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## 2009 Commission Summary

### 27 Dodge

#### Residential Real Property - Current

Number of Sales	995	COD	10.56
Total Sales Price	\$111,929,290	PRD	103.30
Total Adj. Sales Price	\$111,929,290	COV	17.91
Total Assessed Value	\$105,843,775	STD	17.49
Avg. Adj. Sales Price	\$112,492	Avg. Absolute Deviation	10.20
Avg. Assessed Value	\$106,376	Average Assessed Value of the Base	\$97,697
Median	97	Wgt. Mean	95
Mean	98	Max	300
Min	20.47		

#### Confidence Interval - Current

95% Median C.I	95.91 to 97.00
95% Mean C.I	96.59 to 98.77
95% Wgt. Mean C.I	92.83 to 96.29

% of Value of the Class of all Real Property Value in the County	53.99
% of Records Sold in the Study Period	7.14
% of Value Sold in the Study Period	7.78

#### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1,144	97	12.36	104.05
2007	1,083	94	9.87	101.58
2006	1,130	97	8.65	101.27
2005	1,206	99	8.82	101.68

## 2009 Commission Summary

### 27 Dodge

#### Commercial Real Property - Current

Number of Sales	109	COD	29.95
Total Sales Price	\$12,834,716	PRD	103.76
Total Adj. Sales Price	\$12,834,716	COV	55.53
Total Assessed Value	\$12,077,690	STD	54.22
Avg. Adj. Sales Price	\$117,750	Avg. Absolute Deviation	28.75
Avg. Assessed Value	\$110,805	Average Assessed Value of the Base	\$246,893
Median	96	Wgt. Mean	94
Mean	98	Max	495
Min	16		

#### Confidence Interval - Current

95% Median C.I	92.30 to 99.55
95% Mean C.I	87.46 to 107.81
95% Wgt. Mean C.I	85.91 to 102.29

% of Value of the Class of all Real Property Value in the County 15.49

% of Records Sold in the Study Period 6.89

% of Value Sold in the Study Period 3.09

#### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	100	97	27.26	108.96
2007	98	96	39.83	131.03
2006	98	100	15.66	111.33
2005	136	100	17.24	108.99



## **2009 Opinions of the Property Tax Administrator for Dodge County**

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me 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 Dodge County is 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dodge County is in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Dodge County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dodge 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 Dodge County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dodge County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator





# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	1073	<b>MEDIAN:</b>	<b>96</b>	COV:	24.88	95% Median C.I.:	95.02 to 96.15
TOTAL Sales Price:	117,695,907	WGT. MEAN:	92	STD:	24.06	95% Wgt. Mean C.I.:	90.21 to 94.38
TOTAL Adj.Sales Price:	117,695,907	MEAN:	97	AVG.ABS.DEV:	13.80	95% Mean C.I.:	95.30 to 98.18
TOTAL Assessed Value:	108,627,120						
AVG. Adj. Sales Price:	109,688	COD:	14.44	MAX Sales Ratio:	340.93		
AVG. Assessed Value:	101,236	PRD:	104.81	MIN Sales Ratio:	9.84		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	171	95.75	99.25	96.78	12.37	102.55	29.82	243.20	94.36 to 97.45		94,486	91,445
10/01/06 TO 12/31/06	136	96.93	96.77	94.94	11.58	101.93	41.02	191.79	95.08 to 99.20		107,002	101,589
01/01/07 TO 03/31/07	121	97.08	102.39	96.84	13.17	105.73	62.04	340.93	95.72 to 99.46		105,717	102,376
04/01/07 TO 06/30/07	183	96.91	99.35	96.06	10.21	103.42	42.21	196.41	95.55 to 98.45		109,896	105,569
07/01/07 TO 09/30/07	149	90.65	92.00	87.96	17.72	104.59	12.30	300.00	87.57 to 93.05		119,482	105,094
10/01/07 TO 12/31/07	109	88.81	88.49	76.80	22.36	115.23	9.84	200.70	84.78 to 93.42		120,751	92,735
01/01/08 TO 03/31/08	75	94.40	96.24	92.05	17.71	104.55	16.32	232.35	89.80 to 99.32		109,750	101,026
04/01/08 TO 06/30/08	129	96.11	97.10	94.86	14.60	102.35	36.20	185.34	92.06 to 97.18		115,405	109,478
____Study Years____												
07/01/06 TO 06/30/07	611	96.78	99.35	96.14	11.70	103.33	29.82	340.93	95.86 to 97.52		104,112	100,098
07/01/07 TO 06/30/08	462	92.01	93.28	87.77	18.19	106.29	9.84	300.00	90.24 to 94.49		117,063	102,742
____Calendar Yrs____												
01/01/07 TO 12/31/07	562	95.38	95.95	89.99	15.25	106.62	9.84	340.93	94.25 to 96.00		113,643	102,266
____ALL____												
	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15		109,688	101,236

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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## ASSESSOR LOCATION

											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	3	60.61	109.18	60.09	108.77	181.67	34.57	232.35	N/A		33,416	20,081
AMES	1	20.47	20.47	20.47			20.47	20.47	N/A		50,000	10,235
DODGE	17	93.43	96.39	83.49	23.83	115.45	64.96	148.35	67.21 to 121.29		55,918	46,685
EC RURAL	18	93.97	100.93	85.49	24.44	118.07	60.75	300.00	77.60 to 99.43		133,806	114,386
FREMONT	799	95.77	96.88	94.30	11.60	102.74	9.84	278.16	95.21 to 96.49		112,860	106,421
FREMONT RURAL	18	93.38	98.04	92.35	16.65	106.16	67.36	156.97	83.63 to 104.13		163,994	151,442
HOOVER	22	100.30	100.61	96.64	10.19	104.11	73.13	136.58	88.77 to 108.15		89,125	86,130
INGLEWOOD	10	98.41	98.85	102.38	25.58	96.55	35.98	185.34	76.92 to 114.00		60,581	62,023
LAKES A	13	94.13	99.78	100.95	12.37	98.84	74.63	127.53	89.23 to 113.95		329,961	333,102
LAKES B	28	91.67	82.52	75.05	18.77	109.95	13.79	119.05	84.62 to 98.04		80,213	60,201
LAKES C	6	101.76	99.87	99.05	6.36	100.83	85.08	111.11	85.08 to 111.11		98,916	97,978
LAKES D	10	69.36	75.00	58.86	38.19	127.42	40.30	125.59	42.21 to 107.95		104,517	61,519
MARKET AREA 1	2	62.55	62.55	71.53	52.32	87.44	29.82	95.27	N/A		51,000	36,480
MARKET AREA 2	2	57.22	57.22	57.58	8.69	99.38	52.25	62.19	N/A		168,000	96,727
MARKET AREA 7	1	41.02	41.02	41.02			41.02	41.02	N/A		199,356	81,770
MARKET AREA 9	2	54.94	54.94	24.66	72.70	222.76	15.00	94.87	N/A		733,750	180,952
NE RURAL	2	82.11	82.11	81.59	12.71	100.63	71.67	92.54	N/A		147,250	120,137
NICKERSON	9	98.83	103.67	92.18	22.50	112.46	59.72	150.75	81.08 to 137.03		53,899	49,684
NORTH BEND	43	94.00	96.89	90.02	21.53	107.63	58.23	162.22	80.74 to 105.10		62,598	56,350
NW RURAL	2	88.94	88.94	89.70	26.89	99.14	65.02	112.85	N/A		93,000	83,425
RIVER IOLL'S	3	63.64	66.28	74.52	14.25	88.94	54.00	81.20	N/A		27,333	20,368
SCRIBNER	21	98.91	112.90	101.10	23.43	111.66	74.17	200.70	92.68 to 111.65		49,547	50,093
SE RURAL	16	90.91	87.44	86.95	17.65	100.57	42.61	124.84	74.32 to 104.45		145,162	126,215
SNYDER	10	89.55	102.99	93.50	23.23	110.15	78.70	191.79	80.90 to 128.09		61,800	57,781
UEHLING	13	95.64	125.74	105.61	41.81	119.07	64.04	340.93	85.66 to 153.91		30,457	32,165
WINSLOW	2	100.31	100.31	99.69	2.80	100.62	97.50	103.11	N/A		48,700	48,547
ALL												
	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15		109,688	101,236

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	948	95.84	97.79	94.22	13.44	103.79	9.84	340.93	95.22 to 96.57		104,651	98,599
2	73	92.42	89.72	83.06	21.08	108.03	13.79	195.75	88.00 to 98.43		100,263	83,275
3	52	88.97	87.44	81.27	23.66	107.59	15.00	300.00	79.48 to 94.13		214,759	174,536
ALL												
	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15		109,688	101,236

## PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	970	95.87	98.00	94.83	12.84	103.35	20.47	340.93	95.27 to 96.56	113,124	107,270
2	89	88.00	86.49	56.13	30.47	154.09	9.84	300.00	82.55 to 92.00	75,105	42,158
3	14	72.21	74.57	64.22	32.01	116.11	40.30	125.59	44.22 to 97.45	91,512	58,769
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1054	95.60	96.95	93.55	13.96	103.63	9.84	340.93	95.07 to 96.18	108,941	101,919
06	19	80.78	84.78	41.95	45.45	202.12	15.00	300.00	44.22 to 100.00	151,132	63,393
07											
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	865	95.66	96.37	92.95	12.29	103.68	9.84	278.16	95.08 to 96.18	118,366	110,017
27-0046	17	93.43	96.39	83.49	23.83	115.45	64.96	148.35	67.21 to 121.29	55,918	46,685
27-0062	36	96.06	109.79	91.93	31.04	119.44	34.57	300.00	87.23 to 106.90	58,402	53,687
27-0594	66	96.70	102.27	90.34	22.92	113.21	29.82	340.93	92.57 to 99.69	84,686	76,504
27-0595	86	91.67	90.32	84.06	20.61	107.45	13.79	162.22	86.21 to 98.04	73,711	61,963
89-0024	3	123.39	111.09	109.16	10.75	101.77	85.04	124.84	N/A	109,066	119,058
NonValid School											
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	101,236	PRD:	104.81	MIN Sales Ratio:	9.84		

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## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	96	91.67	91.12	67.39	28.60	135.21	13.79	300.00	84.62 to 95.45	70,619	47,589
Prior TO 1860											
1860 TO 1899	39	98.03	103.81	97.53	16.39	106.44	73.14	160.45	92.02 to 109.64	66,121	64,489
1900 TO 1919	163	95.60	97.80	92.46	17.18	105.77	20.47	200.70	94.00 to 98.51	78,300	72,399
1920 TO 1939	106	94.66	98.31	92.64	16.50	106.12	59.72	340.93	92.21 to 97.10	85,520	79,226
1940 TO 1949	68	96.09	100.60	96.63	14.54	104.11	42.61	278.16	94.60 to 98.52	82,966	80,172
1950 TO 1959	181	97.38	99.28	95.24	13.09	104.24	57.90	196.41	94.10 to 99.32	92,239	87,850
1960 TO 1969	154	95.46	95.22	93.87	8.80	101.44	40.30	195.59	93.94 to 96.18	114,110	107,114
1970 TO 1979	111	95.04	95.72	93.48	10.74	102.40	44.22	156.97	93.32 to 97.90	137,605	128,633
1980 TO 1989	25	96.57	98.65	101.30	11.74	97.38	65.54	127.53	93.95 to 107.13	164,652	166,791
1990 TO 1994	12	98.63	97.15	98.27	9.05	98.86	74.58	119.33	90.24 to 103.27	206,416	202,845
1995 TO 1999	38	97.69	96.19	96.16	7.39	100.02	63.64	118.72	95.59 to 100.31	205,557	197,667
2000 TO Present	80	92.90	90.68	89.25	11.58	101.60	9.84	124.94	91.02 to 96.88	211,509	188,781
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	171.68	174.34	161.78	53.49	107.76	54.00	300.00	N/A	2,812	4,550
5000 TO 9999	6	125.27	134.22	132.34	19.80	101.42	96.18	195.75	96.18 to 195.75	6,792	8,988
Total \$											
1 TO 9999	10	125.27	150.27	138.71	41.20	108.33	54.00	300.00	96.18 to 232.35	5,200	7,213
10000 TO 29999	51	115.41	124.61	121.84	30.65	102.28	44.98	340.93	101.47 to 134.38	21,400	26,073
30000 TO 59999	178	100.22	104.18	103.80	18.41	100.37	20.47	196.41	97.59 to 103.44	45,678	47,413
60000 TO 99999	337	95.42	94.82	94.73	12.39	100.09	36.20	243.20	94.00 to 97.00	79,100	74,933
100000 TO 149999	286	94.31	92.56	92.43	8.78	100.14	16.32	124.84	93.01 to 95.19	123,012	113,702
150000 TO 249999	162	94.24	91.46	91.55	10.40	99.91	12.30	124.34	91.80 to 95.90	183,449	167,941
250000 TO 499999	46	89.06	85.86	86.79	15.56	98.93	9.84	127.53	83.83 to 92.42	312,977	271,620
500000 +	3	89.91	68.33	53.22	31.54	128.39	15.00	100.08	N/A	822,500	437,738
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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 TOTAL Adj.Sales Price: 117,695,907 MEAN: 97 AVG.ABS.DEV: 13.80 95% Mean C.I.: 95.30 to 98.18  
 TOTAL Assessed Value: 108,627,120  
 AVG. Adj. Sales Price: 109,688 COD: 14.44 MAX Sales Ratio: 340.93  
 AVG. Assessed Value: 101,236 PRD: 104.81 MIN Sales Ratio: 9.84

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

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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	111.00	155.00	118.93	73.87	130.33	54.00	300.00	N/A	2,333	2,775
5000 TO 9999	7	121.29	131.96	120.37	26.49	109.63	81.77	232.35	81.77 to 232.35	6,978	8,400
Total \$											
1 TO 9999	10	116.15	138.87	120.19	41.43	115.54	54.00	300.00	81.77 to 232.35	5,585	6,712
10000 TO 29999	68	83.32	86.20	61.66	37.30	139.80	11.57	195.75	72.61 to 97.00	36,807	22,695
30000 TO 59999	202	95.97	99.03	88.11	19.34	112.39	9.84	340.93	93.96 to 97.66	54,475	47,998
60000 TO 99999	355	95.58	97.48	93.25	14.06	104.54	34.31	278.16	94.60 to 97.33	85,979	80,172
100000 TO 149999	273	95.08	95.18	93.96	7.85	101.30	60.51	185.34	94.17 to 95.91	129,386	121,574
150000 TO 249999	137	96.49	96.75	91.88	9.55	105.29	15.00	243.20	94.87 to 98.60	205,916	189,204
250000 TO 499999	24	93.25	93.99	93.60	7.63	100.41	80.10	119.33	88.88 to 99.96	334,161	312,788
500000 +	4	113.81	111.26	108.97	14.29	102.11	89.91	127.53	N/A	514,375	560,500
ALL											
	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	60.61	60.61	60.61			60.61	60.61	N/A	66,000	40,000
0	94	91.67	91.40	66.71	28.81	137.01	13.79	300.00	84.62 to 96.18	69,531	46,384
10	6	118.54	144.43	134.83	36.71	107.12	96.35	278.16	96.35 to 278.16	33,825	45,607
15	13	97.87	102.48	98.30	11.73	104.24	72.24	131.06	90.49 to 118.68	66,988	65,852
20	119	97.66	105.71	98.53	20.05	107.29	20.47	340.93	95.55 to 101.77	60,467	59,575
25	268	96.85	98.75	95.69	13.93	103.19	42.61	195.59	95.41 to 98.20	79,652	76,220
30	379	94.34	94.31	92.22	11.01	102.27	40.30	172.68	93.32 to 95.55	112,953	104,161
35	141	96.00	94.21	92.98	9.95	101.33	11.57	139.14	93.42 to 97.64	171,159	159,136
40	46	94.41	92.86	92.81	10.26	100.06	9.84	127.53	89.71 to 98.20	262,331	243,475
45	6	100.68	100.92	99.92	6.51	101.00	88.88	119.33	88.88 to 119.33	411,233	410,899
ALL											
	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	1073	<b>MEDIAN:</b>	<b>96</b>	COV:	24.88	95% Median C.I.:	95.02 to 96.15
TOTAL Sales Price:	117,695,907	WGT. MEAN:	92	STD:	24.06	95% Wgt. Mean C.I.:	90.21 to 94.38
TOTAL Adj.Sales Price:	117,695,907	MEAN:	97	AVG.ABS.DEV:	13.80	95% Mean C.I.:	95.30 to 98.18
TOTAL Assessed Value:	108,627,120						
AVG. Adj. Sales Price:	109,688	COD:	14.44	MAX Sales Ratio:	340.93		
AVG. Assessed Value:	101,236	PRD:	104.81	MIN Sales Ratio:	9.84		

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

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	70	90.31	90.96	63.87	30.62	142.43	13.79	300.00	82.55 to 95.38	77,131	49,260
0	28	96.95	93.52	81.22	23.05	115.13	16.32	232.35	87.30 to 102.19	46,144	37,480
101	699	95.59	97.57	93.51	13.49	104.34	9.84	340.93	94.87 to 96.19	114,624	107,183
102	53	99.38	99.39	98.59	14.49	100.80	52.25	172.68	94.96 to 103.11	148,681	146,592
103	5	100.34	99.79	98.96	11.05	100.84	78.19	119.48	N/A	134,871	133,475
104	195	96.10	95.96	93.19	11.46	102.98	58.61	200.70	94.52 to 97.33	99,422	92,647
106	9	87.50	86.13	85.89	7.55	100.27	72.77	97.10	74.76 to 94.36	146,744	126,043
111	13	95.53	97.37	97.14	6.62	100.23	85.04	116.58	91.14 to 103.16	120,265	116,828
14	1	93.16	93.16	93.16			93.16	93.16	N/A	56,000	52,170
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	41	95.38	100.66	93.89	23.49	107.21	29.82	243.20	91.67 to 104.82	58,228	54,669
0	54	87.30	83.80	51.22	32.52	163.61	13.79	300.00	74.37 to 91.67	78,048	39,975
10	5	129.13	151.17	131.09	35.61	115.32	97.29	278.16	N/A	46,510	60,971
15	5	105.31	107.44	112.37	10.29	95.61	94.35	124.34	N/A	71,050	79,841
20	49	111.19	116.68	112.01	23.48	104.17	20.47	200.70	104.15 to 117.94	44,452	49,793
25	85	96.06	103.95	96.95	18.40	107.22	42.21	340.93	94.90 to 100.83	59,901	58,072
30	500	95.96	96.93	93.99	11.74	103.12	9.84	195.59	95.21 to 97.00	115,412	108,477
35	209	93.94	92.58	91.52	10.33	101.16	45.12	157.66	91.35 to 95.49	112,191	102,673
40	123	92.50	91.76	92.32	9.92	99.40	42.61	127.24	90.94 to 95.90	176,091	162,565
45	2	101.26	101.26	107.37	17.85	94.31	83.18	119.33	N/A	211,450	227,030
ALL	1073	95.58	96.74	92.29	14.44	104.81	9.84	340.93	95.02 to 96.15	109,688	101,236

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

**Residential**

Reviewed lake properties again because of changes in the market

Reviewed residential properties in Fremont and surrounding towns and villages

Refined neighborhood codes to better reflect market sales

Adjusted Lot and Improvement values according to changes in the market

Verified building permits and assigned valuation based on percentage of completion

Explored and updated Depreciation tables as needed

Reviewed Sales and land values throughout county

## 2009 Assessment Survey for Dodge County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	<b>Appraiser Supervisor and Appraisal Staff</b>
2.	<b>Valuation done by:</b>
	Appraiser Supervisor <b>and</b> Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	<b>Appraisal Staff</b>
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Lakes A & Lakes B = 2007 Lakes C, Lakes D & IOLL's = 2002 East Central Rural, Fremont Rural & Southeast Rural = 2007 Lakes C, Lakes D & IOLL's = 2002 Northeast Rural & Northwest Rural = 2007
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Lakes A & Lakes B = 2007 Lakes C, Lakes D & IOLL's = 2006 East Central Rural, Fremont Rural & Southeast Rural = 2007 Northeast Rural & Northwest Rural = 2007
6.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	The Cost Approach
7.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	92 Neighborhoods



8.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	<p>Urban/Suburban: 37  Rural Residential: 28  Lakes &amp; IOLL's: 27</p> <p><b>Each</b> small town Assessor Location <b>is</b> a market area or neighborhood where multiple neighborhoods have been combined into one Assessor Location, Rural residential <b>is</b> made up of 4 major market areas with the balance of the areas identified rural subdivisions. The improvements are assessed in a similar manner using related depreciation schedules and economic location adjustments. The major difference in value for location is identified in the first acre value and additional acre values. Other rural improvements are reviewed and valued in a similar manner and during similar time frames.</p> <p>Fremont and surrounding areas are divided into neighborhoods but many are combined using similar age and <b>style</b> properties as a guideline for appraisal direction.</p>
9.	<b>Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
10.	<b>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.)</b>
	No – The “suburban” location constitutes areas on the very outskirts of a city / town / village and within easy commute. Not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction.
11.	<b>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?</b>
	Yes – As discussed in the market area question the rural improvements are reviewed and re-appraised at the same time. This includes rural home sites, rural farm sites and rural subdivisions. Again the areas around Fremont tend to be influenced more by the relative distance and access to Fremont.

