	9 105.74	42.81	90.23	N/A	273,133	170,115
709	4	56.24	63.72	60.08	22.9	106.06	45.81	96.61	N/A	248,458	149,278
711	7	72.87	75.77	78.06	17.1	.4 97.06	58.00	110.58	58.00 to 110.58	409,552	319,707
713	5	68.97	65.66	64.56	9.0	101.70	49.46	75.74	N/A	323,427	208,799
957	7	77.10	78.55	72.84	11.3	107.84	66.58	108.25	66.58 to 108.25	347,770	253,323
959	7	78.39	72.68	69.24	9.4	9 104.97	57.49	82.18	57.49 to 82.18	180,525	125,002
983	2	49.26	49.26	44.04	16.6	57 111.85	41.05	57.47	N/A	658,759	290,132
985	8	66.40	65.53	47.57	17.5	137.74	40.60	96.41	40.60 to 96.41	908,647	432,287
987	10	77.61	82.03	71.03	23.2	115.49	49.07	135.41	59.30 to 107.11	280,388	199,154
ALI	·										
	79	72.29	74.64	63.49	22.7	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870
AREA (M	ARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	34	72.91	73.58	57.52	18.9		40.60	135.41	66.26 to 79.18	443,783	255,246
2	28	72.58	77.21	72.44	24.1		42.81	154.08	63.85 to 83.83	261,218	189,228
3	17	69.50	72.53	69.75	28.1	.3 103.99	25.93	110.33	49.46 to 100.60	232,835	162,409
ALI											
	79	72.29	74.64	63.49	22.7	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870
	IMPROVED, UNIMPROVED									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC		MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	8	66.63	67.49	68.21	27.7		25.93	97.04	25.93 to 97.04	343,609	234,369
2	71	72.66	75.45	62.95	22.3	119.86	40.60	154.08	66.43 to 78.39	332,564	209,335
ALI		TO OO		C 2 A 2	~~ -		05 00	154 00		222 622	011 050
	79	72.29	74.64	63.49	22.7	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

26 - DIXON COUNTY		[PAD 2	009 R&	O Statistics		Base S	tat		PAGE:3 of 5	
MINIMAL	NON-AG					Type: Qualifie					State Stat Run	
							ge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	3/2009		
	NUM	BER of Sales	:	79	MEDIAN:	72	COV:	29.68	95%	Median C.I.: 66.43	3 to 77.45	(!: Derived)
	TOTAL	Sales Price	: 26	,624,216	WGT. MEAN:	63	STD:	22.16		. Mean C.I.: 52.99		(!: land+NAT=0)
	TOTAL Adj	.Sales Price	: 26	,360,978	MEAN:	75	AVG.ABS.DEV:	16.47			76 to 79.53	(
	TOTAL As	sessed Value	: 16	,737,755			11/01/1201221	1011/				
	AVG. Adj.	Sales Price	:	333,683	COD:	22.78	MAX Sales Ratio:	154.08				
	AVG. As	sessed Value	:	211,870	PRD:	117.56	MIN Sales Ratio:	25.93			Printed: 03/16/	/2009 11:51:52
SCHOOL I	DISTRICT	*									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
14-0008												
14-0054		11	68.97	67.76	66.53	10.8	6 101.86	49.07	79.18	49.46 to 77.91	357,556	237,883
14-0101												
26-0001		6	60.58	69.42	70.03	31.4	2 99.12	42.81	110.58	42.81 to 110.58	307,534	215,377
26-0024		21	77.45	79.88	73.45	27.5	3 108.76	25.93	154.08	60.96 to 97.04	182,233	133,843
26-0070		22	72.41	74.76	71.59	17.4	2 104.43	45.81	110.33	63.85 to 80.50	278,370	199,277
26-0561		3	57.47	65.04	52.37	32.2	3 124.20	41.05	96.61	N/A	521,839	273,285
90-0017												
90-0560		16	72.91	76.10	53.10	23.2	3 143.31	40.60	135.41	59.32 to 96.41	566,630	300,881
NonValid	School											
ALL_												
		79	72.29	74.64	63.49	22.7	8 117.56	25.93	154.08	66.43 to 77.45	333,683	211,870
ACRES IN	I SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01 7	ro 30.00	3	56.62	54.91	47.80	33.1	2 114.88	25.93	82.18	N/A	30,935	14,786
30.01 7	ro 50.00	13	73.15	82.04	75.34	27.7	7 108.90	45.23	135.41	59.30 to 107.11	84,500	63,658
50.01 5	ro 100.00	20	77.28	79.15	75.44	18.5	7 104.91	55.70	154.08	66.26 to 80.32	152,718	115,207
100.01 7	ro 180.00	26	69.24	70.95	67.88	18.8	4 104.52	41.74	109.91	63.38 to 77.32	312,403	212,059
180.01 7	ro 330.00	13	77.91	76.99	69.82	24.9	5 110.26	41.05	110.58	48.23 to 108.59	438,326	306,057
330.01	FO 650.00	3	71.94	65.51	67.80	9.8	0 96.62	51.71	72.87	N/A	860,023	583,096
650.01 -	+	1	40.60	40.60	40.60			40.60	40.60	N/A	5,714,506	2,320,110
ALL_												
		79	72.29	74.64	63.49	22.7	8 117.56	25.93	154.08	66.43 to 77.45	333,683	211,870
MAJORITY	LAND US	E > 95%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		31	70.98	73.81	56.21	22.1		40.60	135.41	59.32 to 79.54	392,117	220,411
DRY-N/A		27	71.94	75.48	64.90	25.2	9 116.29	41.05	154.08	63.20 to 83.83	324,591	210,675
GRASS		3	81.40	81.30	81.08	0.7		80.32	82.18	N/A	160,666	130,265
GRASS-N/A	Ą	10	73.19	73.49	80.51	31.0	6 91.28	25.93	110.58	41.74 to 110.33	216,246	174,099
IRRGTD-N,	/A	8	71.06	74.02	74.55	11.6	7 99.29	60.96	96.41	60.96 to 96.41	349,610	260,622
ALL												
		79	72.29	74.64	63.49	22.7	8 117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

