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Residential Real Property - Current

Number of Sales	158	Median	99
Total Sales Price	$13,856,110	Mean	104
Total Adj. Sales Price	$13,856,112	Wgt. Mean	98
Total Assessed Value	$13,591,815	Average Assessed Value of the Base	$62,113
Avg. Adj. Sales Price	$87,697	Avg. Assessed Value	$86,024

Confidenence Interval - Current

95% Median C.I	96.28 to 100.91
95% Mean C.I	99.18 to 109.73
95% Wgt. Mean C.I	94.83 to 101.35

% of Value of the Class of all Real Property Value in the County	34.28
% of Records Sold in the Study Period	4.61
% of Value Sold in the Study Period	6.39

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	206	95	95
2008	289	99	99
2007	324	100	100
2006	291	100	100

2010 Commission Summary

23 Dawes

Commercial Real Property - Current

Number of Sales	26	Median	98
Total Sales Price	$1,908,200	Mean	101
Total Adj. Sales Price	$1,908,200	Wgt. Mean	93
Total Assessed Value	$1,765,878	Average Assessed Value of the Base	$126,822
Avg. Adj. Sales Price	$73,392	Avg. Assessed Value	$67,918

Confidenence Interval - Current

95% Median C.I	81.93 to 101.87
95% Mean C.I	76.51 to 125.02
95% Wgt. Mean C.I	80.34 to 104.75

% of Value of the Class of all Real Property Value in the County	10.28
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	2.77

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	29	99	99
2008	35	98	98
2007	53	93	93
2006	46	96	96

Opinions

2010 Opinions of the Property Tax Administrator for Dawes County

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. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Dawes County is 99% of market value. The quality of assessment for the class of residential real property in Dawes County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dawes County is 98% of market value. The quality of assessment for the class of commercial real property in Dawes County indicates the assessment practices meet 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 land in Dawes County is 70% of market value. The quality of assessment for the class of agricultural real property in Dawes County indicates the assessment practices do not meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in Dawes County is 70%. The quality of assessment for the class of agricultural land receiving special valuation in DawesCounty indicates the assessment practices do not meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Residential Reports

2010 Assessment Actions for Dawes County

taken to address the following property classes/subclasses:

Residential

1. Pick up work—Gather data, data entry, cost.
2. Review sales rosters for review.
3. Transfer CAMA data to MIPS.
4. Review preliminary statistics.
5. Review assessor locations for updates.
6. Review and inspect all rural, suburban, Whitney & Marsland residential properties.
7. Update residential files with additions, deletions, changes and inspection dates.
8. Cost properties to current CAMA updates.
9. Transfer data to MIPS for 2010 assessments.
10. Update pictures in the file where applicable.
11. Update sketches where applicable.
12. Update GIS/web site monthly.
13. Update sales data.

The following valuation changes were made to specific subclasses for assessment year 2010: Chadron #1 (valuation group 11) land and improvements were lowered by 11%; Chadron #2 (valuation group 12) was lowered by 7% (both land and improvements); Chadron #3 valuation group 13) land and improvements were lowered by 12%; finally, the valuation group 22 (Crawford #2) land and improvements were raised by 15%.

2010 Assessment Survey for Dawes County

Residential Appraisal Information

1.	**Valuation data collection done by:**
	The Assessor and her staff.
2.	**List the valuation groupings used by the County:**
Valuation Grouping	Assessor Location(s)/neighborhood(s) included:
11	Chadron 1—This area is located in the far north of the city (north of the RR tracks). Houses are smaller, older and in many cases not well cared for. This area is mixed with industrial sites, agriculture sale barn, County fair site and baseball fields. There is little to no new construction with few remodels or additions.
12	Chadron 2—Located in the north part of Chadron, north of Hwy 20 and south of the railroad tracks. The homes in this grouping are predominantly larger than those homes in Chadron 1 with a mix of one and two-story homes that are original to the area. Maintenance and improvements are moderate.
13	Chadron 3—Located west of Main Street, south of Hwy 20 and north of the city limits. Homes in this grouping are a broad mix of small homes which are fairly well-maintained but closer to the local schools and college. There are quite a few rental homes in this area.
14	Chadron 4—All homes on Main Street, south of Hwy 20 and west of Chapin Street. Although most homes in this area are older, continual maintenance, upkeep and remodeling are frequent. This area is close to the city schools and college.
15	Chadron 5—Homes south of Hwy 20, east of Chapin Street and north of the city limits. Homes in this area are generally newer and larger homes than any other Chadron valuation grouping. These are generally well-maintained and desirable due to close proximity to the college and schools.
21	Crawford 1—The area is mixed with railroad yards, industrial sites, agriculture sale barn, and has gravel roads. The houses are smaller, older and in many cases not well cared for. There is little to no new construction with few remodels or additions. The general maintenance in this area is minimal.
22	Crawford 2—Area within walking distance of downtown. Some homes in this area are larger, but maintenance and improvements are moderate.
23	Crawford 3—This area is closest to the Crawford public schools, and the houses tend to be larger, newer, well cared for and exhibits progressive new construction.
30	Whitney—Village in Dawes County located between Chadron and Crawford.
40	Marsland—previously the village of Marsland, the homes in this area are divided into neighborhoods similar to the layout of other towns.
70	Suburban—This valuation grouping is defined as those residential sites that are more than outside of the city limits of Crawford or Chadron, but are within two miles of the city limit. Suburban homes tend to be well cared for and

	many are custom-built to the owner's specifications.
80	Rural—defined as those residential sites that are more than two miles outside the Chadron and Crawford city limits, but still within the County. Many rural sites are breakouts from larger agricultural sites, and a substantial number have multiple outbuildings.
a.	**Describe the specific characteristics of the valuation groupings that make them unique.** (see the above).
	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
3.	The Cost Approach is used for the residential property class.
	When was the last lot value study completed?
4	In 2004.
	What methodology was used to determine the residential lot values?
a.	The Market Approach.
	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	Yes.
5.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?**
6.	The Assessor utilizes the tables provided by her CAMA vendor.
	How often does the County update depreciation tables?
a.	The last update was in assessment year 2008.
	Pickup work:
7.	**Is pickup work done annually and is it completed by March 19th?**
a.	Yes
	By Whom?
b.	The Assessor and her staff.
	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
c.	Yes
	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
8.	All rural residential parcels have been reviewed in the last two assessment years, and starting Spring/Summer 2010, the County will begin the review of all Chadron residential property.
	Does the County maintain a tracking process? If yes describe.
a.	Yes, by a rotation schedule that is noted in the three year plan of assessment.
	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
b.	Any of the non-reviewed valuation groupings that are outside of acceptable range receives a percentage adjustment to bring these into compliance.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 **Posted Before: 02/15/2010**