**Residential Permit Numbers:**

Permits	Information Statements	Other	Total
847			847

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	995	<b>MEDIAN:</b>	<b>97</b>	COV:	17.91	95% Median C.I.:	95.91 to 97.00
TOTAL Sales Price:	111,929,290	WGT. MEAN:	95	STD:	17.49	95% Wgt. Mean C.I.:	92.83 to 96.29
TOTAL Adj.Sales Price:	111,929,290	MEAN:	98	AVG.ABS.DEV:	10.20	95% Mean C.I.:	96.59 to 98.77
TOTAL Assessed Value:	105,843,775						
AVG. Adj. Sales Price:	112,491	COD:	10.56	MAX Sales Ratio:	300.00		
AVG. Assessed Value:	106,375	PRD:	103.30	MIN Sales Ratio:	20.47		

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

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/06 TO 09/30/06	158	95.70	97.26	95.77	9.51	101.55	66.05	160.45	94.34 to 97.00		97,165	93,054
10/01/06 TO 12/31/06	128	96.40	96.15	94.47	12.01	101.78	43.31	191.79	94.28 to 98.97		108,106	102,125
01/01/07 TO 03/31/07	110	96.94	97.65	95.79	8.35	101.94	62.04	194.60	95.68 to 98.17		112,585	107,850
04/01/07 TO 06/30/07	174	96.67	98.36	95.40	8.91	103.10	42.21	187.52	95.59 to 97.64		111,569	106,439
07/01/07 TO 09/30/07	136	96.86	99.78	95.37	11.19	104.62	57.90	300.00	94.84 to 98.37		119,046	113,536
10/01/07 TO 12/31/07	101	96.94	96.38	88.44	11.33	108.98	25.59	147.20	93.08 to 99.91		124,654	110,242
01/01/08 TO 03/31/08	71	96.32	97.12	94.31	13.64	102.99	20.47	232.35	92.68 to 98.51		109,137	102,925
04/01/08 TO 06/30/08	117	97.00	97.97	95.76	11.59	102.30	58.23	156.97	94.65 to 99.42		123,184	117,965
<u>Study Years</u>												
07/01/06 TO 06/30/07	570	96.41	97.42	95.36	9.67	102.16	42.21	194.60	95.75 to 97.00		106,995	102,032
07/01/07 TO 06/30/08	425	96.94	98.03	93.61	11.73	104.72	20.47	300.00	95.41 to 97.72		119,863	112,200
<u>Calendar Yrs</u>												
01/01/07 TO 12/31/07	521	96.88	98.20	94.03	9.85	104.44	25.59	300.00	95.98 to 97.29		116,272	109,327
<u>ALL</u>												
	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00		112,491	106,375

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	995	<b>MEDIAN:</b>	<b>97</b>	COV:	17.91	95% Median C.I.:	95.91 to 97.00
TOTAL Sales Price:	111,929,290	WGT. MEAN:	95	STD:	17.49	95% Wgt. Mean C.I.:	92.83 to 96.29
TOTAL Adj.Sales Price:	111,929,290	MEAN:	98	AVG.ABS.DEV:	10.20	95% Mean C.I.:	96.59 to 98.77
TOTAL Assessed Value:	105,843,775						
AVG. Adj. Sales Price:	112,491	COD:	10.56	MAX Sales Ratio:	300.00		
AVG. Assessed Value:	106,375	PRD:	103.30	MIN Sales Ratio:	20.47		

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## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AMES	1	20.47	20.47	20.47			20.47	20.47	N/A	50,000	10,235
DODGE	17	93.43	99.71	83.90	27.38	118.84	64.96	177.71	67.21 to 138.37	55,918	46,917
EC RURAL	17	95.38	105.63	91.39	21.64	115.59	71.20	300.00	86.56 to 102.67	124,986	114,220
FREMONT	756	97.00	97.54	96.15	8.24	101.45	56.68	183.06	96.11 to 97.00	115,376	110,933
FREMONT RURAL	17	94.34	100.04	94.43	14.88	105.94	72.61	156.97	87.08 to 115.74	163,053	153,967
HOOVER	22	100.43	99.70	97.02	8.30	102.77	73.13	126.83	94.45 to 104.24	89,125	86,467
INGLEWOOD	6	103.70	98.18	101.70	10.62	96.54	76.92	114.00	76.92 to 114.00	63,301	64,375
LAKES A	9	92.00	93.43	93.83	6.74	99.58	74.63	108.70	89.91 to 100.08	351,166	329,495
LAKES B	19	91.67	95.30	92.21	8.44	103.35	75.06	130.95	91.67 to 100.00	89,209	82,256
LAKES C	5	103.52	113.64	105.12	20.14	108.10	85.08	161.76	N/A	110,700	116,368
LAKES D	6	76.81	81.21	60.56	37.15	134.09	42.21	125.59	42.21 to 125.59	77,166	46,735
MARKET AREA 1	5	94.13	88.46	91.54	9.90	96.64	66.92	101.31	N/A	113,400	103,807
MARKET AREA 4	2	81.58	81.58	82.53	5.19	98.85	77.35	85.82	N/A	145,000	119,672
MARKET AREA 7	2	67.14	67.14	64.53	35.49	104.04	43.31	90.97	N/A	179,678	115,947
MARKET AREA 9	2	60.98	60.98	34.15	58.04	178.57	25.59	96.37	N/A	733,750	250,575
NE RURAL	1	72.56	72.56	72.56			72.56	72.56	N/A	154,500	112,105
NICKERSON	9	94.50	104.96	95.29	22.98	110.15	75.78	194.60	81.08 to 129.67	55,566	52,950
NORTH BEND	39	97.63	98.57	92.05	20.46	107.08	58.23	162.22	80.74 to 106.16	67,778	62,393
NW RURAL	2	94.91	94.91	95.05	4.58	99.85	90.56	99.25	N/A	93,000	88,392
RIVER IOLL'S	3	63.64	66.28	74.52	14.25	88.94	54.00	81.20	N/A	27,333	20,368
SCRIBNER	17	98.66	100.41	100.35	10.01	100.07	83.39	130.83	90.65 to 110.92	57,491	57,689
SE RURAL	16	95.76	95.77	94.75	10.05	101.08	64.78	124.84	85.04 to 104.45	145,162	137,536
SNYDER	10	94.26	103.99	94.86	21.11	109.63	78.70	191.79	80.90 to 128.09	61,800	58,623
UEHLING	10	94.56	115.95	95.81	34.96	121.02	64.04	232.35	77.67 to 187.52	32,995	31,612
WINSLOW	2	100.31	100.31	99.69	2.80	100.62	97.50	103.11	N/A	48,700	48,547
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	888	97.00	98.10	95.99	9.82	102.20	56.68	232.35	96.17 to 97.08	107,856	103,527
2	59	95.68	96.94	82.52	15.07	117.47	25.59	161.76	91.67 to 101.44	124,441	102,695
3	48	90.63	90.88	89.13	17.34	101.97	20.47	300.00	85.82 to 94.13	183,553	163,592
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## PAD 2009 R&amp;O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	995	<b>MEDIAN:</b>	<b>97</b>	COV:	17.91	95% Median C.I.:	95.91 to 97.00
TOTAL Sales Price:	111,929,290	WGT. MEAN:	95	STD:	17.49	95% Wgt. Mean C.I.:	92.83 to 96.29
TOTAL Adj.Sales Price:	111,929,290	MEAN:	98	AVG.ABS.DEV:	10.20	95% Mean C.I.:	96.59 to 98.77
TOTAL Assessed Value:	105,843,775						
AVG. Adj. Sales Price:	112,491	COD:	10.56	MAX Sales Ratio:	300.00		
AVG. Assessed Value:	106,375	PRD:	103.30	MIN Sales Ratio:	20.47		

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

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	929	96.82	97.59	95.64	9.61	102.04	20.47	194.60	96.04 to 97.00	114,982	109,965
2	56	94.29	102.75	72.49	23.36	141.74	25.59	300.00	91.67 to 98.79	78,776	57,107
3	10	72.42	78.12	69.81	31.74	111.90	42.21	125.59	54.00 to 107.95	69,900	48,800
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	983	96.72	97.73	94.81	10.13	103.08	20.47	232.35	95.98 to 97.00	112,925	107,060
06	12	72.42	93.82	65.35	56.13	143.56	42.21	300.00	54.00 to 107.95	76,946	50,285
07											
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	808	96.88	97.29	94.91	8.67	102.50	25.59	183.06	96.04 to 97.00	120,093	113,978
27-0046	17	93.43	99.71	83.90	27.38	118.84	64.96	177.71	67.21 to 138.37	55,918	46,917
27-0062	30	96.64	107.16	96.09	20.94	111.52	72.56	300.00	90.65 to 101.92	61,778	59,364
27-0594	63	95.64	98.81	91.60	16.42	107.88	43.31	232.35	92.57 to 99.64	91,477	83,790
27-0595	74	93.97	96.53	92.70	18.23	104.14	20.47	162.22	91.67 to 98.45	81,078	75,157
89-0024	3	97.00	102.29	100.93	13.68	101.35	85.04	124.84	N/A	109,066	110,085
NonValid School											
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE: 4 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales: 995 **MEDIAN: 97** COV: 17.91 95% Median C.I.: 95.91 to 97.00  
 TOTAL Sales Price: 111,929,290 WGT. MEAN: 95 STD: 17.49 95% Wgt. Mean C.I.: 92.83 to 96.29  
 TOTAL Adj.Sales Price: 111,929,290 MEAN: 98 AVG.ABS.DEV: 10.20 95% Mean C.I.: 96.59 to 98.77  
 TOTAL Assessed Value: 105,843,775  
 AVG. Adj. Sales Price: 112,491 COD: 10.56 MAX Sales Ratio: 300.00  
 AVG. Assessed Value: 106,375 PRD: 103.30 MIN Sales Ratio: 20.47

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## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	64	91.97	101.32	73.46	24.03	137.94	25.59	300.00	91.67 to 98.04	80,528	59,153
Prior TO 1860											
1860 TO 1899	35	95.86	99.36	95.93	13.55	103.57	77.25	160.45	90.69 to 101.90	69,876	67,032
1900 TO 1919	153	96.91	97.56	94.55	13.65	103.18	20.47	187.52	94.52 to 98.83	77,288	73,078
1920 TO 1939	100	95.22	96.49	93.06	12.21	103.68	65.13	194.60	92.17 to 97.33	87,954	81,853
1940 TO 1949	64	96.89	98.31	97.30	7.30	101.04	78.65	125.23	95.64 to 98.51	83,953	81,686
1950 TO 1959	171	97.29	98.54	96.33	9.79	102.30	57.90	191.79	95.35 to 98.88	93,515	90,079
1960 TO 1969	149	96.51	96.73	96.00	7.23	100.77	42.21	156.53	95.60 to 97.72	114,656	110,067
1970 TO 1979	109	96.04	97.75	95.86	9.02	101.97	64.04	156.97	94.84 to 98.37	136,853	131,186
1980 TO 1989	22	97.08	97.33	95.79	9.55	101.61	65.54	113.19	92.95 to 107.13	141,422	135,469
1990 TO 1994	12	98.67	97.49	98.07	7.69	99.41	76.93	112.31	93.95 to 103.27	206,416	202,431
1995 TO 1999	39	97.18	97.06	97.15	6.30	99.92	63.64	122.71	95.07 to 100.31	205,158	199,303
2000 TO Present	77	96.66	95.44	94.49	6.08	101.00	82.12	124.94	92.73 to 97.64	217,592	205,613
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	171.68	174.34	161.78	53.49	107.76	54.00	300.00	N/A	2,812	4,550
5000 TO 9999	4	140.66	142.45	142.25	15.95	100.14	110.79	177.71	N/A	6,275	8,926
Total \$											
1 TO 9999	8	140.66	158.40	148.29	40.62	106.81	54.00	300.00	54.00 to 300.00	4,543	6,738
10000 TO 29999	38	111.32	115.40	114.11	24.35	101.13	63.64	194.60	95.45 to 128.09	22,132	25,255
30000 TO 59999	146	99.28	102.60	101.97	14.25	100.62	20.47	191.79	97.22 to 102.17	45,997	46,902
60000 TO 99999	319	97.00	96.90	96.75	9.50	100.15	58.23	131.83	95.55 to 97.82	79,687	77,101
100000 TO 149999	279	95.59	94.83	94.72	7.25	100.11	42.21	153.80	94.62 to 96.19	122,785	116,304
150000 TO 249999	160	96.05	94.81	94.86	6.50	99.94	43.31	121.26	94.96 to 96.92	182,676	173,286
250000 TO 499999	42	90.65	90.63	90.74	8.12	99.89	72.66	111.39	86.39 to 94.95	308,647	280,058
500000 +	3	89.91	71.86	58.76	27.62	122.30	25.59	100.08	N/A	822,500	483,263
ALL	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:5 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	111.00	155.00	118.93	73.87	130.33	54.00	300.00	N/A	2,333	2,775
5000 TO 9999	5	129.25	141.24	126.34	29.69	111.80	81.77	232.35	N/A	6,670	8,427
Total \$											
1 TO 9999	8	120.13	146.40	125.06	47.46	117.07	54.00	300.00	54.00 to 300.00	5,043	6,307
10000 TO 29999	43	94.50	97.80	89.63	25.28	109.12	20.47	187.52	82.55 to 103.66	25,265	22,645
30000 TO 59999	171	96.98	99.80	95.78	14.34	104.20	42.21	194.60	94.90 to 98.17	50,710	48,571
60000 TO 99999	321	97.00	97.30	95.03	10.57	102.39	43.31	191.79	95.49 to 97.72	84,736	80,525
100000 TO 149999	271	96.03	96.34	95.48	6.59	100.90	58.68	129.69	95.12 to 97.00	126,749	121,023
150000 TO 249999	152	96.97	97.11	96.26	6.28	100.89	72.66	153.80	96.01 to 98.61	193,438	186,196
250000 TO 499999	27	94.13	90.97	84.45	10.20	107.72	25.59	111.39	85.38 to 99.96	370,416	312,817
500000 +	2	95.00	95.00	95.09	5.35	99.90	89.91	100.08	N/A	588,750	559,850
ALL											
	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	88.77	89.85	90.85	4.90	98.91	83.87	96.92	N/A	101,666	92,361
0	59	91.95	102.08	70.60	25.62	144.58	25.59	300.00	91.67 to 98.79	76,547	54,046
10	4	103.20	114.82	109.95	16.88	104.43	96.35	156.53	N/A	39,300	43,210
15	12	96.83	95.01	84.55	12.35	112.37	58.68	131.06	84.88 to 103.08	56,737	47,971
20	104	97.00	100.28	96.53	15.49	103.89	20.47	194.60	95.39 to 100.00	63,768	61,553
25	259	97.00	98.43	96.37	10.90	102.13	57.90	187.52	95.64 to 98.20	80,176	77,269
30	367	96.04	96.45	95.26	8.41	101.25	58.23	153.80	95.10 to 97.00	113,188	107,824
35	138	97.10	96.57	96.02	6.49	100.58	65.54	122.71	96.01 to 99.08	173,533	166,619
40	43	94.96	94.07	93.12	7.54	101.02	72.66	112.31	89.71 to 99.38	253,889	236,420
45	6	100.68	101.46	100.68	3.35	100.77	94.13	111.39	94.13 to 111.39	411,233	414,028
ALL											
	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375

## PAD 2009 R&amp;O Statistics

Base Stat

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Type: Qualified

State Stat Run

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<b>STYLE</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	50	91.67	97.92	68.60	22.74	142.74	25.59	300.00	88.58 to 95.68	88,633	60,802
0	14	105.50	115.54	108.96	24.32	106.04	71.32	232.35	89.96 to 130.95	31,189	33,982
101	667	96.53	97.81	95.85	9.86	102.05	20.47	194.60	95.91 to 97.00	116,691	111,843
102	47	98.65	96.65	95.82	9.58	100.86	54.00	135.62	94.95 to 100.84	140,827	134,943
103	5	97.00	97.68	97.07	9.95	100.63	78.19	119.48	N/A	134,871	130,920
104	190	97.00	96.60	94.81	9.15	101.89	65.13	183.06	95.49 to 97.94	100,264	95,064
106	9	87.82	89.06	88.24	8.25	100.93	74.76	103.75	80.37 to 97.10	146,744	129,492
111	13	95.72	96.51	96.17	5.03	100.35	85.04	112.47	91.65 to 99.69	120,265	115,661
____ALL____											
	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375
<b>CONDITION</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	32	91.84	97.65	87.78	20.07	111.25	43.31	177.71	84.62 to 100.00	59,528	52,251
0	30	91.81	105.58	61.51	29.64	171.66	25.59	300.00	88.58 to 108.70	97,214	59,792
10	2	98.65	98.65	98.35	1.37	100.30	97.29	100.00	N/A	74,400	73,172
15	3	94.50	91.58	97.88	8.63	93.57	77.89	102.36	N/A	46,916	45,920
20	43	106.90	110.67	107.16	21.80	103.27	20.47	194.60	98.45 to 114.67	45,794	49,073
25	75	96.06	99.62	95.34	13.29	104.49	42.21	162.22	94.52 to 99.73	60,182	57,377
30	480	97.08	98.00	96.51	8.51	101.55	57.93	191.79	96.78 to 98.14	115,254	111,234
35	205	95.20	94.65	94.10	8.49	100.59	64.78	155.63	93.94 to 96.32	112,312	105,680
40	122	94.72	94.03	93.69	7.79	100.36	57.90	129.69	92.33 to 96.88	175,321	164,258
45	3	85.82	93.46	97.26	10.96	96.10	83.18	111.39	N/A	200,133	194,646
____ALL____											
	995	96.61	97.68	94.56	10.56	103.30	20.47	300.00	95.91 to 97.00	112,491	106,375





**2009 Correlation Section  
for Dodge County**

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**Residential Real Property**

**I. Correlation**

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

In reviewing the residential analysis there are two subcategories that look as if they are out of line and they are the IOLL and Property Type 6 Recreational (cabins). These two subcategories are related because many IOLL properties are also recreational properties. This sample of sales is not an identifiable group that the County uses for valuation and more importantly the sample of sales do not proportionately represent the assessment base properties.

