

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 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,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Roberta Coleman, Dawes County Assessor

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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.

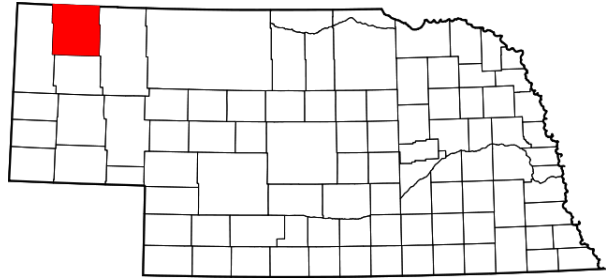
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

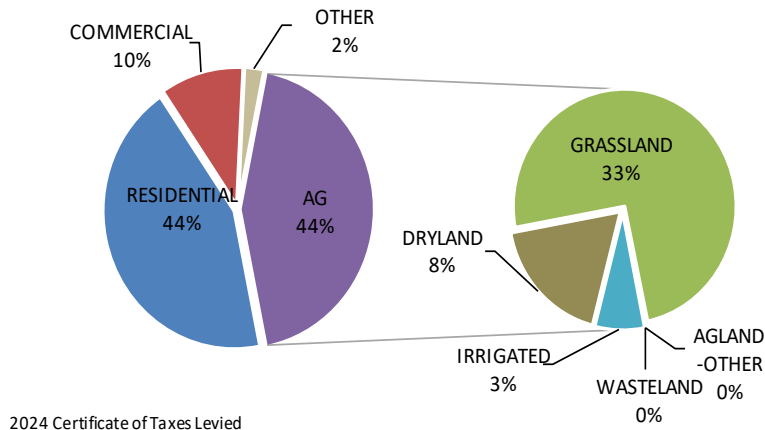
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 square miles, Dawes County has 8,133 residents, per the Census Bureau Quick Facts for 2023, a slight population increase from the 2020 U.S. Census. Reports indicate that 64% of county residents are homeowners and 80% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$119,834 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



County Value Breakdown



2024 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2024

CITY POPULATION CHANGE

	2014	2024	Change
CHADRON	5,851	5,206	-11.0%
CRAWFORD	997	840	-15.7%
WHITNEY	77	62	-19.5%

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 total employment of 2,111 an increase of 11% from 2019. Agricultural land makes up approximately 44% of the valuation base. Grassland makes up a majority of the land in the county. Dawes County is included in the Upper Niobrara White Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Dawes County ranks first in spring wheat for grain (USDA AgCensus).

2025 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.

Review of the sales verification and qualification process indicates that all arm's-length residential sales were available for measurement. Sale usability for the residential property class is comparable to the statewide average.

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 county is in compliance with the statutorily required six-year review and inspection cycle. Review of residential properties is conducted by aerial imagery and on-site inspections when further questions regarding the residential improvements arise.

2025 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	The Kenwood Area of Chadron (#1) was reviewed for 2025; Three neighborhoods were adjusted by a percentage (see below).
16	Crawford	2019	2019	2024*	2024*	
20	Rural, including suburban and the villages of Whitney and Marsland	2019	2019	2022	2022	Rural assessor location increased by 10%; Suburban assessor location was increased 23%; Marsland assessor location had a 20% increase.
Additional comments: Chadron #2 adjusted by 3%; Chadron #4 adjusted by 11%; Chadron #5 adjusted by 5%.						
* = assessment action for current year						

Description of Analysis

Examination of the residential statistical profile shows 171 qualified sales. All three overall measures of central tendency are within acceptable range, and the qualitative statistics are within their respective parameters.

Perusal of the sales sample by valuation group indicates that all three medians are within the acceptable range. The COD for both valuation groups 16 and 20 provided support for the median.

2025 Residential Correlation for Dawes County

The higher COD for the rural valuation group is affected by the highest extreme outlier and is reflected in the large spread of the 95% Median Confidence Interval. However, since all three measures of central tendency are within range, the higher COD doesn't indicate that this subclass is not in compliance.

Evaluation of the percent change of assessment value from the preliminary statistics to the final statistics is 8%. Comparison of the sales file and the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) indicates a 5% change and supports the current assessment actions of the county assessor.

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	120	94.97	95.51	92.93	13.70	102.78
16	29	95.68	89.90	86.95	11.91	103.39
20	22	93.59	98.92	96.64	24.14	102.36
____ALL____	171	94.95	95.00	93.07	14.74	102.07

Level of Value

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

2025 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.

Examination of the sales verification and qualification process of the Dawes County assessor indicates that all arm's-length commercial sales were available for measurement. Sale usability for the commercial property class is comparable to the statewide average.

The commercial property class is defined by three valuation groups based on commercial market activity. The City of Chadron constitutes Valuation Group 10 and is the commercial hub of the county. 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 county is in substantial compliance with the statutorily required six-year review cycle. Commercial property was reviewed in calendar year 2019 and implemented for the 2020 assessment year. According to the three-year plan of assessment, review of the commercial property class will begin in calendar year 2025 for implementation for assessment year 2026.

2025 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	2019	2019	2019	2019	Appraisal maintenance
16	Crawford	2019	2019	2019	2019	Crawford commercial neighborhood 2 was adjusted to meet market.
20	Rural, including suburban, and the village of Whitney	2019	2019	2019	2019	Appraisal maintenance
Additional comments:						

Description of Analysis

Analysis of the commercial statistical profile 23 qualified sales with two of the three overall measures of central tendency within the acceptable range. Only the mean is slightly above the acceptable range. Both qualitative statistics are within their prescribed parameters.

Further review by Valuation Group, indicates that only Valuation Group 10 has a double-digit sample, and all three measures are within acceptable range. The COD qualitative statistic does not provide substantial support for the median and is the product of the minimum and maximum

2025 Commercial Correlation for Dawes County

extreme outliers on both ends of the arrayed ratios. Their hypothetical removal would leave the median unchanged but lower the COD to 26%.

The assessed value change of the preliminary sample to the final is 8%. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 (Abstract) Compared with the 2024 Certificate of Taxes Levied Report (CTL) reveals an overall percent increase excluding growth, of 1%. The assessment actions taken were appraisal maintenance for Valuation Groups 10 and 80 and a percentage adjustment to Crawford. The larger change to the sample is attributed to pick-up work contained in the sample and to an over representation of sales from Crawford. 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	15	93.19	98.28	98.07	31.78	100.21
16	6	95.78	104.94	106.30	14.04	98.72
20	2	107.55	107.55	107.34	00.43	100.20
____ALL____	23	98.61	100.82	100.39	24.18	100.43

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dawes County is 99%.

2025 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.

Review of the sales verification and qualification process indicates that compared to the statewide average, the county assessor's agricultural sales usability is below the average. Further analysis indicates that 14 of the 53 non-qualified sales occurred in the non-agricultural influenced Market Area 3. Scrutiny of the remaining 39 sales show compelling reasons for their disqualification. Therefore, all truly arm's-length agricultural sales were 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.

Land use is updated by aerial imagery and was last completed in 2021. Intensive use has been identified in the county (one commercial feedlot) and intensive use acres are valued at \$1,000 per acre.

2025 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	Appraisal maintenance
AB DW	Agricultural dwellings	2019	2019	2021	2021	Appraisal maintenance
Additional comments:						

2025 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 county.	2021	Irrigated land was raised an average of 3%; Dryland was increased an average of 5%; Grass was raised an average of 3%. Waste increased from \$100 to \$200.
3	The Pine Ridge area.	2021	
4	The southern portion of the county.	2021	Irrigated land was increased an average of 9%; Dryland was raised an average of 5%; Grass was increased an average of 8%. Waste increased from \$100 to \$200.
Additional comments: * = assessment action for current year			

Description of Analysis

Review of the statistical profile shows 15 qualified sales, with the median and mean measures of central tendency within acceptable range. Only the weighted mean is low. The COD provides support for the median.

Analysis by market area, shows that both have medians within the acceptable range.

Examination of the sales by 80% Majority Land Use (MLU) reveals that only the one irrigated sale and six grassland sales are within acceptable range in Area 1. In Area 4, none of the few sales appear to be in range. An evaluation of the Dawes County 2025 Average Acre Value Comparison chart shows that irrigated land in Market Area 1 is higher than neighboring Sioux County's Area 1, and irrigated land in Market Area 4 is comparable to Box Butte Area 3 that borders to the south. Dryland in Area 1 is comparable to Sheridan and Area 4 dryland is comparable to Box Butte Area 3.

Equalization and Quality of Assessment

Improvements on agricultural land are valued by the same cost and depreciation as rural residential improvements and are equalized. Homesite acre values are also the same.

Analysis of the assessment practices of the county assessor coupled with the statistical profile, indicate that the quality of assessment of agricultural land in Dawes County complies with generally accepted mass appraisal techniques.

2025 Agricultural Correlation for Dawes County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	2	49.41	49.41	31.45	39.06	157.11
1	1	68.71	68.71	68.71	00.00	100.00
4	1	30.11	30.11	30.11	00.00	100.00
____ Dry ____						
County	2	66.98	66.98	66.04	09.24	101.42
1	2	66.98	66.98	66.04	09.24	101.42
____ Grass ____						
County	8	70.05	77.98	88.58	19.46	88.03
1	6	74.77	82.71	92.50	21.31	89.42
4	2	63.80	63.80	60.50	09.03	105.45
____ ALL ____	15	69.56	71.91	62.78	21.81	114.54

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawes County is 70%.