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

NUMBER of Sales:	158	**MEDIAN:**	**99**	COV:	32.41	95% Median C.I.:	96.28 to 100.91
TOTAL Sales Price:	13,856,110	WGT. MEAN:	98	STD:	33.85	95% Wgt. Mean C.I.:	94.83 to 101.35
TOTAL Adj.Sales Price:	13,856,112	MEAN:	104	AVG.ABS.DEV:	18.65	95% Mean C.I.:	99.18 to 109.73
TOTAL Assessed Value:	13,591,815						
AVG. Adj. Sales Price:	87,696	COD:	18.87	MAX Sales Ratio:	324.45		
AVG. Assessed Value:	86,024	PRD:	106.48	MIN Sales Ratio:	30.00		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____	_____										
07/01/07 TO 09/30/07	1	99.10	99.10	99.10			99.10	99.10	N/A	67,000	66,400
10/01/07 TO 12/31/07	8	97.09	124.24	97.66	35.12	127.22	77.23	324.45	77.23 to 324.45	82,437	80,505
01/01/08 TO 03/31/08	16	99.69	103.49	98.91	15.49	104.64	73.49	155.72	90.10 to 120.25	89,675	88,694
04/01/08 TO 06/30/08	41	97.04	101.24	96.45	14.61	104.96	63.33	235.63	89.74 to 102.93	89,178	86,011
07/01/08 TO 09/30/08	40	98.93	103.51	95.96	19.92	107.87	53.80	223.18	91.48 to 105.57	81,307	78,020
10/01/08 TO 12/31/08	17	102.28	117.54	105.71	24.08	111.19	74.01	222.45	94.92 to 131.10	75,558	79,872
01/01/09 TO 03/31/09	13	99.67	97.08	95.55	11.11	101.60	63.16	121.31	83.52 to 107.66	112,253	107,259
04/01/09 TO 06/30/09	22	97.35	100.16	101.00	22.24	99.17	30.00	196.51	85.89 to 113.68	92,836	93,760
_____Study Years_____	_____										
07/01/07 TO 06/30/08	66	97.36	104.54	97.22	17.21	107.53	63.33	324.45	95.08 to 100.91	88,145	85,697
07/01/08 TO 06/30/09	92	99.28	104.39	98.72	20.12	105.74	30.00	223.18	94.98 to 102.68	87,375	86,258
_____Calendar Yrs_____	_____										
01/01/08 TO 12/31/08	114	98.85	104.78	97.88	18.18	107.05	53.80	235.63	96.23 to 101.53	84,455	82,669
_____ALL_____	_____										
	158	98.83	104.45	98.09	18.87	106.48	30.00	324.45	96.28 to 100.91	87,696	86,024

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
11	17	97.47	122.46	103.83	35.87	117.94	73.49	324.45	84.75 to 128.25	48,676	50,540
12	14	98.82	106.36	97.50	23.43	109.09	53.80	223.18	85.05 to 119.72	58,764	57,294
13	10	100.01	102.44	97.36	12.30	105.22	85.89	130.83	87.81 to 117.70	68,820	67,000
14	33	98.85	98.83	93.95	16.29	105.19	64.19	138.37	87.56 to 104.90	95,166	89,412
15	37	98.87	99.11	96.61	11.19	102.59	76.15	145.00	92.87 to 102.93	117,005	113,036
21	2	116.36	116.36	106.08	12.67	109.69	101.61	131.10	N/A	16,500	17,502
22	12	99.88	111.17	96.63	22.85	115.04	63.16	222.45	93.12 to 114.62	64,958	62,772
23	8	97.16	110.70	105.87	18.18	104.56	90.46	195.58	90.46 to 195.58	34,812	36,856
30	1	126.34	126.34	126.34			126.34	126.34	N/A	32,500	41,060
70	11	98.82	100.30	107.29	15.68	93.49	56.83	155.17	82.00 to 121.31	159,800	171,456
80	13	96.71	99.86	95.77	24.45	104.27	30.00	235.63	66.82 to 104.87	89,746	85,948
_____ALL_____	_____										
	158	98.83	104.45	98.09	18.87	106.48	30.00	324.45	96.28 to 100.91	87,696	86,024

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	144	98.86	105.47	98.38	17.97	107.21	53.80	324.45	96.57 to 101.41	94,099	92,578
2	14	89.52	93.97	85.21	29.14	110.29	30.00	155.72	63.33 to 130.83	21,842	18,611
_____ALL_____	_____										
	158	98.83	104.45	98.09	18.87	106.48	30.00	324.45	96.28 to 100.91	87,696	86,024

PAD 2010 R&O Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	86,024	PRD:	106.48	MIN Sales Ratio:	30.00		

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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
01	158	98.83	104.45	98.09	18.87	106.48	30.00	324.45	96.28 to 100.91	87,696	86,024
06											
07											
_____ALL_____											
	158	98.83	104.45	98.09	18.87	106.48	30.00	324.45	96.28 to 100.91	87,696	86,024

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____											
5000 TO 9999	6	118.34	135.66	134.66	32.52	100.74	90.46	235.63	90.46 to 235.63	6,450	8,685
_____Total $_____											
1 TO 9999	6	118.34	135.66	134.66	32.52	100.74	90.46	235.63	90.46 to 235.63	6,450	8,685
10000 TO 29999	21	116.67	137.86	130.67	42.62	105.50	30.00	324.45	96.17 to 195.58	20,461	26,737
30000 TO 59999	32	98.25	99.35	99.61	15.32	99.74	53.80	141.49	92.48 to 106.63	44,503	44,330
60000 TO 99999	45	98.87	100.04	99.32	9.66	100.72	74.23	128.72	95.08 to 101.26	79,697	79,158
100000 TO 149999	29	92.87	92.17	92.06	12.97	100.12	63.16	137.95	85.89 to 101.43	119,603	110,103
150000 TO 249999	22	95.70	98.20	98.94	13.64	99.25	66.11	155.17	87.14 to 105.54	184,813	182,846
250000 TO 499999	3	97.25	93.48	92.77	5.54	100.76	83.52	99.67	N/A	280,933	260,635
_____ALL_____											
	158	98.83	104.45	98.09	18.87	106.48	30.00	324.45	96.28 to 100.91	87,696	86,024

Residential Correlation

Residential Real Property

I. Correlation

The level of value for the residential real property in Dawes County, as determined by the PTA is 99%. The mathematically calculated median is 99%.

RESIDENTIAL:Assessment actions taken by the Dawes County Assessor to specifically address the valuation groups for 2010 included the following: for valuation group 11, both land and improvements were lowered by 11%; group 12 had both land and improvements lowered by 7%; land and improvements were also lowered by 12% in valuation group 13--all three of these were located in Chadron; Crawford valuation group 22 had both land and improvements raised by 15%.

The statistical profile for the residential class indicates an overall median of 99%, a weighted mean of 98% and a mean of 104%. Two of the three measures of central tendency are within acceptable range, and either could be used to describe the level of value for the residential property class in Dawes County. Further examination of the sales profile reveals that twenty-seven (or roughly 17%) of the sales have a sale price less than $30,000. Both the median and the mean for these sales stratified by $10,000 increments are significantly above acceptable range. It is believed that these sales have a skewing affect both on the arithmetic mean and the price-related differential.
The quality of assessment statistics for the residential property class consist of a COD of 18.87 and a PRD of 106.48. The hypothetical removal of the extreme outliers (eight in number) would leave the median and weighted mean unchanged (the weighted mean would drop two points, to 102%), but would significantly lower the coefficient of dispersion to an acceptable 14.47 and would bring the price-related differential to 103.97. Based also on the knowledge of the County's assessment practices, it is believed that Dawes County is in compliance for both overall level of value and quality of assessment for the residential property class.

