

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Roberta Coleman, Dawes County Assessor

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the 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.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

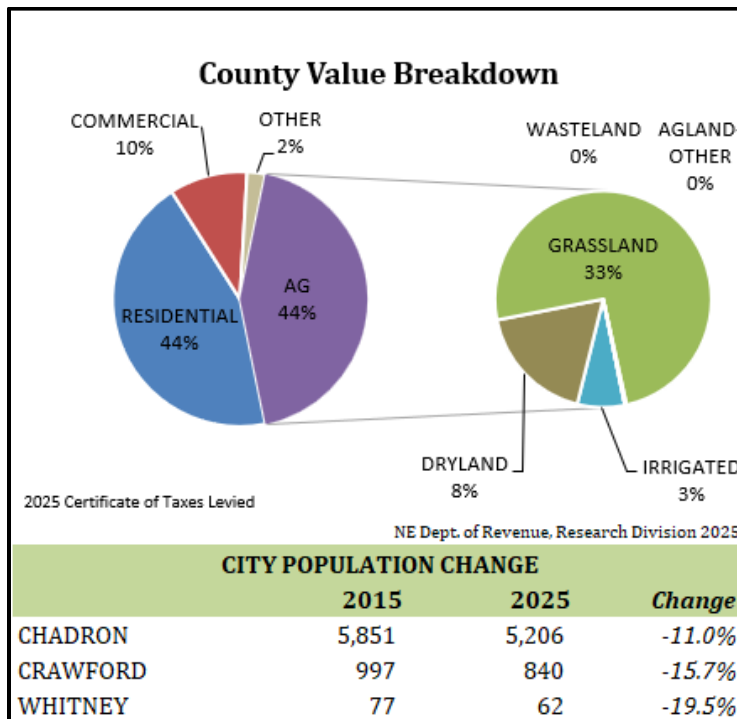
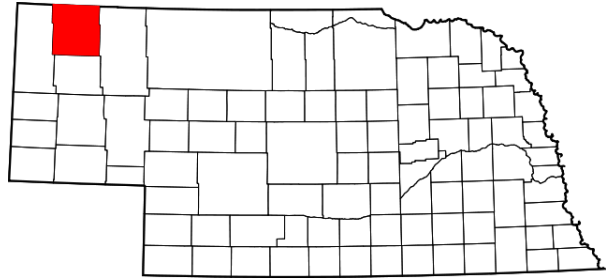
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 square miles, Dawes County has 8,003 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 62% of county housing is owner occupied and 83% of residents occupy the same house as in the prior year.¹ The average home value is \$132,594.²



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there are 249 employer establishments with a total employment figure of 2,015. This represents a decrease of 5% in total employment from 2022-2023.¹

Agricultural land makes up approximately 44% of the valuation base. Grassland makes up a majority of the agricultural land in the county. Dawes County is included in the Upper Niobrara White Natural Resources District (NRD).

¹ *QuickFacts Dawes County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/dawescountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Dawes County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales were made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

Three valuation groups were established to define the residential property class by market activity. Valuation Group 10 is comprised of the City of Chadron. Valuation Group 16 is comprised of Crawford. Valuation Group 80 includes the assessor locations of rural, suburban, and the villages of Whitney and Marsland.

The six-year inspection and review cycle of the county assessor was examined. The county assessor has inspected the residential class within the six-year review cycle; however, costing and depreciation tables were last updated in 2019 and should be updated. Review of the residential class is conducted by aerial imagery and on-site inspections when further questions regarding improvements arise.

2026 Residential Assessment Details for Dawes County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Chadron	2019	2019	2023-25	2023-25	7-12% Increase by Assessor Location
16	Crawford	2019	2019	2024	2024	5-25% increase by Assessor Location
20	Rural, including suburban and the villages of Whitney and Marsland	2019	2019	2022	2022	
<u>Additional comments:</u>						
Routine maintenance and pick-up work was completed and placed on assessment roll.						
* = assessment action for current year						

Description of Analysis

The statistical analysis for the residential class in Dawes County provides 169 sales for measurement purposes. All measures of central tendency and the COD are in the acceptable range while the PRD is slightly high.

2026 Residential Correlation for Dawes County

Further analysis shows three valuation groups with a sufficient number of sales and medians within the acceptable range; however, Valuation Group 16 and 20 have high PRDs. Valuation Group 16 is not regressive but has numerous outliers in the sample, as reflected by the 31% COD. Valuation Group 20 displays a high PRD due to extreme outliers in the middle and high sales price ranges that are influencing the qualitative statistics while not indicating a regressive nature. A substat for both valuation groups has been added to the appendix of this report.

The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and the sample reflect the stated assessment actions.

Equalization and Quality of Assessment

Analysis of the assessment practices in conjunction with the statistical profile indicate that the residential property class in Dawes County is equalized, and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	123	94.95	97.12	94.07	16.12	103.24
16	22	93.71	101.43	91.93	31.16	110.33
20	24	95.94	102.03	96.45	18.21	105.79
____ ALL ____	169	94.95	98.38	94.47	18.38	104.14

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dawes County is 95%.

2026 Commercial Correlation for Dawes County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed. The sales usability rate for the commercial class is below the statewide average. The assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

The commercial property class is defined by three valuation groups based on commercial market activity. The City of Chadron is represented by Valuation Group 10 and is the commercial hub of the county. Valuation Group 16 is Crawford. Valuation Group 80 includes the assessor locations of rural, suburban, and the villages of Whitney and Marsland.

The six-year inspection and review cycle of the county assessor was examined and is in compliance with statutory requirements. Stanard Appraisal completed the commercial inspection and updated depreciation, costing and lot studies.

2026 Commercial Assessment Details for Dawes County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Chadron	*2025	*2025	*2025	*2025	
16	Crawford	*2025	*2025	*2025	*2025	
20	Rural, including suburban and the villages of Whitney	*2025	*2025	*2025	*2025	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on assessment roll. * = assessment action for current year						

Description of Analysis

The statistical analysis for the commercial class in Dawes County indicates 18 sales for measurement purposes. All measures of central tendency and qualitative statistics are in the acceptable range. The COD is low after reappraisal and is not displaying normal dispersion for a rural commercial market. Further analysis by valuation groups indicates two with a sufficient number of sales for analysis and a median in the range.

2026 Commercial Correlation for Dawes County

The 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) reflects a 23% increase to the population, the sales file only increased 3%. The Dawes County Assessor provided an export of all commercial properties showing varying degrees of increase and decrease with numerous data corrections. The sales file is too small to proportionately represent changes in the population. All indications support that commercial assessment actions were uniformly applied.

Equalization and Quality of Assessment

Based on analysis of the statistical profile and the assessment practices of the county assessor, the commercial property class in Dawes County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	10	97.75	96.78	95.51	08.13	101.33
16	7	97.95	100.16	99.61	05.71	100.55
20	1	105.89	105.89	105.89	00.00	100.00
____ALL____	18	98.01	98.60	96.62	07.17	102.05

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dawes County is 98%.

2026 Agricultural Correlation for Dawes County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm’s-length sales were made available for measurement purposes. The sales usability rate for the agricultural class is below the statewide average. The county assessor provides documented reasons for all sales that are disqualified. A review of the non-qualified sales revealed the majority are family, private or adjacent landowner sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

Three geographic market areas are utilized to define agricultural land that are primarily based on geographic location, land capability and the availability of water. The northern part of the county is defined as Market Area 1. This market area has lower land capability and little water available for crop production and livestock. Market Area 3 consists of land within the Pine Ridge area and is influenced by rural residential and recreational purposes. Therefore, this market area has been designated a special value area. The southern portion of the county is designated Market Area 4 and consists of higher capability land with good water availability for crop production and livestock.

The six-year inspection and review cycle of the county assessor is examined. The county assessor has inspected the agricultural outbuildings and dwellings within the six-year review cycle; however, costing and depreciation was last updated in 2019 and should be updated . Land use is reviewed utilizing aerial imagery. Intensive use has been identified in the county (one commercial feedlot).

2026 Agricultural Assessment Details for Dawes County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2019	2019	2021	2021	
AB DW	Agricultural dwellings	2019	2019	2021	2021	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on assessment roll. * = assessment action for current year						

2026 Agricultural Correlation for Dawes County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northern portion of the county	2021	
3	The Pine Ridge area - subject to non-agricultural influences	2021	Average of area 1 and Area 4 values
4	The southern portion of the county	2021	Increased irrigated land and grassland 10%, Increased dryland 5%
<u>Additional comments:</u>			
* = assessment action for current year			

Description of Analysis

The statistical profile for the agricultural class in Dawes County contains 19 sales for measurement purposes. Two measures of central tendency and the COD are in the acceptable range while the weighted mean is low.

Further analysis of the 80% Majority Land Use (MLU) by market area indicates dryland and grassland both have overall medians in the acceptable range while irrigated land with only one sale is low. Analysis of the grassland market areas indicates that Market Area 1 has a high median at 78% with seven sales. This sample includes four high ratios and three low ratios. The grassland values in Market Area 1 are comparable to adjacent counties.

Grassland in Market Area 4 is low with five sales at 65% with three low ratios and two high ratios. The average value of grassland in Market Area 4 is higher than any comparable county. A review of all subclasses in the Average Acre Comparison Chart shows that all are comparable to surrounding counties.

Several additional statistics and a Hypothetical Average Acre Comparison chart have been provided in the appendix of this report, for the purpose of evaluating a decrease to grassland in Market Area 1 and an increase to grassland in Market Area 4. These adjustments would bring the median of Market Area 1 with 10 sales below the acceptable range at 67% and have little impact on the remaining statistics. In Market Area 4, the adjustment would push Dawes County's value higher than all surrounding counties by 28% or more. For these reasons, an adjustment to grassland in Dawes County is not recommended.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

2026 Agricultural Correlation for Dawes County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural property in Dawes County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	33.11	33.11	33.11	00.00	100.00
4	1	33.11	33.11	33.11	00.00	100.00
<u>Dry</u>						
County	3	73.17	69.13	69.39	05.75	99.63
1	2	66.98	66.98	66.04	09.24	101.42
4	1	73.42	73.42	73.42	00.00	100.00
<u>Grass</u>						
County	12	71.38	74.82	74.02	14.42	101.08
1	7	77.59	78.18	75.30	14.32	103.82
4	5	65.00	70.12	70.38	10.18	99.63
<u>ALL</u>	19	73.17	72.18	59.88	17.93	120.54

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawes County is 73%.

Special Valuation

A review of agricultural land value in Dawes County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 73%

2026 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.R.S. 2011). 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 these 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.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary

for Dawes County

Residential Real Property - Current

Number of Sales	169	Median	94.95
Total Sales Price	\$31,255,000	Mean	98.38
Total Adj. Sales Price	\$31,255,000	Wgt. Mean	94.47
Total Assessed Value	\$29,525,265	Average Assessed Value of the Base	\$120,558
Avg. Adj. Sales Price	\$184,941	Avg. Assessed Value	\$174,706

Confidence Interval - Current

95% Median C.I	92.69 to 97.69
95% Wgt. Mean C.I	90.93 to 98.00
95% Mean C.I	94.23 to 102.53
% of Value of the Class of all Real Property Value in the County	37.25
% of Records Sold in the Study Period	4.58
% of Value Sold in the Study Period	6.64

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	171	95	94.95
2024	218	96	95.98
2023	237	98	97.89
2022	227	95	95.28

2026 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	18	Median	98.01
Total Sales Price	\$2,699,000	Mean	98.60
Total Adj. Sales Price	\$2,699,000	Wgt. Mean	96.62
Total Assessed Value	\$2,607,725	Average Assessed Value of the Base	\$250,159
Avg. Adj. Sales Price	\$149,944	Avg. Assessed Value	\$144,874

Confidence Interval - Current

95% Median C.I	95.88 to 105.89
95% Wgt. Mean C.I	90.98 to 102.26
95% Mean C.I	93.34 to 103.86
% of Value of the Class of all Real Property Value in the County	11.47
% of Records Sold in the Study Period	3.29
% of Value Sold in the Study Period	1.91

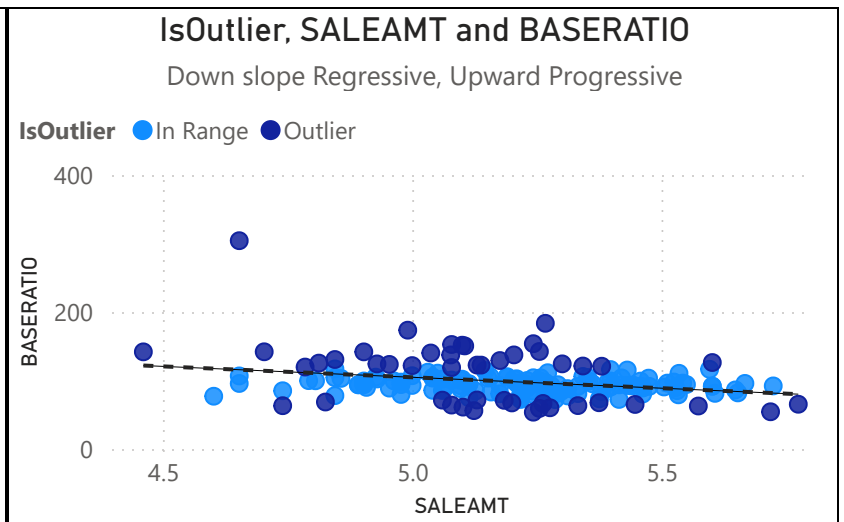
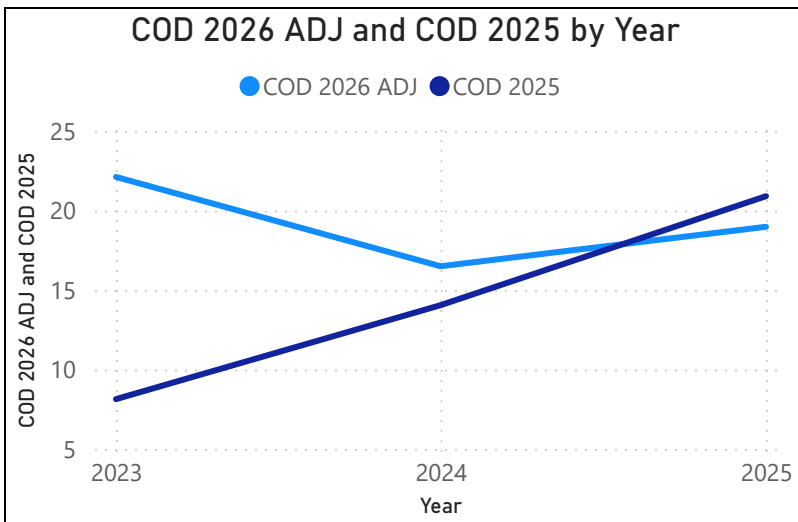
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	50	99	98.61
2024	37	97	96.58
2023	36	98	97.61
2022	34	98	97.56