**2009 Correlation Section  
for Dodge County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>1,548</b>	<b>995</b>	<b>64.28</b>
<b>2008</b>	<b>1,690</b>	<b>1,144</b>	<b>67.69</b>
<b>2007</b>	<b>1,713</b>	<b>1,083</b>	<b>63.22</b>
<b>2006</b>	<b>1,793</b>	<b>1,130</b>	<b>63.02</b>
<b>2005</b>	<b>1,681</b>	<b>1,206</b>	<b>71.74</b>

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

**2009 Correlation Section**  
**for Dodge County**

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

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

#### **Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Dodge County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>96</b>	<b>0.36</b>	<b>96</b>	<b>97</b>
<b>2008</b>	<b>91.4</b>	<b>5.77</b>	<b>97</b>	<b>96.97</b>
<b>2007</b>	<b>93</b>	<b>2.28</b>	<b>95</b>	<b>94</b>
<b>2006</b>	<b>96</b>	<b>2.63</b>	<b>99</b>	<b>97</b>
<b>2005</b>	<b>96</b>	<b>4.08</b>	<b>100</b>	<b>99</b>

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

**2009 Correlation Section  
for Dodge County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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.

**2009 Correlation Section  
for Dodge County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
6.82	2009	0.36
8.57	2008	5.77
2.58	2007	2.28
-0.45	2006	2.63
6.72	2005	4.08

RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and do not support each other. But also the sales file may be more influenced by the influx of large parcels that do not influence the average growth of the remaining commercial parcels in the county.

**2009 Correlation Section  
for Dodge County**

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section  
for Dodge County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97</b>	<b>95</b>	<b>98</b>

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



**2009 Correlation Section  
for Dodge County**

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>10.56</b>	<b>103.30</b>
<b>Difference</b>	<b>0.00</b>	<b>0.30</b>

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

**2009 Correlation Section  
for Dodge County**

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

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>1,073</b>	<b>995</b>	<b>-78</b>
<b>Median</b>	<b>96</b>	<b>97</b>	<b>1</b>
<b>Wgt. Mean</b>	<b>92</b>	<b>95</b>	<b>3</b>
<b>Mean</b>	<b>97</b>	<b>98</b>	<b>1</b>
<b>COD</b>	<b>14.44</b>	<b>10.56</b>	<b>-3.88</b>
<b>PRD</b>	<b>104.81</b>	<b>103.30</b>	<b>-1.51</b>
<b>Minimum</b>	<b>9.84</b>	<b>20.47</b>	<b>10.63</b>
<b>Maximum</b>	<b>340.93</b>	<b>300.00</b>	<b>-40.93</b>

RESIDENTIAL: The statistics for this class of property in this county are a reasonable representation of the assessment actions completed for this property class for this assessment year. There was a change in the record count by 78 and is due to the removal of these records due to being significantly changed with the current assessment not matching what sold. And it should be added that these are a noteworthy number of significantly changed properties due to the proper reorganization of the vacant land sales that were subsequently improved.

**2009 Correlation Section  
for Dodge County**

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**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.

	<b>R&amp;O Statistics</b>	<b>Trended Ratio</b>	<b>Difference</b>
<b>Number of Sales</b>	<b>995</b>	<b>260</b>	<b>735</b>
<b>Median</b>	<b>97</b>	<b>97</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>95</b>	<b>93</b>	<b>2</b>
<b>Mean</b>	<b>98</b>	<b>97</b>	<b>1</b>
<b>COD</b>	<b>10.56</b>	<b>20.44</b>	<b>-9.88</b>
<b>PRD</b>	<b>103.30</b>	<b>104.43</b>	<b>-1.13</b>
<b>Minimum</b>	<b>20.47</b>	<b>2.23</b>	<b>18.24</b>
<b>Maximum</b>	<b>300.00</b>	<b>326.00</b>	<b>-26.00</b>

The trended value analysis does not dispute or run contrary to the R&O Statistical analysis. I find no reason that either set of analysis could be representative of the residential properties in Dodge County.



**PAD 2009 Preliminary Statistics**

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>92</b>	COV:	49.68	95% Median C.I.:	86.61 to 96.00
TOTAL Sales Price:	19,461,293	WGT. MEAN:	83	STD:	45.62	95% Wgt. Mean C.I.:	74.51 to 90.59
TOTAL Adj.Sales Price:	19,461,293	MEAN:	92	AVG.ABS.DEV:	29.57	95% Mean C.I.:	83.83 to 99.82
TOTAL Assessed Value:	16,065,785						
AVG. Adj. Sales Price:	155,690	COD:	32.11	MAX Sales Ratio:	330.00		
AVG. Assessed Value:	128,526	PRD:	111.23	MIN Sales Ratio:	7.92		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	4	87.25	81.78	66.43	20.78	123.11	50.58	102.04	N/A		126,612	84,106
10/01/05 TO 12/31/05	7	103.39	99.86	101.65	11.12	98.24	67.57	117.68	67.57 to 117.68		62,185	63,209
01/01/06 TO 03/31/06	9	97.90	94.99	99.31	10.80	95.65	50.66	112.52	89.02 to 111.39		154,759	153,690
04/01/06 TO 06/30/06	10	96.32	98.17	97.34	25.76	100.85	25.07	208.33	77.79 to 110.22		123,550	120,263
07/01/06 TO 09/30/06	12	88.58	91.19	93.39	25.73	97.64	37.41	172.03	74.52 to 112.90		122,020	113,951
10/01/06 TO 12/31/06	6	66.26	114.13	66.82	103.89	170.81	30.92	330.00	30.92 to 330.00		102,783	68,678
01/01/07 TO 03/31/07	18	95.57	96.36	76.92	28.25	125.26	22.16	176.69	67.09 to 108.42		108,616	83,552
04/01/07 TO 06/30/07	11	120.60	117.69	126.66	23.15	92.92	77.72	185.66	80.01 to 145.88		147,642	187,008
07/01/07 TO 09/30/07	14	56.10	63.28	61.27	40.18	103.28	15.90	135.18	37.04 to 91.81		140,778	86,258
10/01/07 TO 12/31/07	13	88.81	80.31	76.38	32.16	105.15	13.11	149.49	22.36 to 106.66		325,340	248,482
01/01/08 TO 03/31/08	7	95.72	109.67	93.64	45.95	117.12	18.63	287.52	18.63 to 287.52		145,575	136,319
04/01/08 TO 06/30/08	14	87.81	79.24	65.36	31.77	121.24	7.92	135.35	39.99 to 110.04		215,124	140,599
____Study Years____												
07/01/05 TO 06/30/06	30	97.11	95.42	94.25	17.32	101.25	25.07	208.33	94.98 to 101.29		119,002	112,158
07/01/06 TO 06/30/07	47	95.13	102.30	94.35	35.10	108.42	22.16	330.00	84.64 to 102.80		120,427	113,628
07/01/07 TO 06/30/08	48	83.60	79.31	71.94	37.99	110.24	7.92	287.52	60.75 to 92.08		213,147	153,344
____Calendar Yrs____												
01/01/06 TO 12/31/06	37	95.32	97.72	92.70	30.98	105.42	25.07	330.00	80.72 to 99.88		127,278	117,982
01/01/07 TO 12/31/07	56	89.90	88.55	81.79	33.91	108.27	13.11	185.66	77.72 to 96.42		174,633	142,838
____ALL____												
	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00		155,690	128,526

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	46.75	71.15	29.67	94.32	239.77	17.21	149.49	N/A		211,885	62,876
DODGE	5	85.69	127.49	111.29	87.91	114.56	30.92	287.52	N/A		27,580	30,693
EC RURAL	1	96.00	96.00	96.00			96.00	96.00	N/A		130,000	124,800
FREMONT	77	91.81	90.10	83.94	22.11	107.33	7.92	208.33	85.62 to 95.90		202,851	170,281
HOOPER	5	80.08	100.99	98.37	49.29	102.67	37.04	172.03	N/A		79,990	78,685
NICKERSON	2	55.53	55.53	51.79	8.91	107.20	50.58	60.47	N/A		151,000	78,210
NORTH BEND	16	97.24	95.18	93.17	31.62	102.16	15.90	185.66	67.09 to 112.52		114,782	106,944
SCRIBNER	6	105.03	100.17	88.54	18.96	113.13	42.26	135.18	42.26 to 135.18		19,416	17,191
SNYDER	2	108.62	108.62	100.74	8.35	107.82	99.55	117.68	N/A		21,400	21,557
UEHLING	7	37.41	88.99	38.54	173.13	230.90	18.63	330.00	18.63 to 330.00		27,214	10,487
WINSLOW	1	13.11	13.11	13.11			13.11	13.11	N/A		49,900	6,540
____ALL____												
	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00		155,690	128,526

## PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Adj.Sales Price:	19,461,293	MEAN:	92	AVG.ABS.DEV:	29.57	95% Mean C.I.:	83.83 to 99.82
TOTAL Assessed Value:	16,065,785						
AVG. Adj. Sales Price:	155,690	COD:	32.11	MAX Sales Ratio:	330.00		
AVG. Assessed Value:	128,526	PRD:	111.23	MIN Sales Ratio:	7.92		

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## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	110	93.00	93.02	83.12	32.69	111.92	7.92	330.00	87.02 to 96.42	149,877	124,573
2	14	78.90	82.09	78.67	29.37	104.35	39.68	141.55	45.47 to 112.90	203,195	159,847
3	1	96.00	96.00	96.00			96.00	96.00	N/A	130,000	124,800
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	102	92.19	90.79	84.69	28.93	107.20	13.11	287.52	85.69 to 96.00	161,232	136,554
2	22	90.58	96.28	70.44	48.53	136.68	7.92	330.00	64.89 to 102.04	135,026	95,116
3	1	99.14	99.14	99.14			99.14	99.14	N/A	45,000	44,615
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	79	91.81	89.93	81.84	23.37	109.88	7.92	208.33	85.62 to 95.90	205,635	168,299
27-0046	5	85.69	127.49	111.29	87.91	114.56	30.92	287.52	N/A	27,580	30,693
27-0062	10	101.47	96.10	92.13	19.87	104.31	42.26	135.18	46.75 to 118.40	29,930	27,574
27-0594	15	60.47	83.47	66.83	86.34	124.89	13.11	330.00	25.07 to 102.41	62,823	41,986
27-0595	16	97.24	95.18	93.17	31.62	102.16	15.90	185.66	67.09 to 112.52	114,782	106,944
89-0024											
NonValid School											
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

**PAD 2009 Preliminary Statistics**

Base Stat

PAGE: 3 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>92</b>	COV:	49.68	95% Median C.I.:	86.61 to 96.00
TOTAL Sales Price:	19,461,293	WGT. MEAN:	83	STD:	45.62	95% Wgt. Mean C.I.:	74.51 to 90.59
TOTAL Adj.Sales Price:	19,461,293	MEAN:	92	AVG.ABS.DEV:	29.57	95% Mean C.I.:	83.83 to 99.82
TOTAL Assessed Value:	16,065,785						
AVG. Adj. Sales Price:	155,690	COD:	32.11	MAX Sales Ratio:	330.00		
AVG. Assessed Value:	128,526	PRD:	111.23	MIN Sales Ratio:	7.92		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	29	89.02	87.64	81.42	33.90	107.64	17.21	208.33	69.53 to 100.00	137,309	111,800
Prior TO 1860											
1860 TO 1899	3	145.88	133.22	123.42	22.76	107.93	77.08	176.69	N/A	120,333	148,520
1900 TO 1919	20	92.28	98.27	67.85	67.90	144.83	7.92	330.00	25.07 to 135.18	53,095	36,026
1920 TO 1939	15	82.32	81.18	79.07	27.32	102.67	42.26	120.60	56.05 to 108.42	104,450	82,590
1940 TO 1949	7	96.43	94.32	97.91	16.23	96.33	55.85	127.32	55.85 to 127.32	87,128	85,306
1950 TO 1959	10	95.69	100.46	94.21	11.80	106.63	80.72	135.35	88.81 to 128.37	147,766	139,217
1960 TO 1969	13	95.72	103.87	101.37	20.40	102.46	60.47	172.03	85.62 to 114.43	205,730	208,556
1970 TO 1979	10	76.88	75.66	71.55	18.28	105.75	39.99	99.55	56.15 to 96.00	330,195	236,244
1980 TO 1989	7	90.74	79.05	70.32	19.64	112.42	31.34	100.99	31.34 to 100.99	238,214	167,512
1990 TO 1994	3	95.32	79.83	66.20	18.61	120.58	45.47	98.69	N/A	168,333	111,443
1995 TO 1999	2	86.07	86.07	71.28	29.42	120.75	60.75	111.39	N/A	505,000	359,960
2000 TO Present	6	102.05	102.79	90.80	18.44	113.20	65.77	149.49	65.77 to 149.49	207,193	188,132
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	117.68	183.04	154.13	64.74	118.75	101.43	330.00	N/A	1,733	2,671
5000 TO 9999	1	118.40	118.40	118.40			118.40	118.40	N/A	5,000	5,920
Total \$											
1 TO 9999	4	118.04	166.88	136.62	48.56	122.15	101.43	330.00	N/A	2,550	3,483
10000 TO 29999	19	97.78	105.66	106.92	51.38	98.82	25.07	287.52	46.75 to 148.83	18,605	19,893
30000 TO 59999	21	85.69	83.38	84.84	37.24	98.27	13.11	149.49	56.64 to 102.04	44,100	37,416
60000 TO 99999	19	97.90	99.79	100.28	20.13	99.52	18.63	172.03	85.62 to 112.90	77,010	77,226
100000 TO 149999	15	91.81	87.62	87.90	14.13	99.68	53.17	116.65	77.08 to 96.20	123,500	108,554
150000 TO 249999	23	89.02	81.56	81.25	23.05	100.38	7.92	145.88	76.72 to 93.92	192,135	156,117
250000 TO 499999	20	90.03	89.04	89.68	27.24	99.28	39.99	185.66	69.53 to 100.89	348,933	312,933
500000 +	4	46.05	46.24	56.19	47.69	82.28	17.21	75.64	N/A	864,499	485,783
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

## PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 6

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Assessed Value:	16,065,785						
AVG. Adj. Sales Price:	155,690	COD:	32.11	MAX Sales Ratio:	330.00		
AVG. Assessed Value:	128,526	PRD:	111.23	MIN Sales Ratio:	7.92		

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(!: Derived)

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## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	74.09	107.11	36.91	102.47	290.22	15.90	330.00	15.90 to 330.00	9,700	3,580
5000 TO 9999	6	37.22	46.95	30.96	58.76	151.64	13.11	118.40	13.11 to 118.40	22,816	7,064
Total \$											
1 TO 9999	12	42.08	77.03	32.73	119.90	235.32	13.11	330.00	25.07 to 117.68	16,258	5,322
10000 TO 29999	19	95.13	86.54	55.37	39.38	156.30	7.92	176.69	55.85 to 106.66	36,336	20,119
30000 TO 59999	14	88.30	97.99	75.12	30.49	130.44	22.16	208.33	73.00 to 135.35	61,532	46,224
60000 TO 99999	26	95.61	96.80	71.45	29.98	135.48	17.21	287.52	77.79 to 110.04	108,893	77,804
100000 TO 149999	22	90.50	90.46	80.96	22.31	111.74	45.47	172.03	76.72 to 96.00	157,134	127,217
150000 TO 249999	17	89.02	85.74	78.21	17.85	109.63	31.34	111.39	69.53 to 104.75	253,470	198,233
250000 TO 499999	12	99.94	99.74	93.29	15.37	106.91	60.75	145.88	77.72 to 101.29	392,680	366,349
500000 +	3	114.43	125.24	99.15	32.05	126.31	75.64	185.66	N/A	801,666	794,871
ALL											
	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	47	95.32	88.82	83.16	25.76	106.81	17.21	208.33	80.08 to 100.00	138,421	115,115
10	41	91.81	96.00	80.91	43.74	118.65	13.11	330.00	67.09 to 99.55	119,523	96,706
20	36	88.45	91.12	82.97	26.92	109.83	7.92	185.66	77.72 to 98.69	218,305	181,128
30	1	86.61	86.61	86.61			86.61	86.61	N/A	196,000	169,765
ALL											
	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526



**PAD 2009 Preliminary Statistics**

Base Stat

PAGE:5 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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(!: Derived)

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	24	84.52	83.31	69.11	36.92	120.55	17.21	208.33	64.89 to 101.43	126,961	87,746
297	1	100.89	100.89	100.89			100.89	100.89	N/A	250,000	252,215
303	1	56.64	56.64	56.64			56.64	56.64	N/A	50,000	28,320
326	5	87.02	89.30	61.01	36.09	146.37	50.58	163.13	N/A	68,700	41,915
330	1	95.72	95.72	95.72			95.72	95.72	N/A	348,625	333,720
339	1	176.69	176.69	176.69			176.69	176.69	N/A	16,000	28,270
340	1	287.52	287.52	287.52			287.52	287.52	N/A	21,000	60,380
341	1	75.64	75.64	75.64			75.64	75.64	N/A	1,590,000	1,202,685
342	1	172.03	172.03	172.03			172.03	172.03	N/A	75,000	129,020
344	10	85.13	79.16	89.33	20.88	88.61	7.92	114.43	55.85 to 99.88	216,290	193,219
346	1	60.47	60.47	60.47			60.47	60.47	N/A	37,000	22,375
349	2	96.40	96.40	98.86	4.76	97.51	91.81	100.99	N/A	237,500	234,797
350	1	60.75	60.75	60.75			60.75	60.75	N/A	800,000	485,995
351	1	92.30	92.30	92.30			92.30	92.30	N/A	155,000	143,070
352	6	84.01	72.72	81.04	17.15	89.73	15.90	89.06	15.90 to 89.06	141,975	115,053
353	22	99.91	104.84	93.81	33.49	111.76	25.07	330.00	74.52 to 110.22	79,034	74,139
381	1	88.81	88.81	88.81			88.81	88.81	N/A	236,000	209,600
386	2	73.38	73.38	72.76	38.03	100.85	45.47	101.29	N/A	293,500	213,555
391	1	56.15	56.15	56.15			56.15	56.15	N/A	209,000	117,350
406	13	102.41	107.90	100.67	14.78	107.18	77.08	149.49	93.92 to 127.32	104,012	104,709
407	1	51.82	51.82	51.82			51.82	51.82	N/A	275,000	142,500
412	1	100.00	100.00	100.00			100.00	100.00	N/A	459,375	459,375
419	1	31.34	31.34	31.34			31.34	31.34	N/A	500,000	156,695
442	4	20.50	38.41	34.38	109.99	111.74	13.11	99.55	N/A	49,975	17,180
459	1	96.20	96.20	96.20			96.20	96.20	N/A	100,000	96,200
493	1	77.72	77.72	77.72			77.72	77.72	N/A	393,500	305,825
494	1	185.66	185.66	185.66			185.66	185.66	N/A	350,000	649,815
495	1	145.88	145.88	145.88			145.88	145.88	N/A	220,000	320,935
528	18	93.53	88.30	77.39	21.46	114.10	39.99	135.18	67.09 to 96.42	145,425	112,539
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>92</b>	COV:	49.68	95% Median C.I.:	86.61 to 96.00
TOTAL Sales Price:	19,461,293	WGT. MEAN:	83	STD:	45.62	95% Wgt. Mean C.I.:	74.51 to 90.59
TOTAL Adj.Sales Price:	19,461,293	MEAN:	92	AVG.ABS.DEV:	29.57	95% Mean C.I.:	83.83 to 99.82
TOTAL Assessed Value:	16,065,785						
AVG. Adj. Sales Price:	155,690	COD:	32.11	MAX Sales Ratio:	330.00		
AVG. Assessed Value:	128,526	PRD:	111.23	MIN Sales Ratio:	7.92		