Closer scrutiny of the profile reveals all valuation groups with a significant number of sales have an acceptable median measure of central tendency. Under the heading, Status: Improved, Unimproved & IOLL, there are fourteen unimproved sales with a median of 90%, a mean of 94% and a weighted mean of 85%. Further analysis of these fourteen sales reveal that they are dispersed throughout the valuation groups within the County: one in group 13 (with an A/S ratio of 131%); five in 15 (with a median of 95%); one in 22 (with an A/S ratio of 156%); and one in 23 (with an A/S ratio of 90%); there are three in group 70 (with a median of 67%) and three in group 80 (with a median of 63%). Since the valuation groups exhibit different geographic and market characteristics, and are valued accordingly, it is not believed that an overall adjustment would treat these disparate groups equitably and proportionately. An overall adjustment to the "Unimproved" would move the overall median of the subclass to 96%--however, only three of the above fourteen sales ratios would move to within acceptable range. The remaining eleven would not be within range. It should be noted that by hypothetically removing the eight extreme outliers that two of these are in the unimproved subclass. This leaves twelve sales with a median of 93%, a weighted mean of 93% and a mean of 102%. Due to the aforementioned facts, no non-binding recommendation will be made for this or any other residential subclass.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:The Division's review of Dawes County's sales qualification and review process indicates that the Assessor has a questionnaire mailed to all residential, commercial and agricultural purchasers, with the exception being those transactions excluded by reference to current IAAO standards. Approximately three-quarters of buyers receiving questionnaires respond, and this information is then used to deter-mine the qualification of the particular sale for use in the sample. Regarding the non-returned questionnaires, the Assessor's practice is to consider these as qualified, unless further information is obtained that would indicate these are not truly arms'-length transactions.

III. Measure of Central Tendency

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. 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.

	Median	Wgt. Mean	Mean
R&O Statistics	**99**	**98**	**104**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Dawes County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**18.87**	**106.48**

RESIDENTIAL:A review of the quality of assessment statistics for the residential property class reveals a COD of 18.87 and a PRD of 106.48. Further analysis of the sales that comprise the sample suggests that the hypothetical removal of the extreme outliers (eight in number) would leave the median and weighted mean unchanged (the weighted mean would drop two points, to 102%), but would significantly lower the coefficient of dispersion to an acceptable 14.47 and would bring the price-related differential to 103.97.

2010 Assessment Actions for Dawes County

taken to address the following property classes/subclasses:

Commercial

1. Pick up work—Gather data, data entry, cost.
2. Review sales rosters for review necessity.
3. Transfer CAMA data to MIPS.
4. Review preliminary statistics.
5. Review assessor locations for updates.
6. Update commercial files with additions, deletions, changes and inspection dates.
7. Cost properties to current CAMA updates (pick up work only).
8. Transfer data to MIPS for 2010 assessments.
9. Update pictures in the file where applicable.
10. Update sketches where applicable.
11. Update GIS/web site monthly.
12. Update sales dates.

Particular assessment actions taken to address a subclass included an increase to both land and improvements of 9% for commercial valuation group 12 (in Chadron), to bring this group closer to 100% of market.

2010 Assessment Survey for Dawes County

Commercial / Industrial Appraisal Information

1.	**Valuation data collection done by:**
	The Assessor, her staff and Stanard Appraisal.
2.	**List the valuation groupings used by the County:**
Valuation Grouping	Assessor Location(s)/neighborhood(s) included:
11	Chadron 1—This area is located in the far north of the city (north of the RR tracks). This area is mixed with industrial sites, agriculture sale barn, County fair site and baseball fields.
12	Chadron 2—Located in the north part of Chadron, north of Hwy 20 and south of the railroad tracks.
13	Chadron 3—Located west of Main Street, south of Hwy 20 and north of the city limits. There are quite a few rental homes in this area.
14	Chadron 4—All commercial property on Main Street, south of Hwy 20 and west of Chapin Street. This area is close to the city schools and college.
15	Chadron 5—Businesses south of Hwy 20, east of Chapin Street and north of the city limits.
21	Crawford 1—The area is mixed with railroad yards, industrial sites, agriculture sale barn, and has gravel roads.
22	Crawford 2—Area within walking distance of downtown.
23	Crawford 3—This area is closest to the Crawford public schools.
30	Whitney—Village in Dawes County located between Chadron and Crawford.
40	Marsland—previously the village of Marsland.
70	Suburban—This valuation grouping is defined as those residential sites that are more than outside of the city limits of Crawford or Chadron, but are within two miles of the city limit.
80	Rural—defined as those commercial sites that are more than two miles outside the Chadron and Crawford city limits, but still within the County.
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**
	In general, the same neighborhood and location characteristics that exist for the residential property class could apply to the commercial property as well.
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**
	The Cost Approach—and also the Income approach when data is available.
4	**When was the last lot value study completed?**
	In 2008.
a.	**What methodology was used to determine the commercial lot values?**
	The Market Approach.
5.	**Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?**

	Yes
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?**
	The Assessor relies upon the depreciation tables supplied by her CAMA vendor.
a.	**How often does the County update the depreciation tables?**
	The last update was in 2008.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The Assessor, her staff and contracted Stanard Appraisal
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes
8.	**What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	All commercial property within Dawes County was physically inspected in assessment year 2008, and the cycle will begin again within the next four years.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes, there is a rotation schedule.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Any non-reviewed valuation grouping or subclass that is outside of acceptable range is percentage adjusted to bring these within compliance.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	26	**MEDIAN:**	**98**	COV:	59.59	95% Median C.I.:	81.93 to 101.87
TOTAL Sales Price:	1,908,200	WGT. MEAN:	93	STD:	60.04	95% Wgt. Mean C.I.:	80.34 to 104.75
TOTAL Adj.Sales Price:	1,908,200	MEAN:	101	AVG.ABS.DEV:	27.54	95% Mean C.I.:	76.51 to 125.02
TOTAL Assessed Value:	1,765,878						
AVG. Adj. Sales Price:	73,392	COD:	27.97	MAX Sales Ratio:	367.50		
AVG. Assessed Value:	67,918	PRD:	108.89	MIN Sales Ratio:	27.52		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____	_____										
07/01/06 TO 09/30/06	2	102.30	102.30	99.72	3.16	102.58	99.06	105.53	N/A	97,500	97,227
10/01/06 TO 12/31/06	4	74.69	72.79	79.01	43.76	92.13	27.52	114.27	N/A	73,750	58,268
01/01/07 TO 03/31/07	2	99.39	99.39	99.54	1.51	99.84	97.89	100.89	N/A	72,500	72,170
04/01/07 TO 06/30/07	4	81.94	84.48	85.27	10.31	99.07	74.22	99.79	N/A	74,000	63,098
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
07/01/08 TO 09/30/08	5	99.55	90.82	80.56	11.30	112.74	59.03	104.72	N/A	59,720	48,110
10/01/08 TO 12/31/08	5	96.36	104.41	107.89	22.86	96.77	75.84	145.96	N/A	99,700	107,569
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09	3	101.87	81.27	87.52	23.07	92.86	35.71	106.22	N/A	59,366	51,956
_____Study Years_____	_____										
07/01/06 TO 06/30/07	12	97.28	86.04	88.53	17.34	97.18	27.52	114.27	74.22 to 100.89	77,583	68,688
07/01/07 TO 06/30/08	1	367.50	367.50	367.50			367.50	367.50	N/A	2,000	7,350
07/01/08 TO 06/30/09	13	99.55	93.84	95.80	18.73	97.95	35.71	145.96	75.84 to 106.22	75,015	71,866
_____Calendar Yrs_____	_____										
01/01/07 TO 12/31/07	6	91.97	89.45	89.96	10.96	99.43	74.22	100.89	74.22 to 100.89	73,500	66,122
01/01/08 TO 12/31/08	11	99.55	122.15	98.33	39.96	124.23	59.03	367.50	75.84 to 145.96	72,645	71,431
_____ALL_____	_____										
	26	98.47	100.76	92.54	27.97	108.89	27.52	367.50	81.93 to 101.87	73,392	67,918