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 70%

2025 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	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	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, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary

for Dawes County

Residential Real Property - Current

Number of Sales	171	Median	94.95
Total Sales Price	\$29,829,939	Mean	95.00
Total Adj. Sales Price	\$29,829,939	Wgt. Mean	93.07
Total Assessed Value	\$27,762,125	Average Assessed Value of the Base	\$113,140
Avg. Adj. Sales Price	\$174,444	Avg. Assessed Value	\$162,352

Confidence Interval - Current

95% Median C.I	92.18 to 96.49
95% Wgt. Mean C.I	89.44 to 96.70
95% Mean C.I	91.73 to 98.27
% of Value of the Class of all Real Property Value in the County	36.95
% of Records Sold in the Study Period	4.71
% of Value Sold in the Study Period	6.76

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	218	98	95.98
2023	237	98	97.89
2022	227	95	95.28
2021	234	94	94.31

2025 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	23	Median	98.61
Total Sales Price	\$2,860,881	Mean	100.82
Total Adj. Sales Price	\$2,860,881	Wgt. Mean	100.39
Total Assessed Value	\$2,872,120	Average Assessed Value of the Base	\$199,854
Avg. Adj. Sales Price	\$124,386	Avg. Assessed Value	\$124,875

Confidence Interval - Current

95% Median C.I	80.61 to 114.31
95% Wgt. Mean C.I	84.89 to 115.90
95% Mean C.I	87.43 to 114.21
% of Value of the Class of all Real Property Value in the County	10.05
% of Records Sold in the Study Period	4.11
% of Value Sold in the Study Period	2.57

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	37	98	96.58
2023	36	98	97.61
2022	34	98	97.56
2021	33	100	98.06

23 Dawes
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 171
Total Sales Price : 29,829,939
Total Adj. Sales Price : 29,829,939
Total Assessed Value : 27,762,125
Avg. Adj. Sales Price : 174,444
Avg. Assessed Value : 162,352

MEDIAN : 95
WGT. MEAN : 93
MEAN : 95
COD : 14.74
PRD : 102.07

COV : 22.94
STD : 21.79
Avg. Abs. Dev : 14.00
MAX Sales Ratio : 239.53
MIN Sales Ratio : 51.17

95% Median C.I. : 92.18 to 96.49
95% Wgt. Mean C.I. : 89.44 to 96.70
95% Mean C.I. : 91.73 to 98.27

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	17	99.22	97.55	93.48	10.06	104.35	72.58	143.28	86.12 to 102.77	147,253	137,651
01-JAN-23 To 31-MAR-23	17	101.59	109.01	105.42	15.16	103.41	79.88	163.85	95.86 to 123.60	161,208	169,948
01-APR-23 To 30-JUN-23	37	94.29	93.07	91.73	13.48	101.46	56.29	147.65	83.48 to 99.74	201,214	184,570
01-JUL-23 To 30-SEP-23	22	89.14	98.72	95.55	23.03	103.32	54.34	239.53	81.10 to 100.40	169,973	162,412
01-OCT-23 To 31-DEC-23	19	95.70	93.95	93.05	07.99	100.97	57.58	122.54	89.30 to 98.19	151,916	141,361
01-JAN-24 To 31-MAR-24	9	79.20	79.45	81.86	17.20	97.06	51.17	103.31	63.69 to 94.95	183,444	150,164
01-APR-24 To 30-JUN-24	29	91.85	88.16	87.76	13.09	100.46	55.20	111.73	82.28 to 95.76	194,152	170,383
01-JUL-24 To 30-SEP-24	21	99.59	98.14	97.48	13.50	100.68	64.73	150.27	89.25 to 105.46	154,000	150,113
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	93	95.68	98.14	95.15	16.07	103.14	54.34	239.53	91.62 to 99.42	176,647	168,079
01-OCT-23 To 30-SEP-24	78	93.33	91.25	90.52	13.07	100.81	51.17	150.27	89.25 to 95.99	171,818	155,523
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	95	95.41	97.41	95.04	15.38	102.49	54.34	239.53	91.62 to 98.02	176,960	168,180
<u>ALL</u>	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	120	94.97	95.51	92.93	13.70	102.78	55.20	163.85	91.20 to 98.34	173,716	161,429
16	29	95.68	89.90	86.95	11.91	103.39	51.17	122.54	89.00 to 98.19	103,805	90,263
20	22	93.59	98.92	96.64	24.14	102.36	54.34	239.53	75.50 to 109.91	271,532	262,408
<u>ALL</u>	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352
06											
07											
<u>ALL</u>	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352

23 Dawes
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 171	MEDIAN : 95	COV : 22.94	95% Median C.I. : 92.18 to 96.49
Total Sales Price : 29,829,939	WGT. MEAN : 93	STD : 21.79	95% Wgt. Mean C.I. : 89.44 to 96.70
Total Adj. Sales Price : 29,829,939	MEAN : 95	Avg. Abs. Dev : 14.00	95% Mean C.I. : 91.73 to 98.27
Total Assessed Value : 27,762,125			
Avg. Adj. Sales Price : 174,444	COD : 14.74	MAX Sales Ratio : 239.53	
Avg. Assessed Value : 162,352	PRD : 102.07	MIN Sales Ratio : 51.17	

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	163.85	163.85	163.85	00.00	100.00	163.85	163.85	N/A	20,000	32,770
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352
Greater Than 14,999	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352
Greater Than 29,999	170	94.95	94.59	93.02	14.41	101.69	51.17	239.53	91.86 to 96.49	175,353	163,114
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	163.85	163.85	163.85	00.00	100.00	163.85	163.85	N/A	20,000	32,770
30,000 TO 59,999	8	95.97	101.22	100.98	14.91	100.24	74.15	136.41	74.15 to 136.41	48,875	49,353
60,000 TO 99,999	32	99.31	102.67	102.11	11.86	100.55	63.69	149.59	95.41 to 100.96	78,470	80,129
100,000 TO 149,999	39	94.95	93.15	92.53	13.47	100.67	56.29	150.27	85.35 to 98.70	125,377	116,010
150,000 TO 249,999	57	89.62	90.70	90.88	18.01	99.80	51.17	239.53	82.28 to 97.19	187,396	170,303
250,000 TO 499,999	31	92.59	93.66	92.87	10.39	100.85	66.13	139.30	87.56 to 95.76	314,239	291,833
500,000 TO 999,999	3	101.59	93.19	93.52	13.73	99.65	68.06	109.91	N/A	531,733	497,302
1,000,000 +											
<u>ALL</u>	171	94.95	95.00	93.07	14.74	102.07	51.17	239.53	92.18 to 96.49	174,444	162,352

23 Dawes
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 23
 Total Sales Price : 2,860,881
 Total Adj. Sales Price : 2,860,881
 Total Assessed Value : 2,872,120
 Avg. Adj. Sales Price : 124,386
 Avg. Assessed Value : 124,875

MEDIAN : 99
 WGT. MEAN : 100
 MEAN : 101

 COD : 24.18
 PRD : 100.43

COV : 30.71
 STD : 30.96
 Avg. Abs. Dev : 23.84

 MAX Sales Ratio : 171.18
 MIN Sales Ratio : 45.68

95% Median C.I. : 80.61 to 114.31
 95% Wgt. Mean C.I. : 84.89 to 115.90
 95% Mean C.I. : 87.43 to 114.21

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	102.85	102.85	105.48	04.12	97.51	98.61	107.09	N/A	185,000	195,140
01-JAN-22 To 31-MAR-22	2	66.17	66.17	65.82	01.53	100.53	65.16	67.17	N/A	177,500	116,823
01-APR-22 To 30-JUN-22	1	45.68	45.68	45.68	00.00	100.00	45.68	45.68	N/A	172,000	78,570
01-JUL-22 To 30-SEP-22	2	111.40	111.40	106.51	36.34	104.59	70.92	151.88	N/A	68,250	72,690
01-OCT-22 To 31-DEC-22	4	92.38	98.08	98.66	19.79	99.41	67.61	139.94	N/A	97,375	96,068
01-JAN-23 To 31-MAR-23	3	108.00	112.10	118.84	12.94	94.33	93.19	135.11	N/A	171,500	203,808
01-APR-23 To 30-JUN-23	2	137.84	137.84	136.75	24.19	100.80	104.49	171.18	N/A	101,691	139,060
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	4	116.50	114.38	116.22	10.61	98.42	89.73	134.80	N/A	121,750	141,499
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	3	80.61	83.52	79.16	11.43	105.51	71.16	98.78	N/A	77,667	61,478
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	7	70.92	86.64	82.04	36.17	105.61	45.68	151.88	45.68 to 151.88	147,643	121,125
01-OCT-22 To 30-SEP-23	9	104.49	111.59	115.03	22.19	97.01	67.61	171.18	91.98 to 139.94	123,042	141,535
01-OCT-23 To 30-SEP-24	7	98.78	101.15	104.23	18.26	97.04	71.16	134.80	71.16 to 134.80	102,857	107,204
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	70.92	88.12	79.95	36.18	110.22	45.68	151.88	65.16 to 139.94	117,000	93,541
01-JAN-23 To 31-DEC-23	5	108.00	122.39	123.91	20.11	98.77	93.19	171.18	N/A	143,576	177,909
<u>ALL</u>	23	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	15	93.19	98.28	98.07	31.78	100.21	45.68	171.18	67.61 to 134.80	140,359	137,649
16	6	95.78	104.94	106.30	14.04	98.72	89.73	151.88	89.73 to 151.88	57,167	60,770
20	2	107.55	107.55	107.34	00.43	100.20	107.09	108.00	N/A	206,250	221,380
<u>ALL</u>	23	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875

23 Dawes
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 23	MEDIAN : 99	COV : 30.71	95% Median C.I. : 80.61 to 114.31
Total Sales Price : 2,860,881	WGT. MEAN : 100	STD : 30.96	95% Wgt. Mean C.I. : 84.89 to 115.90
Total Adj. Sales Price : 2,860,881	MEAN : 101	Avg. Abs. Dev : 23.84	95% Mean C.I. : 87.43 to 114.21
Total Assessed Value : 2,872,120			
Avg. Adj. Sales Price : 124,386	COD : 24.18	MAX Sales Ratio : 171.18	
Avg. Assessed Value : 124,875	PRD : 100.43	MIN Sales Ratio : 45.68	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	134.80	134.80	134.80	00.00	100.00	134.80	134.80	N/A	120,000	161,755
03	22	95.90	99.28	98.89	24.28	100.39	45.68	171.18	71.16 to 114.31	124,586	123,198
04											
<u>ALL</u>	<u>23</u>	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875

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	95.78	95.78	95.81	03.14	99.97	92.77	98.78	N/A	22,700	21,750
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875
Greater Than 14,999	23	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875
Greater Than 29,999	21	98.61	101.30	100.47	26.18	100.83	45.68	171.18	71.16 to 118.69	134,071	134,696
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	95.78	95.78	95.81	03.14	99.97	92.77	98.78	N/A	22,700	21,750
30,000 TO 59,999	1	91.98	91.98	91.98	00.00	100.00	91.98	91.98	N/A	57,600	52,980
60,000 TO 99,999	7	98.61	110.31	111.40	30.41	99.02	70.92	171.18	70.92 to 171.18	75,983	84,641
100,000 TO 149,999	7	104.49	104.03	104.68	19.38	99.38	67.17	139.94	67.17 to 139.94	121,357	127,041
150,000 TO 249,999	4	66.39	73.19	74.99	26.77	97.60	45.68	114.31	N/A	200,375	150,261
250,000 TO 499,999	2	121.10	121.10	120.49	11.57	100.51	107.09	135.11	N/A	287,500	346,410
500,000 TO 999,999											
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>23</u>	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875

23 Dawes
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 23
 Total Sales Price : 2,860,881
 Total Adj. Sales Price : 2,860,881
 Total Assessed Value : 2,872,120
 Avg. Adj. Sales Price : 124,386
 Avg. Assessed Value : 124,875

MEDIAN : 99
 WGT. MEAN : 100
 MEAN : 101
 COD : 24.18
 PRD : 100.43

COV : 30.71
 STD : 30.96
 Avg. Abs. Dev : 23.84
 MAX Sales Ratio : 171.18
 MIN Sales Ratio : 45.68

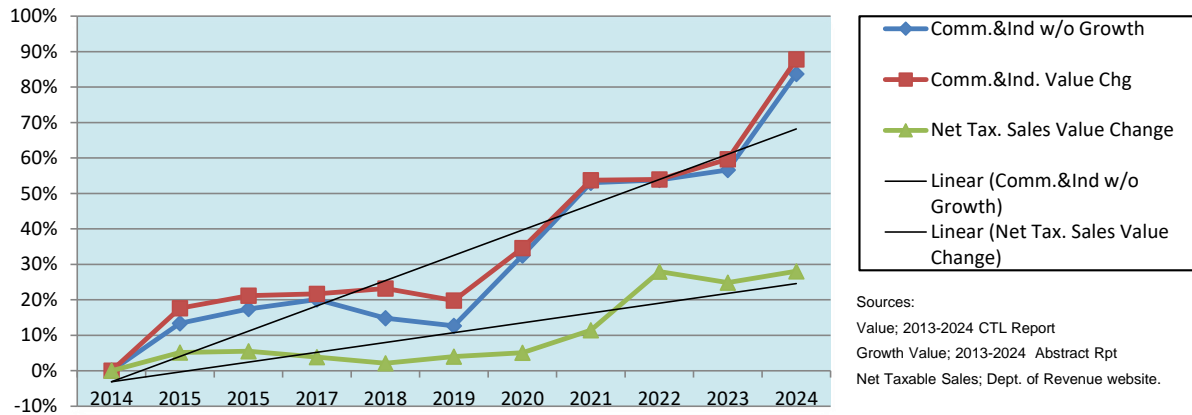
95% Median C.I. : 80.61 to 114.31
 95% Wgt. Mean C.I. : 84.89 to 115.90
 95% Mean C.I. : 87.43 to 114.21

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	92.77	92.77	92.77	00.00	100.00	92.77	92.77	N/A	22,400	20,780
326	1	108.00	108.00	108.00	00.00	100.00	108.00	108.00	N/A	112,500	121,505
344	3	67.17	77.18	67.21	36.24	114.83	45.68	118.69	N/A	119,667	80,427
352	2	107.71	107.71	106.62	25.16	101.02	80.61	134.80	N/A	125,000	133,273
353	5	93.19	108.94	111.23	18.91	97.94	89.73	171.18	N/A	85,596	95,212
381	1	135.11	135.11	135.11	00.00	100.00	135.11	135.11	N/A	275,000	371,565
384	1	139.94	139.94	139.94	00.00	100.00	139.94	139.94	N/A	140,000	195,915
406	4	84.97	85.51	80.52	18.98	106.20	67.61	104.49	N/A	94,375	75,989
423	1	65.16	65.16	65.16	00.00	100.00	65.16	65.16	N/A	240,000	156,395
442	1	151.88	151.88	151.88	00.00	100.00	151.88	151.88	N/A	60,000	91,130
470	1	70.92	70.92	70.92	00.00	100.00	70.92	70.92	N/A	76,500	54,250
493	1	107.09	107.09	107.09	00.00	100.00	107.09	107.09	N/A	300,000	321,255
851	1	114.31	114.31	114.31	00.00	100.00	114.31	114.31	N/A	220,000	251,485
<u>ALL</u>	23	98.61	100.82	100.39	24.18	100.43	45.68	171.18	80.61 to 114.31	124,386	124,875

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014		\$ 88,489,176	
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
2017	\$ 81,284,515	\$ 5,556,275	6.84%	\$ 75,728,240	-5.67%	\$ 90,355,161	-1.69%
2018	\$ 79,032,702	\$ 4,696,299	5.94%	\$ 74,336,403	-8.55%	\$ 92,049,992	1.88%
2019	\$ 88,795,140	\$ 1,407,255	1.58%	\$ 87,387,885	10.57%	\$ 93,013,787	1.05%
2020	\$ 101,386,948	\$ 471,575	0.47%	\$ 100,915,373	13.65%	\$ 98,619,251	6.03%
2021	\$ 101,526,150	\$ 83,060	0.08%	\$ 101,443,090	0.06%	\$ 113,225,299	14.81%
2022	\$ 105,303,908	\$ 1,994,095	1.89%	\$ 103,309,813	1.76%	\$ 110,487,984	-2.42%
2023	\$ 123,866,590	\$ 2,679,505	2.16%	\$ 121,187,085	15.08%	\$ 113,333,507	2.58%
2024	\$ 110,770,890	\$ 471,915	0.43%	\$ 110,298,975	-10.95%	\$ 109,536,448	-3.35%
Ann %chg	3.62%			Average	2.56%	1.64%	2.07%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	13.39%	17.67%	5.19%
2015	17.45%	21.22%	5.52%
2016	20.08%	21.71%	3.86%
2017	14.81%	23.23%	2.11%
2018	12.70%	19.82%	4.02%
2019	32.49%	34.62%	5.11%
2020	53.00%	53.71%	11.45%
2021	53.80%	53.92%	27.95%
2022	56.63%	59.65%	24.86%
2023	83.73%	87.79%	28.08%
2024	67.22%	67.94%	23.79%

County Number	23
County Name	Dawes

23 Dawes**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 15
 Total Sales Price : 11,321,470
 Total Adj. Sales Price : 11,321,470
 Total Assessed Value : 7,108,040
 Avg. Adj. Sales Price : 754,765
 Avg. Assessed Value : 473,869

MEDIAN : 70
 WGT. MEAN : 63
 MEAN : 72

 COD : 21.81
 PRD : 114.54

COV : 30.93
 STD : 22.24
 Avg. Abs. Dev : 15.17

 MAX Sales Ratio : 114.21
 MIN Sales Ratio : 30.11

95% Median C.I. : 60.79 to 79.00
 95% Wgt. Mean C.I. : 30.93 to 94.63
 95% Mean C.I. : 59.59 to 84.23

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	2	86.63	86.63	101.32	18.57	85.50	70.54	102.72	N/A	1,136,750	1,151,785
01-JAN-22 To 31-MAR-22	1	68.71	68.71	68.71	00.00	100.00	68.71	68.71	N/A	144,000	98,940
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	46.85	46.85	33.29	35.73	140.73	30.11	63.58	N/A	2,204,570	733,900
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	69.56	71.59	69.86	06.12	102.48	66.22	79.00	N/A	404,622	282,677
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	43.31	43.31	43.31	00.00	100.00	43.31	43.31	N/A	705,000	305,325
01-APR-24 To 30-JUN-24	1	73.17	73.17	73.17	00.00	100.00	73.17	73.17	N/A	643,164	470,595
01-JUL-24 To 30-SEP-24	3	60.79	74.80	60.79	26.06	123.05	58.04	105.57	N/A	300,167	182,472
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	3	70.54	80.66	99.38	16.08	81.16	68.71	102.72	N/A	805,833	800,837
01-OCT-22 To 30-SEP-23	7	69.56	70.84	50.82	21.87	139.39	30.11	114.21	30.11 to 114.21	950,758	483,171
01-OCT-23 To 30-SEP-24	5	60.79	68.18	58.85	25.46	115.85	43.31	105.57	N/A	449,733	264,667
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	3	63.58	54.13	34.41	20.24	157.31	30.11	68.71	N/A	1,517,713	522,247
01-JAN-23 To 31-DEC-23	5	73.17	80.43	85.23	15.70	94.37	66.22	114.21	N/A	449,233	382,879
<u>ALL</u>	15	69.56	71.91	62.78	21.81	114.54	30.11	114.21	60.79 to 79.00	754,765	473,869