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PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	87.84	87.84	87.60	1.39	100.27	86.61	89.06	N/A	163,500	143,220
03	97	92.08	90.85	80.83	34.91	112.40	7.92	330.00	82.32 to 96.42	152,552	123,313
04	26	93.64	95.74	88.04	23.38	108.75	39.99	208.33	77.78 to 102.04	166,797	146,843
ALL	125	92.08	91.82	82.55	32.11	111.23	7.92	330.00	86.61 to 96.00	155,690	128,526

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

**Commercial**

Began the review of commercial properties in Fremont and surrounding towns and villages

Verified Building permits and assigned valuation based on percentage of completion

Reviewed sales, depreciation tables and land values throughout county

## 2009 Assessment Survey for Dodge County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser Supervisor and Appraisal Staff
2.	<b>Valuation done by:</b>
	Appraiser Supervisor and Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Appraisal Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Lakes A & Lakes B = 2007 Lakes C, Lakes D & IOLL's = 2002 Market Areas 1-12 = 2002 East Central Rural, Fremont Rural & Southeast Rural = 2007 Northeast Rural & Northwest Rural = 2002
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	Fremont, Hooper, Inglewood, Scribner = 2007 Dodge, Nickerson, North Bend, Snyder, Uehling, Winslow = 2002 Lakes A & Lakes B = 2007 Lakes C, Lakes D & IOLL's = 2006 Market Areas 1-12 = 2002 East Central Rural, Fremont Rural & Southeast Rural = 2007 Northeast Rural & Northwest Rural = 2002
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2007 - An income approach has been used to estimate or establish market value on certain property types, generally limited to the downtown retail and multi-family housing units
7.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	Cost Approach (main approach) and the Income Approach (for certain property types)

8.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	44 Market Areas
9.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	<p>Urban/Suburban: 30  Acreages and Rural: 13  Lakes &amp; IOLL's: 1</p> <p>The market areas and neighborhoods are defined by geographical location of towns and the neighborhoods within those towns. The small towns are grouped with the associated assessor location and the rural properties are identified where they are located within the rural market areas. In Fremont there is the down town area and then there are highway and thoroughfare areas such as 23<sup>rd</sup> Street and Bell Street.</p>
10.	<b>Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
11.	<b>Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?</b>
	Yes
12.	<b>Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)</b>
	No - The "suburban" Assessor Location constitutes areas on the very outskirts of a city/town/village but does not necessarily follow the statutory definition of the 1 or 2 mile zoning jurisdiction.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>185</b>			<b>185</b>

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>96</b>	COV:	55.53	95% Median C.I.:	92.30 to 99.55
TOTAL Sales Price:	12,834,716	WGT. MEAN:	94	STD:	54.22	95% Wgt. Mean C.I.:	85.91 to 102.29
TOTAL Adj.Sales Price:	12,834,716	MEAN:	98	AVG.ABS.DEV:	28.75	95% Mean C.I.:	87.46 to 107.81
TOTAL Assessed Value:	12,077,690						
AVG. Adj. Sales Price:	117,749	COD:	29.95	MAX Sales Ratio:	495.00		
AVG. Assessed Value:	110,804	PRD:	103.76	MIN Sales Ratio:	15.90		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	3	76.72	76.45	64.97	22.36	117.66	50.58	102.04	N/A	161,316	104,808
10/01/05 TO 12/31/05	7	103.39	99.86	101.65	11.12	98.24	67.57	117.68	67.57 to 117.68	62,185	63,209
01/01/06 TO 03/31/06	9	97.90	94.99	99.31	10.80	95.65	50.66	112.52	89.02 to 111.39	154,759	153,690
04/01/06 TO 06/30/06	9	96.20	84.46	92.85	14.17	90.96	25.07	100.00	77.79 to 99.88	134,611	124,986
07/01/06 TO 09/30/06	12	89.76	94.29	96.57	22.19	97.64	37.41	172.03	77.08 to 112.90	122,020	117,834
10/01/06 TO 12/31/06	5	96.38	162.73	72.98	117.14	222.98	30.92	495.00	N/A	96,340	70,310
01/01/07 TO 03/31/07	18	95.57	98.02	77.99	26.58	125.68	22.16	176.69	80.92 to 108.42	108,616	84,712
04/01/07 TO 06/30/07	9	120.60	119.84	139.76	17.56	85.75	85.69	185.66	90.91 to 139.10	108,766	152,012
07/01/07 TO 09/30/07	12	75.15	72.59	81.53	37.89	89.03	15.90	135.18	42.26 to 99.00	88,551	72,195
10/01/07 TO 12/31/07	10	99.02	85.42	101.99	33.61	83.75	22.36	158.28	26.49 to 114.98	139,403	142,182
01/01/08 TO 03/31/08	8	95.99	105.41	88.97	49.79	118.47	18.63	287.52	18.63 to 287.52	165,815	147,528
04/01/08 TO 06/30/08	7	110.88	106.05	105.83	15.68	100.21	60.47	135.35	60.47 to 135.35	92,571	97,970
<u>Study Years</u>											
07/01/05 TO 06/30/06	28	96.32	90.83	92.66	14.03	98.03	25.07	117.68	89.02 to 100.89	125,842	116,606
07/01/06 TO 06/30/07	44	96.19	108.82	95.46	35.89	113.99	22.16	495.00	89.06 to 108.42	110,907	105,875
07/01/07 TO 06/30/08	37	95.72	89.48	93.75	34.87	95.45	15.90	287.52	67.44 to 102.41	119,761	112,275
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	35	95.90	101.72	93.92	30.88	108.30	25.07	495.00	88.09 to 98.05	130,008	122,104
01/01/07 TO 12/31/07	49	95.75	93.23	96.11	30.13	97.00	15.90	185.66	85.69 to 102.67	110,013	105,737
<u>ALL</u>											
	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>96</b>	COV:	55.53	95% Median C.I.:	92.30 to 99.55
TOTAL Sales Price:	12,834,716	WGT. MEAN:	94	STD:	54.22	95% Wgt. Mean C.I.:	85.91 to 102.29
TOTAL Adj.Sales Price:	12,834,716	MEAN:	98	AVG.ABS.DEV:	28.75	95% Mean C.I.:	87.46 to 107.81
TOTAL Assessed Value:	12,077,690						
AVG. Adj. Sales Price:	117,749	COD:	29.95	MAX Sales Ratio:	495.00		
AVG. Assessed Value:	110,804	PRD:	103.76	MIN Sales Ratio:	15.90		

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## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	5	85.69	132.35	120.09	82.24	110.21	30.92	287.52	N/A	27,580	33,121
EC RURAL	1	96.00	96.00	96.00			96.00	96.00	N/A	130,000	124,800
FREMONT	62	96.29	97.30	95.33	15.73	102.06	22.16	158.28	94.98 to 101.29	159,202	151,771
HOOPER	5	80.08	100.99	98.37	49.29	102.67	37.04	172.03	N/A	79,990	78,685
MARKET AREA 1	1	26.49	26.49	26.49			26.49	26.49	N/A	70,000	18,540
MARKET AREA 12	1	34.69	34.69	34.69			34.69	34.69	N/A	307,500	106,680
MARKET AREA 4	1	56.26	56.26	56.26			56.26	56.26	N/A	20,600	11,590
NICKERSON	2	55.53	55.53	51.79	8.91	107.20	50.58	60.47	N/A	151,000	78,210
NORTH BEND	14	98.91	100.40	120.93	30.10	83.02	15.90	185.66	67.09 to 148.83	84,751	102,491
SCRIBNER	7	103.39	92.54	85.24	24.33	108.57	42.26	135.18	42.26 to 135.18	18,071	15,403
SNYDER	2	108.62	108.62	100.74	8.35	107.82	99.55	117.68	N/A	21,400	21,557
UEHLING	7	37.41	112.56	39.40	236.14	285.65	18.63	495.00	18.63 to 495.00	27,214	10,723
WINSLOW	1	59.99	59.99	59.99			59.99	59.99	N/A	49,900	29,935
ALL	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	96	96.41	100.35	97.18	30.19	103.26	15.90	495.00	94.98 to 100.48	112,131	108,971
2	11	91.50	80.58	78.77	25.55	102.30	34.69	114.98	45.47 to 112.90	170,009	133,918
3	2	61.25	61.25	71.67	56.75	85.45	26.49	96.00	N/A	100,000	71,670
ALL	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	91	96.20	96.99	98.10	26.38	98.87	15.90	287.52	94.98 to 100.48	123,748	121,391
2	17	90.91	101.00	64.53	52.20	156.51	22.16	495.00	46.75 to 102.04	89,917	58,026
3	1	99.14	99.14	99.14			99.14	99.14	N/A	45,000	44,615
ALL	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE: 3 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>96</b>	COV:	55.53	95% Median C.I.:	92.30 to 99.55
TOTAL Sales Price:	12,834,716	WGT. MEAN:	94	STD:	54.22	95% Wgt. Mean C.I.:	85.91 to 102.29
TOTAL Adj.Sales Price:	12,834,716	MEAN:	98	AVG.ABS.DEV:	28.75	95% Mean C.I.:	87.46 to 107.81
TOTAL Assessed Value:	12,077,690						
AVG. Adj. Sales Price:	117,749	COD:	29.95	MAX Sales Ratio:	495.00		
AVG. Assessed Value:	110,804	PRD:	103.76	MIN Sales Ratio:	15.90		

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## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	63	96.20	96.31	93.50	16.51	103.00	22.16	158.28	94.98 to 100.89	161,556	151,055
27-0046	5	85.69	132.35	120.09	82.24	110.21	30.92	287.52	N/A	27,580	33,121
27-0062	10	101.47	96.10	92.13	19.87	104.31	42.26	135.18	46.75 to 118.40	29,930	27,574
27-0594	15	60.47	97.59	69.49	99.36	140.44	18.63	495.00	37.04 to 102.41	62,823	43,656
27-0595	15	98.69	97.46	119.83	31.02	81.33	15.90	185.66	67.09 to 112.52	80,475	96,431
89-0024	1	26.49	26.49	26.49			26.49	26.49	N/A	70,000	18,540
NonValid School											
ALL											
	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	27	91.50	98.47	89.60	43.74	109.90	22.16	495.00	64.89 to 101.43	99,872	89,482
Prior TO 1860											
1860 TO 1899	3	121.13	124.97	108.34	27.41	115.34	77.08	176.69	N/A	120,333	130,373
1900 TO 1919	19	96.38	97.58	95.17	45.80	102.53	15.90	287.52	37.41 to 135.18	55,836	53,142
1920 TO 1939	15	82.85	82.84	79.90	25.32	103.68	42.26	120.60	55.28 to 108.42	104,450	83,459
1940 TO 1949	7	96.43	95.37	96.95	11.22	98.37	67.44	127.32	67.44 to 127.32	87,128	84,472
1950 TO 1959	8	96.60	103.04	95.79	13.19	107.57	80.72	135.35	80.72 to 135.35	134,125	128,476
1960 TO 1969	12	101.58	107.10	105.36	20.69	101.65	60.47	172.03	85.62 to 114.98	211,208	222,538
1970 TO 1979	5	95.90	89.65	87.75	8.08	102.16	76.72	99.55	N/A	112,990	99,149
1980 TO 1989	5	99.00	92.17	95.28	17.51	96.74	50.58	123.38	N/A	203,500	193,888
1990 TO 1994	3	95.32	79.83	66.20	18.61	120.58	45.47	98.69	N/A	168,333	111,443
1995 TO 1999	1	111.39	111.39	111.39			111.39	111.39	N/A	210,000	233,925
2000 TO Present	4	107.66	118.72	108.08	15.49	109.85	101.29	158.28	N/A	158,665	171,480
ALL											
	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804



## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>96</b>	COV:	55.53	95% Median C.I.:	92.30 to 99.55
TOTAL Sales Price:	12,834,716	WGT. MEAN:	94	STD:	54.22	95% Wgt. Mean C.I.:	85.91 to 102.29
TOTAL Adj.Sales Price:	12,834,716	MEAN:	98	AVG.ABS.DEV:	28.75	95% Mean C.I.:	87.46 to 107.81
TOTAL Assessed Value:	12,077,690						
AVG. Adj. Sales Price:	117,749	COD:	29.95	MAX Sales Ratio:	495.00		
AVG. Assessed Value:	110,804	PRD:	103.76	MIN Sales Ratio:	15.90		

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## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	117.68	238.04	185.87	111.48	128.07	101.43	495.00	N/A	1,733	3,221
5000 TO 9999	1	118.40	118.40	118.40			118.40	118.40	N/A	5,000	5,920
Total \$											
1 TO 9999	4	118.04	208.13	152.79	83.51	136.21	101.43	495.00	N/A	2,550	3,896
10000 TO 29999	18	91.07	97.65	96.94	53.69	100.73	25.07	287.52	46.75 to 135.18	18,200	17,642
30000 TO 59999	21	90.91	88.65	90.82	30.50	97.60	15.90	158.28	67.44 to 102.04	44,100	40,054
60000 TO 99999	20	97.97	98.77	99.96	21.18	98.81	18.63	172.03	94.98 to 112.52	76,660	76,629
100000 TO 149999	14	95.83	93.19	93.73	8.92	99.42	67.09	116.65	77.79 to 100.00	121,658	114,036
150000 TO 249999	18	95.14	89.57	89.15	16.22	100.47	22.16	121.13	80.72 to 102.80	190,549	169,875
250000 TO 499999	14	100.18	92.74	96.17	26.91	96.43	34.69	185.66	50.58 to 114.98	350,321	336,897
ALL											
	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	74.09	134.61	39.74	139.59	338.72	15.90	495.00	15.90 to 495.00	9,700	3,855
5000 TO 9999	5	37.41	53.72	41.20	57.18	130.38	25.07	118.40	N/A	17,400	7,169
Total \$											
1 TO 9999	11	46.75	97.84	40.62	143.28	240.89	15.90	495.00	25.07 to 118.40	13,200	5,361
10000 TO 29999	19	87.02	86.12	66.56	42.72	129.40	18.63	176.69	56.26 to 106.66	30,178	20,086
30000 TO 59999	13	90.91	91.58	73.03	19.68	125.40	22.16	139.10	80.92 to 102.04	62,288	45,491
60000 TO 99999	22	97.45	107.87	96.19	24.40	112.14	55.28	287.52	88.09 to 112.90	79,857	76,814
100000 TO 149999	22	93.81	91.51	79.63	23.11	114.92	34.69	172.03	76.72 to 100.00	157,030	125,047
150000 TO 249999	12	99.84	99.90	98.93	7.44	100.99	82.85	113.94	94.66 to 108.42	200,403	198,256
250000 TO 499999	7	100.89	106.03	104.76	7.12	101.21	95.18	123.38	95.18 to 123.38	345,089	361,523
500000 +	3	114.98	137.26	133.01	21.60	103.20	111.14	185.66	N/A	424,791	564,996
ALL											
	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	46	95.54	94.70	86.61	30.78	109.34	22.16	495.00	89.06 to 100.00	122,041	105,702
10	34	97.53	96.26	90.06	35.79	106.88	15.90	287.52	77.79 to 106.66	97,440	87,757
20	28	97.54	104.19	108.95	21.61	95.63	51.82	185.66	88.09 to 113.94	132,566	144,435
30	1	95.62	95.62	95.62			95.62	95.62	N/A	196,000	187,410
ALL											
	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>96</b>	COV:	55.53	95% Median C.I.:	92.30 to 99.55
TOTAL Sales Price:	12,834,716	WGT. MEAN:	94	STD:	54.22	95% Wgt. Mean C.I.:	85.91 to 102.29
TOTAL Adj.Sales Price:	12,834,716	MEAN:	98	AVG.ABS.DEV:	28.75	95% Mean C.I.:	87.46 to 107.81
TOTAL Assessed Value:	12,077,690						
AVG. Adj. Sales Price:	117,749	COD:	29.95	MAX Sales Ratio:	495.00		
AVG. Assessed Value:	110,804	PRD:	103.76	MIN Sales Ratio:	15.90		

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

Printed: 03/26/2009 20:46:28

## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	23	90.91	95.41	73.57	46.39	129.68	22.16	495.00	56.26 to 101.43	93,702	68,938
297	1	100.89	100.89	100.89			100.89	100.89	N/A	250,000	252,215
303	1	80.92	80.92	80.92			80.92	80.92	N/A	50,000	40,460
326	5	87.02	89.30	61.01	36.09	146.37	50.58	163.13	N/A	68,700	41,915
330	1	100.48	100.48	100.48			100.48	100.48	N/A	348,625	350,285
339	1	176.69	176.69	176.69			176.69	176.69	N/A	16,000	28,270
340	1	287.52	287.52	287.52			287.52	287.52	N/A	21,000	60,380
342	1	172.03	172.03	172.03			172.03	172.03	N/A	75,000	129,020
344	10	90.14	91.48	99.09	13.58	92.32	67.44	114.98	77.79 to 113.94	216,290	214,331
346	1	60.47	60.47	60.47			60.47	60.47	N/A	37,000	22,375
349	2	111.19	111.19	117.74	10.96	94.44	99.00	123.38	N/A	237,500	279,625
351	1	92.30	92.30	92.30			92.30	92.30	N/A	155,000	143,070
352	6	84.27	74.31	83.29	18.77	89.22	15.90	95.62	15.90 to 95.62	141,975	118,249
353	20	96.72	96.66	96.24	21.95	100.44	25.07	148.83	90.45 to 108.42	79,387	76,401
386	2	73.38	73.38	72.76	38.03	100.85	45.47	101.29	N/A	293,500	213,555
406	12	102.74	111.28	106.10	14.54	104.88	77.08	158.28	98.69 to 127.32	91,846	97,453
407	1	51.82	51.82	51.82			51.82	51.82	N/A	275,000	142,500
412	1	111.14	111.14	111.14			111.14	111.14	N/A	459,375	510,530
442	4	41.18	50.13	46.08	71.98	108.79	18.63	99.55	N/A	49,975	23,028
459	1	96.20	96.20	96.20			96.20	96.20	N/A	100,000	96,200
494	1	185.66	185.66	185.66			185.66	185.66	N/A	350,000	649,815
495	1	121.13	121.13	121.13			121.13	121.13	N/A	220,000	266,495
528	12	95.95	97.11	95.03	18.59	102.19	42.26	135.18	80.08 to 120.60	84,375	80,180
ALL	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	92.34	92.34	92.99	3.55	99.30	89.06	95.62	N/A	163,500	152,042
03	88	96.29	97.90	92.61	33.69	105.71	15.90	495.00	90.45 to 99.88	112,311	104,013
04	19	95.32	96.96	99.85	14.94	97.11	56.26	128.37	90.91 to 112.90	138,122	137,917
ALL	109	96.00	97.64	94.10	29.95	103.76	15.90	495.00	92.30 to 99.55	117,749	110,804



**2009 Correlation Section**  
**for Dodge County**

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**Commerical Real Property**

**I. Correlation**

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

In reviewing the Commercial analysis there is one subcategory that looks as if is out of line and it is the Status 2 (Unimproved).