Dawes Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	123	94.95	89.28	6.35%	97.12	91.18	6.52%	94.07	88.00	6.90%
16	22	93.70	85.56	9.51%	101.43	84.86	19.53%	91.93	79.43	15.74%
20	24	95.94	92.59	3.61%	102.03	90.11	13.22%	96.45	87.45	10.28%
Total	169	94.95	89.29	6.34%	98.38	90.20	9.07%	94.47	87.23	8.29%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	123	16.12	16.37	-1.52%	103.25	103.61	-0.35%	60.17	55.20	9.00%	173.47	167.40	3.62%
16	22	31.16	23.17	34.47%	110.33	106.83	3.28%	53.73	51.17	5.00%	304.10	135.05	125.17%
20	24	18.21	12.13	50.06%	105.79	103.04	2.66%	54.34	58.44	-7.01%	183.49	126.24	45.35%
Total	169	18.37	16.71	9.93%	104.14	103.41	0.71%	53.73	51.17	5.00%	304.10	167.40	81.66%



23 Dawes
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 169
 Total Sales Price : 31,255,000
 Total Adj. Sales Price : 31,255,000
 Total Assessed Value : 29,525,265
 Avg. Adj. Sales Price : 184,941
 Avg. Assessed Value : 174,706

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 98
 COD : 18.38
 PRD : 104.14

COV : 27.99
 STD : 27.54
 Avg. Abs. Dev : 17.45
 MAX Sales Ratio : 304.10
 MIN Sales Ratio : 53.73

95% Median C.I. : 92.69 to 97.69
 95% Wgt. Mean C.I. : 90.93 to 98.00
 95% Mean C.I. : 94.23 to 102.53

Printed:3/23/2026 8:20:27AM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	18	99.40	113.89	104.02	22.11	109.49	71.58	304.10	93.76 to 114.66	150,078	156,111
01-JAN-24 To 31-MAR-24	9	83.17	85.73	87.05	17.37	98.48	53.73	129.14	71.33 to 94.95	183,444	159,691
01-APR-24 To 30-JUN-24	29	95.76	93.86	93.37	15.36	100.52	59.26	153.75	84.51 to 102.51	194,152	181,275
01-JUL-24 To 30-SEP-24	22	101.02	97.65	95.19	13.01	102.58	54.34	124.28	88.88 to 110.48	169,159	161,030
01-OCT-24 To 31-DEC-24	23	97.17	109.76	103.35	18.94	106.20	80.27	183.49	93.63 to 120.85	197,800	204,427
01-JAN-25 To 31-MAR-25	19	92.76	94.17	93.33	14.97	100.90	61.12	140.16	79.30 to 104.01	188,016	175,474
01-APR-25 To 30-JUN-25	24	90.28	96.93	94.37	21.52	102.71	56.02	152.58	83.13 to 104.46	186,396	175,896
01-JUL-25 To 30-SEP-25	25	85.62	91.77	85.18	19.96	107.74	62.76	173.47	77.89 to 93.69	198,220	168,843
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	78	96.96	98.61	95.20	17.16	103.58	53.73	304.10	92.69 to 99.81	175,696	167,267
01-OCT-24 To 30-SEP-25	91	93.32	98.18	93.89	19.17	104.57	56.02	183.49	89.00 to 96.22	192,865	181,082
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	83	96.22	98.39	96.05	16.49	102.44	53.73	183.49	93.42 to 99.81	187,377	179,984
<u>ALL</u>	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	123	94.95	97.12	94.07	16.12	103.24	60.17	173.47	91.73 to 99.26	175,998	165,559
16	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560
20	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217
<u>ALL</u>	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706
06											
07											
<u>ALL</u>	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706

23 Dawes
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 169
 Total Sales Price : 31,255,000
 Total Adj. Sales Price : 31,255,000
 Total Assessed Value : 29,525,265
 Avg. Adj. Sales Price : 184,941
 Avg. Assessed Value : 174,706

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 98
 COD : 18.38
 PRD : 104.14

COV : 27.99
 STD : 27.54
 Avg. Abs. Dev : 17.45
 MAX Sales Ratio : 304.10
 MIN Sales Ratio : 53.73

95% Median C.I. : 92.69 to 97.69
 95% Wgt. Mean C.I. : 90.93 to 98.00
 95% Mean C.I. : 94.23 to 102.53

Printed:3/23/2026 8:20:27AM

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	141.82	141.82	141.82	00.00	100.00	141.82	141.82	N/A	28,900	40,985
Ranges Excl. Low \$											
Greater Than 4,999	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706
Greater Than 14,999	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706
Greater Than 29,999	168	94.55	98.12	94.42	18.27	103.92	53.73	304.10	92.33 to 97.69	185,870	175,502
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	141.82	141.82	141.82	00.00	100.00	141.82	141.82	N/A	28,900	40,985
30,000 TO 59,999	7	95.66	124.81	122.78	48.89	101.65	63.22	304.10	63.22 to 304.10	47,929	58,845
60,000 TO 99,999	27	99.58	105.25	105.55	14.77	99.72	68.59	173.47	93.76 to 116.94	79,167	83,562
100,000 TO 149,999	38	101.29	101.43	101.02	18.51	100.41	56.02	152.58	88.22 to 106.99	123,266	124,519
150,000 TO 249,999	58	92.72	93.79	93.56	18.30	100.25	53.73	183.49	83.85 to 97.17	189,362	177,159
250,000 TO 499,999	35	92.18	93.22	93.10	10.22	100.13	62.76	126.24	90.51 to 96.22	326,786	304,224
500,000 TO 999,999	3	65.35	70.60	70.45	19.27	100.21	54.34	92.10	N/A	549,500	387,137
1,000,000 +											
ALL	169	94.95	98.38	94.47	18.38	104.14	53.73	304.10	92.69 to 97.69	184,941	174,706

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	94	COV :	50.95	95% Median C.I. :	71.58 to 116.94
Total Sales Price :	2,310,800	Wgt. Mean :	92	STD :	51.68	95% Wgt. Mean C.I. :	76.82 to 107.04
Total Adj. Sales Price :	2,310,800	Mean :	101	Avg. Abs. Dev :	29.20	95% Mean C.I. :	78.51 to 124.35
Total Assessed Value :	2,124,320						
Avg. Adj. Sales Price :	105,036	COD :	31.16	MAX Sales Ratio :	304.10		
Avg. Assessed Value :	96,560	PRD :	110.33	MIN Sales Ratio :	53.73		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	4	111.36	149.60	121.64	55.92	122.99	71.58	304.10	N/A	78,225	95,151
01/01/2024 To 03/31/2024	5	79.62	83.40	83.24	21.92	100.19	53.73	129.14	N/A	135,800	113,034
04/01/2024 To 06/30/2024	1	59.26	59.26	59.26		100.00	59.26	59.26	N/A	180,000	106,660
07/01/2024 To 09/30/2024	3	95.60	95.67	95.73	01.38	99.94	93.72	97.69	N/A	118,000	112,967
10/01/2024 To 12/31/2024	2	136.24	136.24	133.92	04.10	101.73	130.66	141.82	N/A	49,450	66,223
01/01/2025 To 03/31/2025	1	63.22	63.22	63.22		100.00	63.22	63.22	N/A	55,000	34,770
04/01/2025 To 06/30/2025	2	80.24	80.24	86.47	30.18	92.80	56.02	104.46	N/A	179,000	154,773
07/01/2025 To 09/30/2025	4	89.37	93.39	93.86	13.34	99.50	77.89	116.94	N/A	68,250	64,056
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	13	93.72	104.74	91.18	35.34	114.87	53.73	304.10	71.33 to 119.63	117,377	107,026
10/01/2024 To 09/30/2025	9	93.69	96.64	93.39	25.10	103.48	56.02	141.82	63.22 to 130.66	87,211	81,443
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	11	93.72	94.16	87.14	24.04	108.06	53.73	141.82	59.26 to 130.66	119,264	103,925
<u>ALL</u>											
10/01/2023 To 09/30/2025	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
16	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560
<u>ALL</u>											
10/01/2023 To 09/30/2025	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	94	COV :	50.95	95% Median C.I. :	71.58 to 116.94
Total Sales Price :	2,310,800	Wgt. Mean :	92	STD :	51.68	95% Wgt. Mean C.I. :	76.82 to 107.04
Total Adj. Sales Price :	2,310,800	Mean :	101	Avg. Abs. Dev :	29.20	95% Mean C.I. :	78.51 to 124.35
Total Assessed Value :	2,124,320						
Avg. Adj. Sales Price :	105,036	COD :	31.16	MAX Sales Ratio :	304.10		
Avg. Assessed Value :	96,560	PRD :	110.33	MIN Sales Ratio :	53.73		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	94	COV :	50.95	95% Median C.I. :	71.58 to 116.94
Total Sales Price :	2,310,800	Wgt. Mean :	92	STD :	51.68	95% Wgt. Mean C.I. :	76.82 to 107.04
Total Adj. Sales Price :	2,310,800	Mean :	101	Avg. Abs. Dev :	29.20	95% Mean C.I. :	78.51 to 124.35
Total Assessed Value :	2,124,320						
Avg. Adj. Sales Price :	105,036	COD :	31.16	MAX Sales Ratio :	304.10		
Avg. Assessed Value :	96,560	PRD :	110.33	MIN Sales Ratio :	53.73		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	141.82	141.82	141.82		100.00	141.82	141.82	N/A	28,900	40,985
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560
Greater Than 15,000	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560
Greater Than 30,000	21	93.69	99.50	91.30	30.20	108.98	53.73	304.10	71.58 to 104.46	108,662	99,206
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	141.82	141.82	141.82		100.00	141.82	141.82	N/A	28,900	40,985
30,000 TO 59,999	3	85.05	150.79	140.90	94.40	107.02	63.22	304.10	N/A	51,667	72,797
60,000 TO 99,999	9	97.69	101.44	100.08	14.26	101.36	77.89	130.66	79.62 to 119.63	76,778	76,837
100,000 TO 149,999	4	71.46	70.53	70.76	09.59	99.67	56.02	83.17	N/A	131,725	93,214
150,000 TO 249,999	5	95.60	88.44	88.07	25.23	100.42	53.73	129.14	N/A	181,800	160,112
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	22	93.71	101.43	91.93	31.16	110.33	53.73	304.10	71.58 to 116.94	105,036	96,560

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Increase	0%

What IF

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	24	Median :	96	COV :	26.95	95% Median C.I. :	91.64 to 105.92
Total Sales Price :	7,296,500	Wgt. Mean :	96	STD :	27.50	95% Wgt. Mean C.I. :	85.06 to 107.83
Total Adj. Sales Price :	7,296,500	Mean :	102	Avg. Abs. Dev :	17.47	95% Mean C.I. :	90.42 to 113.64
Total Assessed Value :	7,037,205						
Avg. Adj. Sales Price :	304,021	COD :	18.21	MAX Sales Ratio :	183.49		
Avg. Assessed Value :	293,217	PRD :	105.79	MIN Sales Ratio :	54.34		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	3	96.11	95.35	95.35	01.94	100.00	92.18	97.76	N/A	230,000	219,300
01/01/2024 To 03/31/2024	1	93.42	93.42	93.42		100.00	93.42	93.42	N/A	277,000	258,785
04/01/2024 To 06/30/2024	2	124.76	124.76	111.62	23.24	111.77	95.76	153.75	N/A	320,000	357,180
07/01/2024 To 09/30/2024	3	111.36	94.02	86.14	18.56	109.15	54.34	116.35	N/A	368,500	317,427
10/01/2024 To 12/31/2024	4	98.36	118.08	108.41	24.32	108.92	92.10	183.49	N/A	297,250	322,256
01/01/2025 To 03/31/2025	4	89.11	90.86	92.16	10.29	98.59	79.30	105.92	N/A	234,750	216,349
04/01/2025 To 06/30/2025	3	126.24	124.16	124.74	10.14	99.54	103.92	142.33	N/A	253,667	316,418
07/01/2025 To 09/30/2025	4	86.21	82.35	79.66	10.13	103.38	65.35	91.64	N/A	423,750	337,551
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	9	96.11	101.23	95.24	16.60	106.29	54.34	153.75	92.18 to 116.35	301,389	287,036
10/01/2024 To 09/30/2025	15	94.14	102.51	97.16	19.39	105.51	65.35	183.49	84.08 to 105.92	305,600	296,925
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	10	98.36	109.73	100.09	23.75	109.63	54.34	183.49	92.10 to 153.75	321,150	321,445
<u>ALL</u>											
10/01/2023 To 09/30/2025	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217
<u>ALL</u>											
10/01/2023 To 09/30/2025	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	24	Median :	96	COV :	26.95	95% Median C.I. :	91.64 to 105.92
Total Sales Price :	7,296,500	Wgt. Mean :	96	STD :	27.50	95% Wgt. Mean C.I. :	85.06 to 107.83
Total Adj. Sales Price :	7,296,500	Mean :	102	Avg. Abs. Dev :	17.47	95% Mean C.I. :	90.42 to 113.64
Total Assessed Value :	7,037,205						
Avg. Adj. Sales Price :	304,021	COD :	18.21	MAX Sales Ratio :	183.49		
Avg. Assessed Value :	293,217	PRD :	105.79	MIN Sales Ratio :	54.34		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	24	Median :	96	COV :	26.95	95% Median C.I. :	91.64 to 105.92
Total Sales Price :	7,296,500	Wgt. Mean :	96	STD :	27.50	95% Wgt. Mean C.I. :	85.06 to 107.83
Total Adj. Sales Price :	7,296,500	Mean :	102	Avg. Abs. Dev :	17.47	95% Mean C.I. :	90.42 to 113.64
Total Assessed Value :	7,037,205						
Avg. Adj. Sales Price :	304,021	COD :	18.21	MAX Sales Ratio :	183.49		
Avg. Assessed Value :	293,217	PRD :	105.79	MIN Sales Ratio :	54.34		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217
Greater Than 15,000	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217
Greater Than 30,000	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	96.11	96.11	96.11		100.00	96.11	96.11	N/A	80,000	76,885
100,000 TO 149,999	1	100.50	100.50	100.50		100.00	100.50	100.50	N/A	125,000	125,625
150,000 TO 249,999	8	108.64	120.52	120.12	25.05	100.33	79.30	183.49	79.30 to 183.49	186,500	224,027
250,000 TO 499,999	11	94.14	97.83	98.23	07.99	99.59	81.90	126.24	90.51 to 116.35	359,182	352,825
500,000 TO 999,999	3	65.35	70.60	70.45	19.27	100.21	54.34	92.10	N/A	549,500	387,137
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	24	95.94	102.03	96.45	18.21	105.79	54.34	183.49	91.64 to 105.92	304,021	293,217

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

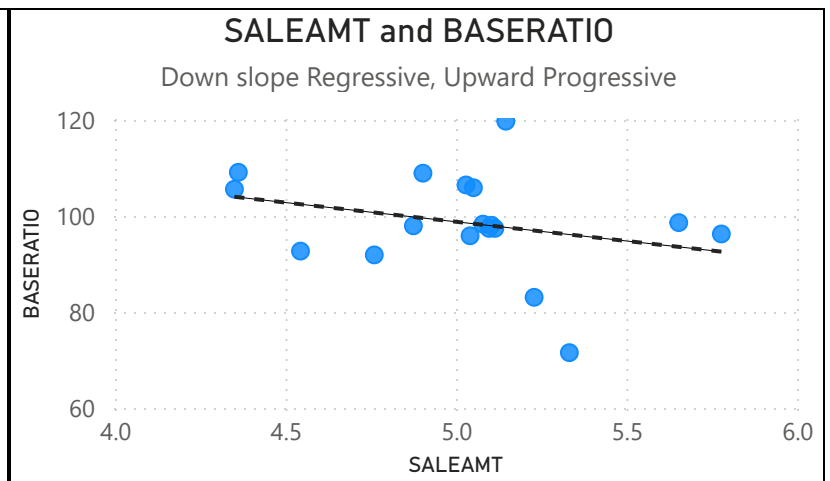
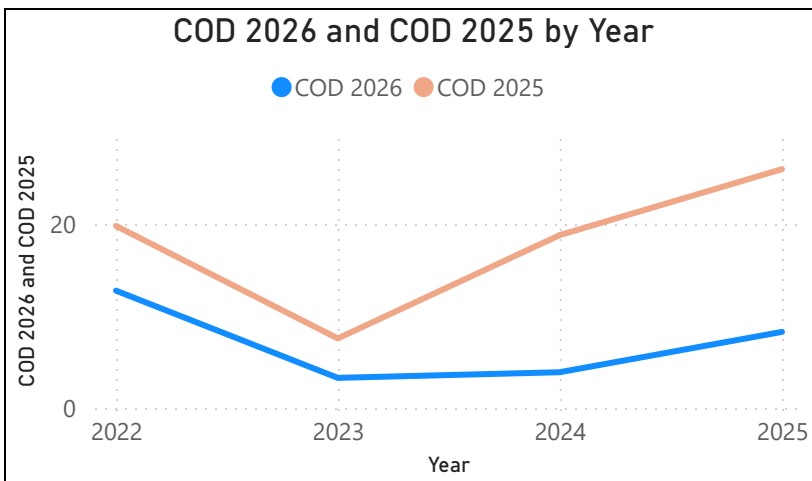
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	20	Total	Increase	0%

What IF

Dawes Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	10	97.75	89.36	9.38%	96.78	92.86	4.23%	95.51	93.03	2.66%
16	7	97.95	92.77	5.59%	100.16	96.66	3.62%	99.61	94.55	5.36%
20	1	105.89	108.00	-1.96%	105.89	108.00	-1.96%	105.89	108.00	-1.96%
Total	18	98.01	92.37	6.10%	98.60	95.18	3.60%	96.62	93.90	2.89%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	10	8.14	24.54	-66.85%	101.33	99.81	4.23%	71.53	48.37	47.88%	119.75	139.94	-14.43%
16	7	5.71	13.04	-56.21%	100.55	102.23	3.62%	91.89	67.87	35.39%	109.11	124.59	-12.43%
20	1	0.00	0.00	0.00%	100.00	100.00	-1.96%	105.89	108.00	-1.96%	105.89	108.00	-1.96%
Total	18	7.18	19.31	-62.83%	102.05	101.35	3.60%	71.53	48.37	47.88%	119.75	139.94	-14.43%



23 Dawes
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 18
Total Sales Price : 2,699,000
Total Adj. Sales Price : 2,699,000
Total Assessed Value : 2,607,725
Avg. Adj. Sales Price : 149,944
Avg. Assessed Value : 144,874

MEDIAN : 98
WGT. MEAN : 97
MEAN : 99
COD : 07.17
PRD : 102.05

COV : 10.72
STD : 10.57
Avg. Abs. Dev : 07.03
MAX Sales Ratio : 119.75
MIN Sales Ratio : 71.53

95% Median C.I. : 95.88 to 105.89
95% Wgt. Mean C.I. : 90.98 to 102.26
95% Mean C.I. : 93.34 to 103.86

Printed:3/23/2026 8:20:29AM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	4	98.74	100.07	98.85	12.76	101.23	83.06	119.75	N/A	97,375	96,254	
01-JAN-23 To 31-MAR-23	2	101.98	101.98	101.74	03.83	100.24	98.07	105.89	N/A	119,750	121,838	
01-APR-23 To 30-JUN-23												
01-JUL-23 To 30-SEP-23	1	96.26	96.26	96.26	00.00	100.00	96.26	96.26	N/A	600,000	577,530	
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	2	98.13	98.13	98.17	00.18	99.96	97.95	98.31	N/A	97,500	95,718	
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24	3	108.92	105.15	102.52	03.58	102.57	97.42	109.11	N/A	77,667	79,625	
01-OCT-24 To 31-DEC-24	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	450,000	443,800	
01-JAN-25 To 31-MAR-25	2	101.18	101.18	101.10	05.24	100.08	95.88	106.47	N/A	108,500	109,693	
01-APR-25 To 30-JUN-25												
01-JUL-25 To 30-SEP-25	3	92.69	87.21	82.14	09.31	106.17	71.53	97.42	N/A	125,000	102,670	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	7	98.07	100.07	98.15	08.74	101.96	83.06	119.75	83.06 to 119.75	175,571	172,317	
01-OCT-23 To 30-SEP-24	5	98.31	102.34	100.54	04.61	101.79	97.42	109.11	N/A	85,600	86,062	
01-OCT-24 To 30-SEP-25	6	96.65	93.77	93.20	07.32	100.61	71.53	106.47	71.53 to 106.47	173,667	161,866	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	3	98.07	100.07	97.82	03.27	102.30	96.26	105.89	N/A	279,833	273,735	
01-JAN-24 To 31-DEC-24	6	98.47	101.72	99.56	03.89	102.17	97.42	109.11	97.42 to 109.11	146,333	145,685	
<u>ALL</u>	18	98.01	98.60	96.62	07.17	102.05	71.53	119.75	95.88 to 105.89	149,944	144,874	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	10	97.75	96.78	95.51	08.13	101.33	71.53	119.75	83.06 to 108.92	214,150	204,533	
16	7	97.95	100.16	99.61	05.71	100.55	91.89	109.11	91.89 to 109.11	63,571	63,325	
20	1	105.89	105.89	105.89	00.00	100.00	105.89	105.89	N/A	112,500	119,125	
<u>ALL</u>	18	98.01	98.60	96.62	07.17	102.05	71.53	119.75	95.88 to 105.89	149,944	144,874	

23 Dawes
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 18
Total Sales Price : 2,699,000
Total Adj. Sales Price : 2,699,000
Total Assessed Value : 2,607,725
Avg. Adj. Sales Price : 149,944
Avg. Assessed Value : 144,874

MEDIAN : 98
WGT. MEAN : 97
MEAN : 99
COD : 07.17
PRD : 102.05

COV : 10.72
STD : 10.57
Avg. Abs. Dev : 07.03
MAX Sales Ratio : 119.75
MIN Sales Ratio : 71.53

95% Median C.I. : 95.88 to 105.89
95% Wgt. Mean C.I. : 90.98 to 102.26
95% Mean C.I. : 93.34 to 103.86

Printed:3/23/2026 8:20:29AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	98.31	98.31	98.31	00.00	100.00	98.31	98.31	N/A	120,000	117,970
03	17	97.95	98.62	96.54	07.59	102.15	71.53	119.75	92.69 to 106.47	151,706	146,456
04											
<u>ALL</u>	<u>18</u>	<u>98.01</u>	<u>98.60</u>	<u>96.62</u>	<u>07.17</u>	<u>102.05</u>	<u>71.53</u>	<u>119.75</u>	<u>95.88 to 105.89</u>	<u>149,944</u>	<u>144,874</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	107.35	107.35	107.37	01.65	99.98	105.58	109.11	N/A	22,700	24,373
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	98.01	98.60	96.62	07.17	102.05	71.53	119.75	95.88 to 105.89	149,944	144,874
Greater Than 14,999	18	98.01	98.60	96.62	07.17	102.05	71.53	119.75	95.88 to 105.89	149,944	144,874
Greater Than 29,999	16	97.69	97.51	96.43	06.90	101.12	71.53	119.75	92.69 to 105.89	165,850	159,936
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	107.35	107.35	107.37	01.65	99.98	105.58	109.11	N/A	22,700	24,373
30,000 TO 59,999	2	92.29	92.29	92.19	00.43	100.11	91.89	92.69	N/A	46,300	42,685
60,000 TO 99,999	2	103.44	103.44	103.61	05.31	99.84	97.95	108.92	N/A	77,500	80,300
100,000 TO 149,999	8	98.19	102.40	102.63	05.30	99.78	95.88	119.75	95.88 to 119.75	121,438	124,637
150,000 TO 249,999	2	77.30	77.30	76.62	07.46	100.89	71.53	83.06	N/A	192,250	147,293
250,000 TO 499,999	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	450,000	443,800
500,000 TO 999,999	1	96.26	96.26	96.26	00.00	100.00	96.26	96.26	N/A	600,000	577,530
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>18</u>	<u>98.01</u>	<u>98.60</u>	<u>96.62</u>	<u>07.17</u>	<u>102.05</u>	<u>71.53</u>	<u>119.75</u>	<u>95.88 to 105.89</u>	<u>149,944</u>	<u>144,874</u>

23 Dawes
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 18
 Total Sales Price : 2,699,000
 Total Adj. Sales Price : 2,699,000
 Total Assessed Value : 2,607,725
 Avg. Adj. Sales Price : 149,944
 Avg. Assessed Value : 144,874

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 99
 COD : 07.17
 PRD : 102.05

COV : 10.72
 STD : 10.57
 Avg. Abs. Dev : 07.03
 MAX Sales Ratio : 119.75
 MIN Sales Ratio : 71.53

95% Median C.I. : 95.88 to 105.89
 95% Wgt. Mean C.I. : 90.98 to 102.26
 95% Mean C.I. : 93.34 to 103.86

Printed:3/23/2026 8:20:29AM

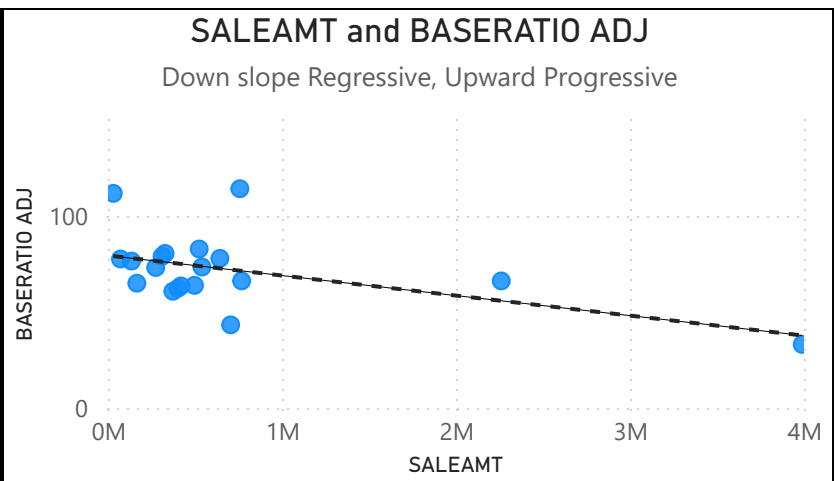
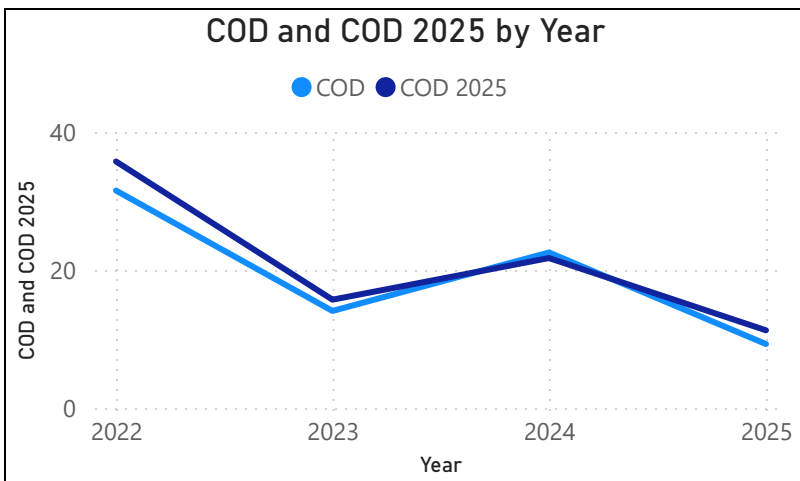
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	105.58	105.58	105.58	00.00	100.00	105.58	105.58	N/A	22,400	23,650
326	1	105.89	105.89	105.89	00.00	100.00	105.89	105.89	N/A	112,500	119,125
343	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	450,000	443,800
352	2	97.87	97.87	97.85	00.46	100.02	97.42	98.31	N/A	125,000	122,308
353	4	94.92	89.86	85.28	08.59	105.37	71.53	98.07	N/A	118,650	101,185
384	1	119.75	119.75	119.75	00.00	100.00	119.75	119.75	N/A	140,000	167,645
386	1	97.42	97.42	97.42	00.00	100.00	97.42	97.42	N/A	125,000	121,775
406	4	100.81	98.45	92.83	10.49	106.05	83.06	109.11	N/A	76,875	71,365
442	1	106.47	106.47	106.47	00.00	100.00	106.47	106.47	N/A	107,000	113,920
444	2	96.07	96.07	96.20	00.20	99.86	95.88	96.26	N/A	355,000	341,498
<u>ALL</u>	<u>18</u>	98.01	98.60	96.62	07.17	102.05	71.53	119.75	95.88 to 105.89	149,944	144,874

Dawes Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	69.69	69.69	0.00%	72.46	72.46	0.00%	70.75	70.75	0.00%
4	9	73.42	64.30	14.17%	71.87	65.93	9.01%	50.04	43.94	13.88%
Total	19	73.17	67.89	7.79%	72.18	69.56	3.77%	59.88	57.22	4.65%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	17.85	17.85	-0.01%	102.42	102.42	0.00%
4	9	18.87	23.26	-18.87%	143.64	150.04	-4.27%
Total	19	17.94	19.97	-10.20%	120.55	121.56	-0.83%



23 Dawes
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 19
Total Sales Price : 13,196,260
Total Adj. Sales Price : 13,196,260
Total Assessed Value : 7,901,315
Avg. Adj. Sales Price : 694,540
Avg. Assessed Value : 415,859

MEDIAN : 73
WGT. MEAN : 60
MEAN : 72
COD : 17.93
PRD : 120.54

COV : 26.32
STD : 19.00
Avg. Abs. Dev : 13.12
MAX Sales Ratio : 114.21
MIN Sales Ratio : 33.11

95% Median C.I. : 63.58 to 79.00
95% Wgt. Mean C.I. : 40.40 to 79.36
95% Mean C.I. : 63.02 to 81.34

Printed:3/23/2026 8:20:30AM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	2	48.35	48.35	36.01	31.52	134.27	33.11	63.58	N/A	2,204,570	793,863	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	2	93.69	93.69	103.30	21.90	90.70	73.17	114.21	N/A	516,150	533,183	
01-JUL-23 To 30-SEP-23	3	76.53	73.92	70.64	05.57	104.64	66.22	79.00	N/A	404,622	285,812	
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	2	54.75	54.75	60.74	20.89	90.14	43.31	66.18	N/A	1,482,596	900,580	
01-APR-24 To 30-JUN-24	1	77.94	77.94	77.94	00.00	100.00	77.94	77.94	N/A	643,164	501,280	
01-JUL-24 To 30-SEP-24	3	63.87	78.82	64.22	26.62	122.73	60.79	111.79	N/A	300,167	192,753	
01-OCT-24 To 31-DEC-24												
01-JAN-25 To 31-MAR-25	2	71.45	71.45	70.52	12.69	101.32	62.38	80.51	N/A	365,000	257,410	
01-APR-25 To 30-JUN-25	2	75.51	75.51	73.91	02.77	102.16	73.42	77.59	N/A	306,000	226,155	
01-JUL-25 To 30-SEP-25	2	73.91	73.91	78.53	12.06	94.12	65.00	82.82	N/A	345,049	270,980	
01-OCT-25 To 31-DEC-25												
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	7	73.17	72.26	52.76	20.86	136.96	33.11	114.21	33.11 to 114.21	950,758	501,646	
01-OCT-23 To 30-SEP-24	6	65.03	70.65	63.89	22.54	110.58	43.31	111.79	43.31 to 111.79	751,476	480,117	
01-OCT-24 To 30-SEP-25	6	75.51	73.62	74.26	08.86	99.14	62.38	82.82	62.38 to 82.82	338,683	251,515	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	5	76.53	81.83	85.65	14.06	95.54	66.22	114.21	N/A	449,233	384,760	
01-JAN-24 To 31-DEC-24	6	65.03	70.65	63.89	22.54	110.58	43.31	111.79	43.31 to 111.79	751,476	480,117	
<u>ALL</u>	19	73.17	72.18	59.88	17.93	120.54	33.11	114.21	63.58 to 79.00	694,540	415,859	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	10	69.70	72.46	70.75	17.85	102.42	43.31	114.21	60.79 to 80.51	626,861	443,490	
4	9	73.42	71.87	50.04	18.88	143.63	33.11	111.79	62.38 to 82.82	769,738	385,158	
<u>ALL</u>	19	73.17	72.18	59.88	17.93	120.54	33.11	114.21	63.58 to 79.00	694,540	415,859	

23 Dawes
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 19
 Total Sales Price : 13,196,260
 Total Adj. Sales Price : 13,196,260
 Total Assessed Value : 7,901,315
 Avg. Adj. Sales Price : 694,540
 Avg. Assessed Value : 415,859

MEDIAN : 73
 WGT. MEAN : 60
 MEAN : 72
 COD : 17.93
 PRD : 120.54

COV : 26.32
 STD : 19.00
 Avg. Abs. Dev : 13.12
 MAX Sales Ratio : 114.21
 MIN Sales Ratio : 33.11

95% Median C.I. : 63.58 to 79.00
 95% Wgt. Mean C.I. : 40.40 to 79.36
 95% Mean C.I. : 63.02 to 81.34

Printed:3/23/2026 8:20:30AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	2	66.98	66.98	66.04	09.24	101.42	60.79	73.17	N/A	323,750	213,805
1	2	66.98	66.98	66.04	09.24	101.42	60.79	73.17	N/A	323,750	213,805
_____Grass_____											
County	9	77.59	77.96	83.26	12.75	93.63	62.38	114.21	63.58 to 82.82	346,113	288,179
1	5	79.00	82.98	89.92	13.56	92.28	63.58	114.21	N/A	377,584	339,517
4	4	70.77	71.68	73.02	11.29	98.16	62.38	82.82	N/A	306,775	224,006
_____ALL_____	19	73.17	72.18	59.88	17.93	120.54	33.11	114.21	63.58 to 79.00	694,540	415,859

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	33.11	33.11	33.11	00.00	100.00	33.11	33.11	N/A	3,989,884	1,321,160
4	1	33.11	33.11	33.11	00.00	100.00	33.11	33.11	N/A	3,989,884	1,321,160
_____Dry_____											
County	3	73.17	69.13	69.39	05.75	99.63	60.79	73.42	N/A	395,833	274,685
1	2	66.98	66.98	66.04	09.24	101.42	60.79	73.17	N/A	323,750	213,805
4	1	73.42	73.42	73.42	00.00	100.00	73.42	73.42	N/A	540,000	396,445
_____Grass_____											
County	12	71.38	74.82	74.02	14.42	101.08	62.38	114.21	63.87 to 80.51	553,351	409,617
1	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851
4	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688
_____ALL_____	19	73.17	72.18	59.88	17.93	120.54	33.11	114.21	63.58 to 79.00	694,540	415,859

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	78	COV :	22.18	95% Median C.I. :	63.58 to 114.21
Total Sales Price :	4,916,114	Wgt. Mean :	75	STD :	17.34	95% Wgt. Mean C.I. :	57.34 to 93.26
Total Adj. Sales Price :	4,916,114	Mean :	78	Avg. Abs. Dev :	11.11	95% Mean C.I. :	62.14 to 94.22
Total Assessed Value :	3,701,960						
Avg. Adj. Sales Price :	702,302	COD :	14.32	MAX Sales Ratio :	114.21		
Avg. Assessed Value :	528,851	PRD :	103.82	MIN Sales Ratio :	63.58		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	1	63.58	63.58	63.58		100.00	63.58	63.58	N/A	419,256	266,565
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	114.21	114.21	114.21		100.00	114.21	114.21	N/A	757,800	865,505
07/01/2023 To 09/30/2023	2	72.61	72.61	69.90	08.80	103.88	66.22	79.00	N/A	539,433	377,063
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	66.18	66.18	66.18		100.00	66.18	66.18	N/A	2,260,192	1,495,835
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	80.51	80.51	80.51		100.00	80.51	80.51	N/A	328,000	264,065
04/01/2025 To 06/30/2025	1	77.59	77.59	77.59		100.00	77.59	77.59	N/A	72,000	55,865
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	4	72.61	80.75	83.61	21.83	96.58	63.58	114.21	N/A	563,981	471,549
10/01/2023 To 09/30/2024	1	66.18	66.18	66.18		100.00	66.18	66.18	N/A	2,260,192	1,495,835
10/01/2024 To 09/30/2025	2	79.05	79.05	79.98	01.85	98.84	77.59	80.51	N/A	200,000	159,965
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	79.00	86.48	88.18	20.25	98.07	66.22	114.21	N/A	612,222	539,877
01/01/2024 To 12/31/2024	1	66.18	66.18	66.18		100.00	66.18	66.18	N/A	2,260,192	1,495,835
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	78	COV :	22.18	95% Median C.I. :	63.58 to 114.21
Total Sales Price :	4,916,114	Wgt. Mean :	75	STD :	17.34	95% Wgt. Mean C.I. :	57.34 to 93.26
Total Adj. Sales Price :	4,916,114	Mean :	78	Avg. Abs. Dev :	11.11	95% Mean C.I. :	62.14 to 94.22
Total Assessed Value :	3,701,960						
Avg. Adj. Sales Price :	702,302	COD :	14.32	MAX Sales Ratio :	114.21		
Avg. Assessed Value :	528,851	PRD :	103.82	MIN Sales Ratio :	63.58		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851

ALL

10/01/2022 To 09/30/2025	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851
--------------------------	---	-------	-------	-------	-------	--------	-------	--------	-----------------	---------	---------

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
-------	-------	--------	------	----------	-----	-----	-----	-----	-----------------	----------------------	-----------------

Grass

County	5	79.00	82.98	89.92	13.56	92.28	63.58	114.21	N/A	377,584	339,517
1	5	79.00	82.98	89.92	13.56	92.28	63.58	114.21	N/A	377,584	339,517

ALL

10/01/2022 To 09/30/2025	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851
--------------------------	---	-------	-------	-------	-------	--------	-------	--------	-----------------	---------	---------

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
-------	-------	--------	------	----------	-----	-----	-----	-----	-----------------	----------------------	-----------------

Grass

County	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851
1	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851

ALL

10/01/2022 To 09/30/2025	7	77.59	78.18	75.30	14.32	103.82	63.58	114.21	63.58 to 114.21	702,302	528,851
--------------------------	---	-------	-------	-------	-------	--------	-------	--------	-----------------	---------	---------

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Total	Increase	0%

What IF

PAD 2026 R&O Statistics 2026 Values

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	22.18	95% Median C.I. :	59.13 to 106.22
Total Sales Price :	4,916,114	Wgt. Mean :	70	STD :	16.13	95% Wgt. Mean C.I. :	51.73 to 88.33
Total Adj. Sales Price :	4,916,114	Mean :	73	Avg. Abs. Dev :	10.33	95% Mean C.I. :	57.79 to 87.63
Total Assessed Value :	3,442,822						
Avg. Adj. Sales Price :	702,302	COD :	14.32	MAX Sales Ratio :	106.22		
Avg. Assessed Value :	491,832	PRD :	103.83	MIN Sales Ratio :	59.13		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	1	59.13	59.13	59.13		100.00	59.13	59.13	N/A	419,256	247,905
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	106.22	106.22	106.22		100.00	106.22	106.22	N/A	757,800	804,920
07/01/2023 To 09/30/2023	2	67.53	67.53	65.01	08.81	103.88	61.58	73.47	N/A	539,433	350,668
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	1	61.55	61.55	61.55		100.00	61.55	61.55	N/A	2,260,192	1,391,127
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	74.87	74.87	74.87		100.00	74.87	74.87	N/A	328,000	245,580
04/01/2025 To 06/30/2025	1	72.16	72.16	72.16		100.00	72.16	72.16	N/A	72,000	51,954
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	4	67.53	75.10	77.76	21.84	96.58	59.13	106.22	N/A	563,981	438,540
10/01/2023 To 09/30/2024	1	61.55	61.55	61.55		100.00	61.55	61.55	N/A	2,260,192	1,391,127
10/01/2024 To 09/30/2025	2	73.52	73.52	74.38	01.85	98.84	72.16	74.87	N/A	200,000	148,767
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	3	73.47	80.42	82.01	20.25	98.06	61.58	106.22	N/A	612,222	502,085
01/01/2024 To 12/31/2024	1	61.55	61.55	61.55		100.00	61.55	61.55	N/A	2,260,192	1,391,127
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	22.18	95% Median C.I. :	59.13 to 106.22
Total Sales Price :	4,916,114	Wgt. Mean :	70	STD :	16.13	95% Wgt. Mean C.I. :	51.73 to 88.33
Total Adj. Sales Price :	4,916,114	Mean :	73	Avg. Abs. Dev :	10.33	95% Mean C.I. :	57.79 to 87.63
Total Assessed Value :	3,442,822						
Avg. Adj. Sales Price :	702,302	COD :	14.32	MAX Sales Ratio :	106.22		
Avg. Assessed Value :	491,832	PRD :	103.83	MIN Sales Ratio :	59.13		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	5	73.47	77.17	83.62	13.56	92.29	59.13	106.22	N/A	377,584	315,751
1	5	73.47	77.17	83.62	13.56	92.29	59.13	106.22	N/A	377,584	315,751
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Grass</u>											
County	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832
1	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Total	Decrease	7%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	65	COV :	12.91	95% Median C.I. :	N/A
Total Sales Price :	1,724,098	Wgt. Mean :	70	STD :	09.05	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,724,098	Mean :	70	Avg. Abs. Dev :	06.62	95% Mean C.I. :	58.88 to 81.36
Total Assessed Value :	1,213,440						
Avg. Adj. Sales Price :	344,820	COD :	10.18	MAX Sales Ratio :	82.82		
Avg. Assessed Value :	242,688	PRD :	99.63	MIN Sales Ratio :	62.38		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	76.53	76.53	76.53	100.00	76.53	76.53	N/A	135,000	103,310	
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	63.87	63.87	63.87	100.00	63.87	63.87	N/A	497,000	317,415	
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	62.38	62.38	62.38	100.00	62.38	62.38	N/A	402,000	250,755	
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	73.91	73.91	78.53	12.06	94.12	65.00	82.82	N/A	345,049	270,980
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	76.53	76.53	76.53	100.00	76.53	76.53	N/A	135,000	103,310	
10/01/2023 To 09/30/2024	1	63.87	63.87	63.87	100.00	63.87	63.87	N/A	497,000	317,415	
10/01/2024 To 09/30/2025	3	65.00	70.07	72.59	10.48	96.53	62.38	82.82	N/A	364,033	264,238
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	1	76.53	76.53	76.53	100.00	76.53	76.53	N/A	135,000	103,310	
01/01/2024 To 12/31/2024	1	63.87	63.87	63.87	100.00	63.87	63.87	N/A	497,000	317,415	
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	65	COV :	12.91	95% Median C.I. :	N/A
Total Sales Price :	1,724,098	Wgt. Mean :	70	STD :	09.05	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,724,098	Mean :	70	Avg. Abs. Dev :	06.62	95% Mean C.I. :	58.88 to 81.36
Total Assessed Value :	1,213,440						
Avg. Adj. Sales Price :	344,820	COD :	10.18	MAX Sales Ratio :	82.82		
Avg. Assessed Value :	242,688	PRD :	99.63	MIN Sales Ratio :	62.38		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688

ALL

10/01/2022 To 09/30/2025	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688
--------------------------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
-------	-------	--------	------	----------	-----	-----	-----	-----	-----------------	----------------------	-----------------

Grass

County	4	70.77	71.68	73.02	11.29	98.16	62.38	82.82	N/A	306,775	224,006
--------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

4	4	70.77	71.68	73.02	11.29	98.16	62.38	82.82	N/A	306,775	224,006
---	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

ALL

10/01/2022 To 09/30/2025	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688
--------------------------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
-------	-------	--------	------	----------	-----	-----	-----	-----	-----------------	----------------------	-----------------

Grass

County	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688
--------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

4	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688
---	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

ALL

10/01/2022 To 09/30/2025	5	65.00	70.12	70.38	10.18	99.63	62.38	82.82	N/A	344,820	242,688
--------------------------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_4	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	72	COV :	12.91	95% Median C.I. :	N/A
Total Sales Price :	1,724,098	Wgt. Mean :	77	STD :	09.96	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,724,098	Mean :	77	Avg. Abs. Dev :	07.28	95% Mean C.I. :	64.77 to 89.49
Total Assessed Value :	1,334,786						
Avg. Adj. Sales Price :	344,820	COD :	10.18	MAX Sales Ratio :	91.10		
Avg. Assessed Value :	266,957	PRD :	99.63	MIN Sales Ratio :	68.61		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	84.18	84.18	84.18	100.00	84.18	84.18	N/A	135,000	113,641	
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	70.25	70.25	70.25	100.00	70.25	70.25	N/A	497,000	349,157	
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	68.61	68.61	68.61	100.00	68.61	68.61	N/A	402,000	275,831	
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	81.30	81.30	86.39	12.05	94.11	71.50	91.10	N/A	345,049	298,079
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	84.18	84.18	84.18	100.00	84.18	84.18	N/A	135,000	113,641	
10/01/2023 To 09/30/2024	1	70.25	70.25	70.25	100.00	70.25	70.25	N/A	497,000	349,157	
10/01/2024 To 09/30/2025	3	71.50	77.07	79.85	10.49	96.52	68.61	91.10	N/A	364,033	290,663
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	1	84.18	84.18	84.18	100.00	84.18	84.18	N/A	135,000	113,641	
01/01/2024 To 12/31/2024	1	70.25	70.25	70.25	100.00	70.25	70.25	N/A	497,000	349,157	
<u>ALL</u>											
10/01/2022 To 09/30/2025	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	72	COV :	12.91	95% Median C.I. :	N/A
Total Sales Price :	1,724,098	Wgt. Mean :	77	STD :	09.96	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,724,098	Mean :	77	Avg. Abs. Dev :	07.28	95% Mean C.I. :	64.77 to 89.49
Total Assessed Value :	1,334,786						
Avg. Adj. Sales Price :	344,820	COD :	10.18	MAX Sales Ratio :	91.10		
Avg. Assessed Value :	266,957	PRD :	99.63	MIN Sales Ratio :	68.61		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957

ALL

10/01/2022 To 09/30/2025	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957
--------------------------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
-------	-------	--------	------	----------	-----	-----	-----	-----	-----------------	----------------------	-----------------

Grass

County	4	77.84	78.85	80.32	11.29	98.17	68.61	91.10	N/A	306,775	246,407
--------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

4	4	77.84	78.85	80.32	11.29	98.17	68.61	91.10	N/A	306,775	246,407
---	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

ALL

10/01/2022 To 09/30/2025	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957
--------------------------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
-------	-------	--------	------	----------	-----	-----	-----	-----	-----------------	----------------------	-----------------

Grass

County	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957
--------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

4	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957
---	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

ALL

10/01/2022 To 09/30/2025	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957
--------------------------	---	-------	-------	-------	-------	-------	-------	-------	-----	---------	---------

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_4	Total	Increase	10%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	19	Median :	72	COV :	25.72	95% Median C.I. :	61.55 to 77.94
Total Sales Price :	13,196,260	Wgt. Mean :	59	STD :	18.52	95% Wgt. Mean C.I. :	39.80 to 77.86
Total Adj. Sales Price :	13,196,260	Mean :	72	Avg. Abs. Dev :	12.44	95% Mean C.I. :	63.08 to 80.94
Total Assessed Value :	7,763,523						
Avg. Adj. Sales Price :	694,540	COD :	17.24	MAX Sales Ratio :	111.79		
Avg. Assessed Value :	408,606	PRD :	122.40	MIN Sales Ratio :	33.11		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	2	46.12	46.12	35.59	28.21	129.59	33.11	59.13	N/A	2,204,570	784,533
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	89.70	89.70	97.43	18.43	92.07	73.17	106.22	N/A	516,150	502,890
07/01/2023 To 09/30/2023	3	73.47	73.08	67.14	10.25	108.85	61.58	84.18	N/A	404,622	271,659
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	2	52.43	52.43	57.21	17.39	91.64	43.31	61.55	N/A	1,482,596	848,226
04/01/2024 To 06/30/2024	1	77.94	77.94	77.94		100.00	77.94	77.94	N/A	643,164	501,280
07/01/2024 To 09/30/2024	3	70.25	80.94	67.74	24.20	119.49	60.79	111.79	N/A	300,167	203,334
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	71.74	71.74	71.43	04.36	100.43	68.61	74.87	N/A	365,000	260,706
04/01/2025 To 06/30/2025	2	72.79	72.79	73.27	00.87	99.34	72.16	73.42	N/A	306,000	224,200
07/01/2025 To 09/30/2025	2	81.30	81.30	86.39	12.05	94.11	71.50	91.10	N/A	345,049	298,079
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	7	73.17	70.12	50.93	21.48	137.68	33.11	106.22	33.11 to 106.22	950,758	484,260
10/01/2023 To 09/30/2024	6	65.90	70.94	62.27	23.85	113.92	43.31	111.79	43.31 to 111.79	751,476	467,956
10/01/2024 To 09/30/2025	6	72.79	75.28	77.06	06.21	97.69	68.61	91.10	68.61 to 91.10	338,683	260,995
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	73.47	79.72	81.06	15.15	98.35	61.58	106.22	N/A	449,233	364,151
01/01/2024 To 12/31/2024	6	65.90	70.94	62.27	23.85	113.92	43.31	111.79	43.31 to 111.79	751,476	467,956
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	72.16	72.01	58.83	17.24	122.40	33.11	111.79	61.55 to 77.94	694,540	408,606

AGRICULTURAL

Type : Qualified

Number of Sales :	19	Median :	72	COV :	25.72	95% Median C.I. :	61.55 to 77.94
Total Sales Price :	13,196,260	Wgt. Mean :	59	STD :	18.52	95% Wgt. Mean C.I. :	39.80 to 77.86
Total Adj. Sales Price :	13,196,260	Mean :	72	Avg. Abs. Dev :	12.44	95% Mean C.I. :	63.08 to 80.94
Total Assessed Value :	7,763,523						
Avg. Adj. Sales Price :	694,540	COD :	17.24	MAX Sales Ratio :	111.79		
Avg. Assessed Value :	408,606	PRD :	122.40	MIN Sales Ratio :	33.11		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	66.87	68.63	66.61	16.97	103.03	43.31	106.22	59.13 to 74.87	626,861	417,576
4	9	73.42	75.77	51.79	18.39	146.30	33.11	111.79	68.61 to 91.10	769,738	398,641
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	72.16	72.01	58.83	17.24	122.40	33.11	111.79	61.55 to 77.94	694,540	408,606

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Dry</u>											
County	2	66.98	66.98	66.04	09.24	101.42	60.79	73.17	N/A	323,750	213,805
1	2	66.98	66.98	66.04	09.24	101.42	60.79	73.17	N/A	323,750	213,805
<u>Grass</u>											
County	9	73.47	77.92	82.32	12.85	94.66	59.13	106.22	68.61 to 91.10	346,113	284,931
1	5	73.47	77.17	83.62	13.56	92.29	59.13	106.22	N/A	377,584	315,751
4	4	77.84	78.85	80.32	11.29	98.17	68.61	91.10	N/A	306,775	246,407
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	72.16	72.01	58.83	17.24	122.40	33.11	111.79	61.55 to 77.94	694,540	408,606

AGRICULTURAL

Type : Qualified

Number of Sales :	19	Median :	72	COV :	25.72	95% Median C.I. :	61.55 to 77.94
Total Sales Price :	13,196,260	Wgt. Mean :	59	STD :	18.52	95% Wgt. Mean C.I. :	39.80 to 77.86
Total Adj. Sales Price :	13,196,260	Mean :	72	Avg. Abs. Dev :	12.44	95% Mean C.I. :	63.08 to 80.94
Total Assessed Value :	7,763,523						
Avg. Adj. Sales Price :	694,540	COD :	17.24	MAX Sales Ratio :	111.79		
Avg. Assessed Value :	408,606	PRD :	122.40	MIN Sales Ratio :	33.11		

What IF

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	33.11	33.11	33.11		100.00	33.11	33.11	N/A	3,989,884	1,321,160
4	1	33.11	33.11	33.11		100.00	33.11	33.11	N/A	3,989,884	1,321,160
<u>Dry</u>											
County	3	73.17	69.13	69.39	05.75	99.63	60.79	73.42	N/A	395,833	274,685
1	2	66.98	66.98	66.04	09.24	101.42	60.79	73.17	N/A	323,750	213,805
4	1	73.42	73.42	73.42		100.00	73.42	73.42	N/A	540,000	396,445
<u>Grass</u>											
County	12	71.83	74.55	71.95	12.70	103.61	59.13	106.22	61.58 to 84.18	553,351	398,134
1	7	72.16	72.71	70.03	14.32	103.83	59.13	106.22	59.13 to 106.22	702,302	491,832
4	5	71.50	77.13	77.42	10.18	99.63	68.61	91.10	N/A	344,820	266,957
<u>ALL</u>											
10/01/2022 To 09/30/2025	19	72.16	72.01	58.83	17.24	122.40	33.11	111.79	61.55 to 77.94	694,540	408,606

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Grass_1	Total	Decrease	7%
80%MLU By Market Area	Grass_4	Total	Increase	10%

What IF

Dawes County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,462
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Dawes	3	2,120	2,120	n/a	1,933	n/a	1,800	n/a	1,733	2,046
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,462
Dawes	4	2,640	2,640	2,365	2,365	2,200	2,200	2,090	2,090	2,385
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Dawes	4	2,640	2,640	2,365	2,365	2,200	2,200	2,090	2,090	2,385
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Box Butte	1	3,830	3,941	3,946	3,932	3,351	3,341	3,350	3,336	3,591
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	765	730	730	683	683	625	625	704
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Sioux	1	n/a	700	620	620	600	600	580	580	624
Dawes	3	n/a	837	793	793	736	736	678	678	758
Dawes	1	n/a	765	730	730	683	683	625	625	704
Dawes	4	n/a	908	855	856	788	788	730	730	844
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Sioux	1	n/a	700	620	620	600	600	580	580	624
Dawes	4	n/a	908	855	856	788	788	730	730	844
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Box Butte	1	n/a	700	700	700	700	n/a	700	700	700
Sioux	1	n/a	700	620	620	600	600	580	580	624

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	588	n/a	575	575	525	525	515	515	518
Sheridan	1	623	623	619	619	592	592	588	564	591
Sioux	1	520	520	n/a	520	500	500	480	470	478
Dawes	3	677	n/a	645	n/a	615	615	596	596	601
Dawes	1	588	n/a	575	575	525	525	515	515	518
Dawes	4	765	n/a	715	n/a	704	704	677	677	689
Sheridan	1	623	623	619	619	592	592	588	564	591
Sioux	1	520	520	n/a	520	500	500	480	470	478
Dawes	4	765	n/a	715	n/a	704	704	677	677	689
Sheridan	1	623	623	619	619	592	592	588	564	591
Box Butte	1	450	450	n/a	450	450	450	450	450	450
Sioux	1	520	520	n/a	520	500	500	480	470	478

County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1	n/a	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	1,000	135
Dawes	3	n/a	n/a	200
Dawes	1	n/a	n/a	200
Dawes	4	n/a	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	1,000	135
Dawes	4	n/a	n/a	200
Sheridan	1	n/a	n/a	75
Box Butte	1	600	n/a	200
Sioux	1	n/a	1,000	135

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

Dawes County 2026 Average Acre Value Comparison

Hypothetical Decrease MA 1 of Grass 7%, Increase MA 4 of Grass 10%

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,462
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Dawes	3	2,120	2,120	n/a	1,933	n/a	1,800	n/a	1,733	2,046
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,462
Dawes	4	2,640	2,640	2,365	2,365	2,200	2,200	2,090	2,090	2,385
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Dawes	4	2,640	2,640	2,365	2,365	2,200	2,200	2,090	2,090	2,385
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Box Butte	1	3,830	3,941	3,946	3,932	3,351	3,341	3,350	3,336	3,591
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401

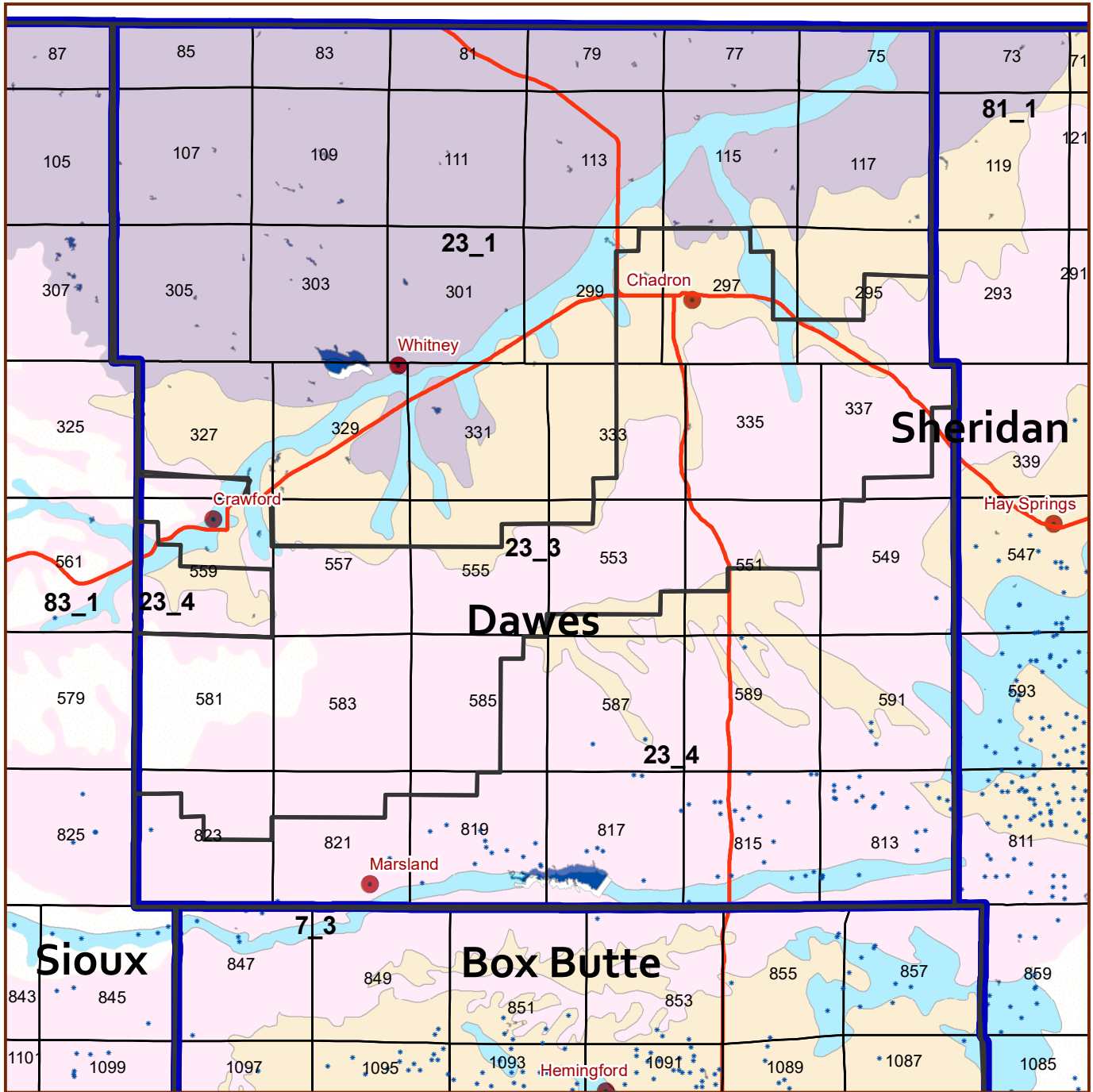
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	765	730	730	683	683	625	625	704
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Sioux	1	n/a	700	620	620	600	600	580	580	624
Dawes	3	n/a	837	793	793	736	736	678	678	758
Dawes	1	n/a	765	730	730	683	683	625	625	704
Dawes	4	n/a	908	855	856	788	788	730	730	844
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Sioux	1	n/a	700	620	620	600	600	580	580	624
Dawes	4	n/a	908	855	856	788	788	730	730	844
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Box Butte	1	n/a	700	700	700	700	n/a	700	700	700
Sioux	1	n/a	700	620	620	600	600	580	580	624

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	547	n/a	535	535	488	488	479	479	482
Sheridan	1	623	623	619	619	592	592	588	564	591
Sioux	1	520	520	n/a	520	500	500	480	470	478
Dawes	3	677	n/a	645	n/a	615	615	596	596	601
Dawes	1	588	n/a	575	575	525	525	515	515	518
Dawes	4	765	n/a	715	n/a	704	704	677	677	689
Sheridan	1	623	623	619	619	592	592	588	564	591
Sioux	1	520	520	n/a	520	500	500	480	470	478
Dawes	4	842	n/a	787	n/a	774	774	745	745	758
Sheridan	1	623	623	619	619	592	592	588	564	591
Box Butte	1	450	450	n/a	450	450	450	450	450	450
Sioux	1	520	520	n/a	520	500	500	480	470	478

County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1	n/a	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	1,000	135
Dawes	3	n/a	n/a	200
Dawes	1	n/a	n/a	200
Dawes	4	n/a	n/a	200
Sheridan	1	n/a	n/a	75

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

DAWES COUNTY



Legend

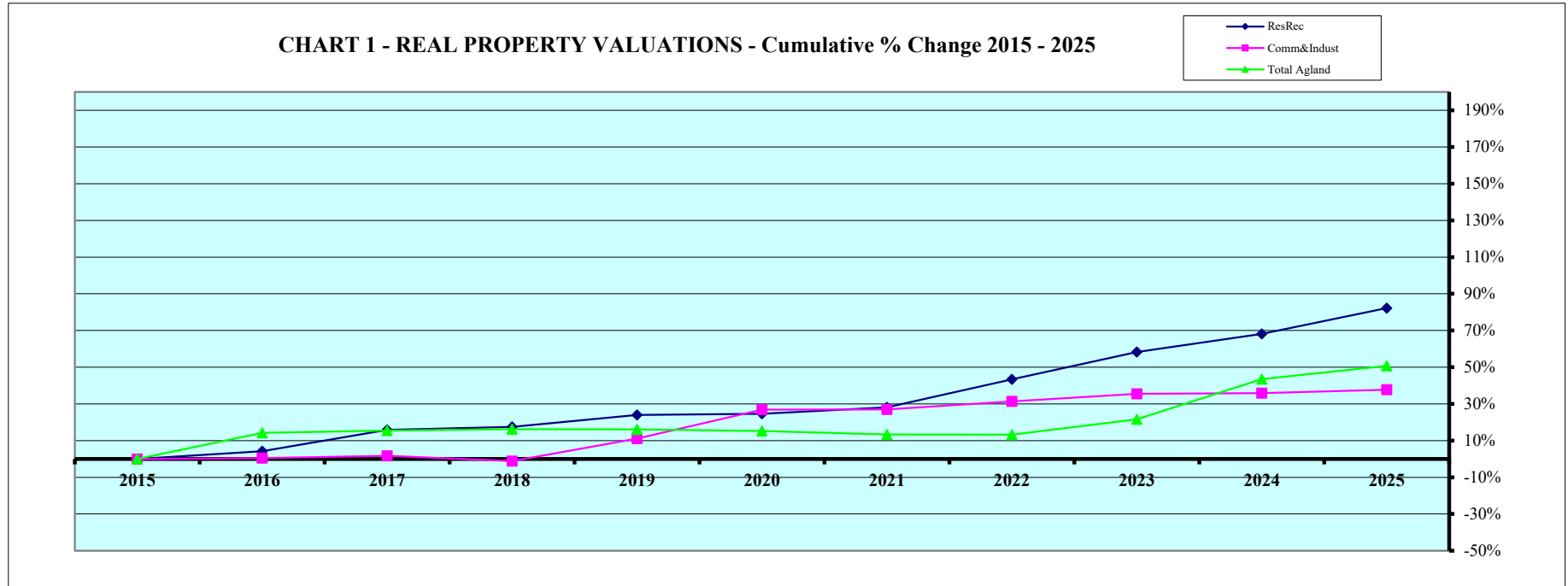
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	227,887,783	-	-	-	79,953,170	-	-	-	321,205,640	-	-	-
2016	237,481,085	9,593,302	4.21%	4.21%	80,279,784	326,614	0.41%	0.41%	367,034,790	45,829,150	14.27%	14.27%
2017	263,971,215	26,490,130	11.15%	15.83%	81,284,515	1,004,731	1.25%	1.67%	370,800,675	3,765,885	1.03%	15.44%
2018	267,850,440	3,879,225	1.47%	17.54%	79,032,702	-2,251,813	-2.77%	-1.15%	373,497,360	2,696,685	0.73%	16.28%
2019	282,538,944	14,688,504	5.48%	23.98%	88,795,140	9,762,438	12.35%	11.06%	373,118,325	-379,035	-0.10%	16.16%
2020	283,951,396	1,412,452	0.50%	24.60%	101,386,948	12,591,808	14.18%	26.81%	370,038,430	-3,079,895	-0.83%	15.20%
2021	291,849,554	7,898,158	2.78%	28.07%	101,526,150	139,202	0.14%	26.98%	364,041,225	-5,997,205	-1.62%	13.34%
2022	326,769,289	34,919,735	11.96%	43.39%	104,989,970	3,463,820	3.41%	31.31%	363,616,260	-424,965	-0.12%	13.20%
2023	360,765,825	33,996,536	10.40%	58.31%	108,290,145	3,300,175	3.14%	35.44%	390,601,400	26,985,140	7.42%	21.60%
2024	383,187,153	22,421,328	6.21%	68.15%	108,595,760	305,615	0.28%	35.82%	460,884,305	70,282,905	17.99%	43.49%
2025	415,244,536	32,057,383	8.37%	82.21%	110,120,252	1,524,492	1.40%	37.73%	484,147,175	23,262,870	5.05%	50.73%

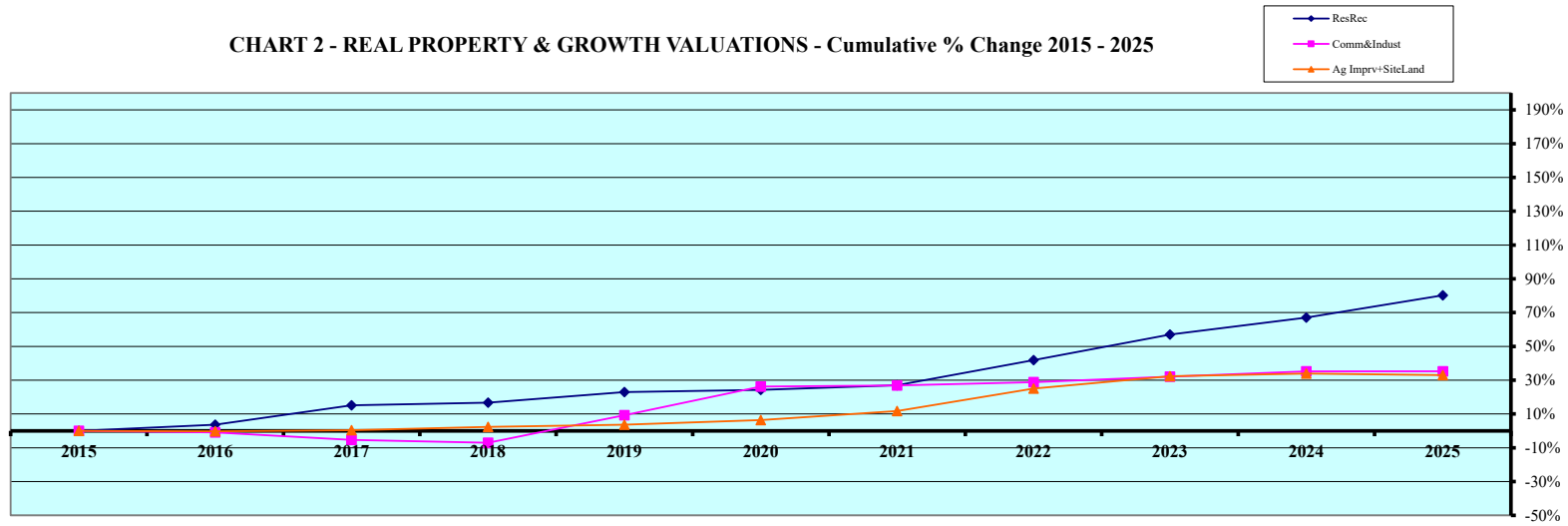
Rate Annual %chg: Residential & Recreational **6.18%** Commercial & Industrial **3.25%** Agricultural Land **4.19%**

Cnty# **23**
County **DAWES**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	227,887,783	2,151,360	0.94%	225,736,423	--	--	79,953,170	2,483,475	3.11%	77,469,695	--	--
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	3.64%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	-0.94%
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	15.12%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	-5.28%
2018	267,850,440	1,860,333	0.69%	265,990,107	0.76%	16.72%	79,032,702	4,696,299	5.94%	74,336,403	-8.55%	-7.03%
2019	282,538,944	2,368,988	0.84%	280,169,956	4.60%	22.94%	88,795,140	1,407,255	1.58%	87,387,885	10.57%	9.30%
2020	283,951,396	725,645	0.26%	283,225,751	0.24%	24.28%	101,386,948	471,575	0.47%	100,915,373	13.65%	26.22%
2021	291,849,554	2,333,785	0.80%	289,515,769	1.96%	27.04%	101,526,150	83,060	0.08%	101,443,090	0.06%	26.88%
2022	326,769,289	3,504,684	1.07%	323,264,605	10.76%	41.85%	104,989,970	1,994,095	1.90%	102,995,875	1.45%	28.82%
2023	360,765,825	2,843,740	0.79%	357,922,085	9.53%	57.06%	108,290,145	2,679,505	2.47%	105,610,640	0.59%	32.09%
2024	383,187,153	2,437,561	0.64%	380,749,592	5.54%	67.08%	108,595,760	471,915	0.43%	108,123,845	-0.15%	35.23%
2025	415,244,536	4,510,935	1.09%	410,733,601	7.19%	80.24%	110,120,252	1,961,215	1.78%	108,159,037	-0.40%	35.28%
Rate Ann%chg	6.18%	Resid & Recreat w/o growth				5.47%	C & I w/o growth				1.06%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	--	--
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	-0.26%
2017	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	0.40%
2018	59,575,005	17,594,110	77,169,115	948,196	1.23%	76,220,919	-0.48%	2.42%
2019	60,403,505	18,410,270	78,813,775	1,682,190	2.13%	77,131,585	-0.05%	3.64%
2020	60,894,970	18,863,240	79,758,210	555,315	0.70%	79,202,895	0.49%	6.42%
2021	65,913,370	18,533,925	84,447,295	1,291,645	1.53%	83,155,650	4.26%	11.73%
2022	74,021,735	21,828,555	95,850,290	2,778,064	2.90%	93,072,226	10.21%	25.06%
2023	75,565,415	24,063,555	99,628,970	1,164,980	1.17%	98,463,990	2.73%	32.30%
2024	77,146,440	25,063,145	102,209,585	2,533,155	2.48%	99,676,430	0.05%	33.93%
2025	75,959,430	25,608,620	101,568,050	2,613,370	2.57%	98,954,680	-3.18%	32.96%
Rate Ann%chg	2.64%	4.88%	3.16%	Ag Imprv+Site w/o growth			1.25%	

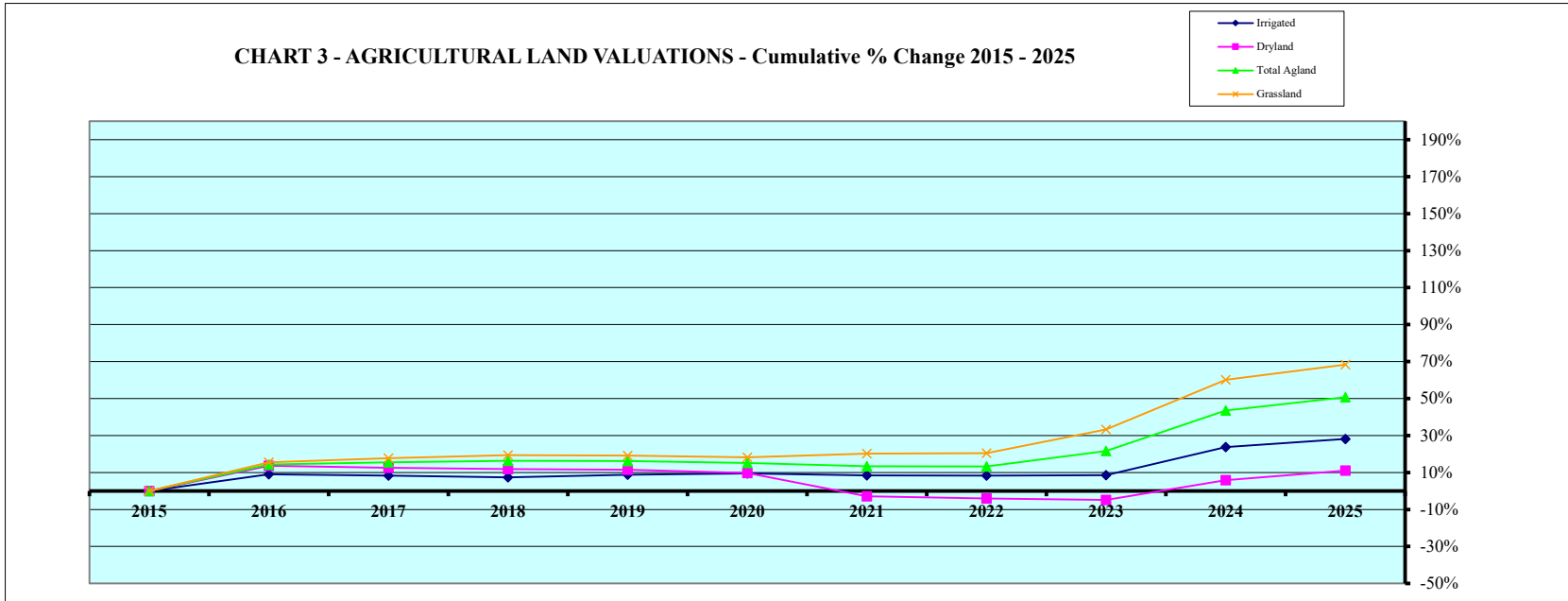
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2015 - 2025 CTL
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.
Prepared as of 02/24/2026

Cnty# 23
County DAWES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	26,767,325	-	-	-	78,693,105	-	-	-	214,643,005	-	-	-
2016	29,193,850	2,426,525	9.07%	9.07%	89,431,445	10,738,340	13.65%	13.65%	247,815,410	33,172,405	15.45%	15.45%
2017	28,999,690	-194,160	-0.67%	8.34%	88,574,685	-856,760	-0.96%	12.56%	252,643,285	4,827,875	1.95%	17.70%
2018	28,742,705	-256,985	-0.89%	7.38%	87,970,475	-604,210	-0.68%	11.79%	256,199,995	3,556,710	1.41%	19.36%
2019	29,103,395	360,690	1.25%	8.73%	87,777,925	-192,550	-0.22%	11.54%	255,650,240	-549,755	-0.21%	19.10%
2020	29,302,940	199,545	0.69%	9.47%	86,393,330	-1,384,595	-1.58%	9.79%	253,662,095	-1,988,145	-0.78%	18.18%
2021	29,009,780	-293,160	-1.00%	8.38%	76,444,370	-9,948,960	-11.52%	-2.86%	257,919,785	4,257,690	1.68%	20.16%
2022	29,005,505	-4,275	-0.01%	8.36%	75,477,590	-966,780	-1.26%	-4.09%	258,456,110	536,325	0.21%	20.41%
2023	29,056,610	51,105	0.18%	8.55%	74,887,135	-590,455	-0.78%	-4.84%	285,980,585	27,524,475	10.65%	33.24%
2024	33,119,900	4,063,290	13.98%	23.73%	83,332,815	8,445,680	11.28%	5.90%	343,748,475	57,767,890	20.20%	60.15%
2025	34,302,990	1,183,090	3.57%	28.15%	87,347,490	4,014,675	4.82%	11.00%	361,280,655	17,532,180	5.10%	68.32%

Rate Ann.%chg: Irrigated 2.51% Dryland 1.05% Grassland 5.34%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	703,960	-	-	-	398,245	-	-	-	321,205,640	-	-	-
2016	594,085	-109,875	-15.61%	-15.61%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	14.27%
2017	583,015	-11,070	-1.86%	-17.18%	0	0	-	-100.00%	370,800,675	3,765,885	1.03%	15.44%
2018	584,185	1,170	0.20%	-17.01%	0	0	-	-100.00%	373,497,360	2,696,685	0.73%	16.28%
2019	586,765	2,580	0.44%	-16.65%	0	0	-	-100.00%	373,118,325	-379,035	-0.10%	16.16%
2020	587,925	1,160	0.20%	-16.48%	92,140	92,140	-	-76.86%	370,038,430	-3,079,895	-0.83%	15.20%
2021	575,150	-12,775	-2.17%	-18.30%	92,140	0	0.00%	-76.86%	364,041,225	-5,997,205	-1.62%	13.34%
2022	584,915	9,765	1.70%	-16.91%	92,140	0	0.00%	-76.86%	363,616,260	-424,965	-0.12%	13.20%
2023	584,930	15	0.00%	-16.91%	92,140	0	0.00%	-76.86%	390,601,400	26,985,140	7.42%	21.60%
2024	590,975	6,045	1.03%	-16.05%	92,140	0	0.00%	-76.86%	460,884,305	70,282,905	17.99%	43.49%
2025	1,173,370	582,395	98.55%	66.68%	42,670	-49,470	-53.69%	-89.29%	484,147,175	23,262,870	5.05%	50.73%

Cnty# 23
County DAWES

Rate Ann.%chg: Total Agric Land 4.19%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(¹)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	26,806,570	19,774	1,356			79,403,725	130,095	610			214,451,355	634,623	338		
2016	29,171,605	19,739	1,478	9.01%	9.01%	89,854,945	128,480	699	14.58%	14.58%	247,610,085	637,458	388	14.95%	14.95%
2017	29,115,070	19,677	1,480	0.12%	9.15%	88,654,585	126,958	698	-0.15%	14.41%	252,596,020	638,524	396	1.84%	17.07%
2018	28,818,780	19,437	1,483	0.21%	9.37%	88,103,245	126,057	699	0.09%	14.51%	256,105,755	639,149	401	1.29%	18.58%
2019	29,152,525	19,727	1,478	-0.33%	9.01%	87,827,950	125,755	698	-0.07%	14.43%	255,752,290	638,727	400	-0.07%	18.49%
2020	29,302,940	19,706	1,487	0.62%	9.69%	86,391,695	125,403	689	-1.36%	12.87%	253,667,290	638,724	397	-0.81%	17.53%
2021	29,009,420	19,548	1,484	-0.20%	9.47%	76,355,380	119,945	637	-7.60%	4.30%	257,871,885	643,391	401	0.92%	18.61%
2022	29,005,500	19,545	1,484	0.00%	9.47%	75,520,225	118,523	637	0.09%	4.39%	258,450,795	644,132	401	0.11%	18.74%
2023	29,056,610	19,586	1,484	-0.03%	9.43%	75,028,720	117,930	636	-0.15%	4.24%	285,895,415	642,299	445	10.93%	31.72%
2024	33,141,695	19,586	1,692	14.06%	24.82%	83,332,530	117,512	709	11.46%	16.19%	344,011,715	642,536	535	20.28%	58.44%
2025	35,211,765	19,552	1,801	6.43%	32.84%	87,351,070	117,486	744	4.85%	21.81%	361,320,320	641,864	563	5.14%	66.59%

Rate Annual %chg Average Value/Acre: 2.76%

0.96%

5.36%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	691,370	6,915	100			0	0				321,353,020	791,406	406		
2016	594,105	5,942	100	0.00%	0.00%	0	0				367,230,740	791,620	464	14.25%	14.25%
2017	582,585	5,827	100	0.00%	0.00%	0	0				370,948,260	790,986	469	1.09%	15.49%
2018	584,800	5,849	100	0.00%	-0.01%	0	0				373,612,580	790,492	473	0.78%	16.40%
2019	586,805	5,869	100	0.00%	-0.01%	0	0				373,319,570	790,077	473	-0.03%	16.37%
2020	586,585	5,867	100	0.00%	-0.01%	92,140	92	1,000			370,040,650	789,793	469	-0.84%	15.39%
2021	574,425	5,745	100	0.00%	0.00%	92,140	92	1,000	0.00%		363,903,250	788,722	461	-1.53%	13.63%
2022	584,915	5,850	100	0.00%	0.00%	92,140	92	1,000	0.00%		363,653,575	788,142	461	0.00%	13.63%
2023	584,930	5,850	100	0.00%	0.00%	92,140	92	1,000	0.00%		390,657,815	785,757	497	7.75%	22.44%
2024	584,930	5,850	100	0.00%	0.00%	92,140	92	1,000	0.00%		461,163,010	785,576	587	18.08%	44.57%
2025	1,172,945	5,865	200	100.01%	100.01%	42,670	43	1,000	0.00%		485,098,770	784,811	618	5.29%	52.22%

23
DAWES

Rate Annual %chg Average Value/Acre: 4.20%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 7,566	Value : 1,193,428,311	Growth 6,567,055	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	537	12,828,660	40	1,902,370	122	4,552,090	699	19,283,120	
02. Res Improve Land	1,854	41,045,665	180	11,352,460	343	21,762,685	2,377	74,160,810	
03. Res Improvements	2,344	242,098,225	214	42,959,455	430	65,996,810	2,988	351,054,490	
04. Res Total	2,881	295,972,550	254	56,214,285	552	92,311,585	3,687	444,498,420	2,735,095
% of Res Total	78.14	66.59	6.89	12.65	14.97	20.77	48.73	37.25	41.65
05. Com UnImp Land	77	3,729,695	5	295,220	14	2,343,060	96	6,367,975	
06. Com Improve Land	380	17,468,125	27	1,102,330	15	3,189,545	422	21,760,000	
07. Com Improvements	384	93,185,321	28	6,617,330	26	8,308,660	438	108,111,311	
08. Com Total	461	114,383,141	33	8,014,880	40	13,841,265	534	136,239,286	798,675
% of Com Total	86.33	83.96	6.18	5.88	7.49	10.16	7.06	11.42	12.16
09. Ind UnImp Land	3	51,280	0	0	1	7,055	4	58,335	
10. Ind Improve Land	8	77,740	0	0	0	0	8	77,740	
11. Ind Improvements	8	343,170	0	0	1	118,670	9	461,840	
12. Ind Total	11	472,190	0	0	2	125,725	13	597,915	129,110
% of Ind Total	84.62	78.97	0.00	0.00	15.38	21.03	0.17	0.05	1.97
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,881	295,972,550	254	56,214,285	552	92,311,585	3,687	444,498,420	2,735,095
% of Res & Rec Total	78.14	66.59	6.89	12.65	14.97	20.77	48.73	37.25	41.65
Com & Ind Total	472	114,855,331	33	8,014,880	42	13,966,990	547	136,837,201	927,785
% of Com & Ind Total	86.29	83.94	6.03	5.86	7.68	10.21	7.23	11.47	14.13
17. Taxable Total	3,353	410,827,881	287	64,229,165	594	106,278,575	4,234	581,335,621	3,662,880
% of Taxable Total	79.19	70.67	6.78	11.05	14.03	18.28	55.96	48.71	55.78

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	37,595	6,768,925	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	37,595	6,768,925
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	37,595	6,768,925

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	0	7	0	8	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	0	7	0	8	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	146	24	276	446

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	36,350	75	8,081,180	2,485	379,137,715	2,562	387,255,245
28. Ag-Improved Land	1	20,000	66	7,333,715	669	127,485,395	736	134,839,110
29. Ag Improvements	1	48,525	66	10,066,805	695	79,883,005	762	89,998,335

30. Ag Total					3,324	612,092,690
--------------	--	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	40,000	
32. HomeSite Improv Land	1	0.76	20,000	50	53.95	1,062,000	
33. HomeSite Improvements	1	0.00	46,000	53	0.00	7,630,125	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	4,000	
36. FarmSite Improv Land	0	0.00	0	58	58.00	232,000	
37. FarmSite Improvements	1	0.00	2,525	64	0.00	2,436,680	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	73	167.23	0	
40. Other- Non Ag Use	0	0.00	0	1	22.74	23,720	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	26	29.00	544,000	28	31.00	584,000	
32. HomeSite Improv Land	487	526.01	10,108,000	538	580.72	11,190,000	
33. HomeSite Improvements	526	0.00	60,851,590	580	0.00	68,527,715	1,067,380
34. HomeSite Total				608	611.72	80,301,715	
35. FarmSite UnImp Land	6	6.00	20,500	7	7.00	24,500	
36. FarmSite Improv Land	550	549.42	2,144,360	608	607.42	2,376,360	
37. FarmSite Improvements	649	0.00	19,031,415	714	0.00	21,470,620	1,836,795
38. FarmSite Total				721	614.42	23,871,480	
39. Road & Ditches	1,437	4,403.15	0	1,511	4,571.18	0	
40. Other- Non Ag Use	20	2,750.75	3,073,120	21	2,773.49	3,096,840	
41. Total Section VI				1,329	8,570.81	107,270,035	2,904,175

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	39	6,114.42	3,620,140	39	6,114.42	3,620,140