26 - DIX	ON COUNTY				PAD 2	2009 R&	O Statistics		Base St	at		PAGE:4 of 5
MINIMAL I	NON-AG					Type: Qualifi					State Stat Run	
						••	nge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	/2009		
	NUMBI	ER of Sales	:	79	MEDIAN:	72	0		05%	Median C.I.: 66.4		(1 D 1 D
		Sales Price		5,624,216	WGT. MEAN:	63	COV: STD:	29.68 22.16		. Mean C.I.: 52.9		(!: Derived)
	TOTAL Adj.			5,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	-		9 LO 74.00 76 to 79.53	(!: land+NAT=0)
	-	essed Value		5,737,755			AVG.ABS.DEV.	10.47	95	6 Mean C.I 69.	/6 LO /9.53	
	AVG. Adj. S			333,683	COD:	22.78	MAX Sales Ratio:	154.08				
	-	essed Value		211,870	PRD:	117.56	MIN Sales Ratio:	25.93			Printed: 03/16/	2009 11:51:52
MAJORITY	LAND USE	> 80%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY		47	72.29	74.08	59.33	21.7	124.86	40.60	135.41	64.78 to 77.91	391,321	232,163
DRY-N/A		11	64.54	76.73	63.67	31.6	55 120.52	42.81	154.08	51.71 to 100.60	229,774	146,299
GRASS		4	80.86	71.41	69.96	12.8	102.08	41.74	82.18	N/A	168,000	117,527
GRASS-N/A	ł	9	75.74	77.02	84.24	28.3	91.42	25.93	110.58	48.23 to 110.33	219,162	184,630
IRRGTD		3	68.97	69.57	68.22	3.1	L8 101.98	66.58	73.15	N/A	308,833	210,675
IRRGTD-N/	/A	5	79.18	76.68	77.68	12.5	52 98.72	60.96	96.41	N/A	374,077	290,591
ALL_												
		79	72.29	74.64	63.49	22.7	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870
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		57	71.94	74.98	60.08	23.3	124.80	40.60	154.08	64.61 to 77.91	356,923	214,449
DRY-N/A		1	51.71	51.71	51.71			51.71	51.71	N/A	575,000	297,350
GRASS		13	75.86	75.29	80.61	24.7	73 93.40	25.93	110.58	48.23 to 108.59	203,420	163,983
IRRGTD		8	71.06	74.02	74.55	11.6	57 99.29	60.96	96.41	60.96 to 96.41	349,610	260,622
ALL_												
		79	72.29	74.64	63.49	22.7	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870
SALE PRI	ICE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
	v \$											
Tota												
10000 T			69.40	69.40	68.38	18.4		56.62	82.18	N/A	23,902	16,345
T 0000E			100.60	78.26	78.89	27.2		25.93	108.25	N/A	45,173	35,635
60000 I			97.79	101.38	98.67	26.4		64.78	154.08	64.78 to 154.08	72,683	71,720
100000 1			68.94	74.40	73.69	21.7		45.23	112.42	58.00 to 96.32	120,372	88,698
150000 1			77.92	78.76	79.12	18.3		41.74	110.33	66.26 to 90.23	190,370	150,615
250000 I			69.50	70.51	70.71	15.8		42.81	110.58	63.38 to 77.32	367,099	259,576
500000 +		8	50.39	54.25	48.67	20.0	111.48	40.60	72.87	40.60 to 72.87	1,374,845	669,076
ALL_					<i></i>					<i></i>		
		79	72.29	74.64	63.49	22.7	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

26 - DIXON	26 - DIXON COUNTY MINIMAL NON-AG				PAD 2	009 R&	O Statistics		Base St	at	G G D	PAGE:5 of 5
MINIMAL NO	ON-AG				1	Type: Qualifi					State Stat Run	
						Date Ran	nge: 07/01/2005 to 06/30/2008	B Posted	Before: 01/23	/2009		
	NUMBER	of Sales:		79	MEDIAN:	72	COV:	29.68	95% 1	Median C.I.: 66.43	3 to 77.45	(!: Derived)
	TOTAL Sal	les Price:	26	,624,216	WGT. MEAN:	63	STD:	22.16	95% Wgt	. Mean C.I.: 52.99	9 to 74.00	(!: land+NAT=0)
I	TOTAL Adj.Sal	les Price:	26	,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	95	≹ Mean C.I.: 69.'	76 to 79.53	(
	TOTAL Assess	sed Value:	16	,737,755								
P	AVG. Adj. Sal	les Price:		333,683	COD:	22.78	MAX Sales Ratio:	154.08				
	AVG. Assess	sed Value:		211,870	PRD:	117.56	MIN Sales Ratio:	25.93			Printed: 03/16/	/2009 11:51:52
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	\$											
Total	\$											
10000 TO	29999	3	56.62	54.91	47.80	33.1	2 114.88	25.93	82.18	N/A	30,935	14,786
30000 TO	59999	5	70.98	80.52	74.57	24.2	107.98	58.00	108.25	N/A	70,499	52,573
60000 TO	99999	14	66.81	72.78	66.12	25.9	6 110.07	41.74	135.41	55.70 to 97.79	115,965	76,678
100000 TO	149999	19	78.39	81.54	75.54	18.7	9 107.95	48.23	154.08	66.26 to 91.96	165,688	125,155
150000 TO	249999	18	74.02	75.70	71.67	19.7	2 105.62	42.81	109.91	64.61 to 90.23	289,910	207,791
250000 TO	499999	17	66.58	71.36	66.62	24.5	2 107.11	41.05	110.58	51.71 to 82.06	482,712	321,575
500000 +		3	71.94	61.80	48.86	14.9	5 126.48	40.60	72.87	N/A	2,573,192	1,257,350
ALL												
		79	72.29	74.64	63.49	22.7	8 117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

Agricultural Correlation

Agricultural Land I. Correlation

AGRICULTURAL UNIMPROVED: The county reported that after an analysis was completed of the agricultural class, valuation changes were implemented in all three market areas to achieve a level of value within the acceptable range. The information provided in the tables supports that the county has increased value to achieve an acceptable level of value. The county is well aware of the increased sale prices in the last year of the study.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the assessment practices of Dixon County it is believed that the median level of value is the most reliable indicator of the level of value for the agricultural class.

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	141	66	46.81
2008	142	73	51.41
2007	118	53	44.92
2006	127	63	49.61
2005	139	56	40.29

AGRICULTURAL UNIMPROVED: After reviewing the non qualified sales, there is no reason to believe that the county has unreasonably trimmed the residential sales. In the non qualified sales the typical reasons for the transaction not being an arm?s length sale included parcels that were substantially changed since the date of the sale, parcels included in family transactions and foreclosures.

The current practice in the county concerning reviewing sales is that a verification form is mailed to the buyer in a self-addressed stamped envelope. They also contact the seller, realtor or physically inspect the parcels sold if more information is needed. Approximately 85% of the verification forms are returned to the county.

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

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

Adjusting for Selective Reappraisal

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

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

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	64	11.59	71	73
2008	61.19	20.80	74	73.12
2007	67	5.66	71	71
2006	66	12.01	74	75
2005	71	6.26	75	76

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

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

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)
13.33	2009	11.59
26.66	2008	20.80
8.03	2007	5.66
14.13	2006	12.01
7.05	2005	6.26

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

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	73	62	76

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendency are all within the range. The weighted mean is considerably lower than the other two measures. This is a reflection of the sale price per acre increasing dramatically in the last year of study period.

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	23.00	122.57
Difference	3.00	19.57

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is slightly outside the acceptable parameter. The price related differential is considerably above the acceptable parameter. The increase in the sale prices in the last year of the study period has a strong influence on the 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	66	66	0
Median	64	73	9
Wgt. Mean	55	62	7
Mean	68	76	8
COD	24.16	23.00	-1.16
PRD	123.51	122.57	-0.94
Minimum	35.27	40.60	5.33
Maximum	140.45	154.08	13.63

AGRICULTURAL UNIMPROVED: The table of Changes in Statistics Due to Assessor Actions reflects the assessment actions in the county. The county has reported that percentage increases to the land capability values were implemented to achieve the level of value.

Total Real Property Sum Lines 17, 25, & 30		Records : 5,480)	Value : 593	8,826,840	Gro	wth 4,251,834	Sum Lines 17,	25, & 41
Schedule I : Non-Agricult	ural Records								
	r U	rban	Sul	bUrban		Rural	т	otal	Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	185	675,310	73	228,880	19	59,605	277	963,795	
2. Res Improve Land	1,328	6,242,440	116	781,130	351	2,982,820	1,795	10,006,390	
3. Res Improvements	1,362	63,192,460	118	6,196,850	369	29,159,820	1,849	98,549,130	
)4. Res Total	1,547	70,110,210	191	7,206,860	388	32,202,245	2,126	109,519,315	1,586,277
% of Res Total	72.77	64.02	8.98	6.58	18.25	29.40	38.80	18.44	37.31
05. Com UnImp Land	54	120,230	11	30,805	7	54,405	72	205,440	
06. Com Improve Land	198	661,825	20	115,420	20	135,860	238	913,105	
7. Com Improvements	204	6,548,555	21	3,484,555	26	1,529,050	251	11,562,160	
08. Com Total	258	7,330,610	32	3,630,780	33	1,719,315	323	12,680,705	415,887
% of Com Total	79.88	57.81	9.91	28.63	10.22	13.56	5.89	2.14	9.78
09. Ind UnImp Land	1	4,035	0	0	0	0	1	4,035	
10. Ind Improve Land	0	0	4	55,120	7	665,060	11	720,180	
11. Ind Improvements	0	0	4	8,500,760	7	17,548,730	11	26,049,490	
12. Ind Total	1	4,035	4	8,555,880	7	18,213,790	12	26,773,705	0
% of Ind Total	8.33	0.02	33.33	31.96	58.33	68.03	0.22	4.51	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	2	7,625	2	7,625	
15. Rec Improvements	0	0	0	0	126	871,830	126	871,830	
6. Rec Total	0	0	0	0	126	879,455	126	879,455	22,910
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.30	0.15	0.54
Res & Rec Total	1,547	70,110,210	191	7,206,860	514	33,081,700	2,252	110,398,770	1,609,187
% of Res & Rec Total	68.69	63.51	8.48	6.53	22.82	29.97	41.09	18.59	37.85
Com & Ind Total	259	7,334,645	36	12,186,660	40	19,933,105	335	39,454,410	415,887
% of Com & Ind Total	77.31	18.59	10.75	30.89	11.94	50.52	6.11	6.64	9.78
17. Taxable Total	1,806	77,444,855	227	19,393,520	554	53,014,805	2,587	149,853,180	2,025,074
% of Taxable Total	69.81	51.68	8.77	12.94	21.41	35.38	47.21	25.24	47.63

Schedule II : Tax Increment Financing (TIF)

		Urban			SubUrban	
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	54	931,745	462,505	7	119,655	1,655
19. Commercial	9	70,610	3,875	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	61	1,051,400	464,160
19. Commercial	0	0	0	9	70,610	3,875
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				70	1,122,010	468,035

Schedule III : Mineral Interest Records

Mineral Interest	Records Urba	an Value	Records SubL	rban _{Value}	Records Rura	al _{Value}	Records Tot	al Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

-	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	222	25	311	558

Schedule V : Agricultural Records

0	Urba	an	SubUrban		I	Rural	Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	15,870	6	48,115	1,974	242,252,475	1,990	242,316,460
28. Ag-Improved Land	0	0	2	144,385	934	158,154,460	936	158,298,845
29. Ag Improvements	5	31,895	1	79,080	897	43,247,380	903	43,358,355
30. Ag Total							2,893	443,973,660

Schedule VI : Agricultural Records :Non-Agricultural Detail								
	Records	Urban Acres	Value	Records	SubUrban Acres	Value	Ϋ́ Υ	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0		
32. HomeSite Improv Land	0	0.00	0	1	1.00	6,500		
33. HomeSite Improvements	0	0.00	0	1	0.00	79,080		
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0		
36. FarmSite Improv Land	0	0.00	0	0	0.00	0		
37. FarmSite Improvements	5	0.00	31,895	0	0.00	0		
38. FarmSite Total								
39. Road & Ditches	0	0.00	0	0	0.50	0		
40. Other- Non Ag Use	0	0.00	0	0	0.00	0		
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth	
31. HomeSite UnImp Land	2	2.00	13,000	2	2.00	13,000		
32. HomeSite Improv Land	598	602.03	3,913,195	599	603.03	3,919,695		
33. HomeSite Improvements	596	0.00	31,234,730	597	0.00	31,313,810	244,010	
34. HomeSite Total				599	605.03	35,246,505		
35. FarmSite UnImp Land	37	141.51	77,840	37	141.51	77,840		
36. FarmSite Improv Land	768	3,777.61	2,077,855	768	3,777.61	2,077,855		
37. FarmSite Improvements	763	0.00	12,012,650	768	0.00	12,044,545	1,982,750	
38. FarmSite Total				805	3,919.12	14,200,240		
39. Road & Ditches	0	5,472.44	0	0	5,472.94	0		
40. Other- Non Ag Use	0	0.00	0	0	0.00	0		

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	0	0.00	0		0	0.00	0	

Schedule VIII : Agricultural Records : Special Value

		Urban				SubUrban	
	Records	Acres	Value		Records	Acres	Value
43. Special Value	0	0.00	0		0	0.00	0
44. Recapture Value N/A	0	0.00	0		0	0.00	0
		Rural				Total	
	Records	Acres	Value		Records	Acres	Value
43. Special Value	0	0.00	0		0	0.00	0
44. Recapture Value	0	0	0	J	0	0	0

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

rrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
15. 1A1	2,285.62	15.91%	5,542,615	18.33%	2,424.99
16. 1A	2,379.12	16.56%	5,471,980	18.09%	2,300.00
47. 2A1	1,233.40	8.58%	2,713,490	8.97%	2,200.01
18. 2A	2,709.29	18.86%	5,662,415	18.72%	2,090.00
19. 3A1	2,859.52	19.90%	5,776,235	19.10%	2,020.00
50. 3A	1,334.93	9.29%	2,496,340	8.25%	1,870.02
51. 4A1	1,559.07	10.85%	2,572,480	8.51%	1,650.01
52. 4A	7.99	0.06%	10,545	0.03%	1,319.77
53. Total	14,368.94	100.00%	30,246,100	100.00%	2,104.96
Dry					
54. 1D1	3,418.15	4.42%	7,349,070	5.53%	2,150.01
55. 1D	15,252.51	19.74%	32,412,345	24.38%	2,125.05
56. 2D1	4,187.84	5.42%	7,580,035	5.70%	1,810.01
57. 2D	6,081.95	7.87%	10,765,110	8.10%	1,770.01
58. 3D1	20,329.47	26.31%	35,983,220	27.07%	1,770.00
59. 3D	9,201.64	11.91%	13,526,420	10.18%	1,470.00
50. 4D1	17,942.16	23.22%	24,491,085	18.42%	1,365.00
51. 4D	862.97	1.12%	824,125	0.62%	954.99
52. Total	77,276.69	100.00%	132,931,410	100.00%	1,720.20
Grass					
53. 1G1	149.04	0.00%	201,215	2.80%	1,350.07
64. 1G	1,349.23	17.07%	1,740,515	24.22%	1,290.01
65. 2G1	974.86	12.33%	1,016,110	14.14%	1,042.31
66. 2G	1,732.64	21.92%	1,654,690	23.03%	955.01
67. 3G1	994.69	12.59%	820,625	11.42%	825.01
58. 3G	579.23	7.33%	408,600	5.69%	705.42
59. 4G1	1,729.38	21.88%	1,123,690	15.64%	649.76
70. 4G	394.21	4.99%	220,760	3.07%	560.01
71. Total	7,903.28	100.00%	7,186,205	100.00%	909.27
rrigated Total	14,368.94	14.35%	30,246,100	17.75%	2,104.96
Dry Total	77,276.69	77.17%	132,931,410	77.99%	1,720.20
Grass Total	7,903.28	7.89%	7,186,205	4.22%	909.27
Waste	590.09	0.59%	72,955	0.04%	123.63
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	100,139.00	100.00%	170,436,670	100.00%	1,702.00

edule IX : Agricultural R	Actorus : Ag Lanu Mark	et Area Detall	Market Are	ea 2	
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,006.23	20.84%	2,158,365	25.19%	2,145.00
46. 1A	222.03	4.60%	450,720	5.26%	2,030.00
47. 2A1	1,725.45	35.74%	3,347,360	39.07%	1,939.99
48. 2A	68.54	1.42%	121,310	1.42%	1,769.92
49. 3A1	735.82	15.24%	1,173,645	13.70%	1,595.02
50. 3A	142.43	2.95%	212,930	2.49%	1,494.98
51. 4A1	870.56	18.03%	1,053,390	12.30%	1,210.01
52. 4A	56.49	1.17%	49,715	0.58%	880.07
53. Total	4,827.55	100.00%	8,567,435	100.00%	1,774.70
Dry					
54. 1D1	3,399.27	4.89%	6,917,540	6.75%	2,035.01
55. 1D	12,698.79	18.25%	25,207,195	24.60%	1,985.01
56. 2D1	6,100.46	8.77%	10,462,375	10.21%	1,715.01
57. 2D	137.63	0.20%	231,225	0.23%	1,680.05
58. 3D1	14,002.48	20.13%	21,843,875	21.32%	1,560.00
59. 3D	3,627.36	5.21%	4,516,110	4.41%	1,245.01
60. 4D1	23,009.75	33.08%	26,461,685	25.83%	1,150.02
61. 4D	6,589.21	9.47%	6,819,900	6.66%	1,035.01
62. Total	69,564.95	100.00%	102,459,905	100.00%	1,472.87
Grass					
63. 1G1	243.10	0.00%	301,855	1.22%	1,241.69
64. 1G	3,675.00	12.79%	4,562,865	18.42%	1,241.60
65. 2G1	1,373.24	4.78%	1,552,575	6.27%	1,130.59
66. 2G	79.15	0.28%	89,065	0.36%	1,125.27
67. 3G1	3,460.94	12.04%	3,471,185	14.01%	1,002.96
68. 3G	610.09	2.12%	553,805	2.24%	907.74
69. 4G1	8,797.32	30.61%	6,846,745	27.63%	778.28
70. 4G	10,503.51	36.54%	7,399,430	29.86%	704.47
71. Total	28,742.35	100.00%	24,777,525	100.00%	862.06
Irrigated Total	4,827.55	4.48%	8,567,435	6.28%	1,774.70
Dry Total	69,564.95	64.51%	102,459,905	75.16%	1,472.87
Grass Total	28,742.35	26.65%	24,777,525	18.18%	862.06
Waste	4,707.12	4.36%	522,470	0.38%	111.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	107,841.97	100.00%	136,327,335	100.00%	1,264.14

rrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
5. 1A1	317.28	3.95%	680,570	5.07%	2,145.01
6. 1A	2,080.49	25.89%	4,223,415	31.45%	2,030.01
7. 2A1	718.09	8.94%	1,393,080	10.37%	1,939.98
8. 2A	360.57	4.49%	638,205	4.75%	1,769.99
9. 3A1	1,993.51	24.81%	3,179,670	23.68%	1,595.01
i0. 3A	768.61	9.56%	1,149,070	8.56%	1,495.00
51. 4A1	1,767.10	21.99%	2,138,215	15.92%	1,210.01
52. 4A	30.02	0.37%	26,420	0.20%	880.08
53. Total	8,035.67	100.00%	13,428,645	100.00%	1,671.13
Dry					
54. 1D1	1,132.70	2.57%	2,191,790	3.62%	1,935.01
5. 1D	9,687.22	21.95%	17,485,425	28.86%	1,805.00
6. 2D1	4,234.11	9.60%	6,605,250	10.90%	1,560.01
57. 2D	1,054.90	2.39%	1,608,725	2.66%	1,525.00
58. 3D1	10,558.43	23.93%	14,887,440	24.57%	1,410.01
i9. 3D	3,103.91	7.03%	3,507,460	5.79%	1,130.01
60. 4D1	11,764.33	26.66%	12,293,785	20.29%	1,045.01
51. 4D	2,587.75	5.86%	2,005,640	3.31%	775.05
2. Total	44,123.35	100.00%	60,585,515	100.00%	1,373.09
Grass					
3. 1G1	127.66	0.00%	135,575	1.01%	1,062.00
4. 1G	2,504.73	12.52%	2,687,535	20.01%	1,072.98
5. 2G1	1,060.66	5.30%	1,001,585	7.46%	944.30
6. 2G	116.58	0.58%	104,330	0.78%	894.92
67. 3G1	2,720.89	13.60%	2,103,665	15.67%	773.15
58. 3G	596.53	2.98%	387,365	2.88%	649.36
i9. 4G1	6,334.42	31.65%	3,539,315	26.36%	558.74
/0. 4G	6,549.34	32.73%	3,468,360	25.83%	529.57
'1. Total	20,010.81	100.00%	13,427,730	100.00%	671.02
rrigated Total	8,035.67	10.76%	13,428,645	15.30%	1,671.13
Dry Total	44,123.35	59.09%	60,585,515	69.03%	1,373.09
Grass Total	20,010.81	26.80%	13,427,730	15.30%	671.02
Waste	2,507.33	3.36%	325,045	0.37%	129.64
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	74,677.16	100.00%	87,766,935	100.00%	1,175.28

Schedule X : Agricultural Records : Ag Land Total

	Urban		Subl	J rban	Rural Total			ıl
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	27,232.16	52,242,180	27,232.16	52,242,180
77. Dry Land	8.05	15,870	95.23	174,040	190,861.71	295,786,920	190,964.99	295,976,830
78. Grass	0.00	0	11.90	11,285	56,644.54	45,380,175	56,656.44	45,391,460
79. Waste	0.00	0	4.50	675	7,800.04	919,795	7,804.54	920,470
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	8.05	15,870	111.63	186,000	282,538.45	394,329,070	282,658.13	394,530,940
					人			

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	27,232.16	9.63%	52,242,180	13.24%	1,918.40
Dry Land	190,964.99	67.56%	295,976,830	75.02%	1,549.90
Grass	56,656.44	20.04%	45,391,460	11.51%	801.17
Waste	7,804.54	2.76%	920,470	0.23%	117.94
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	282,658.13	100.00%	394,530,940	100.00%	1,395.79

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

26 Dixon

	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Chang excl. Growth
01. Residential	105,576,425	109,519,315	3,942,890	3.73%	1,586,277	2.23%
02. Recreational	874,100	879,455	5,355	0.61%	22,910	-2.01%
03. Ag-Homesite Land, Ag-Res Dwelling	36,584,890	35,246,505	-1,338,385	-3.66%	244,010	-4.33%
04. Total Residential (sum lines 1-3)	143,035,415	145,645,275	2,609,860	1.82%	1,853,197	0.53%
05. Commercial	12,052,335	12,680,705	628,370	5.21%	415,887	1.76%
06. Industrial	26,773,705	26,773,705	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	12,770,515	14,200,240	1,429,725	11.20%	1,982,750	-4.33%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	51,596,555	53,654,650	2,058,095	3.99%	2,398,637	-0.66%
10. Total Non-Agland Real Property	194,631,970	199,299,925	4,667,955	2.40%	4,251,834	0.21%
11. Irrigated	44,154,225	52,242,180	8,087,955	18.32%)	
12. Dryland	265,979,065	295,976,830	29,997,765	11.28%)	
13. Grassland	42,188,895	45,391,460	3,202,565	7.59%		
14. Wasteland	1,247,305	920,470	-326,835	-26.20%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	353,569,490	394,530,940	40,961,450	11.59%	·	
17. Total Value of all Real Property	548,201,460	593,826,840	45,625,380	8.32%	4,251,834	7.55%
(Locally Assessed)						