This sample of sales is not a homogeneous group that the County uses for valuation. Rather the appraisers break out the comparable parts and compare industrial land sales for valuing the industrial land and Commercial downtown vacant land sales to value downtown lots and on to the highway commercial vacant land sales to values the many varied highway commercial properties. So this sample of sales does not proportionately represent the assessment base properties.

**2009 Correlation Section  
for Dodge County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>247</b>	<b>109</b>	<b>44.13</b>
<b>2008</b>	<b>229</b>	<b>100</b>	<b>43.67</b>
<b>2007</b>	<b>196</b>	<b>98</b>	<b>50.00</b>
<b>2006</b>	<b>201</b>	<b>98</b>	<b>48.76</b>
<b>2005</b>	<b>217</b>	<b>136</b>	<b>62.67</b>

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

**2009 Correlation Section**  
**for Dodge County**

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

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

#### **Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Dodge County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>92</b>	<b>-0.35</b>	<b>92</b>	<b>96</b>
<b>2008</b>	<b>92.12</b>	<b>3.73</b>	<b>96</b>	<b>96.98</b>
<b>2007</b>	<b>97</b>	<b>0.69</b>	<b>98</b>	<b>96</b>
<b>2006</b>	<b>99</b>	<b>0.10</b>	<b>99</b>	<b>100</b>
<b>2005</b>	<b>87</b>	<b>7.92</b>	<b>94</b>	<b>100</b>

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two values are similar and do support each other. Especially considering that both measures are both within the range.

**2009 Correlation Section**  
**for Dodge County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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.



**2009 Correlation Section  
for Dodge County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
30.56	2009	-0.35
16.59	2008	3.73
1.98	2007	0.69
1.13	2006	0.10
63.31	2005	7.92

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and do not support each other. But also the sales file may be more influenced by the influx of large parcels that do not influence the average growth of the remaining commercial parcels in the county.

**2009 Correlation Section  
for Dodge County**

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2009 Correlation Section  
for Dodge County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96	94	98

COMMERCIAL: The median is the most reliable measure of the level of value for this class of property. There is only a slight difference between the three measures of central tendency. The COD measurement is unduly influenced by outlying sales and not a negative reflection on the assessment practices of the county.

**2009 Correlation Section  
for Dodge County**

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>29.95</b>	<b>103.76</b>
<b>Difference</b>	<b>9.95</b>	<b>0.76</b>

COMMERCIAL: The coefficient of dispersion is significantly outside the prescribed range with the price-related differential only slightly outside of the range. Also the coefficient of dispersion measurement could be unduly influenced by outlying sales. Overall the qualitative measures do not indicate unacceptable assessment uniformity for this property class as a whole taking into consideration this property type as a whole.

**2009 Correlation Section  
for Dodge County**

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

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>125</b>	<b>109</b>	<b>-16</b>
<b>Median</b>	<b>92</b>	<b>96</b>	<b>4</b>
<b>Wgt. Mean</b>	<b>83</b>	<b>94</b>	<b>11</b>
<b>Mean</b>	<b>92</b>	<b>98</b>	<b>6</b>
<b>COD</b>	<b>32.11</b>	<b>29.95</b>	<b>-2.16</b>
<b>PRD</b>	<b>111.23</b>	<b>103.76</b>	<b>-7.47</b>
<b>Minimum</b>	<b>7.92</b>	<b>15.90</b>	<b>7.98</b>
<b>Maximum</b>	<b>330.00</b>	<b>495.00</b>	<b>165.00</b>

COMMERCIAL: The above statistics support the actions of the assessor's office for this class of property for this assessment year which includes the beginning of the review and reappraisal of the commercial properties in the Fremont and Fremont area.

**Agricultural or  
Special Valuation Reports**

## **Dodge County 2009 Assessment Actions taken to address the following property classes/subclasses:**

### **Agricultural**

Completed the review of Rural Res and Agland files for accuracy in outbuilding information and classification, as well as determination of site and market values

Completed conversion of soil classification from alpha to numeric codes. Reviewed and adjusted soil classification in one-half of county for accuracy

Requested Farm Service Agency information from certain Agland owners for accuracy and verification for accurate land use. Continued to mail letters to property owners of Agland parcels to determine eligibility for valuation at 75% of market value, and also Special Value.

Verified Permits and assigned valuation

Reviewed sales, depreciation tables and land values throughout the county

## 2009 Assessment Survey for Dodge County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser Supervisor and Appraisal Staff
2.	<b>Valuation done by:</b>
	Appraiser Supervisor and Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Appraisal Staff
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	A policy has been implemented to define rural residential acreages to separate from the agricultural production land. This is a work in progress.
a.	<b>How is agricultural land defined in this county?</b>
	The County defines agricultural land according to statute, by defining the parcels as either agricultural production land or as rural residential / recreational according to the established office policy. Additional information is included with the Market Area question see # 10.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Dodge County does not use the income approach to estimate or establish the market value of the properties in this class. Rather, sales from non-influenced areas are used as they are a better indicator of value.
6.	<b>If the income approach was used, what Capitalization Rate was used?</b>
	No
7.	<b>What is the date of the soil survey currently used?</b>
	1979
8.	<b>What date was the last countywide land use study completed?</b>
	2005 - In 2004 the FSA records were reviewed for land use verification, significant work was done along with the soil conversion process to also verify land use getting approximately half of the county completed.



a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspections, FSA maps and records
b.	<b>By whom?</b>
	<b>Appraisal Staff</b>
c.	<b>What proportion is complete / implemented at this time?</b>
	Completed county wide, with updates and changes as reported or requested and verified
9.	<b>Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:</b>
	12
10.	<b>How are Market Areas/Neighborhoods/Assessor Locations developed?</b>
	<p>Many of the market areas are identified by natural boundaries (topography), but there are market areas located closer to Fremont where the market lines are defined by non agricultural market influences. For special values, market area locations that are in the north and west portion of the county establish the reference point for the uninfluenced agricultural values and the special values.</p> <p>As mentioned areas around Fremont have non-agricultural market influences due to residential and commercial property expansion out from the city. <b>Other areas</b> where there are non-agricultural market influences are along the Platte River and the Elkhorn River where there <b>are</b> recreational influences for cabin and hunting. <b>There are four uninfluenced</b> agricultural areas at this time: area 2 having good soils, area 3 has a more hilly topography, area 1 similar to area 2 with soils that are not as good, and area 4 which is similar to area 2 and may be combined at sometime.</p>
11.	<b>In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?</b>
	Yes/No
	No
a.	<b>If yes, list.</b>
	N/A
12.	<b>In your opinion, what is the level of value of these groupings?</b>
	N/A
13.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	Yes

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>65</b>			<b>65</b>

**PAD 2009 R&O Agricultural Statistics**

Base Stat

Query: 7038

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>72</b>	COV:	28.16	95% Median C.I.:	67.67 to 75.79	(! : Derived)
(AgLand) TOTAL Sales Price:	24,723,390	WGT. MEAN:	70	STD:	21.62	95% Wgt. Mean C.I.:	67.30 to 73.16	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	24,723,390	MEAN:	77	AVG.ABS.DEV:	15.39	95% Mean C.I.:	72.47 to 81.12	
(AgLand) TOTAL Assessed Value:	17,363,935							
AVG. Adj. Sales Price:	257,535	COD:	21.51	MAX Sales Ratio:	150.14			
AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	9	80.49	85.09	78.14	20.90	108.89	59.30	150.14	64.90 to 98.87	342,312	267,500
10/01/05 TO 12/31/05	12	78.19	83.36	79.52	17.45	104.82	59.28	142.19	65.07 to 90.05	174,624	138,869
01/01/06 TO 03/31/06	18	74.77	85.35	76.73	24.33	111.23	53.28	131.03	70.04 to 112.93	234,999	180,325
04/01/06 TO 06/30/06	2	81.51	81.51	75.92	14.73	107.35	69.50	93.51	N/A	149,548	113,542
07/01/06 TO 09/30/06	3	74.01	74.01	70.67	15.79	104.73	56.49	91.54	N/A	287,219	202,980
10/01/06 TO 12/31/06	4	81.53	82.61	78.69	9.41	104.98	71.45	95.94	N/A	193,470	152,246
01/01/07 TO 03/31/07	8	77.03	76.72	74.27	12.20	103.31	60.71	91.08	60.71 to 91.08	274,748	204,050
04/01/07 TO 06/30/07	8	69.48	77.30	75.04	22.94	103.01	45.88	108.54	45.88 to 108.54	149,110	111,899
07/01/07 TO 09/30/07	6	68.22	75.05	64.51	27.72	116.34	42.94	136.50	42.94 to 136.50	263,855	170,201
10/01/07 TO 12/31/07	12	60.75	67.77	61.35	17.60	110.46	54.95	129.15	56.31 to 66.44	292,037	179,174
01/01/08 TO 03/31/08	14	60.96	61.32	59.14	11.07	103.69	44.59	78.16	55.57 to 69.70	350,285	207,159
04/01/08 TO 06/30/08											
<u>Study Years</u>											
07/01/05 TO 06/30/06	41	77.63	84.52	77.76	21.20	108.70	53.28	150.14	70.74 to 88.45	236,717	184,070
07/01/06 TO 06/30/07	23	74.46	77.59	74.52	16.60	104.13	45.88	108.54	68.25 to 86.48	218,539	162,848
07/01/07 TO 06/30/08	32	61.62	66.31	60.77	17.29	109.13	42.94	136.50	56.84 to 66.44	312,236	189,735
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	27	75.09	83.40	76.09	20.96	109.60	53.28	131.03	70.18 to 92.44	228,319	173,735
01/01/07 TO 12/31/07	34	66.87	73.40	67.22	22.11	109.21	42.94	136.50	61.64 to 74.46	249,366	167,614
<u>ALL</u>											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

**PAD 2009 R&O Agricultural Statistics**

Base Stat

Query: 7038

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>72</b>	COV:	28.16	95% Median C.I.:	67.67 to 75.79	(!: Derived)
(AgLand) TOTAL Sales Price:	24,723,390	WGT. MEAN:	70	STD:	21.62	95% Wgt. Mean C.I.:	67.30 to 73.16	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	24,723,390	MEAN:	77	AVG.ABS.DEV:	15.39	95% Mean C.I.:	72.47 to 81.12	
(AgLand) TOTAL Assessed Value:	17,363,935							
AVG. Adj. Sales Price:	257,535	COD:	21.51	MAX Sales Ratio:	150.14			
AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	41	63.47	68.81	63.93	18.39	107.62	42.94	136.50	60.33 to 70.74		297,864	190,431
104	1	70.71	70.71	70.71			70.71	70.71	N/A		92,000	65,050
104-	2	107.97	107.97	107.84	0.53	100.11	107.39	108.54	N/A		139,262	150,187
112-	1	112.93	112.93	112.93			112.93	112.93	N/A		152,000	171,650
128-	1	91.08	91.08	91.08			91.08	91.08	N/A		205,400	187,070
144-	10	64.07	67.97	66.74	13.37	101.85	56.49	89.55	57.47 to 79.60		365,223	243,739
148-	2	59.18	59.18	68.17	22.47	86.81	45.88	72.48	N/A		358,000	244,057
164-	1	91.54	91.54	91.54			91.54	91.54	N/A		123,659	113,200
186-	3	67.29	83.22	80.09	26.90	103.91	64.03	118.34	N/A		205,320	164,440
187-	2	69.22	69.22	69.73	1.39	99.26	68.25	70.18	N/A		501,380	349,602
2109	1	98.87	98.87	98.87			98.87	98.87	N/A		175,000	173,030
216-	1	88.45	88.45	88.45			88.45	88.45	N/A		220,570	195,100
228-	1	77.63	77.63	77.63			77.63	77.63	N/A		278,000	215,800
24-	1	71.92	71.92	71.92			71.92	71.92	N/A		419,750	301,875
28-	2	74.23	74.23	73.72	5.64	100.69	70.04	78.42	N/A		210,500	155,185
360-	3	82.43	91.23	75.37	22.69	121.04	67.57	123.69	N/A		149,966	113,036
368-	1	150.14	150.14	150.14			150.14	150.14	N/A		104,825	157,385
376-	1	86.32	86.32	86.32			86.32	86.32	N/A		20,400	17,610
424-	1	75.09	75.09	75.09			75.09	75.09	N/A		309,876	232,675
468-	1	78.75	78.75	78.75			78.75	78.75	N/A		254,082	200,095
480-	1	142.19	142.19	142.19			142.19	142.19	N/A		40,000	56,875
488-	1	131.03	131.03	131.03			131.03	131.03	N/A		127,261	166,750
528-	1	62.22	62.22	62.22			62.22	62.22	N/A		49,086	30,540
536-	3	93.51	92.87	90.60	14.89	102.50	71.66	113.44	N/A		89,564	81,146
548-	3	70.28	71.25	70.98	2.57	100.38	69.03	74.45	N/A		361,078	256,311
56-	5	82.50	81.19	83.55	12.92	97.17	59.28	95.94	N/A		125,544	104,897
568-	1	53.28	53.28	53.28			53.28	53.28	N/A		141,275	75,275
576-	1	86.48	86.48	86.48			86.48	86.48	N/A		200,000	172,960
68-	1	87.32	87.32	87.32			87.32	87.32	N/A		100,000	87,320
76-	1	90.05	90.05	90.05			90.05	90.05	N/A		216,000	194,500
88-	1	82.50	82.50	82.50			82.50	82.50	N/A		165,750	136,740
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

**PAD 2009 R&O Agricultural Statistics**

Base Stat

Query: 7038

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	24,723,390	MEAN:	77	AVG.ABS.DEV:	15.39	95% Mean C.I.:	72.47 to 81.12	
(AgLand) TOTAL Assessed Value:	17,363,935							
AVG. Adj. Sales Price:	257,535	COD:	21.51	MAX Sales Ratio:	150.14			
AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1	41	72.82	79.27	70.26	25.32	112.82	44.59	150.14	63.88 to 80.49		266,982	187,587
2	34	72.90	76.87	70.70	21.58	108.72	53.07	118.34	62.61 to 88.45		256,051	181,031
3	12	69.99	72.28	69.15	14.39	104.52	42.94	113.44	62.22 to 74.45		232,715	160,930
4	9	71.92	71.27	69.63	8.97	102.36	57.66	84.63	61.58 to 78.42		253,198	176,290
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
2	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)												
11-0014												
20-0001												
27-0001												
27-0046	11	70.71	77.31	71.18	26.31	108.62	55.38	108.54	55.57 to 107.39		210,847	150,070
27-0062	20	72.64	81.74	72.26	24.45	113.12	54.95	150.14	67.29 to 88.45		265,419	191,784
27-0594	22	73.12	85.10	73.48	26.00	115.81	42.94	142.19	69.50 to 93.51		219,460	161,270
27-0595	42	68.86	70.51	68.07	16.41	103.59	44.59	95.94	62.13 to 75.79		288,720	196,529
89-0024	1	53.28	53.28	53.28			53.28	53.28	N/A		141,275	75,275
NonValid School												
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
0.01 TO 10.00	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
10.01 TO 30.00	10	74.06	84.28	68.49	28.12	123.06	59.28	142.19	61.59 to 123.69		124,220	85,079
30.01 TO 50.00	22	74.61	77.80	73.87	22.65	105.32	42.94	129.15	62.61 to 91.54		123,468	91,210
50.01 TO 100.00	44	72.13	77.38	73.26	21.48	105.62	44.59	150.14	67.29 to 82.50		240,832	176,433
100.01 TO 180.00	17	63.88	66.83	65.62	12.42	101.83	54.95	86.87	57.47 to 74.01		508,736	333,852
180.01 TO 330.00	2	70.23	70.23	70.23	0.07	100.00	70.18	70.28	N/A		759,380	533,295
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

# PAD 2009 R&O Agricultural Statistics

Base Stat

Query: 7038

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	24,723,390	MEAN:	77	AVG.ABS.DEV:	15.39	95% Mean C.I.:	72.47 to 81.12	
(AgLand) TOTAL Assessed Value:	17,363,935							
AVG. Adj. Sales Price:	257,535	COD:	21.51	MAX Sales Ratio:	150.14			
AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	47	72.82	79.56	71.47	21.75	111.32	53.07	142.19	69.50 to 82.50	214,548	153,339
DRY-N/A	23	77.41	82.53	74.35	25.81	110.99	42.94	150.14	64.90 to 92.44	232,535	172,900
GRASS-N/A	2	52.58	52.58	49.83	12.74	105.51	45.88	59.28	N/A	82,310	41,017
IRRGTD	8	65.76	67.40	65.94	16.33	102.20	44.59	89.55	44.59 to 89.55	296,285	195,378
IRRGTD-N/A	16	67.74	68.15	67.12	11.96	101.52	54.95	82.43	60.33 to 75.09	422,273	283,450
ALL											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	60	73.94	81.23	72.61	23.36	111.87	53.07	142.19	70.04 to 86.48	221,785	161,038
DRY-N/A	10	68.97	76.38	71.60	23.94	106.68	42.94	150.14	61.58 to 88.45	212,497	152,138
GRASS-N/A	2	52.58	52.58	49.83	12.74	105.51	45.88	59.28	N/A	82,310	41,017
IRRGTD	21	66.44	68.71	67.62	13.30	101.62	44.59	89.55	60.71 to 74.46	382,043	258,326
IRRGTD-N/A	3	56.49	62.18	61.01	11.88	101.92	54.95	75.09	N/A	367,919	224,458
ALL											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

MAJORITY LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	67	73.42	81.21	72.50	23.47	112.01	53.07	150.14	69.70 to 82.50	224,306	162,629
DRY-N/A	3	64.90	65.43	71.24	23.37	91.84	42.94	88.45	N/A	134,523	95,838
GRASS	2	52.58	52.58	49.83	12.74	105.51	45.88	59.28	N/A	82,310	41,017
IRRGTD	24	65.76	67.90	66.82	13.66	101.61	44.59	89.55	60.33 to 74.46	380,277	254,093
ALL											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