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
12	10	99.12	100.23	102.47	17.68	97.82	59.03	145.96	81.93 to 121.95	87,550	89,708
13	2	63.29	63.29	74.76	56.52	84.66	27.52	99.06	N/A	132,500	99,060
14	2	68.30	68.30	78.45	47.72	87.06	35.71	100.89	N/A	61,000	47,855
15	2	89.88	89.88	78.19	17.42	114.94	74.22	105.53	N/A	78,750	61,577
21	3	97.89	93.32	89.99	10.34	103.70	75.84	106.22	N/A	70,366	63,320
22	4	100.12	166.10	103.06	67.91	161.17	96.67	367.50	N/A	26,150	26,950
70	2	65.27	65.27	66.14	19.25	98.68	52.70	77.83	N/A	26,875	17,775
80	1	99.79	99.79	99.79			99.79	99.79	N/A	118,750	118,500
_____ALL_____	_____										
	26	98.47	100.76	92.54	27.97	108.89	27.52	367.50	81.93 to 101.87	73,392	67,918

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

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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	21	99.06	107.29	94.27	28.02	113.82	27.52	367.50	86.06 to 105.53	80,480	75,866
2	5	77.83	73.34	79.17	28.80	92.64	35.71	100.69	N/A	43,620	34,535
_____ALL_____											
	26	98.47	100.76	92.54	27.97	108.89	27.52	367.50	81.93 to 101.87	73,392	67,918

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	82.17	82.17	81.29	9.68	101.09	74.22	90.12	N/A	123,750	100,590
03	24	99.31	102.31	94.22	28.63	108.59	27.52	367.50	81.93 to 104.72	69,195	65,195
04											
_____ALL_____											
	26	98.47	100.76	92.54	27.97	108.89	27.52	367.50	81.93 to 101.87	73,392	67,918

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____											
1 TO 4999	2	234.10	234.10	195.98	56.99	119.45	100.69	367.50	N/A	2,800	5,487
_____Total $_____											
1 TO 9999	2	234.10	234.10	195.98	56.99	119.45	100.69	367.50	N/A	2,800	5,487
10000 TO 29999	5	86.06	85.37	84.65	18.53	100.85	52.70	105.53	N/A	22,550	19,088
30000 TO 59999	4	90.74	80.85	81.85	24.28	98.78	35.71	106.22	N/A	42,025	34,399
60000 TO 99999	7	97.89	92.38	88.74	21.70	104.10	27.52	145.96	27.52 to 145.96	76,785	68,138
100000 TO 149999	6	93.24	88.97	88.49	15.56	100.53	59.03	114.27	59.03 to 114.27	118,208	104,606
150000 TO 249999	2	110.51	110.51	111.27	10.36	99.31	99.06	121.95	N/A	187,500	208,626
_____ALL_____											
	26	98.47	100.76	92.54	27.97	108.89	27.52	367.50	81.93 to 101.87	73,392	67,918

PAD 2010 R&O Statistics

Type: Qualified
Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	26	**MEDIAN:**	**98**	COV:	59.59	95% Median C.I.:	81.93 to 101.87
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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)	10	81.94	75.02	73.17	26.14	102.53	27.52	105.53	35.71 to 100.69	58,660	42,919
306	1	96.67	96.67	96.67			96.67	96.67	N/A	60,000	58,000
326	1	81.93	81.93	81.93			81.93	81.93	N/A	36,000	29,493
343	1	96.36	96.36	96.36			96.36	96.36	N/A	105,000	101,180
344	1	100.89	100.89	100.89			100.89	100.89	N/A	80,000	80,710
350	2	110.51	110.51	111.27	10.36	99.31	99.06	121.95	N/A	187,500	208,626
353	3	75.84	78.14	71.64	17.81	109.08	59.03	99.55	N/A	84,000	60,175
406	3	114.27	195.50	115.87	76.65	168.73	104.72	367.50	N/A	50,000	57,933
419	1	145.96	145.96	145.96			145.96	145.96	N/A	62,500	91,222
50	2	104.05	104.05	103.50	2.09	100.52	101.87	106.22	N/A	68,050	70,434
98	1	97.89	97.89	97.89			97.89	97.89	N/A	65,000	63,630
ALL	26	98.47	100.76	92.54	27.97	108.89	27.52	367.50	81.93 to 101.87	73,392	67,918

Commercial Correlation

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Dawes County, as determined by the PTA is 98%. The mathematically calculated median is 98%.

COMMERCIAL:The Assessor took the following actions to address the commercial class for 2010: pick-up work was completed, a sales study was conducted, and it was determined that commercial valuation group 12 (in Chadron) was outside of acceptable range. Both land and improvements were raised by 9% to bring these closer to 100% of market value.

Examination of the commercial statistical profile reveals an overall median of 98%, a weighted mean of 93% and a mean of 101%. Thus, two of the three measures of central tendency are within acceptable range, and either could be used to describe the level of value for the commercial property class in Dawes County. The weighted mean is slightly above the upper limits of acceptable range, but may be skewed by extreme outliers.

Measures of assessment quality--the coefficient of dispersion and the price-related differential--indicate an overall value of 27.97 and 108.89, respectively. A closer look at the sales that comprise the sample reveals two extreme outlying sales (Bk 2006, Pg 1622 and Bk 2008, Pg 528) in different valuation groups (13 and 22) have significantly skewed both qualitative statistical measures. The hypothetical removal of these would leave the median unchanged (and would bring the weighted mean within acceptable parameters), but would dramatically lower the COD to 15.92 and the PRD to 97.11 (less than one point from 98).

Based on the aforementioned information and the knowledge of the County's assessment practices, It is believed that Dawes County is in compliance with both level of value and quality of assessment for the commercial class of real property.

A final glance at the statistical profile indicates that only the five unimproved sales under the heading Status: Improved, Unimproved & IOLL, indicate low measures of central tendency. Again, an adjustment of 23.35 to land would move only the middle value to 96%, and the remaining four parcels from disparate valuation groups would be outside of acceptable range. Therefore, no non-binding recommendations will be made to any subclass of commercial property.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:The Division's review of Dawes County's sales qualification and review process for commercial transactions is a reiteration of that for all three property classes, since the Assessor mails a questionnaire to all residential, commercial and agricultural purchasers, the exception being those transactions excluded by reference to current IAAO standards. Approximately three-quarters of buyers receiving questionnaires respond, and this information is then used to determine the qualification of the particular sale for use in the sample. Regarding the non-returned questionnaires, the Assessor's practice is to consider these as qualified, unless further information is obtained that would indicate these are not truly arms'-length transactions.

III. Measure of Central Tendency

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. 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.

	Median	Wgt. Mean	Mean
R&O Statistics	**98**	**93**	**101**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Dawes County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**27.97**	**108.89**

COMMERCIAL:A review of the measures of assessment quality--the coefficient of dispersion and the price-related differential--indicate an overall value of 27.97 and 108.89, respectively. A closer look at the sales that comprise the sample reveals two extreme outlying sales (Bk 2006, Pg 1622 and Bk 2008, Pg 528) in different valuation groups (13 and 22) have significantly skewed both qualitative statistical measures. The hypothetical removal of these would leave the median unchanged (and would bring the weighted mean within acceptable parameters), but would dramatically lower the COD to 15.92 and the PRD to 97.11 (less than one point from 98).