AMY WATCHORN DIXON COUNTY ASSESSOR

302 3RD ST PO BOX 369 PONCA, NE 68770 GRETA KRAEMER, DEPUTY PHONE: (402) 755-5601 FAX: (402) 755-5650

DIXON COUNTY 2008 3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before September 1, 2008.

GENERAL DESCRIPTION OF THE COUNTY

In 2008 Dixon County has a total of 6097 parcels, of that approximately 6% are commercial and approximately industrial, 9% are exempt, approximately 35% are residential and 50% are agricultural. 692 Personal property schedules were filed in the county this year and 282 Homesteads Applications were accepted. Dixon County's total valuation for 2008 is 573,305,019.

BUDGET

2008 General Budget = \$ 98,359.09 (Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2008 Reappraisal Budget = 41,720.00 (One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

RESPONSIBILITES

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

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

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

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

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

GENERAL DESCRIPTION

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

RESIDENTIAL

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

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

2008 – Appraisal maintenance 2009 – Ponca, Martinsburg 2010 – Area 1 & 2 Rural Residence 2011 – Area 3 Rural Residence, Wakefield City

COMMERCIAL

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

- 2008 Reappraisal of Commercial Property
- 2009 Reappraisal of Commercial Property
- 2010 Appraisal maintenance
- 2011 Appraisal maintenance

AGRICULTURAL

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

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

2008 – FSA Office, GIS land uses & Monitor market by LCG 2009 – FSA Office, GIS land uses & Monitor market by LCG 2010 – Monitor market by LCG 2011 – Monitor market by LCG

SALES REVIEW

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

CONCLUSION

We purchased a GIS system for the county in late 2004. This has taken a majority of one of my Clerk's time. We feel this will make our office more efficient and accurate when completed. Also, it will make it much easier to get the taxpayer current maps. Once all the information is put into the GIS system and the CAMA system we will be looking at the costs for going on line with our information. While this may not be feasible for some time, it is a goal to have the information available on line as soon as we are able. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc. We also have exceeded the educational hours required every year since they were enacted. I find this report to be absolutely ridiculous, and a total waste of my time. The items DPAT has asked for in the new 3 year plan can be found in the Assessor's survey, Abstract and Reports and Opinions, to regurgitate them into this report instead of using them as an attachment is busy work.

Sincerely,

Amy Watchorn Dixon County Assessor

DIXON COUNTY 6 YEAR REVIEW CYCLE

2008 – COMMERCIAL PROPERTY

2009 – PONCA, MARTINSBURG

20010- AREA 1 & 2 RURAL RESIDENCE

2011- AREA 3 RURAL RESIDENCE, WAKEFIELD CITY

2012- CONCORD, DIXON, MASKELL

2013 – ALLEN, EMERSON, NEWCASTLE, WATERBURY

AGRICULTURAL LAND IS REVIEWED YEARLY FOR USE CHANGES AND THE MARKETS MONITORED ON A YEARLY BASIS During these years property is to be reviewed, not necessarily revalued.

2009 Assessment Survey for Dixon County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$98,360
7.	Part of the budget that is dedicated to the computer system
	Budgeted through the county general.
8.	Adopted budget, or granted budget if different from above
	\$98,360
9.	Amount of the total budget set aside for appraisal work
	\$0
10.	Amount of the total budget set aside for education/workshops
	\$0
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$41,720
12.	Other miscellaneous funds
	\$0
13.	Total budget
	\$140,080
a.	Was any of last year's budget not used:
	No, I am paying for GIS all leftover funds go to the county to pay for GIS

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	САМА

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

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Allen, Ponca and Wakefield
4.	When was zoning implemented?
	N/A

D. Contracted Services

1.	Appraisal Services
	In House
2.	Other services
	None

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 Dixon 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