**PAD 2009 R&O Agricultural Statistics**

Base Stat

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AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
Total \$												
1 TO 9999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
10000 TO 29999	2	105.01	105.01	107.08	17.79	98.06	86.32	123.69	N/A		22,950	24,575
30000 TO 59999	5	77.41	87.41	85.32	30.13	102.45	59.28	142.19	N/A		46,461	39,639
60000 TO 99999	7	78.16	87.62	88.24	25.04	99.30	63.47	129.15	63.47 to 129.15		80,500	71,030
100000 TO 149999	16	79.11	82.94	82.24	26.76	100.85	42.94	150.14	62.13 to 93.03		115,260	94,790
150000 TO 249999	24	82.50	82.37	82.06	15.58	100.38	55.69	118.34	69.70 to 90.05		195,660	160,553
250000 TO 499999	28	66.18	65.69	65.54	12.54	100.23	44.59	86.87	58.30 to 71.92		324,075	212,411
500000 +	13	61.64	64.00	64.12	8.64	99.81	54.95	80.49	57.47 to 70.28		635,889	407,734
ALL												
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
Total \$												
1 TO 9999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
10000 TO 29999	2	72.80	72.80	67.27	18.57	108.22	59.28	86.32	N/A		34,510	23,215
30000 TO 59999	9	64.90	79.85	67.61	38.47	118.11	42.94	142.19	45.88 to 123.69		64,465	43,582
60000 TO 99999	15	73.42	76.67	74.10	16.67	103.47	53.28	113.44	64.03 to 88.82		110,526	81,895
100000 TO 149999	10	80.43	82.76	77.34	19.98	107.02	56.31	129.15	62.61 to 108.54		158,343	122,459
150000 TO 249999	41	72.55	78.02	73.25	21.45	106.52	44.59	150.14	67.57 to 82.50		254,368	186,326
250000 TO 499999	16	62.06	65.90	64.89	11.97	101.55	54.95	86.87	57.47 to 74.01		555,250	360,305
500000 +	2	70.23	70.23	70.23	0.07	100.00	70.18	70.28	N/A		759,380	533,295
ALL												
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

# PAD 2009 Special Value Statistics

Base Stat

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AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	9	80.49	85.09	78.14	20.90	108.89	59.30	150.14	64.90 to 98.87	342,312	267,500
10/01/05 TO 12/31/05	12	78.19	83.36	79.52	17.45	104.82	59.28	142.19	65.07 to 90.05	174,624	138,869
01/01/06 TO 03/31/06	18	74.77	85.35	76.73	24.33	111.23	53.28	131.03	70.04 to 112.93	234,999	180,325
04/01/06 TO 06/30/06	2	81.51	81.51	75.92	14.73	107.35	69.50	93.51	N/A	149,548	113,542
07/01/06 TO 09/30/06	3	74.01	74.01	70.67	15.79	104.73	56.49	91.54	N/A	287,219	202,980
10/01/06 TO 12/31/06	4	81.53	82.61	78.69	9.41	104.98	71.45	95.94	N/A	193,470	152,246
01/01/07 TO 03/31/07	8	77.03	76.72	74.27	12.20	103.31	60.71	91.08	60.71 to 91.08	274,748	204,050
04/01/07 TO 06/30/07	8	69.48	77.30	75.04	22.94	103.01	45.88	108.54	45.88 to 108.54	149,110	111,899
07/01/07 TO 09/30/07	6	68.22	75.05	64.51	27.72	116.34	42.94	136.50	42.94 to 136.50	263,855	170,201
10/01/07 TO 12/31/07	12	60.75	67.77	61.35	17.60	110.46	54.95	129.15	56.31 to 66.44	292,037	179,174
01/01/08 TO 03/31/08	14	60.96	61.32	59.14	11.07	103.69	44.59	78.16	55.57 to 69.70	350,285	207,159
04/01/08 TO 06/30/08											
<u>Study Years</u>											
07/01/05 TO 06/30/06	41	77.63	84.52	77.76	21.20	108.70	53.28	150.14	70.74 to 88.45	236,717	184,070
07/01/06 TO 06/30/07	23	74.46	77.59	74.52	16.60	104.13	45.88	108.54	68.25 to 86.48	218,539	162,848
07/01/07 TO 06/30/08	32	61.62	66.31	60.77	17.29	109.13	42.94	136.50	56.84 to 66.44	312,236	189,735
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	27	75.09	83.40	76.09	20.96	109.60	53.28	131.03	70.18 to 92.44	228,319	173,735
01/01/07 TO 12/31/07	34	66.87	73.40	67.22	22.11	109.21	42.94	136.50	61.64 to 74.46	249,366	167,614
<u>ALL</u>											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874



# PAD 2009 Special Value Statistics

Base Stat

Query: 7038

Type: Qualified

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NUMBER of Sales:	96	<b>MEDIAN:</b>	<b>72</b>	COV:	28.16	95% Median C.I.:	67.67 to 75.79	(!: Derived)
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AVG. Adj. Sales Price:	257,535	COD:	21.51	MAX Sales Ratio:	150.14			
AVG. Assessed Value:	180,874	PRD:	109.34	MIN Sales Ratio:	42.94			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
(blank)	41	63.47	68.81	63.93	18.39	107.62	42.94	136.50	60.33 to 70.74	297,864	190,431
104	1	70.71	70.71	70.71			70.71	70.71	N/A	92,000	65,050
104-	2	107.97	107.97	107.84	0.53	100.11	107.39	108.54	N/A	139,262	150,187
112-	1	112.93	112.93	112.93			112.93	112.93	N/A	152,000	171,650
128-	1	91.08	91.08	91.08			91.08	91.08	N/A	205,400	187,070
144-	10	64.07	67.97	66.74	13.37	101.85	56.49	89.55	57.47 to 79.60	365,223	243,739
148-	2	59.18	59.18	68.17	22.47	86.81	45.88	72.48	N/A	358,000	244,057
164-	1	91.54	91.54	91.54			91.54	91.54	N/A	123,659	113,200
186-	3	67.29	83.22	80.09	26.90	103.91	64.03	118.34	N/A	205,320	164,440
187-	2	69.22	69.22	69.73	1.39	99.26	68.25	70.18	N/A	501,380	349,602
2109	1	98.87	98.87	98.87			98.87	98.87	N/A	175,000	173,030
216-	1	88.45	88.45	88.45			88.45	88.45	N/A	220,570	195,100
228-	1	77.63	77.63	77.63			77.63	77.63	N/A	278,000	215,800
24-	1	71.92	71.92	71.92			71.92	71.92	N/A	419,750	301,875
28-	2	74.23	74.23	73.72	5.64	100.69	70.04	78.42	N/A	210,500	155,185
360-	3	82.43	91.23	75.37	22.69	121.04	67.57	123.69	N/A	149,966	113,036
368-	1	150.14	150.14	150.14			150.14	150.14	N/A	104,825	157,385
376-	1	86.32	86.32	86.32			86.32	86.32	N/A	20,400	17,610
424-	1	75.09	75.09	75.09			75.09	75.09	N/A	309,876	232,675
468-	1	78.75	78.75	78.75			78.75	78.75	N/A	254,082	200,095
480-	1	142.19	142.19	142.19			142.19	142.19	N/A	40,000	56,875
488-	1	131.03	131.03	131.03			131.03	131.03	N/A	127,261	166,750
528-	1	62.22	62.22	62.22			62.22	62.22	N/A	49,086	30,540
536-	3	93.51	92.87	90.60	14.89	102.50	71.66	113.44	N/A	89,564	81,146
548-	3	70.28	71.25	70.98	2.57	100.38	69.03	74.45	N/A	361,078	256,311
56-	5	82.50	81.19	83.55	12.92	97.17	59.28	95.94	N/A	125,544	104,897
568-	1	53.28	53.28	53.28			53.28	53.28	N/A	141,275	75,275
576-	1	86.48	86.48	86.48			86.48	86.48	N/A	200,000	172,960
68-	1	87.32	87.32	87.32			87.32	87.32	N/A	100,000	87,320
76-	1	90.05	90.05	90.05			90.05	90.05	N/A	216,000	194,500
88-	1	82.50	82.50	82.50			82.50	82.50	N/A	165,750	136,740
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

## PAD 2009 Special Value Statistics

Base Stat

PAGE:3 of 5

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## AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	41	72.82	79.27	70.26	25.32	112.82	44.59	150.14	63.88 to 80.49	266,982	187,587
2	34	72.90	76.87	70.70	21.58	108.72	53.07	118.34	62.61 to 88.45	256,051	181,031
3	12	69.99	72.28	69.15	14.39	104.52	42.94	113.44	62.22 to 74.45	232,715	160,930
4	9	71.92	71.27	69.63	8.97	102.36	57.66	84.63	61.58 to 78.42	253,198	176,290
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001											
27-0046	11	70.71	77.31	71.18	26.31	108.62	55.38	108.54	55.57 to 107.39	210,847	150,070
27-0062	20	72.64	81.74	72.26	24.45	113.12	54.95	150.14	67.29 to 88.45	265,419	191,784
27-0594	22	73.12	85.10	73.48	26.00	115.81	42.94	142.19	69.50 to 93.51	219,460	161,270
27-0595	42	68.86	70.51	68.07	16.41	103.59	44.59	95.94	62.13 to 75.79	288,720	196,529
89-0024	1	53.28	53.28	53.28			53.28	53.28	N/A	141,275	75,275
NonValid School											
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	136.50	136.50	136.50			136.50	136.50	N/A	1,000	1,365
10.01 TO 30.00	10	74.06	84.28	68.49	28.12	123.06	59.28	142.19	61.59 to 123.69	124,220	85,079
30.01 TO 50.00	22	74.61	77.80	73.87	22.65	105.32	42.94	129.15	62.61 to 91.54	123,468	91,210
50.01 TO 100.00	44	72.13	77.38	73.26	21.48	105.62	44.59	150.14	67.29 to 82.50	240,832	176,433
100.01 TO 180.00	17	63.88	66.83	65.62	12.42	101.83	54.95	86.87	57.47 to 74.01	508,736	333,852
180.01 TO 330.00	2	70.23	70.23	70.23	0.07	100.00	70.18	70.28	N/A	759,380	533,295
ALL	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

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MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	47	72.82	79.56	71.47	21.75	111.32	53.07	142.19	69.50 to 82.50	214,548	153,339
DRY-N/A	23	77.41	82.53	74.35	25.81	110.99	42.94	150.14	64.90 to 92.44	232,535	172,900
GRASS-N/A	2	52.58	52.58	49.83	12.74	105.51	45.88	59.28	N/A	82,310	41,017
IRRGTD	8	65.76	67.40	65.94	16.33	102.20	44.59	89.55	44.59 to 89.55	296,285	195,378
IRRGTD-N/A	16	67.74	68.15	67.12	11.96	101.52	54.95	82.43	60.33 to 75.09	422,273	283,450
ALL											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	60	73.94	81.23	72.61	23.36	111.87	53.07	142.19	70.04 to 86.48	221,785	161,038
DRY-N/A	10	68.97	76.38	71.60	23.94	106.68	42.94	150.14	61.58 to 88.45	212,497	152,138
GRASS-N/A	2	52.58	52.58	49.83	12.74	105.51	45.88	59.28	N/A	82,310	41,017
IRRGTD	21	66.44	68.71	67.62	13.30	101.62	44.59	89.55	60.71 to 74.46	382,043	258,326
IRRGTD-N/A	3	56.49	62.18	61.01	11.88	101.92	54.95	75.09	N/A	367,919	224,458
ALL											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

MAJORITY LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	67	73.42	81.21	72.50	23.47	112.01	53.07	150.14	69.70 to 82.50	224,306	162,629
DRY-N/A	3	64.90	65.43	71.24	23.37	91.84	42.94	88.45	N/A	134,523	95,838
GRASS	2	52.58	52.58	49.83	12.74	105.51	45.88	59.28	N/A	82,310	41,017
IRRGTD	24	65.76	67.90	66.82	13.66	101.61	44.59	89.55	60.33 to 74.46	380,277	254,093
ALL											
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79	257,535	180,874

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
Total \$												
1 TO 9999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
10000 TO 29999	2	105.01	105.01	107.08	17.79	98.06	86.32	123.69	N/A		22,950	24,575
30000 TO 59999	5	77.41	87.41	85.32	30.13	102.45	59.28	142.19	N/A		46,461	39,639
60000 TO 99999	7	78.16	87.62	88.24	25.04	99.30	63.47	129.15	63.47 to 129.15		80,500	71,030
100000 TO 149999	16	79.11	82.94	82.24	26.76	100.85	42.94	150.14	62.13 to 93.03		115,260	94,790
150000 TO 249999	24	82.50	82.37	82.06	15.58	100.38	55.69	118.34	69.70 to 90.05		195,660	160,553
250000 TO 499999	28	66.18	65.69	65.54	12.54	100.23	44.59	86.87	58.30 to 71.92		324,075	212,411
500000 +	13	61.64	64.00	64.12	8.64	99.81	54.95	80.49	57.47 to 70.28		635,889	407,734
ALL												
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
Total \$												
1 TO 9999	1	136.50	136.50	136.50			136.50	136.50	N/A		1,000	1,365
10000 TO 29999	2	72.80	72.80	67.27	18.57	108.22	59.28	86.32	N/A		34,510	23,215
30000 TO 59999	9	64.90	79.85	67.61	38.47	118.11	42.94	142.19	45.88 to 123.69		64,465	43,582
60000 TO 99999	15	73.42	76.67	74.10	16.67	103.47	53.28	113.44	64.03 to 88.82		110,526	81,895
100000 TO 149999	10	80.43	82.76	77.34	19.98	107.02	56.31	129.15	62.61 to 108.54		158,343	122,459
150000 TO 249999	41	72.55	78.02	73.25	21.45	106.52	44.59	150.14	67.57 to 82.50		254,368	186,326
250000 TO 499999	16	62.06	65.90	64.89	11.97	101.55	54.95	86.87	57.47 to 74.01		555,250	360,305
500000 +	2	70.23	70.23	70.23	0.07	100.00	70.18	70.28	N/A		759,380	533,295
ALL												
	96	71.56	76.79	70.23	21.51	109.34	42.94	150.14	67.67 to 75.79		257,535	180,874

**2009**  
**Methodology for Special Valuation**  
**Dodge County**

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

**Market Areas**

Dodge County currently has 12 market areas throughout the county.

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

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

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

**Identification**

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

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

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

**Zoning**

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

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

### **Agricultural Values**

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

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

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

### **Market Values (Recapture)**

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

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

### **Qualifying Property**

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

Debbie Churchill  
Assessment Administrative Manager

Shawn Abbott  
State Appraiser for Dodge County

## Agricultural Correlation

## **2009 CORRELATION SECTION**

### **For Dodge County**

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#### **AGRICULTURAL OR SPECIAL VALUATION**

##### **I. Correlation**

- A. Agricultural Land: The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 96 sales with a Median of 72 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related differential are outside the targeted range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County, which are market areas 1, 2, 3 and 4. Also keeping in mind the non homogeneous nature between each of the market areas also shows in the variances found in the agricultural market in Dodge County.

At this time it needs to be mentioned that the county has contributed a significant amount of resources in programming, time and staff towards the soil conversion from alpha to numeric soil identification format. The staff is also using this opportunity to use an online digitized soils map program to aid in this process of counting the soil type polygons. Also the county is taking this time to review and verify the land use on the rural parcels at the same time as the soil conversion.

- B. Special Valuation: The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 96 sales with a Median of 72 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related differential are outside the targeted range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.



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

The market areas (5 through 12) that are the special value areas which were identified by the county as having significant non agricultural market influences, The overall level of value for these market areas is developed from the combined 4 market areas that in the counties opinion as having limited non agricultural market influences. The level of value is developed from these non influenced areas because the non influenced values developed from these non influenced areas are carried into and used as the special values for these market areas.



**Total Real Property**  
Sum Lines 17, 25, & 30

Records : 19,602

Value : 2,520,847,771

Growth 20,559,559

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	548	11,100,535	222	14,862,830	101	4,251,940	871	30,215,305	
<b>02. Res Improve Land</b>	10,411	182,090,615	647	24,144,070	806	39,129,860	11,864	245,364,545	
<b>03. Res Improvements</b>	10,872	897,331,430	1,067	77,816,045	982	105,449,386	12,921	1,080,596,861	
<b>04. Res Total</b>	11,420	1,090,522,580	1,289	116,822,945	1,083	148,831,186	13,792	1,356,176,711	10,218,229
<b>% of Res Total</b>	82.80	80.41	9.35	8.61	7.85	10.97	70.36	53.80	49.70
<b>05. Com UnImp Land</b>	158	10,341,565	36	1,602,575	5	54,375	199	11,998,515	
<b>06. Com Improve Land</b>	963	58,151,510	79	3,951,770	21	206,170	1,063	62,309,450	
<b>07. Com Improvements</b>	972	187,188,655	85	17,966,620	22	1,851,905	1,079	207,007,180	
<b>08. Com Total</b>	1,130	255,681,730	121	23,520,965	27	2,112,450	1,278	281,315,145	6,185,295
<b>% of Com Total</b>	88.42	90.89	9.47	8.36	2.11	0.75	6.52	11.16	30.08
<b>09. Ind UnImp Land</b>	55	2,848,590	32	1,545,850	0	0	87	4,394,440	
<b>10. Ind Improve Land</b>	111	5,380,635	90	5,009,520	4	134,995	205	10,525,150	
<b>11. Ind Improvements</b>	121	47,960,245	92	44,981,465	4	1,408,240	217	94,349,950	
<b>12. Ind Total</b>	176	56,189,470	124	51,536,835	4	1,543,235	304	109,269,540	1,851,335
<b>% of Ind Total</b>	57.89	51.42	40.79	47.16	1.32	1.41	1.55	4.33	9.00
<b>13. Rec UnImp Land</b>	0	0	26	585,475	96	3,175,335	122	3,760,810	
<b>14. Rec Improve Land</b>	0	0	5	303,655	13	621,365	18	925,020	
<b>15. Rec Improvements</b>	0	0	5	68,175	13	190,240	18	258,415	
<b>16. Rec Total</b>	0	0	31	957,305	109	3,986,940	140	4,944,245	45,935
<b>% of Rec Total</b>	0.00	0.00	22.14	19.36	77.86	80.64	0.71	0.20	0.22
<b>Res &amp; Rec Total</b>	11,420	1,090,522,580	1,320	117,780,250	1,192	152,818,126	13,932	1,361,120,956	10,264,164
<b>% of Res &amp; Rec Total</b>	81.97	80.12	9.47	8.65	8.56	11.23	71.07	53.99	49.92
<b>Com &amp; Ind Total</b>	1,306	311,871,200	245	75,057,800	31	3,655,685	1,582	390,584,685	8,036,630
<b>% of Com &amp; Ind Total</b>	82.55	79.85	15.49	19.22	1.96	0.94	8.07	15.49	39.09
<b>17. Taxable Total</b>	12,726	1,402,393,780	1,565	192,838,050	1,223	156,473,811	15,514	1,751,705,641	18,300,794
<b>% of Taxable Total</b>	82.03	80.06	10.09	11.01	7.88	8.93	79.14	69.49	89.01

## Schedule II : Tax Increment Financing (TIF)

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

## Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total 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 Records	SubUrban Records	Rural Records	Total Records
26. Producing	463	149	198	810

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	8	358,765	375	50,490,105	2,787	455,817,870	3,170	506,666,740
28. Ag-Improved Land	0	0	94	17,332,880	770	174,327,460	864	191,660,340
29. Ag Improvements	0	0	106	6,840,720	812	63,974,330	918	70,815,050
30. Ag Total							4,088	769,142,130

## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	68	72.00	1,497,000	
33. HomeSite Improvements	0	0.00	0	68	71.00	5,923,960	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	16	278.23	751,335	
36. FarmSite Improv Land	0	0.00	0	82	164.14	516,345	
37. FarmSite Improvements	0	0.00	0	93	0.00	916,760	
38. FarmSite Total							
39. Road & Ditches	0	4.36	0	0	627.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	23.84	395,475	22	24.84	410,475	
32. HomeSite Improv Land	598	641.54	10,477,165	666	713.54	11,974,165	
33. HomeSite Improvements	603	635.54	46,622,080	671	706.54	52,546,040	2,258,765
34. HomeSite Total				693	738.38	64,930,680	
35. FarmSite UnImp Land	63	160.22	272,775	79	438.45	1,024,110	
36. FarmSite Improv Land	722	1,680.76	4,483,810	804	1,844.90	5,000,155	
37. FarmSite Improvements	735	0.00	17,352,250	828	0.00	18,269,010	0
38. FarmSite Total				907	2,283.35	24,293,275	
39. Road & Ditches	0	6,289.75	0	0	6,921.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,600	9,943.03	89,223,955	2,258,765