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	128	20,599.80	13,509,115
44. Market Value	0	0.00	0	128	20,599.80	23,460,940
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	801	152,670.79	94,673,300	929	173,270.59	108,182,415
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	837.47	8.53%	1,339,945	9.33%	1,599.99
46. 1A	719.57	7.33%	1,151,305	8.02%	1,599.99
47. 2A1	461.41	4.70%	692,115	4.82%	1,500.00
48. 2A	2,723.05	27.72%	4,084,575	28.45%	1,500.00
49. 3A1	1,238.43	12.61%	1,733,805	12.08%	1,400.00
50. 3A	2,878.12	29.30%	4,029,360	28.07%	1,400.00
51. 4A1	554.29	5.64%	762,175	5.31%	1,375.05
52. 4A	409.44	4.17%	563,035	3.92%	1,375.13
53. Total	9,821.78	100.00%	14,356,315	100.00%	1,461.68
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	17,410.87	31.76%	13,319,345	34.50%	765.00
56. 2D1	3,526.28	6.43%	2,574,145	6.67%	729.99
57. 2D	3,944.50	7.20%	2,879,520	7.46%	730.01
58. 3D1	6,167.56	11.25%	4,212,475	10.91%	683.01
59. 3D	13,206.62	24.09%	9,020,110	23.37%	683.00
60. 4D1	4,069.41	7.42%	2,543,575	6.59%	625.05
61. 4D	6,488.13	11.84%	4,055,575	10.51%	625.08
62. Total	54,813.37	100.00%	38,604,745	100.00%	704.29
Grass					
63. 1G1	748.40	0.25%	440,065	0.28%	588.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	325.79	0.11%	187,330	0.12%	575.00
66. 2G	10,107.66	3.37%	5,811,945	3.73%	575.00
67. 3G1	10,660.16	3.55%	5,596,635	3.60%	525.00
68. 3G	22,498.53	7.49%	11,811,900	7.59%	525.01
69. 4G1	217,277.35	72.35%	111,897,780	71.88%	515.00
70. 4G	38,677.41	12.88%	19,918,800	12.80%	515.00
71. Total	300,295.30	100.00%	155,664,455	100.00%	518.37
Irrigated Total					
	9,821.78	2.65%	14,356,315	6.85%	1,461.68
Dry Total					
	54,813.37	14.81%	38,604,745	18.41%	704.29
Grass Total					
	300,295.30	81.14%	155,664,455	74.25%	518.37
72. Waste	5,137.46	1.39%	1,027,480	0.49%	200.00
73. Other	9.64	0.00%	9,640	0.00%	1,000.00
74. Exempt	21,394.02	5.78%	10,190,875	4.86%	476.34
75. Market Area Total	370,077.55	100.00%	209,662,635	100.00%	566.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	123.79	46.06%	262,430	47.73%	2,119.96
46. 1A	62.16	23.13%	131,780	23.97%	2,120.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	53.94	20.07%	104,265	18.96%	1,932.98
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.73	7.34%	35,515	6.46%	1,800.05
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.15	3.40%	15,855	2.88%	1,732.79
53. Total	268.77	100.00%	549,845	100.00%	2,045.78
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,906.92	29.36%	5,781,110	32.44%	837.00
56. 2D1	191.13	0.81%	151,565	0.85%	792.99
57. 2D	3,269.61	13.90%	2,592,815	14.55%	793.00
58. 3D1	161.23	0.69%	118,670	0.67%	736.03
59. 3D	6,318.19	26.86%	4,650,185	26.10%	736.00
60. 4D1	4,343.35	18.47%	2,944,800	16.53%	678.00
61. 4D	2,331.09	9.91%	1,580,505	8.87%	678.01
62. Total	23,521.52	100.00%	17,819,650	100.00%	757.59
Grass					
63. 1G1	109.13	0.07%	73,880	0.08%	676.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	91.76	0.06%	59,200	0.07%	645.16
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7,273.75	4.85%	4,473,340	4.96%	615.00
68. 3G	35,112.23	23.43%	21,594,105	23.96%	615.00
69. 4G1	26,745.14	17.85%	15,939,970	17.69%	596.00
70. 4G	80,514.07	53.73%	47,986,280	53.24%	596.00
71. Total	149,846.08	100.00%	90,126,775	100.00%	601.46
Irrigated Total					
	268.77	0.15%	549,845	0.51%	2,045.78
Dry Total					
	23,521.52	13.52%	17,819,650	16.41%	757.59
Grass Total					
	149,846.08	86.12%	90,126,775	83.01%	601.46
72. Waste	359.58	0.21%	71,875	0.07%	199.89
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3,868.77	2.22%	2,323,720	2.14%	600.64
75. Market Area Total	173,995.95	100.00%	108,568,145	100.00%	623.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	134.59	1.50%	355,315	1.66%	2,639.98
46. 1A	3,554.16	39.67%	9,382,995	43.91%	2,640.00
47. 2A1	154.30	1.72%	364,915	1.71%	2,364.97
48. 2A	1,309.14	14.61%	3,096,105	14.49%	2,364.99
49. 3A1	889.75	9.93%	1,957,450	9.16%	2,200.00
50. 3A	1,066.30	11.90%	2,345,855	10.98%	2,200.00
51. 4A1	982.33	10.96%	2,053,055	9.61%	2,089.99
52. 4A	868.32	9.69%	1,814,795	8.49%	2,090.01
53. Total	8,958.89	100.00%	21,370,485	100.00%	2,385.39
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	19,714.66	51.30%	17,900,950	55.19%	908.00
56. 2D1	1.96	0.01%	1,675	0.01%	854.59
57. 2D	4,092.57	10.65%	3,503,280	10.80%	856.01
58. 3D1	159.35	0.41%	125,560	0.39%	787.95
59. 3D	5,960.11	15.51%	4,696,555	14.48%	788.00
60. 4D1	6,615.41	17.22%	4,829,300	14.89%	730.01
61. 4D	1,883.98	4.90%	1,375,315	4.24%	730.01
62. Total	38,428.04	100.00%	32,432,635	100.00%	843.98
Grass					
63. 1G1	2,272.77	1.18%	1,738,700	1.31%	765.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	168.24	0.09%	120,300	0.09%	715.05
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,575.62	1.34%	1,813,250	1.37%	704.01
68. 3G	78,433.69	40.76%	55,217,385	41.62%	704.00
69. 4G1	49,326.07	25.63%	33,393,755	25.17%	677.00
70. 4G	59,672.56	31.01%	40,398,320	30.45%	677.00
71. Total	192,448.95	100.00%	132,681,710	100.00%	689.44
Irrigated Total					
	8,958.89	3.73%	21,370,485	11.45%	2,385.39
Dry Total					
	38,428.04	16.00%	32,432,635	17.38%	843.98
Grass Total					
	192,448.95	80.11%	132,681,710	71.11%	689.44
72. Waste	370.34	0.15%	74,015	0.04%	199.86
73. Other	33.03	0.01%	33,030	0.02%	1,000.00
74. Exempt	4,935.46	2.05%	2,871,260	1.54%	581.76
75. Market Area Total	240,239.25	100.00%	186,591,875	100.00%	776.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.97	34,960	253.24	518,350	18,771.23	35,723,335	19,049.44	36,276,645
77. Dry Land	0.00	0	5,385.86	4,150,695	111,377.07	84,706,335	116,762.93	88,857,030
78. Grass	2.70	1,390	15,506.99	9,324,590	627,080.64	369,146,960	642,590.33	378,472,940
79. Waste	0.00	0	297.88	59,540	5,569.50	1,113,830	5,867.38	1,173,370
80. Other	0.00	0	0.00	0	42.67	42,670	42.67	42,670
81. Exempt	0.00	0	5.28	3,215	30,192.97	15,382,640	30,198.25	15,385,855
82. Total	27.67	36,350	21,443.97	14,053,175	762,841.11	490,733,130	784,312.75	504,822,655

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,049.44	2.43%	36,276,645	7.19%	1,904.34
Dry Land	116,762.93	14.89%	88,857,030	17.60%	761.00
Grass	642,590.33	81.93%	378,472,940	74.97%	588.98
Waste	5,867.38	0.75%	1,173,370	0.23%	199.98
Other	42.67	0.01%	42,670	0.01%	1,000.00
Exempt	30,198.25	3.85%	15,385,855	3.05%	509.49
Total	784,312.75	100.00%	504,822,655	100.00%	643.65

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	2	5,230	0	0	49	2,702,905	51	2,708,135	317,740
83.2 Chadron	469	12,175,400	1,284	33,923,910	1,768	210,666,770	2,237	256,766,080	741,410
83.3 Crawford	51	607,930	518	6,920,935	522	28,987,850	573	36,516,715	190,805
83.4 Rural/suburban	177	6,494,560	575	33,315,965	649	108,696,965	826	148,507,490	1,485,140
84 Residential Total	699	19,283,120	2,377	74,160,810	2,988	351,054,490	3,687	444,498,420	2,735,095

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	3	849,100	2	234,075	3	1,904,150	6	2,987,325	0
85.2	Chadron	65	3,631,345	304	15,891,170	307	86,214,030	372	105,736,545	773,510
85.3	Crawford	14	108,270	82	1,606,585	84	7,968,526	98	9,683,381	154,275
85.4	Rural/suburban	18	1,837,595	42	4,105,910	53	12,486,445	71	18,429,950	0
86	Commercial Total	100	6,426,310	430	21,837,740	447	108,573,151	547	136,837,201	927,785

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	748.40	0.25%	440,065	0.28%	588.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	325.79	0.11%	187,330	0.12%	575.00
90. 2G	10,107.66	3.37%	5,811,945	3.73%	575.00
91. 3G1	10,660.16	3.55%	5,596,635	3.60%	525.00
92. 3G	22,498.53	7.49%	11,811,900	7.59%	525.01
93. 4G1	217,277.35	72.35%	111,897,780	71.88%	515.00
94. 4G	38,677.41	12.88%	19,918,800	12.80%	515.00
95. Total	300,295.30	100.00%	155,664,455	100.00%	518.37
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	300,295.30	100.00%	155,664,455	100.00%	518.37
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	300,295.30	100.00%	155,664,455	100.00%	518.37

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	109.13	0.07%	73,880	0.08%	676.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	91.76	0.06%	59,200	0.07%	645.16
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,273.75	4.85%	4,473,340	4.96%	615.00
92. 3G	35,112.23	23.43%	21,594,105	23.96%	615.00
93. 4G1	26,745.14	17.85%	15,939,970	17.69%	596.00
94. 4G	80,514.07	53.73%	47,986,280	53.24%	596.00
95. Total	149,846.08	100.00%	90,126,775	100.00%	601.46
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	149,846.08	100.00%	90,126,775	100.00%	601.46
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	149,846.08	100.00%	90,126,775	100.00%	601.46

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,272.77	1.18%	1,738,700	1.31%	765.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	168.24	0.09%	120,300	0.09%	715.05
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,575.62	1.34%	1,813,250	1.37%	704.01
92. 3G	78,433.69	40.76%	55,217,385	41.62%	704.00
93. 4G1	49,326.07	25.63%	33,393,755	25.17%	677.00
94. 4G	59,672.56	31.01%	40,398,320	30.45%	677.00
95. Total	192,448.95	100.00%	132,681,710	100.00%	689.44
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	192,448.95	100.00%	132,681,710	100.00%	689.44
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	192,448.95	100.00%	132,681,710	100.00%	689.44

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	415,244,536	444,498,420	29,253,884	7.04%	2,735,095	6.39%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	75,959,430	80,301,715	4,342,285	5.72%	1,067,380	4.31%
04. Total Residential (sum lines 1-3)	491,203,966	524,800,135	33,596,169	6.84%	3,802,475	6.07%
05. Commercial	109,773,202	136,239,286	26,466,084	24.11%	798,675	23.38%
06. Industrial	347,050	597,915	250,865	72.28%	129,110	35.08%
07. Total Commercial (sum lines 5-6)	110,120,252	136,837,201	26,716,949	24.26%	927,785	23.42%
08. Ag-Farmsite Land, Outbuildings	22,654,270	23,871,480	1,217,210	5.37%	1,836,795	-2.73%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,954,350	3,096,840	142,490	4.82%		
11. Total Non-Agland (sum lines 8-10)	25,608,620	26,968,320	1,359,700	5.31%	1,836,795	-1.86%
12. Irrigated	34,302,990	36,276,645	1,973,655	5.75%		
13. Dryland	87,347,490	88,857,030	1,509,540	1.73%		
14. Grassland	361,280,655	378,472,940	17,192,285	4.76%		
15. Wasteland	1,173,370	1,173,370	0	0.00%		
16. Other Agland	42,670	42,670	0	0.00%		
17. Total Agricultural Land	484,147,175	504,822,655	20,675,480	4.27%		
18. Total Value of all Real Property (Locally Assessed)	1,111,080,013	1,193,428,311	82,348,298	7.41%	6,567,055	6.82%

2026 Assessment Survey for Dawes County

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:
	\$233,007
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,500 plus separate reappraisal fund.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$58,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$18,188
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	5%

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://dawes.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View Pictometry.
10.	When was the aerial imagery last updated?
	2024

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Chadron and Crawford are zoned.
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial reappraisal and pick-up work.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Eagle View (Pictometry).

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None for current year other than commercial pickup.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Certified General Appraiser.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, in working with the county assessor for a suggested value.

2026 Residential Assessment Survey for Dawes County

1.	Valuation data collection done by:
	The Assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The tables provided by the CAMA vendor are used.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the residential lot values?
	By sales and for those areas with no sales, the county establishes a percentage of sale price for lot value (like land to building ratio). Value is then established on a square foot basis.
6.	How are rural residential site values developed?
	By determining the cost of a well, septic system and running electricity to the parcel, site values were developed for rural and suburban properties. The home site is valued at \$20,000. The next two to six acres are valued at \$6,000 per acre; Acres seven to fifteen are valued at \$4,000 per acre; and remaining acres up to seventy-nine are valued at \$2,000 per acre.
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are currently no blocks of vacant lots being held for sale or resale in the County.

2026 Commercial Assessment Survey for Dawes County

1.	Valuation data collection done by:
	By the contracted appraiser.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	During reappraisal, all three approaches are utilized to estimate the market value of commercial properties: cost, income and market approaches. After comparison of values established by the three approaches, the cost approach is relied upon almost exclusively.
2a.	Describe the process used to determine the value of unique commercial properties.
	There are currently no unique commercial parcels in Dawes County. If there were, the same approach(es) to value would be used.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The tables provided by the CAMA vendor are used.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the commercial lot values.
	Commercial lot values are determined by current vacant lot sales. The square foot method is then applied.

2026 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:
	The assessor's staff.
2.	Describe the process used to determine and monitor market areas.
	Sales within the three market areas, coupled with sales data verification are used to determine any changes, if necessary. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	All home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Intensive use in Dawes County would consist of the one commercial feedlot. It is currently valued by commercial method for feed bunks, aprons, etc. It was reviewed by Stanard Appraisal, and the intensive use acres of the feeding operation are valued at \$1,000 per acre.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, and this would be 4GW--grass land that had a Map Unit Symbol and LCG conversion to waste but found to be usable.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	2,583 and this differs from the abstract number, due to the fact that the assessor had re-drawn the boundaries of the influenced area and residential parcels under 80 acres that had special value (and still have some ag use) are noted in this number.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	A review of sales in the currently influenced area is monitored to see if they affect the boundaries between this area and the adjoining agricultural areas.
	<i><u>If your county recognizes a special value, please answer the following</u></i>

7c.	Describe the non-agricultural influences recognized within the county.
	Recreation; rural residential use in a unique, scenic setting.
7d.	Where is the influenced area located within the county?
	Market Area Three that has a geographical location in the Pine Ridge.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

3 YEAR PLAN OF ASSESSMENT
ROBERTA “LINDY” COLEMAN
DAWES COUNTY ASSESSOR

2026 Tax Year

- Review Commercial Parcels
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

2027 Tax Year

- Review Agriculture Parcels
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

2028 Tax Year

- Review Rural Residential/Suburban Parcels (includes Whitney & Marsland)
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2026

Dawes County is using “Special value” for tax year 2026. 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 and 4 includes the north and south portions of the county and is primarily used for agriculture.

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

Although both market areas 1 and 4 are both utilized for primarily agriculture purposes, there are significant differences in the two market areas. Market area 1, the northern portion of the county consists primarily of lower land capability with little water available for crop production, irrigation and livestock. Market area 4, the southern portion of the county consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.

An average of the agriculture land values established for market area 1 and 4 are utilized for the special value of agriculture land in market areas 3.

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 or with improvements which are valued less than 5% of the sales price.
- 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.