Agricultural or Special Valuation Reports

2010 Assessment Actions for Dawes County

taken to address the following property classes/subclasses:

Agricultural

1. Pick up work—Gather data, data entry, cost.
2. Review sales rosters for review necessity.
3. Transfer CAMA data to MIPS.
4. Review preliminary statistics.
5. Review market areas for updates.
6. Update agricultural files with additions, deletions, changes and inspection dates.
7. Cost properties to current CAMA updates (only on pick up work).
8. Transfer data to MIPS for 2010 assessments.
9. Update pictures in the file where applicable.
10. Update sketches where applicable.
11. Update GIS/web site monthly.
12. Update sales data.

Specific valuation changes for agricultural land within the County included the increase of irrigated land subclasses 2A1, 2A, 3A1, 4A1 and 4A; all dry land capability groups were increased and all grass LCG's received an increase in valuation.

2010 Assessment Survey for Dawes County

Agricultural Appraisal Information

1.	**Valuation data collection done by:**
	The Assessor and her staff.
2.	**Does the County maintain more than one market area / valuation grouping in the agricultural property class?**
	Yes, the County has identified three agricultural market areas.
a.	**What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.** Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Soil classifications, similar topography, land use, and whether or not there is non-agricultural influence.
b.	**Describe the specific characteristics of the market area / valuation groupings that make them unique?**
	The County is divided into three agricultural market areas with each market area analyzed separately. Market Area 1 includes the northern and southern portions of the County—and is primarily used for agriculture purposes. Market Area 2 is the buffer market area between the primarily agricultural use in Market Area 1 and the Pine Ridge-influenced Market Area 3. Sales in Market Area 2 can be influenced by one or more of the following factors: 1. The location is in close proximity (within 2-3 miles) of the Pine Ridge Market Area. 2. Physical characteristics of the land are similar to those in the Pine Ridge Market Area. 3. Demand for recreational use. Market Area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.
3.	**Agricultural land:**
a.	**How is agricultural land defined in this county?**
	Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural and horticultural products. This includes wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Agricultural and horticultural land also includes land retained or protected for future agricultural or horticultural use under a conservation easement as provided in the Conservation and Preservation Easements Act and land enrolled in a federal or state program in which payments are received for removing such land from agricultural/horticultural production. Land that is zoned predominantly for purposes other than agricultural/horticultural use shall not be assessed as agricultural/horticultural land.

	Agricultural or horticultural use includes the production of agricultural/horticultural products including: • Grains and feed crops. • Forages and sod crops. • Animal production: breeding, feeding, grazing of cattle, horses, swine, sheep, goats, bees or poultry. • Fruits, vegetables, flowers, seeds, grasses, trees, timber and other horticultural crops.
b.	**When is it agricultural land, when is it residential, when is it recreational?**
	Agricultural land is defined above. Rural residential land consists of less than eighty acres, has a home improvement and the primary use of the land does not meet the definition of agricultural use. Recreational land is that used primarily for diversion and/or relaxation, and not for agricultural/horticultural production.
c.	**Are these definitions in writing?**
	Yes
d.	**What are the recognized differences?**
	See 3b, above.
e.	**How are rural home sites valued?**
	There is a standard value for the first acre (home site) and then the second acre (farm site).
f.	**Are rural home sites valued the same as rural residential home sites?**
	Yes
g.	**Are all rural home sites valued the same or are market differences recognized?**
	All are valued the same.
h.	**What are the recognized differences?**
	N/A
4.	**What is the status of the soil conversion from the alpha to numeric notation?**
	This was completed and implemented in assessment year 2009.
a.	**Are land capability groupings (LCG's) used to determine assessed value?**
	Yes
b.	**What other land characteristics or analysis are/is used to determine assessed values?**
	LCG's are used in conjunction with basic land classes.
5.	**Is land use updated annually?**
	Historically, no. At present, the Assessor is currently reviewing all land use.
a.	**By what method? (Physical inspection, FSA maps, etc.)**
	Owner id
6.	**Is there agricultural land in the County that has a non-agricultural influence?**
	Yes
a.	**How is the County developing the value for non-agricultural influences?**
	As determined by the market.
b.	**Has the County received applications for special valuation?**
	Yes
c.	**Describe special value methodology?**
	Dawes County is using "Special value" for tax year 2010. The special agriculture

	value will be used on a county wide basis. The county is divided into three agriculture market areas with each market area analyzed separately. Market area 1 includes the north and south portions of the county and is primarily used for agriculture. Market area 2 is the buffer market area between primary agriculture use in market area 1 and the pine ridge market area 3. Sales in market area 2 can be influenced by one or more of the following factors: 1. The location is in close proximity (within 2-3 miles) of the pine ridge market area; 2. Physical characteristics of the land are similar to those in the pine ridge market area; 3. Demand for recreational use. Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use. Following is the criteria used to select the sales that are utilized in the analysis to estimate the accurate agriculture value. Sales included in analysis: A. Sales that do not include improvements. B. All other agriculture land sales not specifically excluded below. Sales excluded from analysis: A. Sales less than 80 acres (valued on size basis) B. Sales within market area 3. C. Sales immediately in the Chadron and Crawford area. D. Sales that include one or more of the influencing factors shown above.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	By the Assessor and her staff.
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?**
	Yes
d.	**Is the pickup work process the same for the land as for the improvements?**
	Yes
8.	**What is the County's progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)**

	The Assessor has set a rotation schedule for all property classes. All of the rural ag classification was inspected and reviewed in assessment year 2009.
a.	**Does the County maintain a tracking process?**
	Yes, by the above mentioned schedule (and delineated in the three-year plan).
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Any valuation group or subclass thereof that is outside of acceptable range, receives a percentage adjustment to obtain compliance.

Nebraska Department of REVENUE

Dawes County 23

2010 Analysis of Agricultural Land

Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County
7/1/06 - 6/30/07	8
7/1/07 - 6/30/08	3
7/1/08 - 6/30/09	6
Totals	17

Added Sales:

Study Year	Total
7/1/06 - 6/30/07	1
7/1/07 - 6/30/08	5
7/1/08 - 6/30/09	3
	9

Final Results:

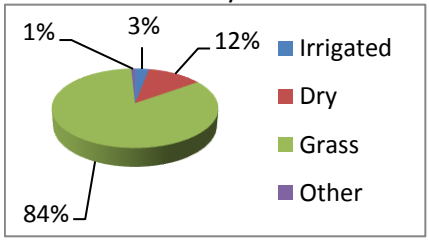
Study Year	County
7/1/06 - 6/30/07	9
7/1/07 - 6/30/08	8
7/1/08 - 6/30/09	9
Totals	26

Representativeness by Majority Land Use

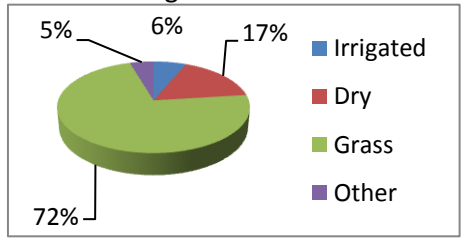
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	3%	6%	4%
Dry	12%	17%	13%
Grass	84%	72%	83%
Other	1%	5%	0%

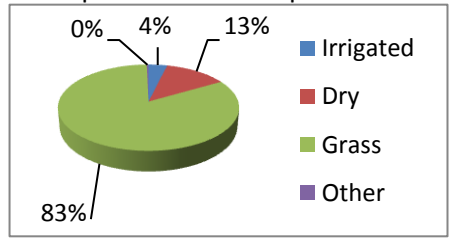
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total
Number of Sales - Original Sales File	17
Number of Sales - Expanded Sample	26
Total Number of Acres Added	5639

Ratio Study

Final Statistics

Preliminary Statistics

County
sales **26**

Median	70%	AAD	19.55%
Mean	75%	COD	27.89%
W.Mean	74%	PRD	101.41%

Median	62%	AAD	15.28%
Mean	61%	COD	24.60%
W.Mean	47%	PRD	130.23%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	3	64.57%	9	86.15%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	4	66.18%	12	68.65%

Dawes County Agriculture Land Sales Criteria
Special Agriculture Value
Tax Year 2010

Dawes County is using "Special value" for tax year 2010. The special agriculture value will be used on a county wide basis.

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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

Agricultural or Special
Valuation Correlation

Agricultural Land

I. Correlation

The level of value for agricultural land in Dawes County, as determined by the PTA is 70%. The mathematically calculated median is 70%.

AGRICULTURAL LAND:

The special value methodology that the Dawes County Assessor submitted can be found in the document "Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2010," and is included in this section. In summation, the document reveals that sales within agricultural Market Area 1 truly represent the non-influenced land within the County. Market Area 2 acts as a buffer area around the influenced Market Area 3, and may contain some peripheral sales that are uninfluenced. Further, when establishing the uninfluenced land value that constitutes Special Value, the Dawes County Assessor further excludes sales that are less than eighty acres total in size and sales occurring immediately in the Chadron and Crawford areas. For the current assessment year, the County qualified fifteen sales in Market Area 1 and two sales in Market Area 2 as being uninfluenced land sales (for a total of seventeen sales).

The following tables and accompanying graphic charts illustrate that of these seventeen sales, eight had a sales date within the first year of the sales period, three occurred within the second year of the study (July 1, 2007 to June 30, 2008), and six fell within the latest year of the 2010 sales period. The first and the last years' number of sales could be said to be relatively balanced—however the second year is significantly under-represented, and this could create a time bias in the measurement data. Further, the "Representativeness by Majority Land Use" indicates that compared to the land population (County), the seventeen sale sample (represented by the sales file) consists of more irrigated and dry land and significantly less grass land. The mitigation of the potential time bias and the removal of non-representativeness by Majority Land Use could be accomplished by the inclusion of comparable sales from counties contiguous to Dawes County that are geographically located no more than seven miles from the County's borders.

Nine sales from contiguous counties were deemed to be comparable by the Dawes County Assessor, and these were incorporated into the sample. As will be shown in the accompanying section "Proportionality Among Study Years," one incorporated sale had a date within the first year of the study period, five fell within the second year, and three incorporated sales fell within the July 1, 2008 to June 30, 2009 time period of the latest year of the study. As can be seen in the "Final Results" table, nine sales in the first year, eight in the second, and nine in the third were used to measure the County's overall level of value. Further, the expanded sample now indicates closer representativeness by majority land use when compared to the County land population (there is only one-percent difference between the land classes in both groups).

The statistical profile of these twenty-six sales reveals a median of 70%, a mean of 75% and a weighted mean of 74%. All three measures of central tendency are within acceptable range, and any could be used to represent the overall level of value for agricultural land within the County. The coefficient of dispersion is at 27.89 and the price-related differential is at 101.41. Regarding the 95% MLU category, there are three dry sales with a median of 65% and nine grass sales with a median of 86%.

Since all three overall measures of central tendency are within recommended range, Dawes County has met the requirements for the level of value for agricultural land.

Regarding the nine 95% MLU grass sales with a median of 86%, it should be noted that this does not represent the level of value for grass land within Dawes County, but is merely the aberration of the middle sale having a ratio of 86.15%. The Assessor took into account the fact that for her uninfluenced grass category this constitutes 84% of her land use. It would be reasonable to state that the overall level of value is a reflection of the grass valuation. Further, she was also aware of the market activity for grass land not only in her County, but examined the surrounding counties as well, and established her values according to the market. No mathematical manipulation of the grass values will bring the nine sales to 72%, and not produce a deleterious effect on the overall agricultural statistics for the County. To demonstrate this, the liaison lowered each grass LCG by .8358 of its 2010 value (i.e., 72/86.15 = .83575), and the following overall statistics resulted: the what-if median fell to 66.83; the what-if mean is at 66.74, and what-if weighted mean is at 64.34. The what-if COD became 24.75 and the what-if PRD rose to 103.73. Naturally, the 95% MLU grass median for the nine sales fell to 71.97%. Therefore, no non-binding recommendations will be made to address the 95% MLU grass classification of land in Dawes County.

SPECIAL VALUE:

A review of the agricultural land values in Dawes County in areas that have other non-agricultural influences indicates that the values used are similar to other areas in the County where there are no non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special valuation of agricultural land in Dawes County is 70%.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

The Division's review of Dawes County's sales qualification and review process indicates that the Assessor has a questionnaire mailed to all residential, commercial and agricultural purchasers—with the exception being those transactions excluded by reference to current IAAO standards. Approximately three-quarters of buyers receiving questionnaires respond, and this information is then used to determine the qualification of the particular sale for use in the sample. Regarding the non-returned questionnaires, the Assessor's practice is to consider these as qualified, unless further information is obtained that would indicate these are not truly arms'-length transactions.

III. Measures of Central Tendency

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. 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.

	Median	Wgt.Mean	Mean
R&O Statistics	**70%**	**74%**	**75%**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Dawes County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**27.89**	**101.41**

AGRICULTURAL LAND:

Regarding assessment uniformity, only the price-related differential is within the recommended range. The coefficient of dispersion is approximately eight points above the upper limits of recommended range. Since all sales were necessary to ensure proportionality among study years and representativeness by majority land use, it would be meaningless to re-examine the effect on the COD by the hypothetical elimination of extreme outliers.

County Reports

Total Real Property (Sum Lines 17, 25, & 30) **Records : 7,140** **Value : 620,710,577** **Growth 4,266,317** (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	269	1,725,643	66	960,085	108	1,316,875	443	4,002,603	
02. Res Improve Land	2,178	11,798,944	150	2,684,615	293	5,637,470	2,621	20,121,029	
03. Res Improvements	2,426	137,481,585	176	17,868,455	380	33,308,045	2,982	188,658,085	
04. Res Total	2,695	151,006,172	242	21,513,155	488	40,262,390	3,425	212,781,717	2,097,470
% of Res Total	78.69	70.97	7.07	10.11	14.25	18.92	47.97	34.28	49.16
05. Com UnImp Land	76	887,682	5	78,525	4	376,075	85	1,342,282	
06. Com Improve Land	380	6,186,140	22	508,560	14	618,590	416	7,313,290	
07. Com Improvements	381	50,855,882	22	2,567,760	15	1,712,430	418	55,136,072	
08. Com Total	457	57,929,704	27	3,154,845	19	2,707,095	503	63,791,644	593,304
% of Com Total	90.85	90.81	5.37	4.95	3.78	4.24	7.04	10.28	13.91
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	14,500	1	14,500	
15. Rec Improvements	0	0	0	0	1	3,155	1	3,155	
16. Rec Total	0	0	0	0	1	17,655	1	17,655	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
Res & Rec Total	2,695	151,006,172	242	21,513,155	489	40,280,045	3,426	212,799,372	2,097,470
% of Res & Rec Total	78.66	70.96	7.06	10.11	14.27	18.93	47.98	34.28	49.16
Com & Ind Total	457	57,929,704	27	3,154,845	19	2,707,095	503	63,791,644	593,304
% of Com & Ind Total	90.85	90.81	5.37	4.95	3.78	4.24	7.04	10.28	13.91
17. Taxable Total	3,152	208,935,876	269	24,668,000	508	42,987,140	3,929	276,591,016	2,690,774
% of Taxable Total	80.22	75.54	6.85	8.92	12.93	15.54	55.03	44.56	63.07

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	3	137,100	11	55,101,871	14	55,238,971	0
24. Non-Producing	0	0	21	0	5	0	26	0	0
25. Total	0	0	24	137,100	16	55,101,871	40	55,238,971	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	153	15	347	515

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	10,610	79	3,768,505	2,468	175,716,710	2,548	179,495,825
28. Ag-Improved Land	2	76,390	45	2,210,455	576	53,401,285	623	55,688,130
29. Ag Improvements	2	15,120	45	4,593,380	576	49,088,135	623	53,696,635
30. Ag Total							**3,171**	**288,880,590**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	36	38.00	304,000	
33. HomeSite Improvements	1	0.00	4,010	36	0.00	3,412,385	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	2	2.00	4,000	44	44.00	88,000	
37. FarmSite Improvements	2	0.00	11,110	44	0.00	1,180,995	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	41	128.00	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	31	34.00	236,000	31	34.00	236,000	
32. HomeSite Improv Land	483	528.00	4,122,000	519	566.00	4,426,000	
33. HomeSite Improvements	492	0.00	36,593,370	529	0.00	40,009,765	571,779
34. HomeSite Total				**560**	**600.00**	**44,671,765**	
35. FarmSite UnImp Land	7	7.00	14,000	7	7.00	14,000	
36. FarmSite Improv Land	514	515.00	1,025,500	560	561.00	1,117,500	
37. FarmSite Improvements	534	0.00	12,494,765	580	0.00	13,686,870	1,003,764
38. FarmSite Total				**587**	**568.00**	**14,818,370**	
39. Road & Ditches	1,171	4,113.74	0	1,212	4,241.74	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**1,147**	**5,409.74**	**59,490,135**	**1,575,543**

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	34	5,594.97	3,474,550	34	5,594.97	3,474,550

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	112	16,697.34	5,060,635
44. Recapture Value N/A	0	0.00	0	112	16,697.34	10,070,530
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,237	558,592.11	161,821,165	2,349	575,289.45	166,881,800
44. Market 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	0.00	0.00%	0	0.00%	0.00
46. 1A	4,085.58	24.47%	2,492,205	30.56%	610.00
47. 2A1	488.26	2.92%	251,460	3.08%	515.01
48. 2A	1,298.18	7.78%	590,675	7.24%	455.00
49. 3A1	3,042.24	18.22%	1,384,225	16.98%	455.00
50. 3A	2,538.23	15.20%	1,154,900	14.16%	455.00
51. 4A1	3,722.92	22.30%	1,619,485	19.86%	435.00
52. 4A	1,520.50	9.11%	661,420	8.11%	435.00
53. Total	16,695.91	100.00%	8,154,370	100.00%	488.41
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	28,524.34	44.56%	11,837,620	48.67%	415.00
56. 2D1	1,456.09	2.27%	546,040	2.25%	375.00
57. 2D	13,516.67	21.11%	5,068,785	20.84%	375.00
58. 3D1	2,099.20	3.28%	713,730	2.93%	340.00
59. 3D	7,711.12	12.05%	2,621,785	10.78%	340.00
60. 4D1	8,854.57	13.83%	2,922,015	12.01%	330.00
61. 4D	1,854.12	2.90%	611,860	2.52%	330.00
62. Total	64,016.11	100.00%	24,321,835	100.00%	379.93
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	27,495.95	6.14%	9,623,605	8.02%	350.00
65. 2G1	4,207.07	0.94%	1,367,310	1.14%	325.00
66. 2G	32,744.50	7.31%	10,642,000	8.86%	325.00
67. 3G1	8,518.14	1.90%	2,555,445	2.13%	300.00
68. 3G	43,974.36	9.82%	13,192,315	10.99%	300.00
69. 4G1	35,658.28	7.97%	8,914,625	7.43%	250.00
70. 4G	295,044.45	65.91%	73,761,595	61.44%	250.00
71. Total	447,642.75	100.00%	120,056,895	100.00%	268.20

Irrigated Total	16,695.91	3.13%	8,154,370	5.34%	488.41
Dry Total	64,016.11	12.02%	24,321,835	15.93%	379.93
Grass Total	447,642.75	84.03%	120,056,895	78.63%	268.20
Waste	4,330.90	0.81%	129,915	0.09%	30.00
Other	19.41	0.00%	21,830	0.01%	1,124.68
Exempt	23,656.57	4.44%	5,067,815	3.32%	214.22
Market Area Total	532,705.08	100.00%	152,684,845	100.00%	286.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	163.56	29.14%	99,775	35.52%	610.02
47. 2A1	32.00	5.70%	16,480	5.87%	515.00
48. 2A	160.01	28.51%	72,800	25.92%	454.97
49. 3A1	118.95	21.19%	54,125	19.27%	455.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	78.10	13.91%	33,975	12.09%	435.02
52. 4A	8.65	1.54%	3,760	1.34%	434.68
53. Total	561.27	100.00%	280,915	100.00%	500.50
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,342.09	39.86%	4,857,825	44.00%	428.30
56. 2D1	373.43	1.31%	140,040	1.27%	375.01
57. 2D	10,645.52	37.41%	4,017,105	36.39%	377.35
58. 3D1	502.77	1.77%	170,945	1.55%	340.01
59. 3D	180.00	0.63%	61,200	0.55%	340.00
60. 4D1	4,829.88	16.97%	1,601,445	14.51%	331.57
61. 4D	581.42	2.04%	191,865	1.74%	329.99
62. Total	28,455.11	100.00%	11,040,425	100.00%	387.99
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,176.93	9.30%	2,192,235	11.79%	354.91
65. 2G1	861.77	1.30%	280,080	1.51%	325.01
66. 2G	13,918.33	20.95%	4,542,020	24.43%	326.33
67. 3G1	1,000.43	1.51%	301,375	1.62%	301.25
68. 3G	435.60	0.66%	130,680	0.70%	300.00
69. 4G1	7,775.16	11.70%	1,961,635	10.55%	252.30
70. 4G	36,275.10	54.60%	9,181,370	49.39%	253.10
71. Total	66,443.32	100.00%	18,589,395	100.00%	279.78

Irrigated Total	561.27	0.58%	280,915	0.93%	500.50
Dry Total	28,455.11	29.41%	11,040,425	36.69%	387.99
Grass Total	66,443.32	68.68%	18,589,395	61.77%	279.78
Waste	1,120.20	1.16%	33,605	0.11%	30.00
Other	161.29	0.17%	149,945	0.50%	929.66
Exempt	992.99	1.03%	524,090	1.74%	527.79
Market Area Total	96,741.19	100.00%	30,094,285	100.00%	311.08

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 3**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	12.00	26.09%	7,320	32.66%	610.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	15.00	32.61%	6,825	30.46%	455.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	19.00	41.30%	8,265	36.88%	435.00
53. Total	46.00	100.00%	22,410	100.00%	487.17
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,556.57	33.56%	3,226,970	37.37%	427.04
56. 2D1	200.53	0.89%	83,415	0.97%	415.97
57. 2D	7,018.67	31.18%	2,715,805	31.45%	386.94
58. 3D1	1,648.29	7.32%	566,615	6.56%	343.76
59. 3D	104.11	0.46%	37,475	0.43%	359.96
60. 4D1	4,966.65	22.06%	1,668,265	19.32%	335.89
61. 4D	1,018.62	4.52%	336,720	3.90%	330.56
62. Total	22,513.44	100.00%	8,635,265	100.00%	383.56
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,756.13	4.22%	2,229,890	5.98%	387.39
65. 2G1	218.50	0.16%	73,555	0.20%	336.64
66. 2G	10,306.68	7.56%	3,421,940	9.17%	332.01
67. 3G1	2,325.08	1.71%	733,875	1.97%	315.63
68. 3G	520.86	0.38%	156,255	0.42%	299.99
69. 4G1	8,824.22	6.47%	2,284,745	6.12%	258.92
70. 4G	108,337.02	79.49%	28,409,035	76.14%	262.23
71. Total	136,288.49	100.00%	37,309,295	100.00%	273.75

Irrigated Total	46.00	0.03%	22,410	0.05%	487.17
Dry Total	22,513.44	14.08%	8,635,265	18.53%	383.56
Grass Total	136,288.49	85.25%	37,309,295	80.04%	273.75
Waste	163.20	0.10%	4,895	0.01%	29.99
Other	853.10	0.53%	639,460	1.37%	749.57
Exempt	53,658.49	33.57%	33,857,790	72.64%	630.99
Market Area Total	159,864.23	100.00%	46,611,325	100.00%	291.57

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	10,610	93.09	49,275	17,185.70	8,397,810	17,303.18	8,457,695
77. Dry Land	0.00	0	4,432.52	1,700,515	110,552.14	42,297,010	114,984.66	43,997,525
78. Grass	0.00	0	12,354.74	3,558,855	638,019.82	172,396,730	650,374.56	175,955,585
79. Waste	0.00	0	258.00	7,740	5,356.30	160,675	5,614.30	168,415
80. Other	85.43	72,390	303.85	270,575	644.52	468,270	1,033.80	811,235
81. Exempt	10.30	10,300	1,125.53	654,150	77,172.22	38,785,245	78,308.05	39,449,695
82. Total	**109.82**	**83,000**	**17,442.20**	**5,586,960**	**771,758.48**	**223,720,495**	**789,310.50**	**229,390,455**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	17,303.18	2.19%	8,457,695	3.69%	488.79
Dry Land	114,984.66	14.57%	43,997,525	19.18%	382.64
Grass	650,374.56	82.40%	175,955,585	76.71%	270.54
Waste	5,614.30	0.71%	168,415	0.07%	30.00
Other	1,033.80	0.13%	811,235	0.35%	784.71
Exempt	78,308.05	9.92%	39,449,695	17.20%	503.78
Total	**789,310.50**	100.00%	**229,390,455**	100.00%	290.62

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

23 Dawes

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	188,927,834	212,781,717	23,853,883	12.63%	2,097,470	11.52%
02. Recreational	15,560	17,655	2,095	13.46%	0	13.46%
03. Ag-Homesite Land, Ag-Res Dwelling	42,894,625	44,671,765	1,777,140	4.14%	571,779	2.81%
04. Total Residential (sum lines 1-3)	**231,838,019**	**257,471,137**	**25,633,118**	**11.06%**	**2,669,249**	**9.91%**
05. Commercial	65,784,138	63,791,644	-1,992,494	-3.03%	593,304	-3.93%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	14,437,290	14,818,370	381,080	2.64%	1,003,764	-4.31%
08. Minerals	55,238,971	55,238,971	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	**135,460,399**	**133,848,985**	**-1,611,414**	**-1.19%**	**1,597,068**	**-2.37%**
10. Total Non-Agland Real Property	**367,298,418**	**391,320,122**	**24,021,704**	**6.54%**	**4,266,317**	**5.38%**
11. Irrigated	8,170,150	8,457,695	287,545	3.52%		
12. Dryland	37,069,585	43,997,525	6,927,940	18.69%		
13. Grassland	137,136,950	175,955,585	38,818,635	28.31%		
14. Wasteland	168,355	168,415	60	0.04%		
15. Other Agland	945,490	811,235	-134,255	-14.20%		
16. Total Agricultural Land	**183,490,530**	**229,390,455**	**45,899,925**	**25.01%**		
17. Total Value of all Real Property	**550,788,948**	**620,710,577**	**69,921,629**	**12.69%**	**4,266,317**	**11.92%**
(Locally Assessed)						

3 YEAR PLAN OF ASSESSMENT
ROBERTA "LINDY" COLEMAN
DAWES COUNTY ASSESSOR

2010 Tax Year

- Exempt parcel additions
- Review Suburban & Rural Residential Parcels
- Review Mobile Home Values through NADA for Suburban & Rural Parcels
- New pictures for files
- Complete coding corrections and updates for Suburban & Rural Residential
- Update and maintain GIS files
- Assess system coding for maximum reporting capabilities
- Correct and maintain land use maps for GIS

2011 Tax Year

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

2012 Tax Year

- Review Crawford
- Review Mobile Home Values through NADA for Crawford Mobile Homes
- New pictures for files
- Complete coding corrections and updates for Crawford Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities
- Exempt parcel updates

2010 Assessment Survey for Dawes County

I. General Information

A. Staffing and Funding Information

1.	**Deputy(ies) on staff**
	One
2.	**Appraiser(s) on staff**
	None
3.	**Other full-time employees**
	Two
4.	**Other part-time employees**
	None
5.	**Number of shared employees**
	None
6.	**Assessor's requested budget for current fiscal year**
	$146,496
7.	**Adopted budget, or granted budget if different from above**
	$146,496
8.	**Amount of the total budget set aside for appraisal work**
	$ 7,000
9.	**Appraisal/Reappraisal budget, if not part of the total budget**
	$ 17,500
10.	**Part of the budget that is dedicated to the computer system**
	$ 22,750
11.	**Amount of the total budget set aside for education/workshops**
	$ 3,250
12.	**Other miscellaneous funds**
	$113,496—that includes salaries
13.	**Was any of last year's budget not used:**
	$ 3,575

B. Computer, Automation Information and GIS

1.	**Administrative software**
	MIPS
2.	**CAMA software**
	MIPS
3.	**Cadastral maps: Are they currently being used?**
	No
4.	**Who maintains the Cadastral Maps?**
	N/A

5.	**Does the county have GIS software?**
	Yes
6.	**Who maintains the GIS software and maps?**
	GIS WorkShop
7.	**Personal Property software:**
	MIPS

C. Zoning Information

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

D. Contracted Services

1.	**Appraisal Services**
	Stanard Appraisal
2.	**Other services**
	GIS WorkShop, MIPS

Certification

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Dawes County Assessor.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History Charts