## Schedule VII : Agricultural Records :Ag Land Detail - Game &amp; 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	3	286.99	284,280	3	286.99	284,280

## Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	3,510	367	25,481.34	55,321,735
44. Recapture Value N/A	1	1.30	3,510	367	25,481.34	81,665,030
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,595	210,267.41	465,958,815	2,963	235,750.05	521,284,060
44. Recapture Value	0	0	0	0	0	0

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	18,026.97	31.28%	53,832,330	35.64%	2,986.21
46. 1A	4,742.56	8.23%	13,720,575	9.08%	2,893.07
47. 2A1	496.02	0.86%	1,382,355	0.92%	2,786.89
48. 2A	18,167.28	31.53%	48,329,675	31.99%	2,660.26
49. 3A1	11,865.13	20.59%	25,253,690	16.72%	2,128.40
50. 3A	2,121.89	3.68%	4,431,080	2.93%	2,088.27
51. 4A1	2,050.57	3.56%	3,885,860	2.57%	1,895.01
52. 4A	154.94	0.27%	223,890	0.15%	1,445.01
53. Total	57,625.36	100.00%	151,059,455	100.00%	2,621.41
Dry					
54. 1D1	13,665.11	29.54%	39,245,800	35.63%	2,871.97
55. 1D	7,460.69	16.13%	20,088,585	18.24%	2,692.59
56. 2D1	637.00	1.38%	1,580,900	1.44%	2,481.79
57. 2D	10,356.71	22.39%	23,689,235	21.51%	2,287.33
58. 3D1	8,796.06	19.02%	17,074,655	15.50%	1,941.17
59. 3D	3,122.33	6.75%	5,836,655	5.30%	1,869.33
60. 4D1	1,804.53	3.90%	2,209,950	2.01%	1,224.67
61. 4D	412.96	0.89%	415,050	0.38%	1,005.06
62. Total	46,255.39	100.00%	110,140,830	100.00%	2,381.15
Grass					
63. 1G1	345.86	0.00%	344,420	9.26%	995.84
64. 1G	504.49	9.89%	454,040	12.21%	900.00
65. 2G1	50.59	0.99%	43,000	1.16%	849.97
66. 2G	1,270.80	24.92%	1,015,340	27.31%	798.98
67. 3G1	483.65	9.48%	349,695	9.41%	723.03
68. 3G	863.99	16.94%	604,750	16.27%	699.95
69. 4G1	826.49	16.21%	499,050	13.42%	603.82
70. 4G	753.38	14.77%	407,145	10.95%	540.42
71. Total	5,099.25	100.00%	3,717,440	100.00%	729.02
Irrigated Total	57,625.36	51.26%	151,059,455	56.86%	2,621.41
Dry Total	46,255.39	41.15%	110,140,830	41.46%	2,381.15
Grass Total	5,099.25	4.54%	3,717,440	1.40%	729.02
Waste	3,428.71	3.05%	740,250	0.28%	215.90
Other	0.00	0.00%	0	0.00%	0.00
Exempt	5.14	0.00%	0	0.00%	0.00
Market Area Total	112,408.71	100.00%	265,657,975	100.00%	2,363.32

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,018.59	31.61%	14,953,870	35.28%	2,979.70
46. 1A	3,769.63	23.74%	10,928,330	25.78%	2,899.05
47. 2A1	206.88	1.30%	537,890	1.27%	2,600.01
48. 2A	2,140.51	13.48%	5,349,475	12.62%	2,499.16
49. 3A1	1,604.14	10.10%	3,758,255	8.87%	2,342.85
50. 3A	2,591.67	16.32%	5,944,590	14.02%	2,293.73
51. 4A1	312.50	1.97%	531,250	1.25%	1,700.00
52. 4A	234.77	1.48%	387,375	0.91%	1,650.02
53. Total	15,878.69	100.00%	42,391,035	100.00%	2,669.68
Dry					
54. 1D1	9,173.14	15.29%	26,481,705	17.71%	2,886.87
55. 1D	19,350.24	32.26%	54,127,865	36.19%	2,797.27
56. 2D1	865.04	1.44%	2,162,600	1.45%	2,500.00
57. 2D	4,044.81	6.74%	9,692,750	6.48%	2,396.34
58. 3D1	6,592.78	10.99%	14,921,755	9.98%	2,263.35
59. 3D	18,460.82	30.77%	40,225,625	26.90%	2,178.97
60. 4D1	1,135.08	1.89%	1,575,660	1.05%	1,388.15
61. 4D	368.66	0.61%	357,600	0.24%	970.00
62. Total	59,990.57	100.00%	149,545,560	100.00%	2,492.82
Grass					
63. 1G1	260.52	0.00%	328,255	11.19%	1,260.00
64. 1G	671.26	19.54%	812,230	27.69%	1,210.01
65. 2G1	103.96	3.03%	100,840	3.44%	969.99
66. 2G	1,108.23	32.26%	936,490	31.93%	845.03
67. 3G1	194.90	5.67%	151,110	5.15%	775.32
68. 3G	473.75	13.79%	286,655	9.77%	605.08
69. 4G1	135.00	3.93%	73,580	2.51%	545.04
70. 4G	487.50	14.19%	243,750	8.31%	500.00
71. Total	3,435.12	100.00%	2,932,910	100.00%	853.80
Irrigated Total	15,878.69	19.50%	42,391,035	21.71%	2,669.68
Dry Total	59,990.57	73.66%	149,545,560	76.60%	2,492.82
Grass Total	3,435.12	4.22%	2,932,910	1.50%	853.80
Waste	2,132.73	2.62%	364,825	0.19%	171.06
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	81,437.11	100.00%	195,234,330	100.00%	2,397.36



## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,683.01	29.68%	5,016,030	35.29%	2,980.39
46. 1A	984.12	17.35%	2,845,445	20.02%	2,891.36
47. 2A1	2.50	0.04%	6,250	0.04%	2,500.00
48. 2A	1,324.79	23.36%	3,164,230	22.26%	2,388.48
49. 3A1	483.98	8.53%	1,008,710	7.10%	2,084.20
50. 3A	894.17	15.77%	1,697,175	11.94%	1,898.05
51. 4A1	267.67	4.72%	428,275	3.01%	1,600.01
52. 4A	31.00	0.55%	48,050	0.34%	1,550.00
53. Total	5,671.24	100.00%	14,214,165	100.00%	2,506.36
Dry					
54. 1D1	5,979.02	14.63%	16,583,395	18.20%	2,773.60
55. 1D	12,065.73	29.53%	32,549,885	35.73%	2,697.71
56. 2D1	32.59	0.08%	71,685	0.08%	2,199.60
57. 2D	4,253.68	10.41%	8,899,100	9.77%	2,092.09
58. 3D1	3,058.08	7.48%	6,038,545	6.63%	1,974.62
59. 3D	13,153.19	32.19%	23,634,350	25.94%	1,796.85
60. 4D1	1,715.44	4.20%	2,487,395	2.73%	1,450.00
61. 4D	603.69	1.48%	845,170	0.93%	1,400.01
62. Total	40,861.42	100.00%	91,109,525	100.00%	2,229.72
Grass					
63. 1G1	133.28	0.00%	133,280	5.43%	1,000.00
64. 1G	741.18	21.32%	704,125	28.70%	950.01
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	855.19	24.59%	597,730	24.36%	698.94
67. 3G1	358.57	10.31%	230,625	9.40%	643.18
68. 3G	625.85	18.00%	375,510	15.31%	600.00
69. 4G1	404.48	11.63%	232,610	9.48%	575.08
70. 4G	358.71	10.32%	179,355	7.31%	500.00
71. Total	3,477.26	100.00%	2,453,235	100.00%	705.51
Irrigated Total	5,671.24	10.87%	14,214,165	13.12%	2,506.36
Dry Total	40,861.42	78.32%	91,109,525	84.13%	2,229.72
Grass Total	3,477.26	6.66%	2,453,235	2.27%	705.51
Waste	2,164.32	4.15%	523,360	0.48%	241.81
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	52,174.24	100.00%	108,300,285	100.00%	2,075.74

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,733.75	29.69%	17,130,190	34.76%	2,987.61
46. 1A	1,242.00	6.43%	3,589,695	7.28%	2,890.25
47. 2A1	280.50	1.45%	778,125	1.58%	2,774.06
48. 2A	6,033.45	31.24%	15,845,750	32.15%	2,626.32
49. 3A1	3,205.59	16.60%	6,592,225	13.38%	2,056.48
50. 3A	898.34	4.65%	1,760,860	3.57%	1,960.13
51. 4A1	1,817.95	9.41%	3,445,045	6.99%	1,895.02
52. 4A	99.50	0.52%	143,785	0.29%	1,445.08
53. Total	19,311.08	100.00%	49,285,675	100.00%	2,552.20
Dry					
54. 1D1	1,987.06	31.84%	5,503,770	41.37%	2,769.81
55. 1D	696.77	11.16%	1,876,380	14.10%	2,692.97
56. 2D1	32.75	0.52%	72,050	0.54%	2,200.00
57. 2D	1,225.65	19.64%	2,427,300	18.25%	1,980.42
58. 3D1	982.16	15.74%	1,590,060	11.95%	1,618.94
59. 3D	698.59	11.19%	1,103,470	8.29%	1,579.57
60. 4D1	495.91	7.95%	607,520	4.57%	1,225.06
61. 4D	122.00	1.95%	122,625	0.92%	1,005.12
62. Total	6,240.89	100.00%	13,303,175	100.00%	2,131.62
Grass					
63. 1G1	38.64	0.00%	38,640	9.39%	1,000.00
64. 1G	37.50	6.55%	33,750	8.21%	900.00
65. 2G1	5.00	0.87%	4,250	1.03%	850.00
66. 2G	61.40	10.73%	49,120	11.94%	800.00
67. 3G1	17.50	3.06%	12,400	3.01%	708.57
68. 3G	228.00	39.83%	159,280	38.73%	698.60
69. 4G1	130.00	22.71%	84,500	20.55%	650.00
70. 4G	54.35	9.50%	29,350	7.14%	540.02
71. Total	572.39	100.00%	411,290	100.00%	718.55
<b>Irrigated Total</b>					
Irrigated Total	19,311.08	72.94%	49,285,675	78.16%	2,552.20
<b>Dry Total</b>					
Dry Total	6,240.89	23.57%	13,303,175	21.10%	2,131.62
<b>Grass Total</b>					
Grass Total	572.39	2.16%	411,290	0.65%	718.55
<b>Waste</b>					
Waste	351.80	1.33%	61,115	0.10%	173.72
<b>Other</b>					
Other	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>					
Exempt	0.00	0.00%	0	0.00%	0.00
<b>Market Area Total</b>					
Market Area Total	26,476.16	100.00%	63,061,255	100.00%	2,381.81

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	76.00	42.18%	225,000	48.77%	2,960.53
46. 1A	3.50	1.94%	10,150	2.20%	2,900.00
47. 2A1	45.00	24.97%	112,500	24.38%	2,500.00
48. 2A	27.50	15.26%	66,000	14.30%	2,400.00
49. 3A1	3.00	1.66%	5,700	1.24%	1,900.00
50. 3A	7.20	4.00%	13,680	2.97%	1,900.00
51. 4A1	9.00	4.99%	14,400	3.12%	1,600.00
52. 4A	9.00	4.99%	13,950	3.02%	1,550.00
53. Total	180.20	100.00%	461,380	100.00%	2,560.38
Dry					
54. 1D1	185.20	23.86%	516,760	31.05%	2,790.28
55. 1D	52.60	6.78%	142,020	8.53%	2,700.00
56. 2D1	25.50	3.29%	56,100	3.37%	2,200.00
57. 2D	208.22	26.82%	436,360	26.22%	2,095.67
58. 3D1	127.30	16.40%	230,100	13.82%	1,807.54
59. 3D	75.60	9.74%	136,080	8.18%	1,800.00
60. 4D1	88.80	11.44%	128,760	7.74%	1,450.00
61. 4D	13.00	1.67%	18,200	1.09%	1,400.00
62. Total	776.22	100.00%	1,664,380	100.00%	2,144.21
Grass					
63. 1G1	10.16	0.00%	10,280	8.87%	1,011.81
64. 1G	1.00	0.66%	1,060	0.91%	1,060.00
65. 2G1	2.00	1.32%	1,500	1.29%	750.00
66. 2G	25.00	16.50%	20,020	17.27%	800.80
67. 3G1	11.00	7.26%	10,280	8.87%	934.55
68. 3G	36.70	24.21%	23,400	20.18%	637.60
69. 4G1	25.70	16.96%	18,215	15.71%	708.75
70. 4G	40.00	26.39%	31,200	26.91%	780.00
71. Total	151.56	100.00%	115,955	100.00%	765.08
Irrigated Total	180.20	7.26%	461,380	15.96%	2,560.38
Dry Total	776.22	31.29%	1,664,380	57.59%	2,144.21
Grass Total	151.56	6.11%	115,955	4.01%	765.08
Waste	1,372.84	55.34%	648,485	22.44%	472.37
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	2,480.82	100.00%	2,890,200	100.00%	1,165.02

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	163.10	25.67%	489,300	31.26%	3,000.00
46. 1A	11.00	1.73%	31,900	2.04%	2,900.00
47. 2A1	60.50	9.52%	151,250	9.66%	2,500.00
48. 2A	270.54	42.58%	649,295	41.48%	2,400.00
49. 3A1	48.69	7.66%	92,510	5.91%	1,899.98
50. 3A	68.11	10.72%	129,410	8.27%	1,900.01
51. 4A1	11.50	1.81%	18,400	1.18%	1,600.00
52. 4A	2.00	0.31%	3,100	0.20%	1,550.00
53. Total	635.44	100.00%	1,565,165	100.00%	2,463.12
Dry					
54. 1D1	392.78	25.93%	1,080,465	32.58%	2,750.81
55. 1D	82.80	5.47%	219,960	6.63%	2,656.52
56. 2D1	40.44	2.67%	88,970	2.68%	2,200.05
57. 2D	495.75	32.73%	1,036,875	31.26%	2,091.53
58. 3D1	259.62	17.14%	479,055	14.44%	1,845.22
59. 3D	173.55	11.46%	311,195	9.38%	1,793.11
60. 4D1	41.90	2.77%	60,755	1.83%	1,450.00
61. 4D	28.00	1.85%	39,200	1.18%	1,400.00
62. Total	1,514.84	100.00%	3,316,475	100.00%	2,189.32
Grass					
63. 1G1	61.41	0.00%	62,370	13.41%	1,015.63
64. 1G	7.00	1.10%	6,650	1.43%	950.00
65. 2G1	8.00	1.26%	6,000	1.29%	750.00
66. 2G	160.28	25.21%	114,355	24.59%	713.47
67. 3G1	12.50	1.97%	9,340	2.01%	747.20
68. 3G	221.20	34.79%	164,690	35.42%	744.53
69. 4G1	63.50	9.99%	34,925	7.51%	550.00
70. 4G	102.00	16.04%	66,680	14.34%	653.73
71. Total	635.89	100.00%	465,010	100.00%	731.27
Irrigated Total	635.44	15.15%	1,565,165	27.63%	2,463.12
Dry Total	1,514.84	36.11%	3,316,475	58.54%	2,189.32
Grass Total	635.89	15.16%	465,010	8.21%	731.27
Waste	1,408.99	33.59%	318,400	5.62%	225.98
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	4,195.16	100.00%	5,665,050	100.00%	1,350.38

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	564.50	37.68%	1,685,700	44.14%	2,986.18
46. 1A	6.00	0.40%	17,400	0.46%	2,900.00
47. 2A1	56.50	3.77%	158,200	4.14%	2,800.00
48. 2A	509.40	34.00%	1,244,565	32.59%	2,443.20
49. 3A1	265.80	17.74%	544,030	14.25%	2,046.76
50. 3A	39.50	2.64%	82,950	2.17%	2,100.00
51. 4A1	10.00	0.67%	18,950	0.50%	1,895.00
52. 4A	46.50	3.10%	67,195	1.76%	1,445.05
53. Total	1,498.20	100.00%	3,818,990	100.00%	2,549.05
Dry					
54. 1D1	765.77	22.16%	2,189,535	27.57%	2,859.26
55. 1D	136.80	3.96%	364,560	4.59%	2,664.91
56. 2D1	207.40	6.00%	518,500	6.53%	2,500.00
57. 2D	1,571.08	45.47%	3,528,760	44.43%	2,246.07
58. 3D1	444.85	12.88%	824,890	10.39%	1,854.31
59. 3D	183.56	5.31%	348,765	4.39%	1,900.01
60. 4D1	94.00	2.72%	115,165	1.45%	1,225.16
61. 4D	51.50	1.49%	51,765	0.65%	1,005.15
62. Total	3,454.96	100.00%	7,941,940	100.00%	2,298.71
Grass					
63. 1G1	64.40	0.00%	65,120	11.40%	1,011.18
64. 1G	14.98	2.00%	13,960	2.44%	931.91
65. 2G1	20.30	2.71%	18,725	3.28%	922.41
66. 2G	154.37	20.58%	128,695	22.52%	833.68
67. 3G1	99.97	13.33%	58,535	10.24%	585.53
68. 3G	190.10	25.34%	158,630	27.76%	834.46
69. 4G1	66.50	8.87%	39,900	6.98%	600.00
70. 4G	139.50	18.60%	87,810	15.37%	629.46
71. Total	750.12	100.00%	571,375	100.00%	761.71
Irrigated Total	1,498.20	15.56%	3,818,990	28.46%	2,549.05
Dry Total	3,454.96	35.89%	7,941,940	59.18%	2,298.71
Grass Total	750.12	7.79%	571,375	4.26%	761.71
Waste	3,922.50	40.75%	1,088,155	8.11%	277.41
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.81	0.01%	0	0.00%	0.00
Market Area Total	9,625.78	100.00%	13,420,460	100.00%	1,394.22

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	141.58	19.99%	424,740	24.74%	3,000.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	21.00	2.97%	58,380	3.40%	2,780.00
48. 2A	230.50	32.55%	602,520	35.10%	2,613.97
49. 3A1	21.00	2.97%	42,105	2.45%	2,005.00
50. 3A	289.05	40.82%	579,545	33.76%	2,005.00
51. 4A1	5.00	0.71%	9,475	0.55%	1,895.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	708.13	100.00%	1,716,765	100.00%	2,424.36
Dry					
54. 1D1	61.54	31.90%	170,510	42.59%	2,770.72
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	2.00	1.04%	4,400	1.10%	2,200.00
57. 2D	54.10	28.04%	108,200	27.03%	2,000.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	72.80	37.73%	114,695	28.65%	1,575.48
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	2.50	1.30%	2,515	0.63%	1,006.00
62. Total	192.94	100.00%	400,320	100.00%	2,074.84
Grass					
63. 1G1	7.00	0.00%	9,000	3.99%	1,285.71
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	133.00	77.16%	192,300	85.28%	1,445.86
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	32.38	18.78%	24,205	10.73%	747.53
71. Total	172.38	100.00%	225,505	100.00%	1,308.19
Irrigated Total	708.13	38.40%	1,716,765	66.39%	2,424.36
Dry Total	192.94	10.46%	400,320	15.48%	2,074.84
Grass Total	172.38	9.35%	225,505	8.72%	1,308.19
Waste	686.44	37.23%	159,345	6.16%	232.13
Other	84.07	4.56%	83,975	3.25%	998.87
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	1,843.96	100.00%	2,585,910	100.00%	1,402.37