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	69.63	74.23	83.33	19.68	89.08	43.31	114.21	60.79 to 102.72	602,592	502,164
4	5	69.56	67.29	39.40	26.05	170.79	30.11	105.57	N/A	1,059,110	417,280
<u>ALL</u>	15	69.56	71.91	62.78	21.81	114.54	30.11	114.21	60.79 to 79.00	754,765	473,869

23 Dawes
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 15
 Total Sales Price : 11,321,470
 Total Adj. Sales Price : 11,321,470
 Total Assessed Value : 7,108,040
 Avg. Adj. Sales Price : 754,765
 Avg. Assessed Value : 473,869

MEDIAN : 70
 WGT. MEAN : 63
 MEAN : 72
 COD : 21.81
 PRD : 114.54

COV : 30.93
 STD : 22.24
 Avg. Abs. Dev : 15.17
 MAX Sales Ratio : 114.21
 MIN Sales Ratio : 30.11

95% Median C.I. : 60.79 to 79.00
 95% Wgt. Mean C.I. : 30.93 to 94.63
 95% Mean C.I. : 59.59 to 84.23

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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	6	74.77	83.27	96.89	20.57	85.94	63.58	114.21	63.58 to 114.21	649,404	629,188
1	5	79.00	86.01	97.87	20.96	87.88	63.58	114.21	N/A	752,284	736,245
4	1	69.56	69.56	69.56	00.00	100.00	69.56	69.56	N/A	135,000	93,905
____ALL____	15	69.56	71.91	62.78	21.81	114.54	30.11	114.21	60.79 to 79.00	754,765	473,869

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	2	49.41	49.41	31.45	39.06	157.11	30.11	68.71	N/A	2,066,942	650,088
1	1	68.71	68.71	68.71	00.00	100.00	68.71	68.71	N/A	144,000	98,940
4	1	30.11	30.11	30.11	00.00	100.00	30.11	30.11	N/A	3,989,884	1,201,235
____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	8	70.05	77.98	88.58	19.46	88.03	58.04	114.21	58.04 to 114.21	645,178	571,517
1	6	74.77	82.71	92.50	21.31	89.42	63.58	114.21	63.58 to 114.21	754,904	698,294
4	2	63.80	63.80	60.50	09.03	105.45	58.04	69.56	N/A	316,000	191,185
____ALL____	15	69.56	71.91	62.78	21.81	114.54	30.11	114.21	60.79 to 79.00	754,765	473,869

Dawes County 2025 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	1,461
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	1,370	1,371	1,300	1,300	1,380
Dawes	4	2,400	2,400	2,150	2,150	2,000	2,000	1,900	1,900	2,163
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Box Butte	3	2,141	2,086	2,113	2,068	2,048	2,055	2,014	2,072	2,096
Sioux	1	1,450	1,450	1,400	1,400	1,370	1,371	1,300	1,300	1,380

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	730	710	710	695	670	655	650	698
Sioux	1	n/a	700	620	620	600	600	580	580	623
Dawes	4	n/a	865	816	815	750	750	695	695	804
Sheridan	1	n/a	730	710	710	695	670	655	650	698
Box Butte	3	n/a	800	800	800	700	700	700	700	789
Sioux	1	n/a	700	620	620	600	600	580	580	623

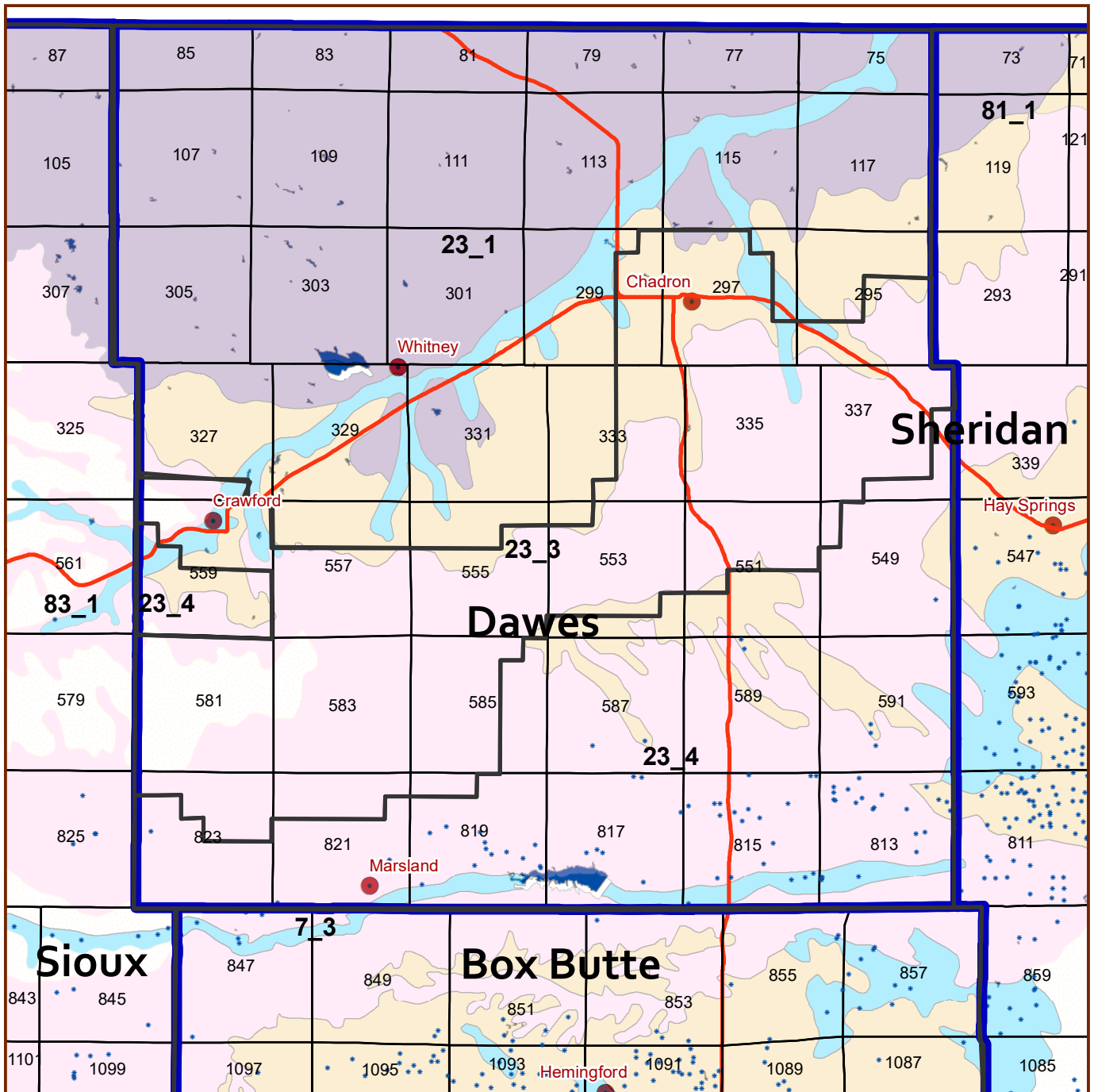
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	588	n/a	575	575	525	525	515	515	518
Sheridan	1	610	610	605	605	580	580	575	555	579
Sioux	1	520	520	n/a	500	480	480	440	430	440
Dawes	4	695	n/a	650	n/a	640	640	615	615	627
Sheridan	1	610	610	605	605	580	580	575	555	579
Box Butte	3	535	535	n/a	535	n/a	535	535	535	535
Sioux	1	520	520	n/a	500	480	480	440	430	440

County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1	n/a	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	400	135
Dawes	4	n/a	n/a	200
Sheridan	1	n/a	n/a	75
Box Butte	3	630	n/a	200
Sioux	1	n/a	400	135

Source: 2025 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



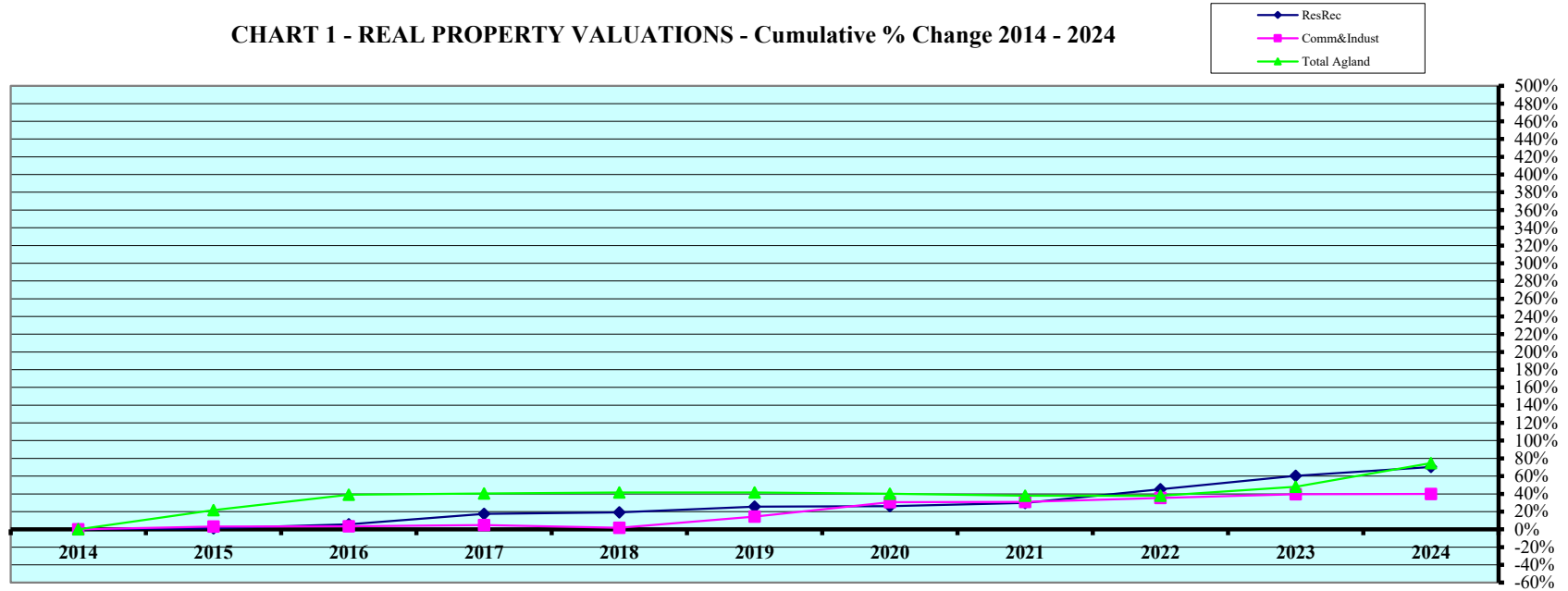
Legend

- Market_Area
- County
- * Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive 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 2014 - 2024



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
2014	225,027,969	-	-	-	77,612,084	-	-	-	263,838,235	-	-	-
2015	227,887,783	2,859,814	1.27%	1.27%	79,953,170	2,341,086	3.02%	3.02%	321,205,640	57,367,405	21.74%	21.74%
2016	237,481,085	9,593,302	4.21%	5.53%	80,279,784	326,614	0.41%	3.44%	367,034,790	45,829,150	14.27%	39.11%
2017	263,971,215	26,490,130	11.15%	17.31%	81,284,515	1,004,731	1.25%	4.73%	370,800,675	3,765,885	1.03%	40.54%
2018	267,850,440	3,879,225	1.47%	19.03%	79,032,702	-2,251,813	-2.77%	1.83%	373,497,360	2,696,685	0.73%	41.56%
2019	282,538,944	14,688,504	5.48%	25.56%	88,795,140	9,762,438	12.35%	14.41%	373,118,325	-379,035	-0.10%	41.42%
2020	283,951,396	1,412,452	0.50%	26.18%	101,386,948	12,591,808	14.18%	30.63%	370,038,430	-3,079,895	-0.83%	40.25%
2021	291,849,554	7,898,158	2.78%	29.69%	101,526,150	139,202	0.14%	30.81%	364,041,225	-5,997,205	-1.62%	37.98%
2022	326,769,289	34,919,735	11.96%	45.21%	104,989,970	3,463,820	3.41%	35.28%	363,616,260	-424,965	-0.12%	37.82%
2023	360,765,825	33,996,536	10.40%	60.32%	108,290,145	3,300,175	3.14%	39.53%	390,601,400	26,985,140	7.42%	48.05%
2024	383,187,153	22,421,328	6.21%	70.28%	108,595,760	305,615	0.28%	39.92%	460,884,305	70,282,905	17.99%	74.68%

Rate Annual %chg: Residential & Recreational **5.47%** Commercial & Industrial **3.42%** Agricultural Land **5.74%**

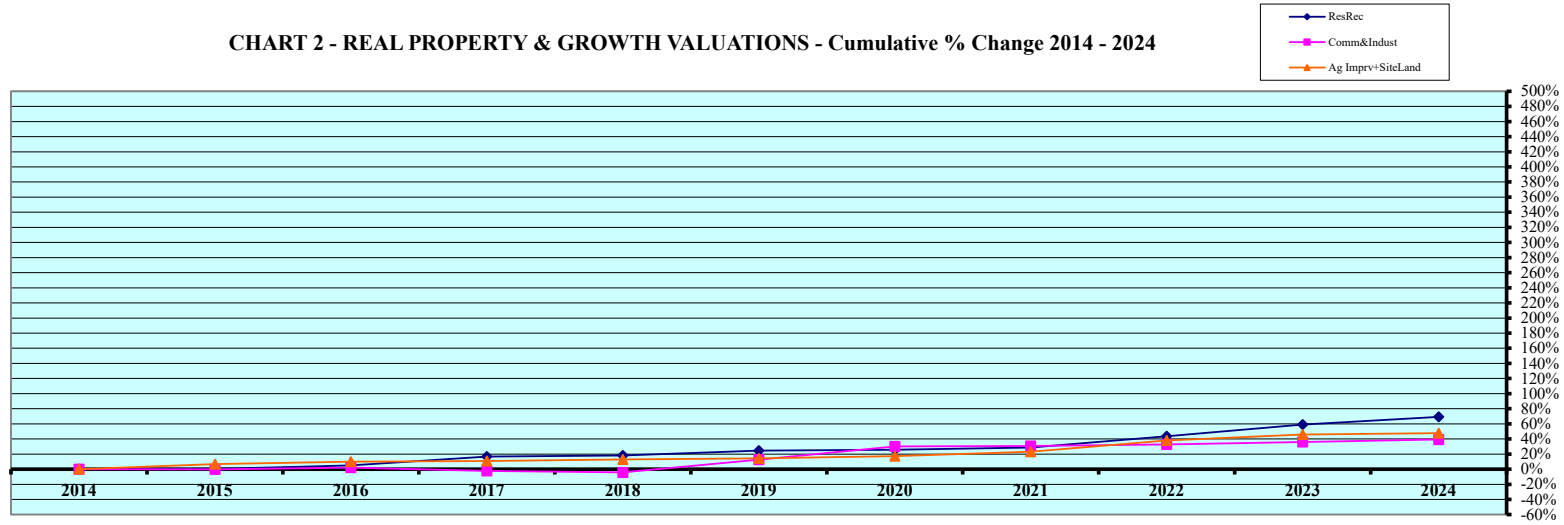
Cnty# **23**
County **DAWES**

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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	225,027,969	2,008,924	0.89%	223,019,045	--	--	77,612,084	2,822,835	3.64%	74,789,249	--	--
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	0.31%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	-0.18%
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	4.95%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	2.05%
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	16.58%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	-2.43%
2018	267,850,440	1,860,333	0.69%	265,990,107	0.76%	18.20%	79,032,702	4,696,299	5.94%	74,336,403	-8.55%	-4.22%
2019	282,538,944	2,368,988	0.84%	280,169,956	4.60%	24.50%	88,795,140	1,407,255	1.58%	87,387,885	10.57%	12.60%
2020	283,951,396	725,645	0.26%	283,225,751	0.24%	25.86%	101,386,948	471,575	0.47%	100,915,373	13.65%	30.03%
2021	291,849,554	2,333,785	0.80%	289,515,769	1.96%	28.66%	101,526,150	83,060	0.08%	101,443,090	0.06%	30.71%
2022	326,769,289	3,504,684	1.07%	323,264,605	10.76%	43.66%	104,989,970	1,994,095	1.90%	102,995,875	1.45%	32.71%
2023	360,765,825	2,843,740	0.79%	357,922,085	9.53%	59.06%	108,290,145	2,679,505	2.47%	105,610,640	0.59%	36.07%
2024	383,187,153	2,437,561	0.64%	380,749,592	5.54%	69.20%	108,595,760	471,915	0.43%	108,123,845	-0.15%	39.31%
Rate Ann%chg	5.47%	Resid & Recreat w/o growth				4.78%	3.42%	C & I w/o growth				1.08%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	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	
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	--	--
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	6.84%
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	9.98%
2017	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	10.71%
2018	59,575,005	17,594,110	77,169,115	948,196	1.23%	76,220,919	-0.48%	12.93%
2019	60,403,505	18,410,270	78,813,775	1,682,190	2.13%	77,131,585	-0.05%	14.28%
2020	60,894,970	18,863,240	79,758,210	555,315	0.70%	79,202,895	0.49%	17.35%
2021	65,913,370	18,533,925	84,447,295	1,291,645	1.53%	83,155,650	4.26%	23.21%
2022	74,021,735	21,828,555	95,850,290	2,778,064	2.90%	93,072,226	10.21%	37.90%
2023	75,565,415	24,063,555	99,628,970	1,164,980	1.17%	98,463,990	2.73%	45.89%
2024	77,146,440	25,063,145	102,209,585	2,533,155	2.48%	99,676,430	0.05%	47.68%
Rate Ann%chg	4.20%	4.36%	4.24%	Ag Imprv+Site w/o growth			2.25%	

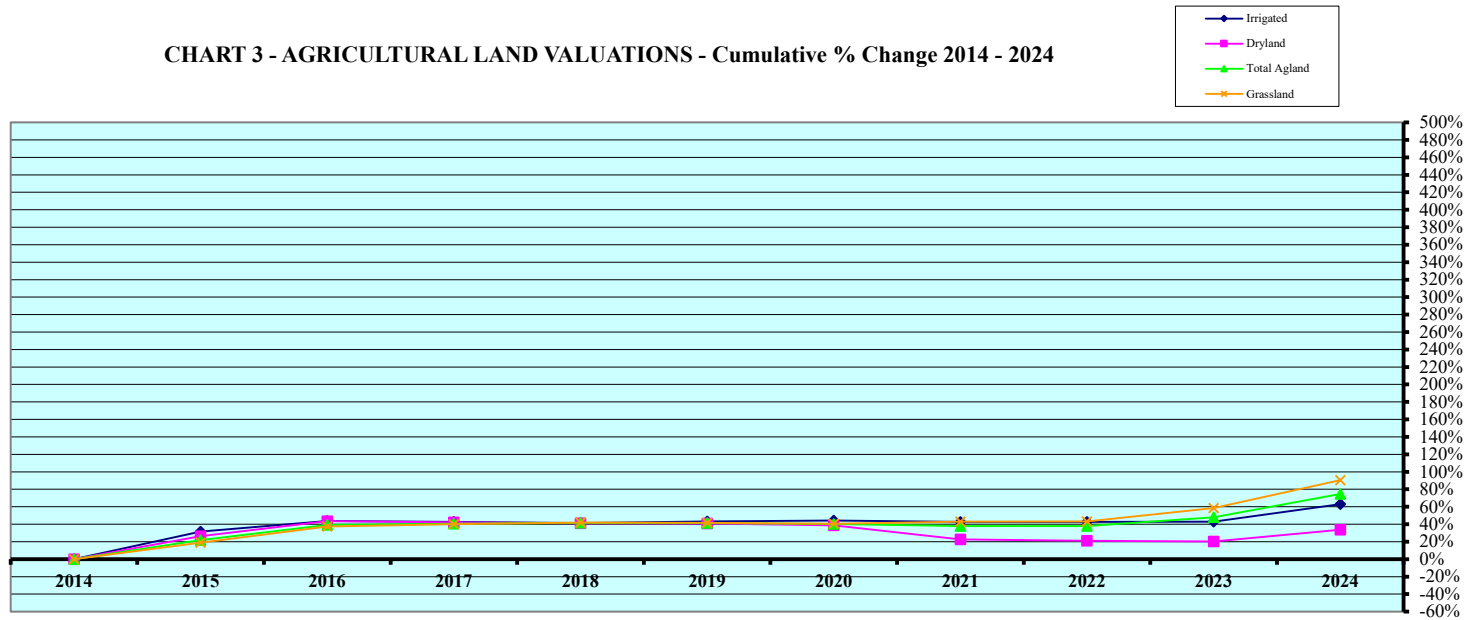
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

Cnty# 23
County DAWES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	20,322,760	-	-	-	62,299,430	-	-	-	180,500,510	-	-	-
2015	26,767,325	6,444,565	31.71%	31.71%	78,693,105	16,393,675	26.31%	26.31%	214,643,005	34,142,495	18.92%	18.92%
2016	29,193,850	2,426,525	9.07%	43.65%	89,431,445	10,738,340	13.65%	43.55%	247,815,410	33,172,405	15.45%	37.29%
2017	28,999,690	-194,160	-0.67%	42.70%	88,574,685	-856,760	-0.96%	42.18%	252,643,285	4,827,875	1.95%	39.97%
2018	28,742,705	-256,985	-0.89%	41.43%	87,970,475	-604,210	-0.68%	41.21%	256,199,995	3,556,710	1.41%	41.94%
2019	29,103,395	360,690	1.25%	43.21%	87,777,925	-192,550	-0.22%	40.90%	255,650,240	-549,755	-0.21%	41.63%
2020	29,302,940	199,545	0.69%	44.19%	86,393,330	-1,384,595	-1.58%	38.67%	253,662,095	-1,988,145	-0.78%	40.53%
2021	29,009,780	-293,160	-1.00%	42.75%	76,444,370	-9,948,960	-11.52%	22.70%	257,919,785	4,257,690	1.68%	42.89%
2022	29,005,505	-4,275	-0.01%	42.72%	75,477,590	-966,780	-1.26%	21.15%	258,456,110	536,325	0.21%	43.19%
2023	29,056,610	51,105	0.18%	42.98%	74,887,135	-590,455	-0.78%	20.21%	285,980,585	27,524,475	10.65%	58.44%
2024	33,119,900	4,063,290	13.98%	62.97%	83,332,815	8,445,680	11.28%	33.76%	343,748,475	57,767,890	20.20%	90.44%

Rate Ann.%chg: Irrigated **5.01%** Dryland **2.95%** Grassland **6.65%**

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
2014	207,265	-	-	-	508,270	-	-	-	263,838,235	-	-	-
2015	703,960	496,695	239.64%	239.64%	398,245	-110,025	-21.65%	-21.65%	321,205,640	57,367,405	21.74%	21.74%
2016	594,085	-109,875	-15.61%	186.63%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	39.11%
2017	583,015	-11,070	-1.86%	181.29%	0	0		-100.00%	370,800,675	3,765,885	1.03%	40.54%
2018	584,185	1,170	0.20%	181.85%	0	0		-100.00%	373,497,360	2,696,685	0.73%	41.56%
2019	586,765	2,580	0.44%	183.10%	0	0		-100.00%	373,118,325	-379,035	-0.10%	41.42%
2020	587,925	1,160	0.20%	183.66%	92,140	92,140		-81.87%	370,038,430	-3,079,895	-0.83%	40.25%
2021	575,150	-12,775	-2.17%	177.49%	92,140	0	0.00%	-81.87%	364,041,225	-5,997,205	-1.62%	37.98%
2022	584,915	9,765	1.70%	182.21%	92,140	0	0.00%	-81.87%	363,616,260	-424,965	-0.12%	37.82%
2023	584,930	15	0.00%	182.21%	92,140	0	0.00%	-81.87%	390,601,400	26,985,140	7.42%	48.05%
2024	590,975	6,045	1.03%	185.13%	92,140	0	0.00%	-81.87%	460,884,305	70,282,905	17.99%	74.68%

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

Rate Ann.%chg: Total Agric Land **5.74%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	20,322,760	19,774	1,028			62,308,725	129,898	480			180,909,375	634,897	285		
2015	26,806,570	19,774	1,356	31.90%	31.90%	79,403,725	130,095	610	27.24%	27.24%	214,451,355	634,623	338	18.59%	18.59%
2016	29,171,605	19,739	1,478	9.01%	43.79%	89,854,945	128,480	699	14.58%	45.80%	247,610,085	637,458	388	14.95%	36.32%
2017	29,115,070	19,677	1,480	0.12%	43.97%	88,654,585	126,958	698	-0.15%	45.58%	252,596,020	638,524	396	1.84%	38.83%
2018	28,818,780	19,437	1,483	0.21%	44.27%	88,103,245	126,057	699	0.09%	45.71%	256,105,755	639,149	401	1.29%	40.62%
2019	29,152,525	19,727	1,478	-0.33%	43.79%	87,827,950	125,755	698	-0.07%	45.60%	255,752,290	638,727	400	-0.07%	40.52%
2020	29,302,940	19,706	1,487	0.62%	44.68%	86,391,695	125,403	689	-1.36%	43.62%	253,667,290	638,724	397	-0.81%	39.38%
2021	29,009,420	19,548	1,484	-0.20%	44.39%	76,355,380	119,945	637	-7.60%	32.71%	257,871,885	643,391	401	0.92%	40.66%
2022	29,005,500	19,545	1,484	0.00%	44.40%	75,520,225	118,523	637	0.09%	32.84%	258,450,795	644,132	401	0.11%	40.81%
2023	29,056,610	19,586	1,484	-0.03%	44.35%	75,028,720	117,930	636	-0.15%	32.63%	285,895,415	642,299	445	10.93%	56.21%
2024	33,141,695	19,586	1,692	14.06%	64.64%	83,332,530	117,512	709	11.46%	47.84%	344,011,715	642,536	535	20.28%	87.90%

Rate Annual %chg Average Value/Acre:

5.01%

2.95%

6.64%

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
2014	204,410	6,818	30			9,448,980	7,174	1,317			273,194,250	798,560	342		
2015	691,370	6,915	100	233.50%	233.50%	0	0				321,353,020	791,406	406	18.69%	18.69%
2016	594,105	5,942	100	0.00%	233.50%	0	0				367,230,740	791,620	464	14.25%	35.60%
2017	582,585	5,827	100	0.00%	233.49%	0	0				370,948,260	790,986	469	1.09%	37.08%
2018	584,800	5,849	100	0.00%	233.49%	0	0				373,612,580	790,492	473	0.78%	38.15%
2019	586,805	5,869	100	0.00%	233.48%	0	0				373,319,570	790,077	473	-0.03%	38.12%
2020	586,585	5,867	100	0.00%	233.48%	92,140	92	1,000		-24.08%	370,040,650	789,793	469	-0.84%	36.95%
2021	574,425	5,745	100	0.00%	233.49%	92,140	92	1,000	0.00%	-24.08%	363,903,250	788,722	461	-1.53%	34.86%
2022	584,915	5,850	100	0.00%	233.50%	92,140	92	1,000	0.00%	-24.08%	363,653,575	788,142	461	0.00%	34.87%
2023	584,930	5,850	100	0.00%	233.50%	92,140	92	1,000	0.00%	-24.08%	390,657,815	785,757	497	7.75%	45.33%
2024	584,930	5,850	100	0.00%	233.50%	92,140	92	1,000	0.00%	-24.08%	461,163,010	785,576	587	18.08%	71.59%

23

DAWES

Rate Annual %chg Average Value/Acre:

5.38%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,199	DAWES	28,183,845	29,708,689	92,136,403	383,187,153	108,265,705	330,055	0	460,884,305	77,146,440	25,063,145	0	1,204,905,740
cnty sectorvalue % of total value:		2.34%	2.47%	7.65%	31.80%	8.99%	0.03%		38.25%	6.40%	2.08%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,206	CHADRON	7,240,352	3,681,915	1,057,369	222,932,615	86,474,820	266,705	0	0	0	0	0	321,653,776
63.50%	%sector of county sector	25.69%	12.39%	1.15%	58.18%	79.87%	80.81%						26.70%
	%sector of municipality	2.25%	1.14%	0.33%	69.31%	26.88%	0.08%						100.00%
840	CRAWFORD	987,355	1,354,329	4,209,579	31,661,320	7,354,120	55,450	0	285,105	0	7,910	0	45,915,168
10.25%	%sector of county sector	3.50%	4.56%	4.57%	8.26%	6.79%	16.80%		0.06%		0.03%		3.81%
	%sector of municipality	2.15%	2.95%	9.17%	68.96%	16.02%	0.12%		0.62%		0.02%		100.00%
62	WHITNEY	66,727	65,118	126,831	2,616,295	399,265	0	0	35,685	72,080	4,415	0	3,386,416
0.76%	%sector of county sector	0.24%	0.22%	0.14%	0.68%	0.37%			0.01%	0.09%	0.02%		0.28%
	%sector of municipality	1.97%	1.92%	3.75%	77.26%	11.79%			1.05%	2.13%	0.13%		100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
6,109	Total Municipalities	8,294,434	5,101,362	5,393,779	257,210,233	94,228,206	322,156	0	320,790	72,080	12,325	0	370,955,363
74.51%	%all municip.sectors of cnty	29.43%	17.17%	5.85%	67.12%	87.03%	97.61%		0.07%	0.09%	0.05%		30.79%

23	DAWES
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Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,554	Value : 1,112,015,630	Growth 9,085,520	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	537	12,502,325	39	1,923,075	127	4,276,360	703	18,701,760	
02. Res Improve Land	1,850	38,527,120	178	11,238,580	340	19,131,345	2,368	68,897,045	
03. Res Improvements	2,327	225,596,565	208	41,002,115	394	56,727,630	2,929	323,326,310	
04. Res Total	2,864	276,626,010	247	54,163,770	521	80,135,335	3,632	410,925,115	4,510,935
% of Res Total	78.85	67.32	6.80	13.18	14.34	19.50	48.08	36.95	49.65
05. Com UnImp Land	76	2,457,930	5	286,945	12	2,510,160	93	5,255,035	
06. Com Improve Land	399	11,996,970	25	1,040,475	13	2,164,265	437	15,201,710	
07. Com Improvements	403	81,771,135	26	4,827,355	25	4,316,140	454	90,914,630	
08. Com Total	479	96,226,035	31	6,154,775	37	8,990,565	547	111,371,375	1,948,825
% of Com Total	87.57	86.40	5.67	5.53	6.76	8.07	7.24	10.02	21.45
09. Ind UnImp Land	4	68,330	0	0	1	7,055	5	75,385	
10. Ind Improve Land	7	60,690	0	0	0	0	7	60,690	
11. Ind Improvements	7	210,975	0	0	0	0	7	210,975	
12. Ind Total	11	339,995	0	0	1	7,055	12	347,050	12,390
% of Ind Total	91.67	97.97	0.00	0.00	8.33	2.03	0.16	0.03	0.14
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	2,864	276,626,010	247	54,163,770	521	80,135,335	3,632	410,925,115	4,510,935
% of Res & Rec Total	78.85	67.32	6.80	13.18	14.34	19.50	48.08	36.95	49.65
Com & Ind Total	490	96,566,030	31	6,154,775	38	8,997,620	559	111,718,425	1,961,215
% of Com & Ind Total	87.66	86.44	5.55	5.51	6.80	8.05	7.40	10.05	21.59
17. Taxable Total	3,354	373,192,040	278	60,318,545	559	89,132,955	4,191	522,643,540	6,472,150
% of Taxable Total	80.03	71.40	6.63	11.54	13.34	17.05	55.48	47.00	71.24

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	1	37,595	5,012,085		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		1	37,595	5,012,085
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	37,595	5,012,085

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	145	25	272	442

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	36,350	74	7,720,230	2,485	364,027,630	2,561	371,784,210
28. Ag-Improved Land	1	20,000	66	7,059,240	669	123,230,030	736	130,309,270
29. Ag Improvements	2	56,495	69	9,695,995	723	77,526,120	794	87,278,610

30. Ag Total				3,355	589,372,090
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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	49	52.95	1,042,000	
33. HomeSite Improvements	2	0.00	52,080	54	0.00	7,363,195	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	4,000	
36. FarmSite Improv Land	0	0.00	0	57	57.00	228,000	
37. FarmSite Improvements	2	0.00	4,415	65	0.00	2,332,800	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	73	167.65	0	
40. Other- Non Ag Use	0	0.00	0	1	22.74	22,485	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	26	29.00	526,000	28	31.00	566,000	
32. HomeSite Improv Land	486	524.01	10,014,000	536	577.72	11,076,000	
33. HomeSite Improvements	555	0.00	59,384,050	611	0.00	66,799,325	395,455
34. HomeSite Total				639	608.72	78,441,325	
35. FarmSite UnImp Land	10	10.00	29,500	11	11.00	33,500	
36. FarmSite Improv Land	549	548.41	2,136,860	606	605.41	2,364,860	
37. FarmSite Improvements	655	0.00	18,142,070	722	0.00	20,479,285	2,217,915
38. FarmSite Total				733	616.41	22,877,645	
39. Road & Ditches	1,439	4,407.54	0	1,513	4,575.99	0	
40. Other- Non Ag Use	20	2,750.75	2,931,865	21	2,773.49	2,954,350	
41. Total Section VI				1,372	8,574.61	104,273,320	2,613,370

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	41	6,568.35	3,794,110	41	6,568.35	3,794,110

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	129	20,611.94	12,914,670
44. Market Value	0	0.00	0	129	20,611.94	22,431,175
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	801	152,708.33	90,129,355	930	173,320.27	103,044,025
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	8.38%	1,339,945	9.18%	1,599.99
46. 1A	719.57	7.20%	1,151,305	7.89%	1,599.99
47. 2A1	484.82	4.85%	727,230	4.98%	1,500.00
48. 2A	2,731.96	27.35%	4,097,940	28.08%	1,500.00
49. 3A1	1,295.30	12.97%	1,813,420	12.42%	1,400.00
50. 3A	2,955.34	29.58%	4,137,470	28.35%	1,400.00
51. 4A1	554.29	5.55%	762,175	5.22%	1,375.05
52. 4A	411.77	4.12%	566,240	3.88%	1,375.14
53. Total	9,990.52	100.00%	14,595,725	100.00%	1,460.96
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	17,606.19	31.71%	13,468,765	34.45%	765.00
56. 2D1	3,517.47	6.34%	2,567,710	6.57%	729.99
57. 2D	3,950.99	7.12%	2,884,260	7.38%	730.01
58. 3D1	6,164.24	11.10%	4,210,215	10.77%	683.01
59. 3D	13,588.47	24.48%	9,280,915	23.74%	683.00
60. 4D1	4,135.30	7.45%	2,584,760	6.61%	625.05
61. 4D	6,555.96	11.81%	4,097,975	10.48%	625.08
62. Total	55,518.62	100.00%	39,094,600	100.00%	704.17
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	10,109.44	3.38%	5,812,970	3.75%	575.00
67. 3G1	10,639.92	3.55%	5,586,010	3.60%	525.00
68. 3G	22,411.91	7.49%	11,766,420	7.58%	525.01
69. 4G1	216,470.75	72.31%	111,482,365	71.84%	515.00
70. 4G	38,640.08	12.91%	19,899,575	12.82%	515.00
71. Total	299,346.29	100.00%	155,174,735	100.00%	518.38
Irrigated Total	9,990.52	2.70%	14,595,725	6.95%	1,460.96
Dry Total	55,518.62	15.01%	39,094,600	18.63%	704.17
Grass Total	299,346.29	80.90%	155,174,735	73.93%	518.38
72. Waste	5,135.32	1.39%	1,027,055	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	370,000.39	100.00%	209,901,755	100.00%	567.30

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%	247,580	47.71%	2,000.00
46. 1A	62.16	23.13%	124,320	23.96%	2,000.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	53.94	20.07%	98,445	18.97%	1,825.08
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.73	7.34%	33,540	6.46%	1,699.95
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.15	3.40%	14,990	2.89%	1,638.25
53. Total	268.77	100.00%	518,875	100.00%	1,930.55
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,906.30	29.36%	5,628,635	32.43%	815.00
56. 2D1	191.13	0.81%	147,745	0.85%	773.01
57. 2D	3,269.61	13.90%	2,527,385	14.56%	772.99
58. 3D1	161.23	0.69%	115,600	0.67%	716.99
59. 3D	6,318.19	26.86%	4,530,120	26.10%	717.00
60. 4D1	4,343.35	18.47%	2,866,655	16.52%	660.01
61. 4D	2,330.48	9.91%	1,538,140	8.86%	660.01
62. Total	23,520.29	100.00%	17,354,280	100.00%	737.84
Grass					
63. 1G1	109.13	0.07%	70,060	0.08%	641.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	91.76	0.06%	56,245	0.07%	612.96
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7,281.32	4.86%	4,244,955	4.97%	582.99
68. 3G	35,115.15	23.43%	20,472,055	23.95%	583.00
69. 4G1	26,762.34	17.85%	15,120,705	17.69%	565.00
70. 4G	80,534.44	53.73%	45,501,990	53.24%	565.00
71. Total	149,894.14	100.00%	85,466,010	100.00%	570.18
Irrigated Total	268.77	0.15%	518,875	0.50%	1,930.55
Dry Total	23,520.29	13.51%	17,354,280	16.78%	737.84
Grass Total	149,894.14	86.12%	85,466,010	82.65%	570.18
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	3,420.67	1.97%	1,947,210	1.88%	569.25
75. Market Area Total	174,042.78	100.00%	103,411,040	100.00%	594.17

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	1.45%	323,020	1.61%	2,400.03
46. 1A	3,599.25	38.73%	8,638,230	42.98%	2,400.01
47. 2A1	154.30	1.66%	331,740	1.65%	2,149.97
48. 2A	1,314.93	14.15%	2,827,135	14.07%	2,150.03
49. 3A1	929.36	10.00%	1,858,720	9.25%	2,000.00
50. 3A	1,129.25	12.15%	2,258,500	11.24%	2,000.00
51. 4A1	982.33	10.57%	1,866,420	9.29%	1,899.99
52. 4A	1,049.15	11.29%	1,993,400	9.92%	1,900.01
53. Total	9,293.16	100.00%	20,097,165	100.00%	2,162.58
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	19,721.37	51.29%	17,058,975	55.20%	865.00
56. 2D1	1.96	0.01%	1,600	0.01%	816.33
57. 2D	4,095.00	10.65%	3,337,445	10.80%	815.00
58. 3D1	159.35	0.41%	119,525	0.39%	750.08
59. 3D	5,961.04	15.50%	4,471,175	14.47%	750.07
60. 4D1	6,611.56	17.20%	4,595,040	14.87%	695.00
61. 4D	1,897.00	4.93%	1,318,430	4.27%	695.01
62. Total	38,447.28	100.00%	30,902,190	100.00%	803.75
Grass					
63. 1G1	2,285.78	1.19%	1,588,615	1.32%	695.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	168.24	0.09%	109,355	0.09%	649.99
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,566.59	1.33%	1,642,650	1.36%	640.01
68. 3G	78,514.14	40.76%	50,249,100	41.64%	640.00
69. 4G1	49,374.76	25.63%	30,365,485	25.16%	615.00
70. 4G	59,714.47	31.00%	36,724,370	30.43%	615.00
71. Total	192,623.98	100.00%	120,679,575	100.00%	626.50
Irrigated Total	9,293.16	3.86%	20,097,165	11.70%	2,162.58
Dry Total	38,447.28	15.97%	30,902,190	17.99%	803.75
Grass Total	192,623.98	80.00%	120,679,575	70.25%	626.50
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%	2,630,660	1.53%	533.01
75. Market Area Total	240,767.79	100.00%	171,785,975	100.00%	713.49

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	489,150	19,274.24	34,687,655	19,552.45	35,211,765
77. Dry Land	0.00	0	5,384.63	4,048,860	112,101.56	83,302,210	117,486.19	87,351,070
78. Grass	2.70	1,390	15,509.99	8,845,435	626,351.72	352,473,495	641,864.41	361,320,320
79. Waste	0.00	0	297.88	59,540	5,567.36	1,113,405	5,865.24	1,172,945
80. Other	0.00	0	0.00	0	42.67	42,670	42.67	42,670
81. Exempt	0.00	0	5.28	3,045	29,744.87	14,765,700	29,750.15	14,768,745
82. Total	27.67	36,350	21,445.74	13,442,985	763,337.55	471,619,435	784,810.96	485,098,770

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,552.45	2.49%	35,211,765	7.26%	1,800.89
Dry Land	117,486.19	14.97%	87,351,070	18.01%	743.50
Grass	641,864.41	81.79%	361,320,320	74.48%	562.92
Waste	5,865.24	0.75%	1,172,945	0.24%	199.98
Other	42.67	0.01%	42,670	0.01%	1,000.00
Exempt	29,750.15	3.79%	14,768,745	3.04%	496.43
Total	784,810.96	100.00%	485,098,770	100.00%	618.11

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	1	1,845	0	0	15	1,395,980	16	1,397,825	646,715
83.2 Chadron	466	11,906,850	1,277	32,215,885	1,748	198,619,590	2,214	242,742,325	1,466,350
83.3 Crawford	51	547,285	520	6,150,280	524	25,082,470	575	31,780,035	152,250
83.4 Rural/suburban	185	6,245,780	571	30,530,880	642	98,228,270	827	135,004,930	2,245,620
84 Residential Total	703	18,701,760	2,368	68,897,045	2,929	323,326,310	3,632	410,925,115	4,510,935

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	0	0	1	217,385	1	382,625	1	600,010	0
85.2	Chadron	65	2,390,240	322	10,799,675	325	75,701,555	390	88,891,470	1,845,780
85.3	Crawford	14	94,620	81	1,183,870	83	6,573,770	97	7,852,260	98,645
85.4	Rural/suburban	19	2,845,560	40	3,061,470	52	8,467,655	71	14,374,685	16,790
86	Commercial Total	98	5,330,420	444	15,262,400	461	91,125,605	559	111,718,425	1,961,215

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	10,109.44	3.38%	5,812,970	3.75%	575.00
91. 3G1	10,639.92	3.55%	5,586,010	3.60%	525.00
92. 3G	22,411.91	7.49%	11,766,420	7.58%	525.01
93. 4G1	216,470.75	72.31%	111,482,365	71.84%	515.00
94. 4G	38,640.08	12.91%	19,899,575	12.82%	515.00
95. Total	299,346.29	100.00%	155,174,735	100.00%	518.38
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
Grass Total	299,346.29	100.00%	155,174,735	100.00%	518.38
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	299,346.29	100.00%	155,174,735	100.00%	518.38

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%	70,060	0.08%	641.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	91.76	0.06%	56,245	0.07%	612.96
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,281.32	4.86%	4,244,955	4.97%	582.99
92. 3G	35,115.15	23.43%	20,472,055	23.95%	583.00
93. 4G1	26,762.34	17.85%	15,120,705	17.69%	565.00
94. 4G	80,534.44	53.73%	45,501,990	53.24%	565.00
95. Total	149,894.14	100.00%	85,466,010	100.00%	570.18
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
Grass Total	149,894.14	100.00%	85,466,010	100.00%	570.18
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	149,894.14	100.00%	85,466,010	100.00%	570.18

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	2,285.78	1.19%	1,588,615	1.32%	695.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	168.24	0.09%	109,355	0.09%	649.99
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,566.59	1.33%	1,642,650	1.36%	640.01
92. 3G	78,514.14	40.76%	50,249,100	41.64%	640.00
93. 4G1	49,374.76	25.63%	30,365,485	25.16%	615.00
94. 4G	59,714.47	31.00%	36,724,370	30.43%	615.00
95. Total	192,623.98	100.00%	120,679,575	100.00%	626.50
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
Grass Total	192,623.98	100.00%	120,679,575	100.00%	626.50
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	192,623.98	100.00%	120,679,575	100.00%	626.50

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

23 Dawes

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	383,187,153	410,925,115	27,737,962	7.24%	4,510,935	6.06%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	77,146,440	78,441,325	1,294,885	1.68%	395,455	1.17%
04. Total Residential (sum lines 1-3)	460,333,593	489,366,440	29,032,847	6.31%	4,906,390	5.24%
05. Commercial	108,265,705	111,371,375	3,105,670	2.87%	1,948,825	1.07%
06. Industrial	330,055	347,050	16,995	5.15%	12,390	1.40%
07. Total Commercial (sum lines 5-6)	108,595,760	111,718,425	3,122,665	2.88%	1,961,215	1.07%
08. Ag-Farmsite Land, Outbuildings	22,259,705	22,877,645	617,940	2.78%	2,217,915	-7.19%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,803,440	2,954,350	150,910	5.38%		
11. Total Non-Agland (sum lines 8-10)	25,063,145	25,831,995	768,850	3.07%	2,217,915	-5.78%
12. Irrigated	33,119,900	35,211,765	2,091,865	6.32%		
13. Dryland	83,332,815	87,351,070	4,018,255	4.82%		
14. Grassland	343,748,475	361,320,320	17,571,845	5.11%		
15. Wasteland	590,975	1,172,945	581,970	98.48%		
16. Other Agland	92,140	42,670	-49,470	-53.69%		
17. Total Agricultural Land	460,884,305	485,098,770	24,214,465	5.25%		
18. Total Value of all Real Property (Locally Assessed)	1,054,876,803	1,112,015,630	57,138,827	5.42%	9,085,520	4.56%

2025 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:
	\$225,001
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:
	\$16,768
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:
	\$1,984.84

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.

2025 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.

2025 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.

2025 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.
	<u>If your county has special value applications, please answer the following</u>
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.
	<u>If your county recognizes a special value, please answer the following</u>

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

2025 Tax Year

- Review Chadron Residential Parcels, North of the Railroad (Kenwood)
- Review Changefinder additions/changes via Pictometry Spring, 2024 Flight
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

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

Dawes County Agriculture Land Sales Criteria

Special Agriculture Value

Tax Year 2025

Dawes County is using “Special value” for tax year 2025. 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.