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	71.00	5.69%	213,000	7.02%	3,000.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	98.00	7.85%	274,400	9.04%	2,800.00
48. 2A	555.98	44.54%	1,453,680	47.90%	2,614.63
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	523.37	41.92%	1,093,840	36.04%	2,089.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	1,248.35	100.00%	3,034,920	100.00%	2,431.15
Dry					
54. 1D1	44.37	5.23%	128,675	7.13%	2,900.05
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	4.00	0.47%	10,000	0.55%	2,500.00
57. 2D	419.07	49.43%	956,250	52.96%	2,281.84
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	380.36	44.86%	710,810	39.36%	1,868.78
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	847.80	100.00%	1,805,735	100.00%	2,129.91
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	1.00	0.16%	850	0.17%	850.00
66. 2G	134.74	21.17%	132,245	26.66%	981.48
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	215.70	33.88%	172,590	34.79%	800.14
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	285.15	44.79%	190,365	38.38%	667.60
71. Total	636.59	100.00%	496,050	100.00%	779.23
Irrigated Total	1,248.35	23.77%	3,034,920	53.76%	2,431.15
Dry Total	847.80	16.14%	1,805,735	31.99%	2,129.91
Grass Total	636.59	12.12%	496,050	8.79%	779.23
Waste	2,492.73	47.46%	303,615	5.38%	121.80
Other	26.60	0.51%	5,185	0.09%	194.92
Exempt	17.00	0.32%	0	0.00%	0.00
Market Area Total	5,252.07	100.00%	5,645,505	100.00%	1,074.91

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	83.79	100.00%	224,140	100.00%	2,675.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.79	100.00%	224,140	100.00%	2,675.02
Dry					
54. 1D1	0.50	0.33%	1,450	0.42%	2,900.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	149.50	99.67%	343,845	99.58%	2,299.97
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	150.00	100.00%	345,295	100.00%	2,301.97
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.12	100.00%	1,695	100.00%	799.53
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	2.12	100.00%	1,695	100.00%	799.53
Irrigated Total	83.79	35.37%	224,140	39.23%	2,675.02
Dry Total	150.00	63.32%	345,295	60.44%	2,301.97
Grass Total	2.12	0.89%	1,695	0.30%	799.53
Waste	1.00	0.42%	195	0.03%	195.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4.07	1.72%	0	0.00%	0.00
Market Area Total	236.91	100.00%	571,325	100.00%	2,411.57



## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	237.73	8.21%	748,600	9.49%	3,148.95
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	19.73	0.68%	55,245	0.70%	2,800.05
48. 2A	2,503.09	86.40%	6,796,750	86.18%	2,715.34
49. 3A1	91.40	3.16%	191,940	2.43%	2,100.00
50. 3A	45.00	1.55%	94,500	1.20%	2,100.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,896.95	100.00%	7,887,035	100.00%	2,722.53
Dry					
54. 1D1	95.28	5.53%	277,060	6.88%	2,907.85
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	5.40	0.31%	13,500	0.34%	2,500.00
57. 2D	1,478.45	85.73%	3,464,530	85.98%	2,343.35
58. 3D1	96.96	5.62%	184,225	4.57%	1,900.01
59. 3D	46.27	2.68%	87,915	2.18%	1,900.04
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	2.12	0.12%	2,130	0.05%	1,004.72
62. Total	1,724.48	100.00%	4,029,360	100.00%	2,336.57
Grass					
63. 1G1	4.00	0.00%	4,000	14.73%	1,000.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	19.00	52.82%	15,200	55.96%	800.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	5.97	16.60%	4,180	15.39%	700.17
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.00	19.46%	3,780	13.92%	540.00
71. Total	35.97	100.00%	27,160	100.00%	755.07
Summary					
Irrigated Total	2,896.95	61.52%	7,887,035	65.96%	2,722.53
Dry Total	1,724.48	36.62%	4,029,360	33.70%	2,336.57
Grass Total	35.97	0.76%	27,160	0.23%	755.07
Waste	51.62	1.10%	13,090	0.11%	253.58
Other	0.00	0.00%	0	0.00%	0.00
Exempt	87.90	1.87%	0	0.00%	0.00
Market Area Total	4,709.02	100.00%	11,956,645	100.00%	2,539.09

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	15.50	1.58%	46,500	1.80%	3,000.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	891.73	90.82%	2,382,510	92.14%	2,671.78
49. 3A1	74.65	7.60%	156,765	6.06%	2,100.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	981.88	100.00%	2,585,775	100.00%	2,633.49
Dry					
54. 1D1	131.04	15.36%	434,490	19.14%	3,315.71
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	707.28	82.92%	1,810,695	79.76%	2,560.08
58. 3D1	11.60	1.36%	22,040	0.97%	1,900.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.35%	3,015	0.13%	1,005.00
62. Total	852.92	100.00%	2,270,240	100.00%	2,661.73
Grass					
63. 1G1	28.00	0.00%	28,000	43.12%	1,000.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	44.82	59.90%	35,855	55.22%	799.98
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	2.00	2.67%	1,080	1.66%	540.00
71. Total	74.82	100.00%	64,935	100.00%	867.88
Irrigated Total	981.88	50.30%	2,585,775	52.46%	2,633.49
Dry Total	852.92	43.69%	2,270,240	46.06%	2,661.73
Grass Total	74.82	3.83%	64,935	1.32%	867.88
Waste	42.50	2.18%	8,285	0.17%	194.94
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	1,952.12	100.00%	4,929,235	100.00%	2,525.07

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	49.23	144,390	12,046.74	31,294,555	94,623.34	246,805,555	106,719.31	278,244,500
<b>77. Dry Land</b>	77.96	206,300	13,367.02	31,968,535	149,417.45	353,698,000	162,862.43	385,872,835
<b>78. Grass</b>	5.00	6,050	1,740.05	1,280,620	13,298.42	10,195,890	15,043.47	11,482,560
<b>79. Waste</b>	11.24	2,025	2,321.00	499,595	15,723.94	3,727,500	18,056.18	4,229,120
<b>80. Other</b>	0.00	0	0.00	0	110.67	89,160	110.67	89,160
<b>81. Exempt</b>	87.90	0	0.14	0	26.88	0	114.92	0
<b>82. Total</b>	<b>143.43</b>	<b>358,765</b>	<b>29,474.81</b>	<b>65,043,305</b>	<b>273,173.82</b>	<b>614,516,105</b>	<b>302,792.06</b>	<b>679,918,175</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	106,719.31	35.25%	278,244,500	40.92%	2,607.26
<b>Dry Land</b>	162,862.43	53.79%	385,872,835	56.75%	2,369.32
<b>Grass</b>	15,043.47	4.97%	11,482,560	1.69%	763.29
<b>Waste</b>	18,056.18	5.96%	4,229,120	0.62%	234.22
<b>Other</b>	110.67	0.04%	89,160	0.01%	805.64
<b>Exempt</b>	114.92	0.04%	0	0.00%	0.00
<b>Total</b>	<b>302,792.06</b>	<b>100.00%</b>	<b>679,918,175</b>	<b>100.00%</b>	<b>2,245.50</b>

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

27 Dodge

F3

	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,316,709,945	1,356,176,711	39,466,766	3.00%	10,218,229	2.22%
02. Recreational	29,338,200	4,944,245	-24,393,955	-83.15%	45,935	-83.30%
03. Ag-Homesite Land, Ag-Res Dwelling	56,377,455	64,930,680	8,553,225	15.17%	2,258,765	11.16%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,402,425,600</b>	<b>1,426,051,636</b>	<b>23,626,036</b>	<b>1.68%</b>	<b>12,522,929</b>	<b>0.79%</b>
05. Commercial	275,870,485	281,315,145	5,444,660	1.97%	6,185,295	-0.27%
06. Industrial	108,006,550	109,269,540	1,262,990	1.17%	1,851,335	-0.54%
07. Ag-Farmsite Land, Outbuildings	25,562,745	24,293,275	-1,269,470	-4.97%	0	-4.97%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>409,439,780</b>	<b>414,877,960</b>	<b>5,438,180</b>	<b>1.33%</b>	<b>8,036,630</b>	<b>-0.63%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,811,865,380</b>	<b>1,840,929,596</b>	<b>29,064,216</b>	<b>1.60%</b>	<b>20,559,559</b>	<b>0.47%</b>
11. Irrigated	245,242,605	278,244,500	33,001,895	13.46%		
12. Dryland	354,524,325	385,872,835	31,348,510	8.84%		
13. Grassland	10,543,865	11,482,560	938,695	8.90%		
14. Wasteland	3,915,230	4,229,120	313,890	8.02%		
15. Other Agland	346,810	89,160	-257,650	-74.29%		
<b>16. Total Agricultural Land</b>	<b>614,572,835</b>	<b>679,918,175</b>	<b>65,345,340</b>	<b>10.63%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,426,438,215</b>	<b>2,520,847,771</b>	<b>94,409,556</b>	<b>3.89%</b>	<b>20,559,559</b>	<b>3.04%</b>

## **2009 PLAN OF ASSESSMENT FOR DODGE COUNTY**

**Assessment Years 2009, 2010, and 2011**

**Date: June 15, 2008**

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

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

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

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

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344. Per 77-1348(1)(a)(ii), for tax years beginning in 2009, the disqualification of land for special valuation shall not result in additional taxes.

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

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

Per the 2008 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 19,685

Total Taxable Value Base: \$2,439,991,185

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
<b>Residential</b>	<b>13,478</b>	<b>68%</b>	<b>\$1,326,756,095</b>	<b>54%</b>
<b>Commercial</b>	<b>1,272</b>	<b>6%</b>	<b>\$ 277,546,665</b>	<b>11%</b>
<b>Industrial</b>	<b>315</b>	<b>2%</b>	<b>\$ 109,388,605</b>	<b>5%</b>
<b>Recreational</b>	<b>537</b>	<b>3%</b>	<b>\$ 29,344,295</b>	<b>1%</b>
<b>Agricultural</b>	<b>4,083</b>	<b>21%</b>	<b>\$ 696,955,525</b>	<b>29%</b>
<i>Special Value</i>	<i>2,957</i>	<i>72% of Ag</i>	<i>\$ 472,613,465</i>	<i>68% of Ag</i>
<i>(Special Value % Totals NOT Included in <b>Bold</b> % Totals)</i>				

Agricultural land - taxable acres: 300,225.770

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

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
<b>Irrigated</b>	<b>102,803.16</b>	<b>34%</b>
<b>Dry</b>	<b>167,240.97</b>	<b>56%</b>
<b>Grass</b>	<b>14,812.92</b>	<b>5%</b>
<b>Waste</b>	<b>14,161.66</b>	<b>4.8%</b>
<b>Other</b>	<b>487.92</b>	<b>0.2%</b>
<i>Ag Exempt</i>	<i>761.86</i>	<i>0.3%</i>
<i>(Ag Exempt Acres % Totals NOT included in <b>Bold</b> % Totals)</i>		

### TIF Properties

There are five TIF Properties with a combined assessed value of \$13,034,235 and a combined base value of \$1,941,625 leaving a combined excess value of \$11,092,610. Four of the TIF Properties are located in Fremont: **JAKK Investments LLC** d/b/a Fremont Contract Carriers; **Logger Investments LLC** d/b/a Christensen Lumber; **MDI Limited Partnership #36** d/b/a Fremont Powerhouse Apartments; **TKC Leasing** d/b/a Budweiser, and one TIF Property in Scribner: **Northeast Bio Diesel LLC**.

### Other Pertinent Facts:

To date, there are 2120 personal property schedules on file with a total assessed value of \$99,582,994.

To date, there are 238 permissive exemptions, 1317 homestead applications, and 664 governmentally exempt properties.

State assessed real and personal properties (public utilities and railroads) in Dodge County are assessed at \$51,824,000.

New Property: For assessment year 2008, an estimated 1438 permits were filed needing to be inspected/reviewed.

For more information, see 2008 Reports & Opinions, Abstract and Assessor Survey.

### **Current Resources:**

#### **A. Assessment Staff:**

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

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

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

## **B. Appraisal Staff:**

The Property Tax Appraiser must hold a current valid real estate appraiser license as issued by the Nebraska Real Estate Appraiser Board. The Property Tax Appraiser is responsible for appraising all locally-assessed real property taxable and non-taxable, supervises the appraisal of real property for assessment purposes and the maintenance of all accompanying appraisal records in a geographic area; collects, analyzes and interprets data for all types of properties including complex income producing commercial and industrial properties to accurately value the properties, developing a plan of review and inspection, establishing procedures for annual pick-up work; and responsible for supervision and training of all supporting appraisal staff; reports the value appraisals to the Property Tax Administrator for consideration. Currently one State Appraiser is shared by both Dodge County and Saunders County.

Dodge County has one Appraiser I with a current valid real estate appraiser license as issued by the Nebraska Real Estate Appraiser Board. The Appraiser I is responsible for reviews and data entry as well as working closely with the Property Tax Appraiser with regard to statistics and sales file information.

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

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

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

## **D. Property Record Cards**

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

## **E. History & Software**

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



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

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

The website for the State Assessment Office for Dodge County is: [www.dodge.pat.gisworkshop.com](http://www.dodge.pat.gisworkshop.com) and has been up and running for two years. This site has increased the accuracy of property information maintained in the Assessment Office and proven extremely beneficial to property owners and businesses alike.

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

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

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

Sales Review questionnaires are mailed to both the buyer and seller of each property in Dodge County by the Assessment/Appraisal Clerk. When questionnaires are not returned, or there is some doubt as to the information regarding a sale, follow-up telephone calls to both the buyer and seller are practiced.

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

### **B. Data Collection**

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September to March each year.

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

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

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

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

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

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

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	97%	12.36	104.05
Commercial	97%	27.26	108.96
Agricultural Land	72%	19.23	105.72
Special Valuation	72%	19.23	105.72
Recapture	82%	56.98	76.57

\* COD means coefficient of dispersion

\*\*PRD means price related differential

For more information regarding statistical measures, see 2008 Reports & Opinions

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

Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary.

Review commercial properties in Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue if necessary.

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

Continue review and possible revaluation of farm properties (Improvements, Outbuildings and Land) as well as complete rural residential acreage reviews in Dodge County.

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

Review and possible revaluation of recreational areas along the Platte and Elkhorn Rivers.

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

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

Per §77-1363, convert current alpha soil types to updated numeric soil types from the Natural Resource Conservation Service.

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

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

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

Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary.

Review commercial properties in Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue if necessary.

Review lake properties. Revalue if necessary.

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

Review sales of farm properties as well as rural residential acreages in Dodge County.

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

Review land along the Platte River and Elkhorn Rivers.

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

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

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

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

**Assessment/Appraisal Actions Planned for Assessment Year 2011:**

Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary.

Review commercial properties in Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue if necessary.

Review lake properties. Revalue if necessary.

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

Review sales of farm properties as well as rural residential acreages in Dodge County.

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

Review land along the Platte River and Elkhorn Rivers.

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

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

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

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

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

1. Record Maintenance, Mapping Updates, Ownership Changes, Protests, New Construction, Permits
2. Annually Prepare and File Assessment Administrative Reports Required By Law/Regulation:
  - A. Abstracts (Real & Personal Property)
  - B. Assessment Survey

- C. Sales Information to PA&T Rosters & Annual Assessed Value Update w/Abstract
  - D. Certification of Value to Political Subdivisions
  - E. School District Taxable Value Report
  - F. Homestead Exemption Tax Loss Report (in Conjunction w/Treasurer)
  - G. Certificate of Taxes Levied Report
  - H. Report of Current Values for Properties Owned by Board of Education Lands & Funds
  - I. Report of all Exempt Property and Taxable Government Owned Property
  - J. Annual Plan of Assessment Report
3. Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.
  4. Sales File: Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.
  5. Personal Property: Administer annual filing of schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
  3. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
  4. Taxable Government Owned Property: Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
  5. Homestead Exemptions: Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
  6. Centrally Assessed: Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
  7. Tax Increment Financing (TIF): Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
  8. Tax Districts and Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
  9. Tax Lists: Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
  10. Tax List Corrections: Prepare tax list correction documents for county board approval.
  11. County Board of Equalization: Attend county board of equalization meetings for valuation protests - assemble and provide information.

12. TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
13. TERC Statewide Equalization: Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Procedures Manual: The procedural manual continues to be a work in progress. Each new project has procedures written so new procedures are being added and updated all the time.
15. Education: Assessor and/or Appraisal Education: Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Respectfully Submitted:

Debbie Churchill	7-13-2008	Shawn Abbott	7-13-2008
Assessment Administrative Manager	Date	Appraiser	Date

## 2009 Assessment Survey for Dodge County

### I. General Information

#### A. Staffing and Funding Information

There is one position with the title of Assessment Administrative Manager. This position requires the employee to hold a current Assessor's Certificate. Responsibilities include administrative management of the office and timely completion of all required reports.

1.	<b>Deputy(ies) on staff</b>
	Two - Currently there are two positions with the title of Assessment Administrative Assistant. Only one staff member holds a current Assessor's Certificate (though not required). Responsibilities include assisting the Assessment Administrative Manager with reports and other duties as needed.
2.	<b>Appraiser(s) on staff</b>
	<p>1 – Appraiser Supervisor shared by both Dodge County and Saunders County: This position currently holds a certified general license. Responsibilities include the determination of valuation for the county as well as supervision of all appraisal staff.</p> <p>1 - Appraiser I: This position holds a certified residential license and is answerable directly to the Appraiser Supervisor. Responsibilities include reviews and data entry, this position also works hand-in-hand with the Supervisor with regard to statistics, sales file, and depreciation tables.</p> <p>3 - Appraiser Assistants: Responsibilities include property reviews, permits, data entry, sketching, and other duties as needed.</p>
3.	<b>Other full-time employees</b>
	2 - All clerks are cross-trained to assist wherever necessary with responsibilities including but not limited to, Personal Property, Homestead Exemptions, Permissive Exemptions, property information, protests, mobile homes, etc.
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0

6.	<b>Assessor's requested budget for current fiscal year</b>
	\$495,798
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$27,270 represents the Terra Scan maintenance contract; other computer equipment and support is not a separate item in the budget.
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$495,798
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$218,900
10.	<b>Amount of the total budget set aside for education/workshops</b>
	Not a separate item in the budget.
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
12.	<b>Other miscellaneous funds</b>
	Not a separate item in the budget.
13.	<b>Total budget</b>
	\$495,798
a.	<b>Was any of last year's budget not used:</b>
	No

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

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessment Staff



5.	<b>Does the county have GIS software?</b>
	No - it is still in the planning stages. Assessment records <b>are</b> available online through an outside GIS programmer.
6.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
7.	<b>Personal Property software:</b>
	Terra Scan

### **C. Zoning Information**

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

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	None - All appraisals are done in house.
2.	<b>Other services</b>
	Terra Scan for the appraisal and administrative soft ware maintenance and updates, GIS Workshop for property record access via a web site and Agri Data program for counting soil acres and an aid for the soil conversion.



## Certification

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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 Dodge County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts