2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR

DAWSON COUNTY

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Dawson 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 Dawson 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

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cc: Nic VanCura, Dawson 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.

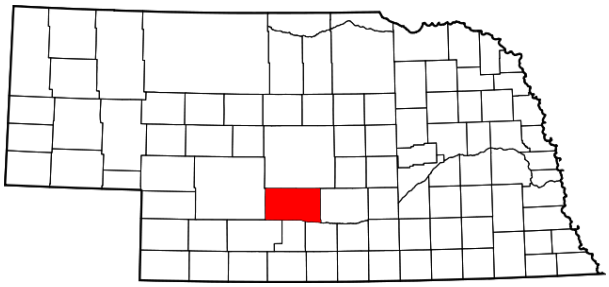
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

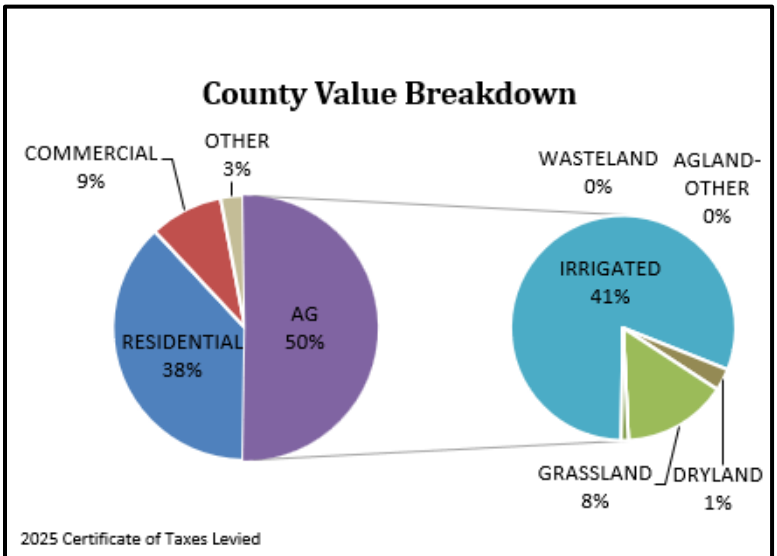
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 1,013 square miles, Dawson County has 24,554 residents, a 2 % population increase from the 2020 U.S. Census.[1] The report indicates that 66% of county housing is owner occupied and 93% of residents occupy the same house as in the prior year.[1] The average home value in the county is $168,108.[2]





CITY POPULATION CHANGE

	2015	2025	*Change*
COZAD	3,977	3,988	*0.3%*
EDDYVILLE	97	88	*-9.3%*
FARNAM	171	182	*6.4%*
GOTHENBURG	3,574	3,478	*-2.7%*
LEXINGTON	10,250	10,348	*1.0%*
OVERTON	594	607	*2.2%*
SUMNER	236	252	*6.8%*

The majority of the commercial properties in Dawson County are distributed among Lexington, Cozad, and Gothenburg. According to the latest information available from the U.S. Census Bureau, there are 672 employer establishments with a total employment figure of 9,577. This represents a 1% increase in total employment form 2022-2023.[1]

Agricultural land makes up significant valuation base in the county. A mix of irrigated and grass land makes up a majority of the agricultural land in the county. Dawson County is included in the Central Platte Natural Resources District (NRD).

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

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

Assessment Practices & Actions

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

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

The Dawson County Assessor has nine valuation groups for the residential class. A study of the valuation groupings shows that the county assessor stratifies property based on residential activity and unique characteristics. Valuation Groups 1 through 3 encompass the larger communities in the county. Valuation Groups 5 and 6 are both recreationally influenced, while the remainder are the smaller communities and the rural areas.

The six-year inspection and review cycle of the county assessor is examined. The county assessor has inspected the residential class within the six-year review cycle; depreciation was last updated in 2018-2025 for several valuation groups and lot value studies were last updated in 2019for all but four valuation groups. Depreciation and lot values should be updated after physical review to best equalize property values. Dawson County contracts the review work, the office staff then enters the information into their Computer-Assisted Mass Appraisal (CAMA) system.

The county assessor does not have a current, written valuation methodology on file; to improve the transparency in the valuation process one should be written for the current assessment year.

2026 Residential Correlation for Dawson County

2026 Residential Assessment Details for Dawson 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
1	Lexington	*2025	2023	*2025	*2025	
2	Cozad	2023	2023*	2023	2023	Costing update from 2021
3	Gothenburg	2024	2023	2024	2024	
4	Overton, Sumner, and Surrounding Rural Areas	2021	2023	2019	2022	Overton increased by 4%, Overton Rural, Sumner, and Sumner Rural each increased by 8%
5	Johnson Lake	2021	2023*	*2024	2021	Costing update from 2021
6	Lakeview Acres & Midway Lake	2021	2023	2019	2020	
7	Eddyville, Farnam, and surrounding rural areas	2020	2023	2019	2021-2022	Increased 8%
8	Cozad & Lexington Rural	2018	2023	2019	2021	Increased 3%
9	Gothenburg Rural & Wild Horse Golf Course	2020	2023	2019	2020	Increased 3%
Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll.						

Description of Analysis

The statistical analysis for Dawson County Residential class shows 519 sales. All measures of central tendency are within statutorily prescribed parameters and the qualitative statistics are within the IAAO acceptable range. Further analysis by valuation groupings shows that all have sufficient sales for analysis and a median within the acceptable range, and most have qualitative statistics that support assessment uniformity. Valuation Group 7 has a high PRD with a small sample of seven sales, with multiple outliers and various price levels, it is difficult to determine if the sample is truly regressive. A substat of Valuation Group 7 can be found in the appendix of this report

A comparison of the 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL), shows a change consistent with the reported actions from the assessor.

Equalization and Quality of Assessment

A review of the assessment practices for Dawson County along with the statistics suggests that the assessments within the class are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	151	95.01	96.95	95.59	08.38	101.42
2	126	99.73	105.17	103.11	17.73	102.00
3	151	94.35	94.43	92.91	11.39	101.64
4	15	93.91	97.28	97.77	17.77	99.50
5	29	96.14	98.29	95.53	15.45	102.89
7	7	92.01	83.33	75.17	21.99	110.86
8	30	92.95	97.77	100.63	20.59	97.16
9	10	94.62	97.32	94.92	18.84	102.53
_____ALL_____	519	95.64	98.17	96.58	13.56	101.65

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dawson County is 96%.

Assessment Practices & Actions

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

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

The six-year inspection and review cycle of the county assessor is examined. The county assessor has inspected the commercial class within the six-year review cycle; however, depreciation was last updated in 2017 and should be updated after physical review to be equalize values effectively. Dawson County utilizes a contract appraiser for the review work, the office staff then enters the information into their Computer-Assisted Mass Appraisal (CAMA) system.

2026 Commercial Assessment Details for Dawson 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
1	Cozad, Gothenburg, Lexington and Industrial	2017	*2023	2022	2022	
2	Remainder of County	2017	*2023	2022	2022	

Additional comments:
Routine maintenance and pick-up work was completed and placed on the assessment roll.

* = assessment action for current year

Description of Analysis

The statistical analysis for the commercial class in Dawson County provided 51 sales for measurement purposes. All measures of central tendency and qualitative statistics are within the acceptable range. Further analysis shows that both valuation groups have a median in the acceptable range. Valuation Group 2 consists of six sales with a high PRD and a slightly regressive nature. However, the sample size is too small to truly determine assessment equity. A substat of Valuation Group 2 is available in the appendix of this report.

A review of the sold parcels compared to the change in the 2026 County Abstract of Assessment for Real Property, Form 45, Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows that the commercial population moved at a similar rate as the sales.

Equalization and Quality of Assessment

A complete review of the assessment practices for Dawson County, review of statistics with sufficient sales, and other available information suggests that the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	45	96.71	98.98	97.13	19.71	101.90
2	6	98.16	93.65	88.21	17.15	106.17
_____ALL_____	51	96.71	98.36	96.84	19.43	101.57

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dawson County is 97%.

Assessment Practices & Actions

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

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

The Dawson County Assessor uses two market areas for agricultural land. Market Area 1 encompasses most of the county. The northern portion of Market Area 1 is made up of rolling hills while the southern portion is mainly the Platte River Basin. The Platte River valley is mainly cropland while the hills are generally grassland. Market Area 2 is in the southwestern corner of the county with terrain that is much more rugged; this market area has historically been strongly held, with few sales in each study period. Market areas are adequately identified in Dawson County.

The six-year inspection and review cycle of the county assessor is examined. The county assessor has inspected agricultural outbuildings and dwellings within the six-year review cycle; depreciation was last updated in 2016, and lot values were last updated in 2019. Depreciation and lot studies must be updated in the next assessment year. Dawson County contracts the review work, the office staff then enters the information into their Computer-Assisted Mass Appraisal (CAMA) system. Aerial imagery is utilized for a land use study.

Dawson County has a limited number of acres in the Conservation Reserve Program (CRP), and very few have been identified. Intensive use is recognized and valued accordingly. The county assessor does have special valuation applications on file. For Dawson County the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, so the uninfluenced value is developed from uninfluenced grassland sales that are not adjacent to the river.

2026 Agricultural Correlation for Dawson County

2026 Agricultural Assessment Details for Dawson 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	2016	2023	2019	2020-2022	
AB DW	Agricultural dwellings	2016	2023	2019	2020-2022	
Additional comments: Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Platte River Valley and North. Majority grassland.	2022	Increased grassland 3% and irrigated land 10%
2	Southwestern Corner with rougher terrain.	2022	Increased grassland 3% and irrigated land 10%
Additional comments: * = assessment action for current year			

Description of Analysis

The statistical analysis for the agricultural class in Dawson County provides 84 sales for measurement purposes. Two measures of central tendency are within the acceptable range while the mean and COD are high. Further analysis of the 80% MLU By Market Area shows that irrigated and grass both have a median in range and sufficient sales for analysis. Dryland in both market areas has a low median with three sales overall.

A comparison of the 2026 Average Acre Value Comparison Chart shows that Dawson County is comparable to surrounding counties in all three classes. The Dawson County Assessor moves both market areas at the same rate, ensuring that values are adjusted with the market.

Dawson County contains a school district bond subject to a 50% assessment pursuant to LB2. A statistical profile for the sales in the school district is included in the appendix of this report. With 23 sales, the median of the school district is 46%. A review of the statistics and the values reported by the county assessor indicates that the valuations were reduced as required.

Review of the 2026 County Abstract of Assessment for Real Property Form 45 (Abstract) Compared to the 2025 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county assessor. A large change in Other Agland of this report is not a value change, just an inconsistency between how value is reporting on the CTL and the Abstract.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized. The quality of assessment of the agricultural class meets generally accepted mass appraisal techniques.

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Irrigated_____						
County	60	70.08	82.39	70.27	29.45	117.25
1	60	70.08	82.39	70.27	29.45	117.25
_____Dry_____						
County	3	55.26	57.25	53.58	17.25	106.85
1	2	58.25	58.25	51.40	24.55	113.33
2	1	55.26	55.26	55.26	00.00	100.00
_____Grass_____						
County	14	70.19	71.46	66.05	19.42	108.19
1	14	70.19	71.46	66.05	19.42	108.19
_____ALL_____	84	70.08	78.63	68.84	28.01	114.22

Level of Value

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

Special Valuation Level of Value

A review of agricultural land values in Dawson County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Dawson County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dawson County is 46%.

Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land values in Dawson County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Dawson County is 46%.

2026 Opinions of the Property Tax Administrator for Dawson 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	**96**	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	**97**	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.
School Bond Value Agricultural Land	**46**	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.

STATE OF NEBRASKA
PROPERTY TAX ADMINISTRATOR
DEPT. OF REVENUE PROPERTY ASSESSMENT DIVISION

Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary

for Dawson County

Residential Real Property - Current

Number of Sales	519	Median	95.64
Total Sales Price	$117,242,240	Mean	98.17
Total Adj. Sales Price	$117,242,240	Wgt. Mean	96.58
Total Assessed Value	$113,235,008	Average Assessed Value of the Base	$156,259
Avg. Adj. Sales Price	$225,900	Avg. Assessed Value	$218,179

Confidence Interval - Current

95% Median C.I	94.42 to 96.83
95% Wgt. Mean C.I	94.74 to 98.43
95% Mean C.I	96.34 to 100.00
% of Value of the Class of all Real Property Value in the County	34.47
% of Records Sold in the Study Period	5.04
% of Value Sold in the Study Period	7.04

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	558	95	94.77
2024	614	95	94.80
2023	757	93	93.00
2022	727	94	94.38

2026 Commission Summary

for Dawson County

Commercial Real Property - Current

Number of Sales	51	Median	96.71
Total Sales Price	$21,308,900	Mean	98.36
Total Adj. Sales Price	$21,308,900	Wgt. Mean	96.84
Total Assessed Value	$20,634,808	Average Assessed Value of the Base	$333,802
Avg. Adj. Sales Price	$417,822	Avg. Assessed Value	$404,604

Confidence Interval - Current

95% Median C.I	87.15 to 104.99
95% Wgt. Mean C.I	93.33 to 100.35
95% Mean C.I	91.80 to 104.92
% of Value of the Class of all Real Property Value in the County	9.12
% of Records Sold in the Study Period	4.00
% of Value Sold in the Study Period	4.84

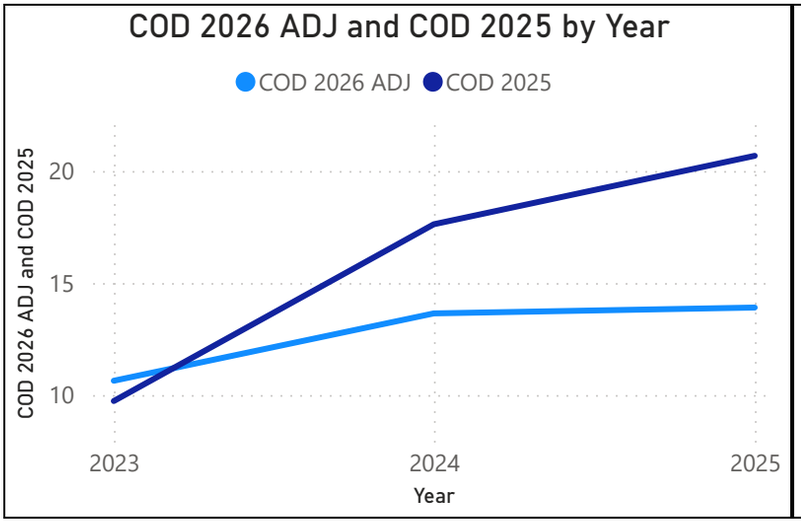
Commercial Real Property - History

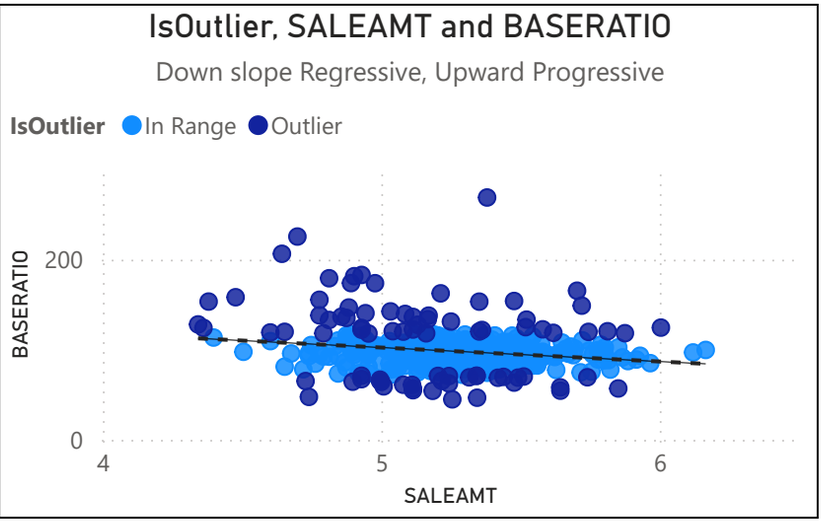
Year	Number of Sales	LOV	Median
2025	95	95	94.52
2024	84	98	97.89
2023	95	100	99.79
2022	76	95	95.43

Dawson Residential Preliminary Stats Comparison To R&O Stats

		Median			Mean			Weighted Mean		
VAL GRP	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	151	95.01	85.57	11.03%	96.95	86.49	12.10%	95.59	86.61	10.37%
2	126	99.72	83.61	19.28%	105.17	87.21	20.58%	103.11	85.45	20.67%
3	151	94.35	94.35	0.00%	94.43	94.20	0.24%	92.91	92.24	0.73%
4	15	93.91	78.65	19.41%	97.28	84.11	15.65%	97.77	84.16	16.17%
5	29	96.14	81.78	17.56%	98.29	85.16	15.42%	95.53	82.62	15.63%
7	7	92.01	68.56	34.21%	83.33	70.15	18.79%	75.17	63.90	17.64%
8	30	92.94	90.70	2.47%	97.77	93.74	4.31%	100.63	96.19	4.62%
9	10	94.61	92.40	2.39%	97.32	94.00	3.53%	94.92	91.65	3.56%
Total	**519**	**95.64**	**89.61**	**6.72%**	**98.17**	**89.11**	**10.17%**	**96.58**	**87.77**	**10.04%**

		COD			PRD			MIN			MAX		
VAL GRP	Count	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	151	8.38	21.41	-60.85%	101.43	99.85	1.57%	54.97	38.36	43.31%	225.53	204.01	10.55%
2	126	17.73	18.32	-3.22%	101.99	102.06	-0.07%	47.55	41.26	15.25%	268.88	218.40	23.11%
3	151	11.39	12.08	-5.64%	101.63	102.13	-0.48%	44.83	43.34	3.44%	182.92	182.92	0.00%
4	15	17.77	25.66	-30.74%	99.50	99.95	-0.45%	64.39	45.49	41.56%	173.86	160.03	8.64%
5	29	15.44	15.93	-3.08%	102.88	103.07	-0.18%	56.91	49.52	14.92%	148.83	128.07	16.21%
7	7	21.99	32.08	-31.46%	110.85	109.78	0.97%	46.64	39.14	19.17%	113.44	105.88	7.14%
8	30	20.59	22.11	-6.87%	97.16	97.45	-0.30%	63.43	37.58	68.79%	165.42	161.21	2.61%
9	10	18.85	19.10	-1.35%	102.53	102.56	-0.03%	58.13	50.73	14.58%	154.00	144.53	6.56%
Total	**519**	**13.56**	**17.98**	**-24.58%**	**101.64**	**101.52**	**0.12%**	**44.83**	**37.58**	**19.28%**	**268.88**	**218.40**	**23.11%**





24 Dawson

RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	519	MEDIAN :	96	COV :	21.63
Total Sales Price :	117,242,240	WGT. MEAN :	97	STD :	21.23
Total Adj. Sales Price :	117,242,240	MEAN :	98	Avg. Abs. Dev :	12.97
Total Assessed Value :	113,235,008				
Avg. Adj. Sales Price :	225,900	COD :	13.56	MAX Sales Ratio :	268.88
Avg. Assessed Value :	218,179	PRD :	101.65	MIN Sales Ratio :	44.83

95% Median C.I. :	94.42 to 96.83
95% Wgt. Mean C.I. :	94.74 to 98.43
95% Mean C.I. :	96.34 to 100.00

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-23 To 31-DEC-23	61	101.14	102.51	100.55	10.63	101.95	54.46	148.83	97.27 to 105.89	245,083	246,425
01-JAN-24 To 31-MAR-24	49	98.05	98.65	98.02	11.97	100.64	47.55	181.54	94.43 to 99.72	195,805	191,920
01-APR-24 To 30-JUN-24	94	95.41	99.45	95.41	14.44	104.23	58.13	225.53	93.24 to 98.73	191,442	182,648
01-JUL-24 To 30-SEP-24	95	94.98	98.51	95.86	14.66	102.76	44.83	179.25	93.22 to 96.59	225,744	216,404
01-OCT-24 To 31-DEC-24	28	95.61	95.72	93.79	09.79	102.06	70.72	128.00	91.25 to 99.75	205,318	192,559
01-JAN-25 To 31-MAR-25	50	91.92	93.69	96.62	14.55	96.97	54.28	158.17	86.94 to 97.09	215,054	207,792
01-APR-25 To 30-JUN-25	70	92.73	97.39	96.46	13.26	100.96	56.91	268.88	91.15 to 95.87	281,333	271,365
01-JUL-25 To 30-SEP-25	72	94.24	96.84	95.51	14.07	101.39	54.97	182.92	89.56 to 97.72	236,967	226,318
_____Study Yrs_____											
01-OCT-23 To 30-SEP-24	299	96.84	99.65	97.15	13.54	102.57	44.83	225.53	95.48 to 98.42	213,999	207,904
01-OCT-24 To 30-SEP-25	220	93.76	96.16	95.90	13.36	100.27	54.28	268.88	91.82 to 95.48	242,075	232,144
_____Calendar Yrs_____											
01-JAN-24 To 31-DEC-24	266	95.70	98.58	95.87	13.64	102.83	44.83	225.53	94.42 to 97.18	205,957	197,455
_____ALL_____	519	95.64	98.17	96.58	13.56	101.65	44.83	268.88	94.42 to 96.83	225,900	218,179

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	151	95.01	96.95	95.59	08.38	101.42	54.97	225.53	93.87 to 97.37	207,021	197,893
2	126	99.73	105.17	103.11	17.73	102.00	47.55	268.88	97.44 to 107.13	174,290	179,718
3	151	94.35	94.43	92.91	11.39	101.64	44.83	182.92	92.32 to 95.76	182,186	169,269
4	15	93.91	97.28	97.77	17.77	99.50	64.39	173.86	80.78 to 106.33	203,993	199,439
5	29	96.14	98.29	95.53	15.45	102.89	56.91	148.83	88.37 to 109.38	612,715	585,355
7	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149
8	30	92.95	97.77	100.63	20.59	97.16	63.43	165.42	82.57 to 107.33	340,294	342,443
9	10	94.62	97.32	94.92	18.84	102.53	58.13	154.00	75.59 to 119.74	401,990	381,573
_____ALL_____	519	95.64	98.17	96.58	13.56	101.65	44.83	268.88	94.42 to 96.83	225,900	218,179

24 Dawson

RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	519	MEDIAN :	96	COV :	21.63	95% Median C.I. :	94.42 to 96.83
Total Sales Price :	117,242,240	WGT. MEAN :	97	STD :	21.23	95% Wgt. Mean C.I. :	94.74 to 98.43
Total Adj. Sales Price :	117,242,240	MEAN :	98	Avg. Abs. Dev :	12.97	95% Mean C.I. :	96.34 to 100.00
Total Assessed Value :	113,235,008						
Avg. Adj. Sales Price :	225,900	COD :	13.56	MAX Sales Ratio :	268.88		
Avg. Assessed Value :	218,179	PRD :	101.65	MIN Sales Ratio :	44.83		*Printed:3/20/2026 2:03:54PM*

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	508	95.70	98.17	96.74	13.47	101.48	44.83	268.88	94.43 to 96.83	218,810	211,685
06	11	94.00	97.98	93.62	17.22	104.66	69.34	133.72	77.44 to 120.14	553,364	518,081
07											
_____ALL_____	519	95.64	98.17	96.58	13.56	101.65	44.83	268.88	94.42 to 96.83	225,900	218,179

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	126.06	129.73	129.65	08.69	100.06	113.44	153.35	N/A	23,500	30,468
__Ranges Excl. Low $__											
Greater Than 4,999	519	95.64	98.17	96.58	13.56	101.65	44.83	268.88	94.42 to 96.83	225,900	218,179
Greater Than 14,999	519	95.64	98.17	96.58	13.56	101.65	44.83	268.88	94.42 to 96.83	225,900	218,179
Greater Than 29,999	515	95.48	97.92	96.56	13.41	101.41	44.83	268.88	94.35 to 96.71	227,472	219,637
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	126.06	129.73	129.65	08.69	100.06	113.44	153.35	N/A	23,500	30,468
30,000 TO 59,999	16	96.91	111.41	108.57	32.24	102.62	47.55	225.53	81.11 to 119.79	47,405	51,469
60,000 TO 99,999	64	103.70	108.82	108.01	19.05	100.75	64.39	182.92	99.13 to 110.29	80,808	87,284
100,000 TO 149,999	87	95.83	97.20	97.51	13.28	99.68	54.97	142.46	94.13 to 99.52	128,459	125,259
150,000 TO 249,999	186	94.43	95.76	96.00	10.92	99.75	44.83	268.88	93.15 to 96.32	193,754	186,010
250,000 TO 499,999	130	93.78	94.33	94.35	09.64	99.98	54.46	154.00	92.08 to 95.79	317,693	299,756
500,000 TO 999,999	29	94.00	97.62	96.48	15.67	101.18	56.91	165.42	88.37 to 102.38	652,163	629,228
1,000,000 +	3	99.67	107.01	105.31	09.22	101.61	96.89	124.46	N/A	1,263,667	1,330,724
_____ALL_____	519	95.64	98.17	96.58	13.56	101.65	44.83	268.88	94.42 to 96.83	225,900	218,179

RESIDENTIAL IMPROVED **Type : Qualified**

Number of Sales :	7	Median :	92	COV :	30.69	95% Median C.I. :	46.64 to 113.44
Total Sales Price :	1,454,000	Wgt. Mean :	75	STD :	25.57	95% Wgt. Mean C.I. :	49.73 to 100.62
Total Adj. Sales Price :	1,454,000	Mean :	83	Avg.Abs.Dev :	20.23	95% Mean C.I. :	59.68 to 106.98
Total Assessed Value :	1,093,040						
Avg. Adj. Sales Price :	207,714	COD :	21.99	MAX Sales Ratio :	113.44		
Avg. Assessed Value :	156,149	PRD :	110.86	MIN Sales Ratio :	46.64		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2023 To 12/31/2023	1	54.46	54.46	54.46		100.00	54.46	54.46	N/A	440,000	239,622
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	3	73.74	74.60	71.11	25.67	104.91	46.64	103.43	N/A	157,000	111,645
10/01/2024 To 12/31/2024	1	113.44	113.44	113.44		100.00	113.44	113.44	N/A	25,000	28,360
01/01/2025 To 03/31/2025	1	92.01	92.01	92.01		100.00	92.01	92.01	N/A	340,000	312,835
04/01/2025 To 06/30/2025	1	99.60	99.60	99.60		100.00	99.60	99.60	N/A	178,000	177,288
07/01/2025 To 09/30/2025											
_____Study Yrs_____											
10/01/2023 To 09/30/2024	4	64.10	69.57	63.07	29.67	110.31	46.64	103.43	N/A	227,750	143,639
10/01/2024 To 09/30/2025	3	99.60	101.68	95.48	07.17	106.49	92.01	113.44	N/A	181,000	172,828
_____Calendar Yrs_____											
01/01/2024 To 12/31/2024	4	88.59	84.31	73.24	27.23	115.11	46.64	113.44	N/A	124,000	90,824
_______ALL_______											
10/01/2023 To 09/30/2025	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
7	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149
_______ALL_______											
10/01/2023 To 09/30/2025	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149

RESIDENTIAL IMPROVED **Type : Qualified**

Number of Sales :	7	Median :	92	COV :	30.69	95% Median C.I. :	46.64 to 113.44
Total Sales Price :	1,454,000	Wgt. Mean :	75	STD :	25.57	95% Wgt. Mean C.I. :	49.73 to 100.62
Total Adj. Sales Price :	1,454,000	Mean :	83	Avg.Abs.Dev :	20.23	95% Mean C.I. :	59.68 to 106.98
Total Assessed Value :	1,093,040						
Avg. Adj. Sales Price :	207,714	COD :	21.99	MAX Sales Ratio :	113.44		
Avg. Assessed Value :	156,149	PRD :	110.86	MIN Sales Ratio :	46.64		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149
06											
07											
_____ALL_____											
10/01/2023 To 09/30/2025	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149

RESIDENTIAL IMPROVED **Type : Qualified**

Number of Sales :	7	Median :	92	COV :	30.69
Total Sales Price :	1,454,000	Wgt. Mean :	75	STD :	25.57
Total Adj. Sales Price :	1,454,000	Mean :	83	Avg.Abs.Dev :	20.23
Total Assessed Value :	1,093,040				
Avg. Adj. Sales Price :	207,714	COD :	21.99	MAX Sales Ratio :	113.44
Avg. Assessed Value :	156,149	PRD :	110.86	MIN Sales Ratio :	46.64

95% Median C.I. :	46.64 to 113.44										
95% Wgt. Mean C.I. :	49.73 to 100.62										
95% Mean C.I. :	59.68 to 106.98										

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	113.44	113.44	113.44		100.00	113.44	113.44	N/A	25,000	28,360
__Ranges Excl. Low $__											
Greater Than 4,999	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149
Greater Than 15,000	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149
Greater Than 30,000	6	82.88	78.31	74.51	24.17	105.10	46.64	103.43	46.64 to 103.43	238,167	177,447
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	113.44	113.44	113.44		100.00	113.44	113.44	N/A	25,000	28,360
30,000 TO 59,999											
60,000 TO 99,999	1	73.74	73.74	73.74		100.00	73.74	73.74	N/A	90,000	66,365
100,000 TO 149,999											
150,000 TO 249,999	3	99.60	83.22	79.76	19.01	104.34	46.64	103.43	N/A	186,333	148,619
250,000 TO 499,999	2	73.24	73.24	70.83	25.64	103.40	54.46	92.01	N/A	390,000	276,229
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	7	92.01	83.33	75.17	21.99	110.86	46.64	113.44	46.64 to 113.44	207,714	156,149

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

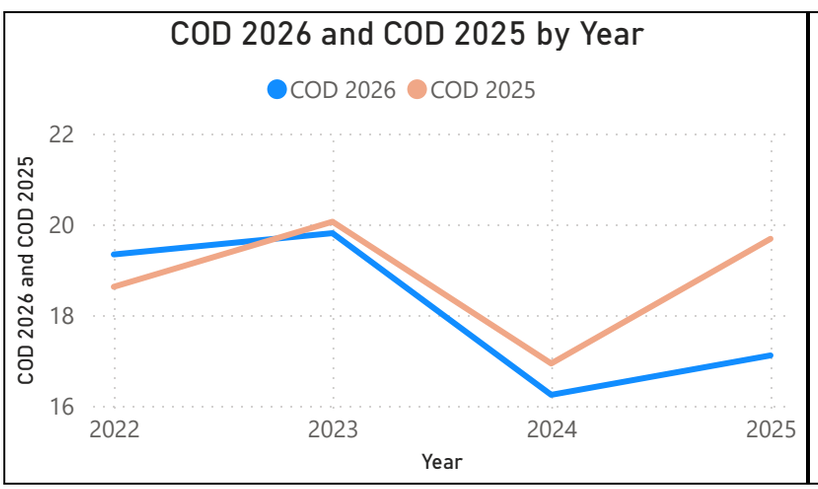
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	7	Total	Increase	0%

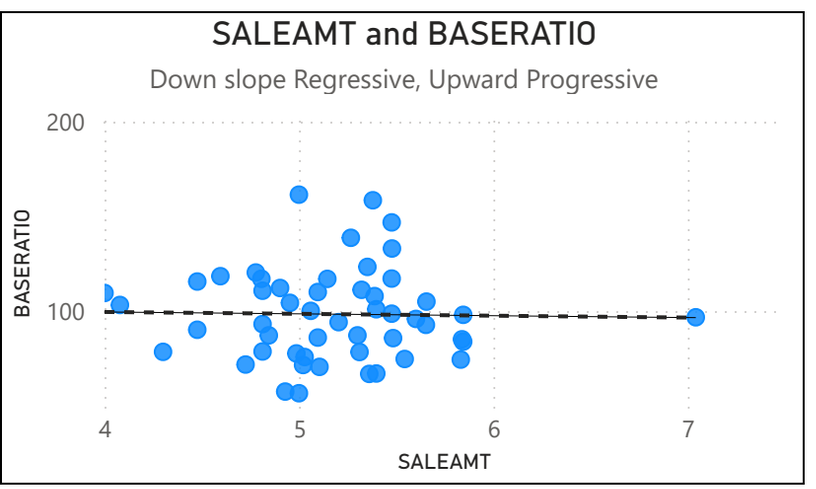
What IF

Dawson Commercial Preliminary Stats Comparison To R&O Stats

		Median			Mean			Weighted Mean		
VAL GRP	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	45	96.71	91.96	5.16%	98.98	92.69	6.79%	97.13	88.93	9.22%
2	6	98.16	64.20	52.89%	93.65	73.31	27.75%	88.21	73.67	19.73%
Total	**51**	**96.71**	**91.84**	**5.29%**	**98.36**	**90.41**	**8.79%**	**96.84**	**88.43**	**9.51%**

		COD			PRD			MIN			MAX		
VAL GRP	Count	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	45	19.71	18.21	8.19%	101.90	104.23	6.79%	56.61	51.66	9.58%	161.45	151.12	6.84%
2	6	17.15	34.22	-49.88%	106.17	99.50	27.75%	66.81	45.52	46.79%	117.02	106.90	9.46%
Total	**51**	**19.43**	**19.68**	**-1.24%**	**101.57**	**102.25**	**8.79%**	**56.61**	**45.52**	**24.37%**	**161.45**	**151.12**	**6.84%**





24 Dawson

COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	51	MEDIAN :	97	COV :	24.30
Total Sales Price :	21,308,900	WGT. MEAN :	97	STD :	23.90
Total Adj. Sales Price :	21,308,900	MEAN :	98	Avg. Abs. Dev :	18.79
Total Assessed Value :	20,634,808				
Avg. Adj. Sales Price :	417,822	COD :	19.43	MAX Sales Ratio :	161.45
Avg. Assessed Value :	404,604	PRD :	101.57	MIN Sales Ratio :	56.61

95% Median C.I. :	87.15 to 104.99
95% Wgt. Mean C.I. :	93.33 to 100.35
95% Mean C.I. :	91.80 to 104.92

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-22 To 31-DEC-22	7	110.04	109.28	105.30	19.34	103.78	67.03	161.45	67.03 to 161.45	204,286	215,120
01-JAN-23 To 31-MAR-23	6	81.66	82.75	95.50	18.92	86.65	57.48	112.17	57.48 to 112.17	1,966,167	1,877,777
01-APR-23 To 30-JUN-23	4	102.43	99.77	96.37	13.06	103.53	78.65	115.58	N/A	80,000	77,094
01-JUL-23 To 30-SEP-23	1	92.71	92.71	92.71	00.00	100.00	92.71	92.71	N/A	450,000	417,204
01-OCT-23 To 31-DEC-23	7	103.21	108.28	120.60	21.17	89.78	71.51	146.81	71.51 to 146.81	130,207	157,025
01-JAN-24 To 31-MAR-24	4	93.63	97.04	88.32	12.31	109.87	83.87	117.02	N/A	237,275	209,550
01-APR-24 To 30-JUN-24	3	74.37	76.33	84.35	18.56	90.49	56.61	98.00	N/A	493,333	416,104
01-JUL-24 To 30-SEP-24	6	82.77	90.21	89.10	16.85	101.25	74.69	120.34	74.69 to 120.34	229,119	204,147
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	2	93.76	93.76	94.83	24.78	98.87	70.53	116.98	N/A	133,793	126,878
01-APR-25 To 30-JUN-25	5	109.53	118.98	126.33	17.83	94.18	85.99	158.49	N/A	184,200	232,704
01-JUL-25 To 30-SEP-25	6	95.86	94.02	92.96	11.16	101.14	71.76	111.21	71.76 to 111.21	234,675	218,147
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	18	94.98	97.40	96.44	19.46	101.00	57.48	161.45	78.65 to 112.17	777,611	749,893
01-OCT-23 To 30-SEP-24	20	92.58	95.82	93.54	20.56	102.44	56.61	146.81	78.37 to 104.99	235,763	220,528
01-OCT-24 To 30-SEP-25	13	104.33	103.58	104.99	17.11	98.66	70.53	158.49	85.08 to 116.98	199,741	209,705
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	18	95.42	97.02	97.13	19.81	99.89	57.48	146.81	78.46 to 112.17	748,803	727,301
01-JAN-24 To 31-DEC-24	13	87.15	89.11	87.05	16.24	102.37	56.61	120.34	74.69 to 104.99	292,601	254,722
_____ALL_____	51	96.71	98.36	96.84	19.43	101.57	56.61	161.45	87.15 to 104.99	417,822	404,604

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	45	96.71	98.98	97.13	19.71	101.90	56.61	161.45	85.99 to 107.89	457,783	444,660
2	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184
_____ALL_____	51	96.71	98.36	96.84	19.43	101.57	56.61	161.45	87.15 to 104.99	417,822	404,604

24 Dawson

COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	51	MEDIAN :	97	COV :	24.30	95% Median C.I. :	87.15 to 104.99
Total Sales Price :	21,308,900	WGT. MEAN :	97	STD :	23.90	95% Wgt. Mean C.I. :	93.33 to 100.35
Total Adj. Sales Price :	21,308,900	MEAN :	98	Avg. Abs. Dev :	18.79	95% Mean C.I. :	91.80 to 104.92
Total Assessed Value :	20,634,808						
Avg. Adj. Sales Price :	417,822	COD :	19.43	MAX Sales Ratio :	161.45		
Avg. Assessed Value :	404,604	PRD :	101.57	MIN Sales Ratio :	56.61		

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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	158.49	158.49	158.49	00.00	100.00	158.49	158.49	N/A	240,000	380,373
03	50	96.27	97.15	96.13	18.62	101.06	56.61	161.45	85.99 to 104.99	421,378	405,089
04											
_____ALL_____	51	96.71	98.36	96.84	19.43	101.57	56.61	161.45	87.15 to 104.99	417,822	404,604

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000	2	106.37	106.37	106.08	02.97	100.27	103.21	109.53	N/A	11,000	11,669
Less Than 30,000	3	103.21	97.07	92.93	10.04	104.45	78.46	109.53	N/A	14,000	13,010
__Ranges Excl. Low $__											
Greater Than 4,999	51	96.71	98.36	96.84	19.43	101.57	56.61	161.45	87.15 to 104.99	417,822	404,604
Greater Than 14,999	49	95.83	98.03	96.83	19.98	101.24	56.61	161.45	85.99 to 104.99	434,427	420,642
Greater Than 29,999	48	96.27	98.44	96.84	19.93	101.65	56.61	161.45	85.99 to 107.89	443,060	429,079
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	2	106.37	106.37	106.08	02.97	100.27	103.21	109.53	N/A	11,000	11,669
15,000 TO 29,999	1	78.46	78.46	78.46	00.00	100.00	78.46	78.46	N/A	20,000	15,691
30,000 TO 59,999	4	102.85	98.97	96.04	17.53	103.05	71.76	118.40	N/A	38,150	36,640
60,000 TO 99,999	10	98.72	95.86	94.40	17.28	101.55	57.48	120.34	77.62 to 117.02	74,100	69,952
100,000 TO 149,999	9	85.99	94.33	94.59	27.68	99.73	56.61	161.45	70.53 to 116.98	116,065	109,787
150,000 TO 249,999	9	107.89	107.34	107.97	21.13	99.42	66.81	158.49	78.37 to 138.67	211,111	227,942
250,000 TO 499,999	11	98.61	101.59	101.31	17.23	100.28	67.03	146.81	74.69 to 133.02	332,610	336,964
500,000 TO 999,999	4	84.48	85.33	85.41	07.35	99.91	74.37	98.00	N/A	692,500	591,459
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +	1	96.71	96.71	96.71	00.00	100.00	96.71	96.71	N/A	11,000,000	10,637,707
_____ALL_____	51	96.71	98.36	96.84	19.43	101.57	56.61	161.45	87.15 to 104.99	417,822	404,604

24 Dawson

COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	51	MEDIAN :	97	COV :	24.30
Total Sales Price :	21,308,900	WGT. MEAN :	97	STD :	23.90
Total Adj. Sales Price :	21,308,900	MEAN :	98	Avg. Abs. Dev :	18.79
Total Assessed Value :	20,634,808				
Avg. Adj. Sales Price :	417,822	COD :	19.43	MAX Sales Ratio :	161.45
Avg. Assessed Value :	404,604	PRD :	101.57	MIN Sales Ratio :	56.61

95% Median C.I. :	87.15 to 104.99	
95% Wgt. Mean C.I. :	93.33 to 100.35	
95% Mean C.I. :	91.80 to 104.92	
		Printed:3/20/2026 2:03:57PM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	109.53	109.53	109.53	00.00	100.00	109.53	109.53	N/A	10,000	10,953
342	1	92.71	92.71	92.71	00.00	100.00	92.71	92.71	N/A	450,000	417,204
344	13	98.61	103.43	103.13	18.27	100.29	71.76	161.45	78.37 to 123.31	224,451	231,465
350	4	113.88	101.18	93.79	14.74	107.88	56.61	120.34	N/A	67,500	63,306
352	1	158.49	158.49	158.49	00.00	100.00	158.49	158.49	N/A	240,000	380,373
353	4	87.16	86.42	81.44	10.70	106.11	67.03	104.33	N/A	152,475	124,169
386	2	80.20	80.20	79.82	06.87	100.48	74.69	85.70	N/A	327,500	261,400
390	1	66.81	66.81	66.81	00.00	100.00	66.81	66.81	N/A	230,000	153,665
394	1	70.53	70.53	70.53	00.00	100.00	70.53	70.53	N/A	127,585	89,980
406	8	98.16	99.66	112.41	20.33	88.66	71.51	146.81	71.51 to 146.81	96,681	108,675
407	1	74.37	74.37	74.37	00.00	100.00	74.37	74.37	N/A	680,000	505,695
419	2	114.43	114.43	111.80	16.25	102.35	95.83	133.02	N/A	350,500	391,864
442	2	117.09	117.09	117.12	00.06	99.97	117.02	117.15	N/A	182,050	213,226
470	2	108.54	108.54	109.37	07.78	99.24	100.10	116.98	N/A	127,500	139,448
471	3	78.65	75.42	70.57	13.83	106.87	57.48	90.12	N/A	60,000	42,339
494	1	96.71	96.71	96.71	00.00	100.00	96.71	96.71	N/A	11,000,000	10,637,707
528	4	96.49	97.01	90.62	13.00	107.05	83.87	111.21	N/A	461,250	417,999
_____ALL_____	51	96.71	98.36	96.84	19.43	101.57	56.61	161.45	87.15 to 104.99	417,822	404,604

COMMERCIAL IMPROVED — **Type : Qualified**

Number of Sales :	6	Median :	98	COV :	22.40	95% Median C.I. :	66.81 to 117.02
Total Sales Price :	708,685	Wgt. Mean :	88	STD :	20.98	95% Wgt. Mean C.I. :	58.42 to 118.00
Total Adj. Sales Price :	708,685	Mean :	94	Avg.Abs.Dev :	16.83	95% Mean C.I. :	71.63 to 115.67
Total Assessed Value :	625,105						
Avg. Adj. Sales Price :	118,114	COD :	17.15	MAX Sales Ratio :	117.02		
Avg. Assessed Value :	104,184	PRD :	106.17	MIN Sales Ratio :	66.81		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	1	66.81	66.81	66.81		100.00	66.81	66.81	N/A	230,000	153,665
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	103.21	103.21	103.21		100.00	103.21	103.21	N/A	12,000	12,385
01/01/2024 To 03/31/2024	1	117.02	117.02	117.02		100.00	117.02	117.02	N/A	64,100	75,010
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	70.53	70.53	70.53		100.00	70.53	70.53	N/A	127,585	89,980
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	102.16	102.16	106.93	08.86	95.54	93.11	111.21	N/A	137,500	147,033
_____Study Yrs_____											
10/01/2022 To 09/30/2023	1	66.81	66.81	66.81		100.00	66.81	66.81	N/A	230,000	153,665
10/01/2023 To 09/30/2024	2	110.12	110.12	114.84	06.27	95.89	103.21	117.02	N/A	38,050	43,698
10/01/2024 To 09/30/2025	3	93.11	91.62	95.39	14.56	96.05	70.53	111.21	N/A	134,195	128,015
_____Calendar Yrs_____											
01/01/2023 To 12/31/2023	2	85.01	85.01	68.62	21.41	123.89	66.81	103.21	N/A	121,000	83,025
01/01/2024 To 12/31/2024	1	117.02	117.02	117.02		100.00	117.02	117.02	N/A	64,100	75,010
_______ALL_______											
10/01/2022 To 09/30/2025	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184

COMMERCIAL IMPROVED **Type : Qualified**

Number of Sales :	6	Median :	98	COV :	22.40	95% Median C.I. :	66.81 to 117.02
Total Sales Price :	708,685	Wgt. Mean :	88	STD :	20.98	95% Wgt. Mean C.I. :	58.42 to 118.00
Total Adj. Sales Price :	708,685	Mean :	94	Avg.Abs.Dev :	16.83	95% Mean C.I. :	71.63 to 115.67
Total Assessed Value :	625,105						
Avg. Adj. Sales Price :	118,114	COD :	17.15	MAX Sales Ratio :	117.02		
Avg. Assessed Value :	104,184	PRD :	106.17	MIN Sales Ratio :	66.81		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
2	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184
_____ALL_____											
10/01/2022 To 09/30/2025	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02											
03	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184
04											
_____ALL_____											
10/01/2022 To 09/30/2025	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184

COMMERCIAL IMPROVED **Type : Qualified**

Number of Sales :	6	Median :	98	COV :	22.40	95% Median C.I. :	66.81 to 117.02
Total Sales Price :	708,685	Wgt. Mean :	88	STD :	20.98	95% Wgt. Mean C.I. :	58.42 to 118.00
Total Adj. Sales Price :	708,685	Mean :	94	Avg.Abs.Dev :	16.83	95% Mean C.I. :	71.63 to 115.67
Total Assessed Value :	625,105						
Avg. Adj. Sales Price :	118,114	COD :	17.15	MAX Sales Ratio :	117.02		
Avg. Assessed Value :	104,184	PRD :	106.17	MIN Sales Ratio :	66.81		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	1	103.21	103.21	103.21		100.00	103.21	103.21	N/A	12,000	12,385
Less Than 30,000	1	103.21	103.21	103.21		100.00	103.21	103.21	N/A	12,000	12,385
__Ranges Excl. Low $__											
Greater Than 4,999	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184
Greater Than 15,000	5	93.11	91.74	87.95	19.53	104.31	66.81	117.02	N/A	139,337	122,544
Greater Than 30,000	5	93.11	91.74	87.95	19.53	104.31	66.81	117.02	N/A	139,337	122,544
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	103.21	103.21	103.21		100.00	103.21	103.21	N/A	12,000	12,385
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	105.07	105.07	104.98	11.38	100.09	93.11	117.02	N/A	64,550	67,765
100,000 TO 149,999	1	70.53	70.53	70.53		100.00	70.53	70.53	N/A	127,585	89,980
150,000 TO 249,999	2	89.01	89.01	88.00	24.94	101.15	66.81	111.21	N/A	220,000	193,605
250,000 TO 499,999											
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 +											
_____ALL_____											
10/01/2022 To 09/30/2025	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184

COMMERCIAL IMPROVED **Type : Qualified**

Number of Sales :	6	Median :	98	COV :	22.40	95% Median C.I. :	66.81 to 117.02
Total Sales Price :	708,685	Wgt. Mean :	88	STD :	20.98	95% Wgt. Mean C.I. :	58.42 to 118.00
Total Adj. Sales Price :	708,685	Mean :	94	Avg.Abs.Dev :	16.83	95% Mean C.I. :	71.63 to 115.67
Total Assessed Value :	625,105						
Avg. Adj. Sales Price :	118,114	COD :	17.15	MAX Sales Ratio :	117.02		
Avg. Assessed Value :	104,184	PRD :	106.17	MIN Sales Ratio :	66.81		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
390	1	66.81	66.81	66.81		100.00	66.81	66.81	N/A	230,000	153,665
394	1	70.53	70.53	70.53		100.00	70.53	70.53	N/A	127,585	89,980
406	2	98.16	98.16	94.68	05.14	103.68	93.11	103.21	N/A	38,500	36,453
442	1	117.02	117.02	117.02		100.00	117.02	117.02	N/A	64,100	75,010
528	1	111.21	111.21	111.21		100.00	111.21	111.21	N/A	210,000	233,545
_____ALL_____											
10/01/2022 To 09/30/2025	6	98.16	93.65	88.21	17.15	106.17	66.81	117.02	66.81 to 117.02	118,114	104,184

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

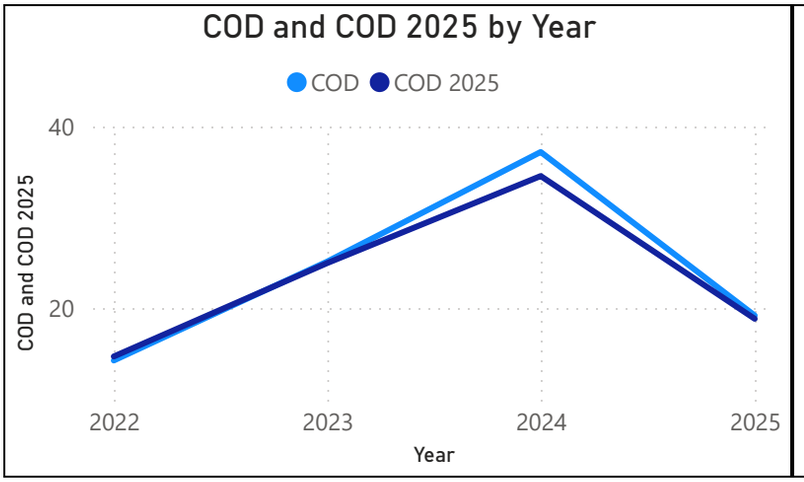
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

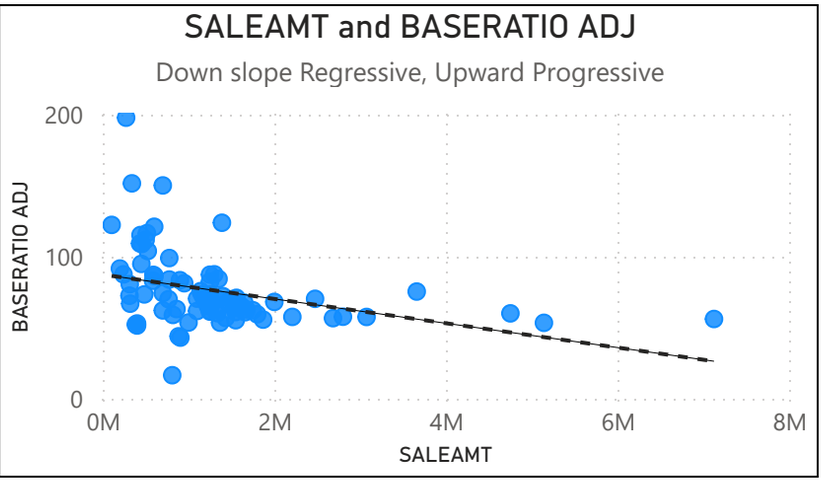
What IF

Dawson Agricultural Preliminary Stats Comparison To R&O Stats

		Median			Mean			Weighted Mean		
MARKET	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	82	70.21	64.14	9.46%	79.12	73.05	8.32%	69.12	63.67	8.56%
2	2	58.52	55.97	4.56%	58.52	55.97	4.56%	57.97	55.85	3.80%
Total	**84**	**70.08**	**64.05**	**9.41%**	**78.63**	**72.64**	**8.25%**	**68.84**	**63.47**	**8.46%**

		COD			PRD		
MARKET	Count	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	82	28.24	28.51	-0.97%	114.48	114.73	-0.22%
2	2	5.58	1.27	339.70%	100.96	100.22	0.74%
Total	**84**	**28.01**	**28.18**	**-0.58%**	**114.22**	**114.44**	**-0.19%**





24 Dawson

AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	84	MEDIAN :	70	COV :	38.97
Total Sales Price :	106,934,678	WGT. MEAN :	69	STD :	30.64
Total Adj. Sales Price :	106,934,678	MEAN :	79	Avg. Abs. Dev :	19.63
Total Assessed Value :	73,615,005				
Avg. Adj. Sales Price :	1,273,032	COD :	28.01	MAX Sales Ratio :	197.86
Avg. Assessed Value :	876,369	PRD :	114.22	MIN Sales Ratio :	16.56

95% Median C.I. :	65.43 to 73.55
95% Wgt. Mean C.I. :	64.84 to 72.84
95% Mean C.I. :	72.08 to 85.18

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-OCT-22 To 31-DEC-22	8	73.47	76.53	71.97	14.21	106.34	53.54	104.00	53.54 to 104.00	865,652	622,967
01-JAN-23 To 31-MAR-23	16	68.55	75.40	67.54	21.55	111.64	57.58	116.55	58.99 to 87.34	1,400,784	946,054
01-APR-23 To 30-JUN-23	9	67.75	79.81	75.75	30.80	105.36	43.03	123.91	61.08 to 115.24	1,120,267	848,630
01-JUL-23 To 30-SEP-23	2	61.19	61.19	66.11	14.54	92.56	52.29	70.08	N/A	863,500	570,902
01-OCT-23 To 31-DEC-23	8	63.55	73.51	62.26	28.06	118.07	51.54	121.08	51.54 to 121.08	1,478,995	920,779
01-JAN-24 To 31-MAR-24	12	73.47	73.14	72.34	16.01	101.11	43.95	99.05	60.29 to 84.36	926,585	670,282
01-APR-24 To 30-JUN-24	10	72.90	82.66	72.61	28.92	113.84	55.69	150.17	56.89 to 122.39	1,420,619	1,031,567
01-JUL-24 To 30-SEP-24	3	61.34	61.59	62.22	07.01	98.99	55.26	68.17	N/A	1,600,000	995,587
01-OCT-24 To 31-DEC-24	4	174.75	174.75	172.20	13.23	101.48	151.63	197.86	N/A	306,250	527,367
01-JAN-25 To 31-MAR-25	4	69.57	70.42	66.16	10.90	106.44	60.10	82.45	N/A	2,158,000	1,427,669
01-APR-25 To 30-JUN-25	5	69.10	71.00	66.43	14.65	106.88	56.72	87.60	N/A	1,432,155	951,437
01-JUL-25 To 30-SEP-25	3	53.44	44.38	50.28	29.06	88.27	16.56	63.14	N/A	2,270,858	1,141,850
_____Study Yrs_____											
01-OCT-22 To 30-SEP-23	35	70.08	75.98	70.24	21.76	108.17	43.03	123.91	64.35 to 74.39	1,175,633	825,716
01-OCT-23 To 30-SEP-24	33	70.00	75.06	68.43	23.26	109.69	43.95	150.17	62.03 to 81.31	1,271,429	870,062
01-OCT-24 To 30-SEP-25	16	71.33	91.80	67.15	50.61	136.71	16.56	197.86	60.10 to 151.63	1,489,397	1,000,180
_____Calendar Yrs_____											
01-JAN-23 To 31-DEC-23	35	67.03	75.29	67.93	25.11	110.83	43.03	123.91	61.79 to 72.24	1,315,826	893,788
01-JAN-24 To 31-DEC-24	29	73.49	89.24	74.82	37.19	119.27	43.95	197.86	62.83 to 87.23	1,081,042	808,803
_____ALL_____	84	70.08	78.63	68.84	28.01	114.22	16.56	197.86	65.43 to 73.55	1,273,032	876,369

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	82	70.21	79.12	69.12	28.24	114.47	16.56	197.86	65.58 to 74.39	1,271,764	879,010
2	2	58.53	58.53	57.97	05.59	100.97	55.26	61.79	N/A	1,325,000	768,096
_____ALL_____	84	70.08	78.63	68.84	28.01	114.22	16.56	197.86	65.43 to 73.55	1,273,032	876,369

24 Dawson

AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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

Number of Sales :	84	MEDIAN :	70	COV :	38.97	95% Median C.I. :	65.43 to 73.55
Total Sales Price :	106,934,678	WGT. MEAN :	69	STD :	30.64	95% Wgt. Mean C.I. :	64.84 to 72.84
Total Adj. Sales Price :	106,934,678	MEAN :	79	Avg. Abs. Dev :	19.63	95% Mean C.I. :	72.08 to 85.18
Total Assessed Value :	73,615,005						
Avg. Adj. Sales Price :	1,273,032	COD :	28.01	MAX Sales Ratio :	197.86		
Avg. Assessed Value :	876,369	PRD :	114.22	MIN Sales Ratio :	16.56		

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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
_____Irrigated_____											
County	45	70.07	84.50	70.74	32.41	119.45	53.65	197.86	64.35 to 83.92	1,232,403	871,774
1	45	70.07	84.50	70.74	32.41	119.45	53.65	197.86	64.35 to 83.92	1,232,403	871,774
_____Dry_____											
County	3	55.26	57.25	53.58	17.25	106.85	43.95	72.54	N/A	915,350	490,441
1	2	58.25	58.25	51.40	24.55	113.33	43.95	72.54	N/A	598,025	307,400
2	1	55.26	55.26	55.26	00.00	100.00	55.26	55.26	N/A	1,550,000	856,523
_____Grass_____											
County	14	70.19	71.46	66.05	19.42	108.19	51.54	122.39	52.98 to 83.46	1,158,363	765,068
1	14	70.19	71.46	66.05	19.42	108.19	51.54	122.39	52.98 to 83.46	1,158,363	765,068
_____ALL_____	84	70.08	78.63	68.84	28.01	114.22	16.56	197.86	65.43 to 73.55	1,273,032	876,369

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	60	70.08	82.39	70.27	29.45	117.25	53.54	197.86	65.07 to 81.31	1,391,634	977,934
1	60	70.08	82.39	70.27	29.45	117.25	53.54	197.86	65.07 to 81.31	1,391,634	977,934
_____Dry_____											
County	3	55.26	57.25	53.58	17.25	106.85	43.95	72.54	N/A	915,350	490,441
1	2	58.25	58.25	51.40	24.55	113.33	43.95	72.54	N/A	598,025	307,400
2	1	55.26	55.26	55.26	00.00	100.00	55.26	55.26	N/A	1,550,000	856,523
_____Grass_____											
County	14	70.19	71.46	66.05	19.42	108.19	51.54	122.39	52.98 to 83.46	1,158,363	765,068
1	14	70.19	71.46	66.05	19.42	108.19	51.54	122.39	52.98 to 83.46	1,158,363	765,068
_____ALL_____	84	70.08	78.63	68.84	28.01	114.22	16.56	197.86	65.43 to 73.55	1,273,032	876,369

Dawson County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	6,950	7,580	6,459	5,088	5,661	5,431	5,190	5,239	**6,671**
Custer	4	3,280	3,288	3,288	3,013	2,657	2,657	2,483	2,326	**3,020**
Custer	5	4,044	4,044	4,033	3,706	3,270	3,270	2,943	2,861	**3,752**
Buffalo	1	7,958	7,943	7,679	7,492	5,804	7,000	6,513	6,512	**7,344**
Phelps	1	8,847	8,847	7,225	6,597	6,300	6,150	5,950	5,384	**8,299**
Gosper	1	8,382	8,382	6,907	5,559	n/a	5,222	4,885	4,633	**7,962**
Lincoln	4	3,375	3,353	2,843	3,285	3,375	3,325	3,026	3,138	**3,278**
Dawson	2	5,196	5,196	5,196	4,496	n/a	2,584	2,379	2,331	**4,894**
Lincoln	4	3,375	3,353	2,843	3,285	3,375	3,325	3,026	3,138	**3,278**
Gosper	1	8,382	8,382	6,907	5,559	n/a	5,222	4,885	4,633	**7,962**
Frontier	1	4,334	4,352	4,278	4,339	4,300	4,275	4,217	4,155	**4,327**

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	**2,745**
Custer	4	n/a	1,445	1,403	1,174	1,102	1,085	1,021	1,021	**1,248**
Custer	5	n/a	1,728	1,620	1,404	1,404	1,296	1,220	1,220	**1,499**
Buffalo	1	2,860	2,859	2,670	2,669	2,480	2,470	2,320	2,320	**2,549**
Phelps	1	3,200	3,200	3,050	2,800	2,700	2,550	2,300	1,975	**3,052**
Gosper	1	n/a	2,408	2,288	2,161	1,984	1,693	1,606	1,606	**2,267**
Lincoln	4	1,350	1,350	1,350	1,350	1,350	1,275	1,275	1,275	**1,337**
Dawson	2	n/a	1,879	1,878	1,676	1,676	1,460	1,243	1,026	**1,591**
Lincoln	4	1,350	1,350	1,350	1,350	1,350	1,275	1,275	1,275	**1,337**
Gosper	1	n/a	2,408	2,288	2,161	1,984	1,693	1,606	1,606	**2,267**
Frontier	1	2,000	2,000	1,950	1,950	1,900	n/a	1,850	1,850	**1,977**

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1,351	1,351	1,339	1,282	1,238	1,226	1,194	1,182	**1,320**
Custer	4	1,244	1,316	1,319	1,182	1,302	840	n/a	260	**1,188**
Custer	5	1,117	1,284	1,274	1,155	1,275	680	1,050	1,489	**1,244**
Buffalo	1	2,090	2,088	2,045	2,015	1,983	1,940	1,905	n/a	**2,019**
Phelps	1	1,543	1,499	1,425	1,372	1,325	1,278	1,062	1,150	**1,420**
Gosper	1	1,220	1,230	1,219	1,219	1,632	n/a	1,219	1,719	**1,222**
Lincoln	4	1,050	1,050	1,050	1,050	1,050	910	910	910	**1,040**
Dawson	2	924	924	742	742	742	n/a	805	n/a	**781**
Lincoln	4	1,050	1,050	1,050	1,050	1,050	910	910	910	**1,040**
Gosper	1	1,220	1,230	1,219	1,219	1,632	n/a	1,219	1,719	**1,222**
Frontier	1	765	765	765	n/a	765	765	765	765	**765**

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Custer	4	1,060	n/a	50
Custer	5	1,093	1,218	50
Buffalo	1	1,786	760	540
Phelps	1	1,500	1,000	100
Gosper	1	n/a	n/a	100
Lincoln	4	n/a	n/a	461
Dawson	2	n/a	n/a	50
Lincoln	4	n/a	n/a	461
Gosper	1	n/a	n/a	100
Frontier	1	1,504	n/a	n/a

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

AGRICULTURAL - BASE STAT **Type : Qualified**

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	23	Median :	46	COV :	22.83	95% Median C.I. :	41.52 to 48.96
Total Sales Price :	30,944,040	Wgt. Mean :	45	STD :	11.17	95% Wgt. Mean C.I. :	33.80 to 55.55
Total Adj. Sales Price :	30,944,040	Mean :	49	Avg.Abs.Dev :	07.27	95% Mean C.I. :	44.09 to 53.75
Total Assessed Value :	13,824,508						
Avg. Adj. Sales Price :	1,345,393	COD :	15.78	MAX Sales Ratio :	76.83		
Avg. Assessed Value :	601,066	PRD :	109.49	MIN Sales Ratio :	37.13	Printed :	03/19/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Qrtrs_____											
10/01/2022 To 12/31/2022	3	47.10	46.84	46.16	02.34	101.47	45.07	48.36	N/A	1,047,213	483,391
01/01/2023 To 03/31/2023	5	44.68	49.37	45.04	17.86	109.61	39.63	72.87	N/A	1,389,208	625,764
04/01/2023 To 06/30/2023	2	74.74	74.74	74.70	02.80	100.05	72.65	76.83	N/A	447,500	334,298
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	58.37	58.37	58.37		100.00	58.37	58.37	N/A	242,000	141,248
01/01/2024 To 03/31/2024	5	48.96	47.81	47.10	06.68	101.51	40.19	54.21	N/A	1,084,648	510,831
04/01/2024 To 06/30/2024	2	37.53	37.53	37.47	01.07	100.16	37.13	37.93	N/A	1,651,174	618,772
07/01/2024 To 09/30/2024	1	45.45	45.45	45.45		100.00	45.45	45.45	N/A	2,000,000	908,961
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	41.89	41.89	40.89	04.37	102.45	40.06	43.72	N/A	3,066,000	1,253,567
04/01/2025 To 06/30/2025	2	43.35	43.35	42.91	06.30	101.03	40.62	46.07	N/A	1,430,887	613,941
07/01/2025 To 09/30/2025											
_____Study Yrs_____											
10/01/2022 To 09/30/2023	10	47.63	53.69	47.78	21.18	112.37	39.63	76.83	41.52 to 72.87	1,098,268	524,759
10/01/2023 To 09/30/2024	9	46.67	46.43	44.15	11.87	105.16	37.13	58.37	37.93 to 54.21	1,218,621	537,990
10/01/2024 To 09/30/2025	4	42.17	42.62	41.53	05.41	102.62	40.06	46.07	N/A	2,248,443	933,754
_____Calendar Yrs_____											
01/01/2023 To 12/31/2023	8	53.27	56.84	48.73	25.04	116.64	39.63	76.83	39.63 to 76.83	1,010,380	492,333
01/01/2024 To 12/31/2024	8	46.06	44.94	43.83	10.36	102.53	37.13	54.21	37.13 to 54.21	1,340,698	587,582
_______ALL_______											
10/01/2022 To 09/30/2025	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066

AGRICULTURAL - BASE STAT **Type : Qualified**

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	23	Median :	46	COV :	22.83	95% Median C.I. :	41.52 to 48.96
Total Sales Price :	30,944,040	Wgt. Mean :	45	STD :	11.17	95% Wgt. Mean C.I. :	33.80 to 55.55
Total Adj. Sales Price :	30,944,040	Mean :	49	Avg.Abs.Dev :	07.27	95% Mean C.I. :	44.09 to 53.75
Total Assessed Value :	13,824,508						
Avg. Adj. Sales Price :	1,345,393	COD :	15.78	MAX Sales Ratio :	76.83		
Avg. Assessed Value :	601,066	PRD :	109.49	MIN Sales Ratio :	37.13	Printed :	03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066
_____ALL_____											
10/01/2022 To 09/30/2025	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
100009											
210180											
240001											
240004											
240011	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066
240020											
240101											
320095											
370030											
_____ALL_____											
10/01/2022 To 09/30/2025	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066

AGRICULTURAL - BASE STAT **Type : Qualified**

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	23	Median :	46	COV :	22.83	95% Median C.I. :	41.52 to 48.96
Total Sales Price :	30,944,040	Wgt. Mean :	45	STD :	11.17	95% Wgt. Mean C.I. :	33.80 to 55.55
Total Adj. Sales Price :	30,944,040	Mean :	49	Avg.Abs.Dev :	07.27	95% Mean C.I. :	44.09 to 53.75
Total Assessed Value :	13,824,508						
Avg. Adj. Sales Price :	1,345,393	COD :	15.78	MAX Sales Ratio :	76.83		
Avg. Assessed Value :	601,066	PRD :	109.49	MIN Sales Ratio :	37.13	Printed :	03/19/2026

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	18	44.88	48.55	44.14	17.69	109.99	37.13	76.83	40.19 to 48.16	1,514,009	668,332
1	18	44.88	48.55	44.14	17.69	109.99	37.13	76.83	40.19 to 48.16	1,514,009	668,332
_____Dry_____											
County	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
1	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
_____Grass_____											
County	2	48.98	48.98	48.99	00.04	99.98	48.96	49.00	N/A	820,332	401,842
1	2	48.98	48.98	48.99	00.04	99.98	48.96	49.00	N/A	820,332	401,842
_____ALL_____											
10/01/2022 To 09/30/2025	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Irrigated_____											
County	19	45.07	48.45	44.27	16.88	109.44	37.13	76.83	40.19 to 48.16	1,513,144	669,940
1	19	45.07	48.45	44.27	16.88	109.44	37.13	76.83	40.19 to 48.16	1,513,144	669,940
_____Dry_____											
County	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
1	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
_____Grass_____											
County	2	48.98	48.98	48.99	00.04	99.98	48.96	49.00	N/A	820,332	401,842
1	2	48.98	48.98	48.99	00.04	99.98	48.96	49.00	N/A	820,332	401,842
_____ALL_____											
10/01/2022 To 09/30/2025	23	46.07	48.92	44.68	15.78	109.49	37.13	76.83	41.52 to 48.96	1,345,393	601,066

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

DAWSON COUNTY

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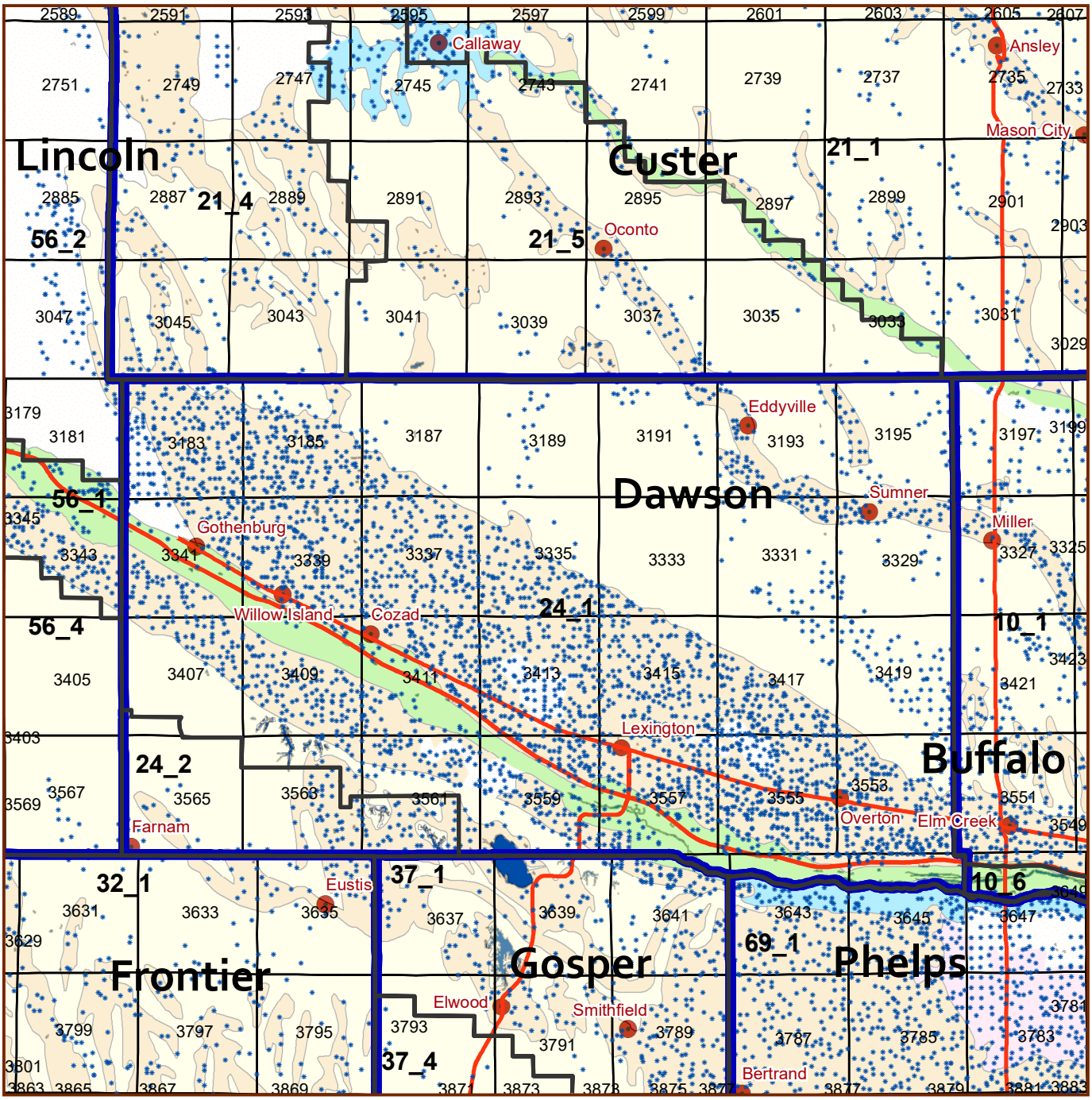


Legend

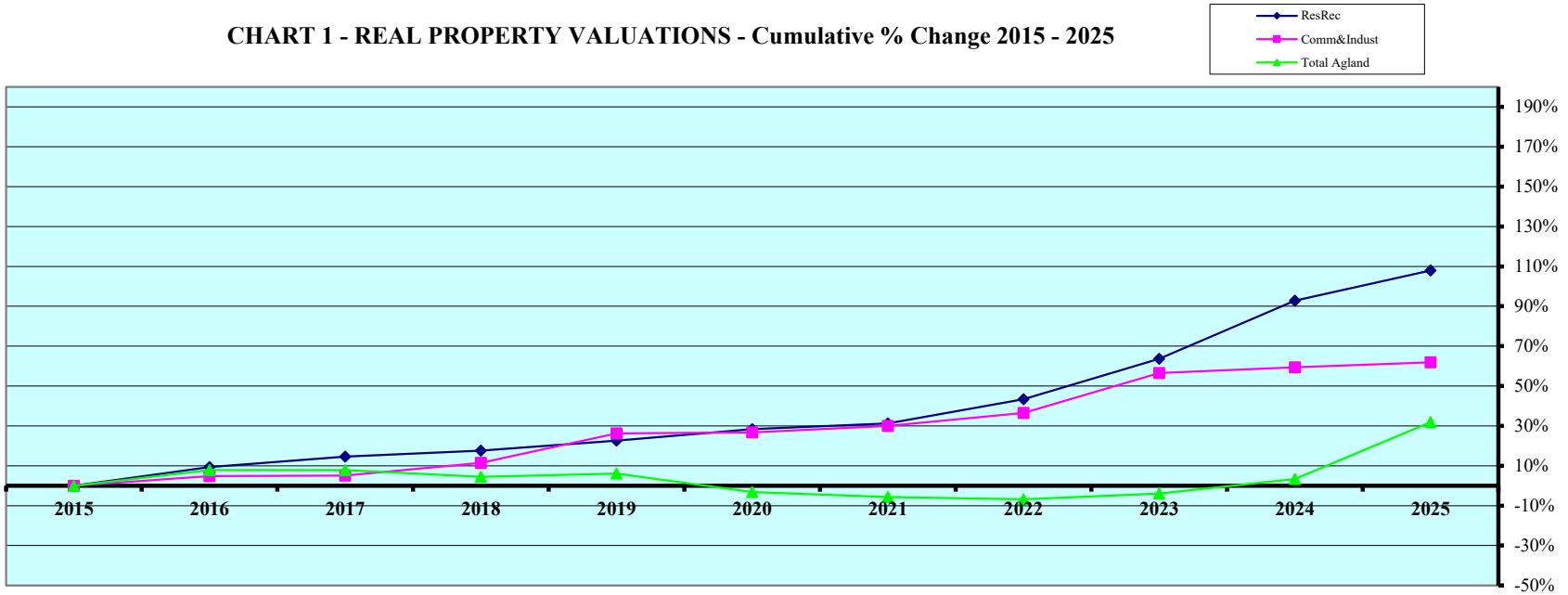
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Commercial & Industrial (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Total Agricultural Land (1) Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	707,005,113	-	-	-	237,585,741	-	-	-	1,641,643,143	-	-	-
2016	773,044,351	66,039,238	9.34%	9.34%	249,127,319	11,541,578	4.86%	4.86%	1,769,967,049	128,323,906	7.82%	7.82%
2017	810,261,475	37,217,124	4.81%	14.60%	249,577,923	450,604	0.18%	5.05%	1,770,728,075	761,026	0.04%	7.86%
2018	831,155,570	20,894,095	2.58%	17.56%	264,743,511	15,165,588	6.08%	11.43%	1,714,996,890	-55,731,185	-3.15%	4.47%
2019	866,943,677	35,788,107	4.31%	22.62%	300,005,639	35,262,128	13.32%	26.27%	1,741,232,061	26,235,171	1.53%	6.07%
2020	907,838,079	40,894,402	4.72%	28.41%	300,999,457	993,818	0.33%	26.69%	1,589,427,619	-151,804,442	-8.72%	-3.18%
2021	927,816,606	19,978,527	2.20%	31.23%	308,763,102	7,763,645	2.58%	29.96%	1,548,308,062	-41,119,557	-2.59%	-5.69%
2022	1,013,450,614	85,634,008	9.23%	43.34%	324,433,047	15,669,945	5.08%	36.55%	1,529,878,837	-18,429,225	-1.19%	-6.81%
2023	1,157,332,085	143,881,471	14.20%	63.70%	371,842,790	47,409,743	14.61%	56.51%	1,577,771,285	47,892,448	3.13%	-3.89%
2024	1,363,020,945	205,688,860	17.77%	92.79%	378,852,715	7,009,925	1.89%	59.46%	1,696,296,162	118,524,877	7.51%	3.33%
2025	1,470,174,361	107,153,416	7.86%	107.94%	384,594,525	5,741,810	1.52%	61.88%	2,164,388,991	468,092,829	27.59%	31.84%

Rate Annual %chg: Residential & Recreational **7.60%** Commercial & Industrial **4.93%** Agricultural Land **2.80%**

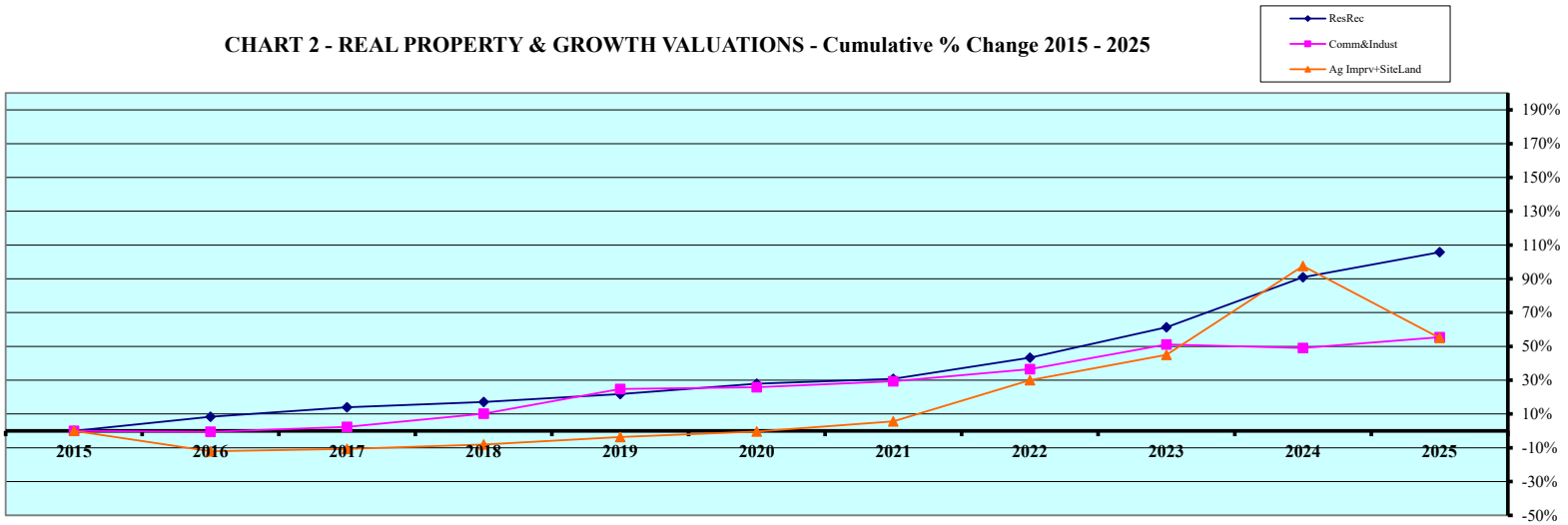
Cnty# 24
County DAWSON

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: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational [1] Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Commercial & Industrial [1] Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	707,005,113	5,128,780	0.73%	701,876,333	--	--	237,585,741	2,412,203	1.02%	235,173,538	--	--
2016	773,044,351	6,499,088	0.84%	766,545,263	8.42%	8.42%	249,127,319	12,869,825	5.17%	236,257,494	-0.56%	-0.56%
2017	810,261,475	4,457,116	0.55%	805,804,359	4.24%	13.97%	249,577,923	6,526,312	2.61%	243,051,611	-2.44%	2.30%
2018	831,155,570	3,590,875	0.43%	827,564,695	2.14%	17.05%	264,743,511	2,927,365	1.11%	261,816,146	4.90%	10.20%
2019	866,943,677	5,700,070	0.66%	861,243,607	3.62%	21.82%	300,005,639	3,372,581	1.12%	296,633,058	12.05%	24.85%
2020	907,838,079	3,561,798	0.39%	904,276,281	4.31%	27.90%	300,999,457	1,881,259	0.63%	299,118,198	-0.30%	25.90%
2021	927,816,606	3,392,892	0.37%	924,423,714	1.83%	30.75%	308,763,102	1,344,805	0.44%	307,418,297	2.13%	29.39%
2022	1,013,450,614	0	0.00%	1,013,450,614	9.23%	43.34%	324,433,047	5,191	0.00%	324,427,856	5.07%	36.55%
2023	1,157,332,085	16,407,405	1.42%	1,140,924,680	12.58%	61.37%	371,842,790	12,728,145	3.42%	359,114,645	10.69%	51.15%
2024	1,363,020,945	13,283,645	0.97%	1,349,737,300	16.62%	90.91%	378,852,715	24,707,250	6.52%	354,145,465	-4.76%	49.06%
2025	1,470,174,361	15,623,089	1.06%	1,454,551,272	6.72%	105.73%	384,594,525	15,300,534	3.98%	369,293,991	-2.52%	55.44%
Rate Ann%chg	7.60%		Resid & Recreat w/o growth		6.97%		4.93%			C & I w/o growth	2.43%	

Tax Year	Ag Improvements & Site Land [1] Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	163,813,046	--	--
2016	76,672,198	73,746,231	150,418,429	3,822,958	2.54%	146,595,471	-12.05%	-12.05%
2017	86,428,616	67,338,039	153,766,655	4,786,701	3.11%	148,979,954	-0.96%	-10.62%
2018	86,869,320	68,689,935	155,559,255	2,436,625	1.57%	153,122,630	-0.42%	-8.14%
2019	92,487,232	72,071,736	164,558,968	3,921,136	2.38%	160,637,832	3.26%	-3.63%
2020	97,527,409	72,991,742	170,519,151	4,414,594	2.59%	166,104,557	0.94%	-0.35%
2021	99,846,807	81,119,812	180,966,619	4,880,118	2.70%	176,086,501	3.26%	5.64%
2022	107,636,909	109,174,128	216,811,037	0	0.00%	216,811,037	19.81%	30.07%
2023	123,030,652	123,152,983	246,183,635	4,434,515	1.80%	241,749,120	11.50%	45.03%
2024	147,077,255	184,545,152	331,622,407	2,280,020	0.69%	329,342,387	33.78%	97.58%
2025	148,527,860	116,789,771	265,317,631	6,869,637	2.59%	258,447,994	-22.07%	55.05%
Rate Ann%chg	4.85%	4.64%	4.76%		Ag Imprv+Site w/o growth		3.71%	

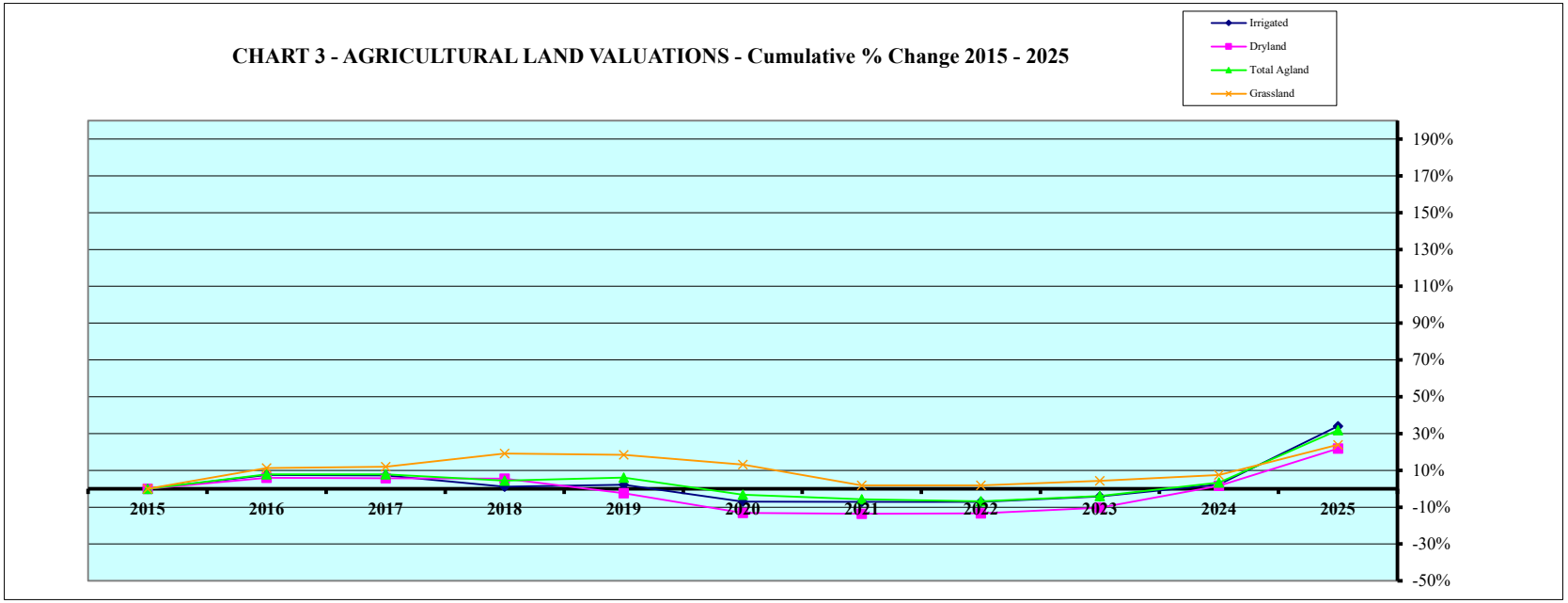
Cnty# 24
County DAWSON

CHART 2

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

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land Value	Value Chg	Ann%chg	Cmltv%chg	Dryland Value	Value Chg	Ann%chg	Cmltv%chg	Grassland Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,304,575,715	-	-	-	56,272,168	-	-	-	262,905,140	-	-	-
2016	1,402,378,038	97,802,323	7.50%	7.50%	59,631,285	3,359,117	5.97%	5.97%	292,621,316	29,716,176	11.30%	11.30%
2017	1,399,450,660	-2,927,378	-0.21%	7.27%	59,501,801	-129,484	-0.22%	5.74%	294,479,194	1,857,878	0.63%	12.01%
2018	1,319,410,717	-80,039,943	-5.72%	1.14%	59,342,136	-159,665	-0.27%	5.46%	313,234,164	18,754,970	6.37%	19.14%
2019	1,333,592,124	14,181,407	1.07%	2.22%	54,898,563	-4,443,573	-7.49%	-2.44%	311,373,125	-1,861,039	-0.59%	18.44%
2020	1,213,267,268	-120,324,856	-9.02%	-7.00%	48,896,426	-6,002,137	-10.93%	-13.11%	297,405,936	-13,967,189	-4.49%	13.12%
2021	1,211,941,705	-1,325,563	-0.11%	-7.10%	48,632,337	-264,089	-0.54%	-13.58%	267,873,341	-29,532,595	-9.93%	1.89%
2022	1,211,662,187	-279,518	-0.02%	-7.12%	48,743,384	111,047	0.23%	-13.38%	267,835,962	-37,379	-0.01%	1.88%
2023	1,249,756,083	38,093,896	3.14%	-4.20%	50,470,296	1,726,912	3.54%	-10.31%	274,250,630	6,414,668	2.39%	4.32%
2024	1,334,972,991	85,216,908	6.82%	2.33%	57,170,770	6,700,474	13.28%	1.60%	282,628,129	8,377,499	3.05%	7.50%
2025	1,748,516,000	413,543,009	30.98%	34.03%	68,563,291	11,392,521	19.93%	21.84%	325,756,401	43,128,272	15.26%	23.91%

Rate Ann.%chg: Irrigated **2.97%** Dryland **2.00%** Grassland **2.17%**

Tax Year	Waste Land [1] Value	Value Chg	Ann%chg	Cmltv%chg	Other Agland [1] Value	Value Chg	Ann%chg	Cmltv%chg	Total Agricultural Value	Value Chg	Ann%chg	Cmltv%chg
2015	127,351	-	-	-	17,762,769	-	-	-	1,641,643,143	-	-	-
2016	128,274	923	0.72%	0.72%	15,208,136	-2,554,633	-14.38%	-14.38%	1,769,967,049	128,323,906	7.82%	7.82%
2017	128,364	90	0.07%	0.80%	17,168,056	1,959,920	12.89%	-3.35%	1,770,728,075	761,026	0.04%	7.86%
2018	128,364	0	0.00%	0.80%	22,881,509	5,713,453	33.28%	28.82%	1,714,996,890	-55,731,185	-3.15%	4.47%
2019	78,490	-49,874	-38.85%	-38.37%	41,289,759	18,408,250	80.45%	132.45%	1,741,232,061	26,235,171	1.53%	6.07%
2020	93,913	15,423	19.65%	-26.26%	29,764,076	-11,525,683	-27.91%	67.56%	1,589,427,619	-151,804,442	-8.72%	-3.18%
2021	95,015	1,102	1.17%	-25.39%	19,765,664	-9,998,412	-33.59%	11.28%	1,548,308,062	-41,119,557	-2.59%	-5.69%
2022	95,706	691	0.73%	-24.85%	1,541,598	-18,224,066	-92.20%	-91.32%	1,529,878,837	-18,429,225	-1.19%	-6.81%
2023	93,586	-2,120	-2.22%	-26.51%	3,200,690	1,659,092	107.62%	-81.98%	1,577,771,285	47,892,448	3.13%	-3.89%
2024	93,602	16	0.02%	-26.50%	21,430,670	18,229,980	569.56%	20.65%	1,696,296,162	118,524,877	7.51%	3.33%
2025	93,300	-302	-0.32%	-26.74%	21,459,999	29,329	0.14%	20.81%	2,164,388,991	468,092,829	27.59%	31.84%

Cnty# 24
County DAWSON

Rate Ann.%chg: Total Agric Land **2.80%**

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026 **CHART 3**

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

Tax Year	IRRIGATED LAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	DRYLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	GRASSLAND Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	1,305,705,465	288,089	4,532			55,799,835	32,692	1,707			262,866,293	268,028	981		
2016	1,402,595,942	287,812	4,873	7.52%	7.52%	59,559,427	32,844	1,813	6.24%	6.24%	292,504,208	266,465	1,098	11.93%	11.93%
2017	1,400,365,042	287,338	4,874	0.01%	7.53%	59,638,870	32,891	1,813	-0.01%	6.23%	292,456,387	266,430	1,098	0.00%	11.92%
2018	1,320,867,229	287,085	4,601	-5.59%	1.51%	59,114,398	32,745	1,805	-0.44%	5.77%	312,925,643	268,054	1,167	6.35%	19.03%
2019	1,326,280,437	288,561	4,596	-0.10%	1.41%	57,260,590	31,753	1,803	-0.11%	5.65%	312,315,845	267,573	1,167	-0.02%	19.01%
2020	1,217,783,519	291,958	4,171	-9.25%	-7.97%	50,568,672	28,870	1,752	-2.87%	2.62%	297,027,232	265,868	1,117	-4.29%	13.91%
2021	1,211,207,651	292,309	4,144	-0.66%	-8.58%	49,149,402	28,318	1,736	-0.91%	1.69%	267,743,784	265,922	1,007	-9.88%	2.66%
2022	1,211,875,518	292,471	4,144	0.00%	-8.58%	48,649,786	28,067	1,733	-0.13%	1.55%	267,884,862	266,132	1,007	-0.03%	2.64%
2023	1,249,929,880	292,367	4,275	3.18%	-5.67%	50,446,662	28,154	1,792	3.37%	4.98%	275,824,659	265,956	1,037	3.03%	5.75%
2024	1,335,425,835	273,311	4,886	14.29%	7.81%	56,902,944	28,116	2,024	12.95%	18.57%	282,576,366	264,601	1,068	2.97%	8.89%
2025	1,748,615,187	292,085	5,987	22.52%	32.09%	68,592,768	28,198	2,433	20.20%	42.52%	325,702,880	264,677	1,231	15.23%	25.47%
Rate Annual %chg Average Value/Acre:			2.96%					2.09%					2.17%		

Tax Year	WASTE LAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	OTHER AGLAND (2) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	TOTAL AGRICULTURAL LAND (1) Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	127,351	2,547	50			17,157,036	19,329	888			1,641,655,980	610,684	2,688		
2016	127,324	2,546	50	0.00%	0.00%	15,228,724	17,068	892	0.52%	0.52%	1,770,015,625	606,735	2,917	8.52%	8.52%
2017	128,124	2,562	50	0.00%	0.00%	15,190,616	17,050	891	-0.15%	0.37%	1,767,779,039	606,271	2,916	-0.05%	8.47%
2018	128,146	2,563	50	0.00%	0.00%	41,932,975	19,238	2,180	144.65%	145.56%	1,734,968,391	609,686	2,846	-2.41%	5.86%
2019	105,117	2,102	50	0.00%	0.00%	53,965,957	19,561	2,759	26.57%	210.81%	1,749,927,946	609,550	2,871	0.88%	6.79%
2020	101,333	2,019	50	0.38%	0.38%	26,689,320	20,621	1,294	-53.09%	45.81%	1,592,170,076	609,336	2,613	-8.98%	-2.80%
2021	93,660	1,865	50	0.04%	0.41%	28,049,353	20,637	1,359	5.01%	53.12%	1,556,243,850	609,052	2,555	-2.21%	-4.95%
2022	94,912	1,890	50	0.00%	0.41%	19,784,863	20,577	961	-29.26%	8.32%	1,548,289,941	609,138	2,542	-0.53%	-5.45%
2023	97,154	1,934	50	0.07%	0.48%	10,253,482	3,538	2,898	201.44%	226.52%	1,586,551,837	591,949	2,680	5.45%	-0.30%
2024	93,531	1,861	50	0.02%	0.50%	3,201,844	1,155	2,771	-4.39%	212.19%	1,678,200,520	569,044	2,949	10.03%	9.71%
2025	93,300	1,856	50	0.00%	0.50%	3,231,621	1,166	2,773	0.06%	212.37%	2,146,235,756	587,981	3,650	23.77%	35.78%
Rate Annual %chg Average Value/Acre:													2.72%		

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DAWSON

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

CHART 4

CHART 5 - 2025 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
24,111	DAWSON	208,360,100	59,638,566	202,724,861	1,333,232,765	305,038,327	79,556,198	136,941,596	2,164,388,991	148,527,860	116,789,771	4,257	4,755,203,292
cnty sectorvalue % of total value:		*4.38%*	*1.25%*	*4.26%*	*28.04%*	*6.41%*	*1.67%*	*2.88%*	*45.52%*	*3.12%*	*2.46%*	*0.00%*	*100.00%*
Pop.	**Municipality:**	**Personal Prop**	**StateAsd PP**	**StateAsd Real**	**Residential**	**Commercial**	**Industrial**	**Recreation**	**Agland**	**Agdwell&HS**	**AgImprv&FS**	**Minerals**	**Total Value**
3,988	COZAD	9,364,293	7,742,101	10,518,070	180,230,176	0	0	55,854,997	2,269,156	0	0	0	265,978,793
16.54%	*%sector of county sector*	*4.49%*	*12.98%*	*5.19%*	*13.52%*			*40.79%*	*0.10%*				*5.59%*
	%sector of municipality	*3.52%*	*2.91%*	*3.95%*	*67.76%*			*21.00%*	*0.85%*				*100.00%*
88	EDDYVILLE	124,159	55,234	6,270	3,092,424	0	0	333,836	0	0	0	0	3,611,923
0.36%	*%sector of county sector*	*0.06%*	*0.09%*	*0.00%*	*0.23%*			*0.24%*					*0.08%*
	%sector of municipality	*3.44%*	*1.53%*	*0.17%*	*85.62%*			*9.24%*					*100.00%*
182	FARNAM	301,977	306,216	36,972	7,908,454	0	0	1,717,441	0	0	0	0	10,271,060
0.75%	*%sector of county sector*	*0.14%*	*0.51%*	*0.02%*	*0.59%*			*1.25%*					*0.22%*
	%sector of municipality	*2.94%*	*2.98%*	*0.36%*	*77.00%*			*16.72%*					*100.00%*
3,478	GOTHENBURG	12,643,158	5,353,244	5,504,152	229,845,772	0	0	67,624,543	16,684,996	682,570	19,599	0	338,358,034
14.42%	*%sector of county sector*	*6.07%*	*8.98%*	*2.72%*	*17.24%*			*49.38%*	*0.77%*	*0.46%*	*0.02%*		*7.12%*
	%sector of municipality	*3.74%*	*1.58%*	*1.63%*	*67.93%*			*19.99%*	*4.93%*	*0.20%*	*0.01%*		*100.00%*
10,348	LEXINGTON	25,371,889	7,341,171	8,310,498	400,785,797	0	0	123,831,860	24,941,479	0	0	0	590,582,694
42.92%	*%sector of county sector*	*12.18%*	*12.31%*	*4.10%*	*30.06%*			*90.43%*	*1.15%*				*12.42%*
	%sector of municipality	*4.30%*	*1.24%*	*1.41%*	*67.86%*			*20.97%*	*4.22%*				*100.00%*
607	OVERTON	773,555	1,262,800	3,126,443	28,322,455	0	0	4,455,833	398,092	11,569	16,155	0	38,366,902
2.52%	*%sector of county sector*	*0.37%*	*2.12%*	*1.54%*	*2.12%*			*3.25%*	*0.02%*	*0.01%*	*0.01%*		*0.81%*
	%sector of municipality	*2.02%*	*3.29%*	*8.15%*	*73.82%*			*11.61%*	*1.04%*	*0.03%*	*0.04%*		*100.00%*
252	SUMNER	80,240	76,935	8,914	10,198,004	2,950	0	955,227	0	0	0	0	11,322,270
1.05%	*%sector of county sector*	*0.04%*	*0.13%*	*0.00%*	*0.76%*	*0.00%*		*0.70%*					*0.24%*
	%sector of municipality	*0.71%*	*0.68%*	*0.08%*	*90.07%*	*0.03%*		*8.44%*					*100.00%*
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
18,944	Total Municipalities	48,659,271	22,137,702	27,511,319	860,383,088	2,950	0	254,773,740	44,293,723	694,139	35,754	0	1,258,491,683
78.57%	*%all municip.sectors of cnty*	*23.35%*	*37.12%*	*13.57%*	*64.53%*	*0.00%*		*186.05%*	*2.05%*	*0.47%*	*0.03%*		*26.47%*

24	DAWSON

Sources: 2025 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 02/24/2026 **CHART 5**

Total Real Property (Sum Lines 17, 25, & 30) **Records :** 16,274 **Value :** 4,668,903,143 **Growth** 39,257,618 (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	593	4,670,937	146	1,275,628	1,054	11,396,125	1,793	17,342,690	
02. Res Improve Land	5,950	60,472,496	181	3,247,926	1,137	51,960,039	7,268	115,680,461	
03. Res Improvements	6,635	881,447,442	188	39,304,823	1,307	396,854,405	8,130	1,317,606,670	
04. Res Total	7,228	946,590,875	334	43,828,377	2,361	460,210,569	9,923	1,450,629,821	16,014,110
% of Res Total	72.84	65.25	3.37	3.02	23.79	31.72	60.97	31.07	40.79
05. Com UnImp Land	145	3,378,507	5	100,151	39	1,882,599	189	5,361,257	
06. Com Improve Land	896	24,375,159	33	1,101,527	90	4,104,166	1,019	29,580,852	
07. Com Improvements	905	259,504,413	34	12,331,737	113	35,150,171	1,052	306,986,321	
08. Com Total	1,050	287,258,079	39	13,533,415	152	41,136,936	1,241	341,928,430	15,061,182
% of Com Total	84.61	84.01	3.14	3.96	12.25	12.03	7.63	7.32	38.36
09. Ind UnImp Land	5	76,669	1	254,196	0	0	6	330,865	
10. Ind Improve Land	19	913,032	7	1,228,007	2	57,485	28	2,198,524	
11. Ind Improvements	19	45,526,790	7	34,645,012	3	1,301,405	29	81,473,207	
12. Ind Total	24	46,516,491	8	36,127,215	3	1,358,890	35	84,002,596	66,013
% of Ind Total	68.57	55.38	22.86	43.01	8.57	1.62	0.22	1.80	0.17
13. Rec UnImp Land	0	0	0	0	36	2,555,782	36	2,555,782	
14. Rec Improve Land	1	1,950	0	0	331	33,176,306	332	33,178,256	
15. Rec Improvements	1	1,000	0	0	339	122,942,450	340	122,943,450	
16. Rec Total	1	2,950	0	0	375	158,674,538	376	158,677,488	2,392,870
% of Rec Total	0.27	0.00	0.00	0.00	99.73	100.00	2.31	3.40	6.10
Res & Rec Total	7,229	946,593,825	334	43,828,377	2,736	618,885,107	10,299	1,609,307,309	18,406,980
% of Res & Rec Total	70.19	58.82	3.24	2.72	26.57	38.46	63.28	34.47	46.89
Com & Ind Total	1,074	333,774,570	47	49,660,630	155	42,495,826	1,276	425,931,026	15,127,195
% of Com & Ind Total	84.17	78.36	3.68	11.66	12.15	9.98	7.84	9.12	38.53
17. Taxable Total	8,303	1,280,368,395	381	93,489,007	2,891	661,380,933	11,575	2,035,238,335	33,534,175
% of Taxable Total	71.73	62.91	3.29	4.59	24.98	32.50	71.13	43.59	85.42

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	46	293,219	11,867,515	12	239,244	3,206,655
19. Commercial	41	3,537,443	71,424,525	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			**Total**		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	58	532,463	15,074,170
19. Commercial	3	59,070	9,688,393	44	3,596,513	81,112,918
20. Industrial	0	0	0	0	0	0
21. Other	1	11,966	2,625	1	11,966	2,625
22. Total Sch II				**103**	**4,140,942**	**96,189,713**

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	1,450	18	90	1,558

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	619,558	1	749,434	3,525	1,816,665,826	3,528	1,818,034,818
28. Ag-Improved Land	2	15,649	0	0	1,123	552,646,333	1,125	552,661,982
29. Ag Improvements	2	62,625	0	0	1,168	262,901,126	1,170	262,963,751

30. Ag Total				**4,698**	**2,633,660,551**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	10.01	15,015	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	2	0.00	62,625	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	16.52	0	1	2.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	

	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	78	76.20	1,610,200	78	76.20	1,610,200	
32. HomeSite Improv Land	462	466.53	9,976,150	462	466.53	9,976,150	
33. HomeSite Improvements	695	0.00	140,453,770	695	0.00	140,453,770	188,039
34. HomeSite Total				**773**	**542.73**	**152,040,120**	
35. FarmSite UnImp Land	109	305.56	900,120	110	315.57	915,135	
36. FarmSite Improv Land	866	3,007.83	8,577,862	866	3,007.83	8,577,862	
37. FarmSite Improvements	1,109	0.00	122,447,356	1,111	0.00	122,509,981	5,535,404
38. FarmSite Total				**1,221**	**3,323.40**	**132,002,978**	
39. Road & Ditches	3,510	8,734.97	0	3,513	8,753.79	0	
40. Other- Non Ag Use	192	17,279.12	18,394,078	192	17,279.12	18,394,078	
41. Total Section VI				**1,994**	**29,899.04**	**302,437,176**	**5,723,443**

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	212.43	259,600	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	212.43	259,600

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. 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	162,208.23	58.37%	1,127,417,359	60.82%	6,950.43
46. 1A	38,993.00	14.03%	295,572,664	15.94%	7,580.15
47. 2A1	21,794.23	7.84%	140,770,062	7.59%	6,459.05
48. 2A	10,095.23	3.63%	51,361,109	2.77%	5,087.66
49. 3A1	9,639.78	3.47%	54,569,176	2.94%	5,660.83
50. 3A	4,317.12	1.55%	23,447,292	1.26%	5,431.23
51. 4A1	19,216.84	6.92%	99,738,310	5.38%	5,190.15
52. 4A	11,612.48	4.18%	60,836,144	3.28%	5,238.86
53. Total	277,876.91	100.00%	1,853,712,116	100.00%	6,670.98
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,102.33	39.29%	25,019,994	44.19%	3,088.00
56. 2D1	1,714.86	8.31%	5,295,489	9.35%	3,088.00
57. 2D	1,026.78	4.98%	2,874,984	5.08%	2,800.00
58. 3D1	3,340.59	16.20%	9,301,374	16.43%	2,784.35
59. 3D	611.67	2.97%	1,537,734	2.72%	2,513.99
60. 4D1	2,490.87	12.08%	5,410,169	9.56%	2,172.00
61. 4D	3,337.09	16.18%	7,181,418	12.68%	2,152.00
62. Total	20,624.19	100.00%	56,621,162	100.00%	2,745.38
Grass					
63. 1G1	18,819.93	7.88%	25,425,764	8.06%	1,351.00
64. 1G	3,480.91	1.46%	4,702,715	1.49%	1,351.00
65. 2G1	178,087.73	74.55%	238,459,510	75.60%	1,339.00
66. 2G	916.35	0.38%	1,174,761	0.37%	1,282.00
67. 3G1	15,579.94	6.52%	19,287,974	6.12%	1,238.00
68. 3G	3,039.26	1.27%	3,726,132	1.18%	1,226.00
69. 4G1	18,735.95	7.84%	22,370,726	7.09%	1,194.00
70. 4G	218.02	0.09%	257,700	0.08%	1,182.00
71. Total	238,878.09	100.00%	315,405,282	100.00%	1,320.36
Irrigated Total	277,876.91	51.42%	1,853,712,116	0.00%	6,670.98
Dry Total	20,624.19	3.82%	56,621,162	0.00%	2,745.38
Grass Total	238,878.09	44.20%	315,405,282	0.00%	1,320.36
72. Waste	1,829.14	0.34%	91,932	0.00%	50.26
73. Other	1,206.44	0.22%	3,352,804	0.00%	2,779.09
74. Exempt	329.81	0.06%	1,310,442	0.00%	3,973.32
75. Market Area Total	540,414.77	100.00%	0	0.00%	0.00

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

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,687.14	46.89%	34,746,380	49.78%	5,196.00
46. 1A	4,649.67	32.60%	24,159,676	34.61%	5,196.00
47. 2A1	231.64	1.62%	1,203,602	1.72%	5,196.00
48. 2A	1,544.39	10.83%	6,942,821	9.95%	4,495.51
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	197.39	1.38%	510,054	0.73%	2,583.99
51. 4A1	435.85	3.06%	1,036,889	1.49%	2,379.00
52. 4A	515.19	3.61%	1,200,906	1.72%	2,331.00
53. Total	14,261.27	100.00%	69,800,328	100.00%	4,894.40
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,099.16	41.45%	5,823,326	48.97%	1,879.00
56. 2D1	371.75	4.97%	698,145	5.87%	1,878.00
57. 2D	1,444.32	19.32%	2,420,679	20.35%	1,676.00
58. 3D1	65.46	0.88%	109,712	0.92%	1,676.02
59. 3D	21.89	0.29%	31,960	0.27%	1,460.03
60. 4D1	1,245.31	16.66%	1,547,921	13.02%	1,243.00
61. 4D	1,228.79	16.43%	1,260,743	10.60%	1,026.00
62. Total	7,476.68	100.00%	11,892,486	100.00%	1,590.61
Grass					
63. 1G1	846.25	3.25%	781,932	3.85%	924.00
64. 1G	1,742.78	6.70%	1,610,324	7.92%	924.00
65. 2G1	13,081.96	50.29%	9,706,807	47.76%	742.00
66. 2G	346.61	1.33%	257,185	1.27%	742.00
67. 3G1	1,300.63	5.00%	965,068	4.75%	742.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,692.34	33.42%	7,001,241	34.45%	805.45
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	26,010.57	100.00%	20,322,557	100.00%	781.32

Irrigated Total	14,261.27	29.84%	69,800,328	68.40%	4,894.40
Dry Total	7,476.68	15.64%	11,892,486	11.65%	1,590.61
Grass Total	26,010.57	54.43%	20,322,557	19.92%	781.32
72. Waste	33.57	0.07%	1,680	0.00%	50.04
73. Other	7.78	0.02%	23,028	0.02%	2,959.90
74. Exempt	62.54	0.13%	90,483	0.09%	1,446.80
75. Market Area Total	47,789.87	100.00%	102,040,079	100.00%	2,135.18

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	71.92	498,035	140.80	715,462	291,925.46	1,922,298,947	292,138.18	1,923,512,444
77. Dry Land	3.81	11,569	18.08	33,972	28,078.98	68,468,107	28,100.87	68,513,648
78. Grass	71.33	92,088	0.00	0	264,817.33	335,635,751	264,888.66	335,727,839
79. Waste	0.00	0	0.00	0	1,862.71	93,612	1,862.71	93,612
80. Other	6.25	18,500	0.00	0	1,207.97	3,357,332	1,214.22	3,375,832
81. Exempt	212.53	651,629	4.33	9,318	175.49	739,978	392.35	1,400,925
82. Total	**153.31**	**620,192**	**158.88**	**749,434**	**587,892.45**	**0**	**588,204.64**	**0**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	292,138.18	49.67%	1,923,512,444	0.00%	6,584.26
Dry Land	28,100.87	4.78%	68,513,648	0.00%	2,438.13
Grass	264,888.66	45.03%	335,727,839	0.00%	1,267.43
Waste	1,862.71	0.32%	93,612	0.00%	50.26
Other	1,214.22	0.21%	3,375,832	0.00%	2,780.25
Exempt	392.35	0.07%	1,400,925	0.00%	3,570.60
Total	**588,204.64**	100.00%	**0**	0.00%	0.00

Schedule XI : Residential Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
83.1	N/a Or Error	0	0	0	0	4	126,145	4	126,145	108,675
83.2	Cozad	91	747,841	1,509	12,294,580	1,612	206,082,329	1,703	219,124,750	3,649,420
83.3	Cozad Rural	339	3,681,100	332	7,433,950	392	92,665,830	731	103,780,880	824,369
83.4	Eddyville	70	168,958	50	116,541	54	3,005,690	124	3,291,189	0
83.5	Farnam	66	661,954	105	378,109	111	8,093,750	177	9,133,813	572,785
83.6	Farnam Rural	20	894,017	60	6,640,791	63	23,807,880	83	31,342,688	246,785
83.7	Gothenburg	81	938,242	1,384	13,049,105	1,411	216,074,740	1,492	230,062,087	529,048
83.8	Gothenburg Rural	198	2,769,096	163	3,730,563	196	59,252,285	394	65,751,944	225,993
83.9	Johnson Lake	51	2,601,541	497	58,095,924	502	224,411,025	553	285,108,490	3,586,950
83.10	Lakeview Acres	1	61,560	0	0	0	0	1	61,560	0
83.11	Lexington	150	1,663,632	2,541	32,854,057	2,913	402,498,296	3,063	437,015,985	4,991,744
83.12	Lexington Rural	448	3,585,919	442	9,682,473	596	108,973,125	1,044	122,241,517	1,777,911
83.13	Overton	55	273,655	236	1,191,421	275	29,717,635	330	31,182,711	1,821,035
83.14	Overton Rural	165	1,387,850	140	2,692,750	185	47,824,150	350	51,904,750	20,770
83.15	Plum Creek Canyon	1	73,001	0	0	0	0	1	73,001	0
83.16	Sumner	59	177,580	113	245,303	122	10,444,370	181	10,867,253	51,495
83.17	Sumner Rural	34	212,526	28	453,150	34	7,572,870	68	8,238,546	0
84	Residential Total	1,829	19,898,472	7,600	148,858,717	8,470	1,440,550,120	10,299	1,609,307,309	18,406,980

Schedule XII : Commercial Records - Assessor Location Detail

Line# I	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	Cozad	44	1,254,851	234	4,109,276	240	61,156,370	284	66,520,497	1,517,708
85.2	Cozad Rural	8	103,227	15	251,475	26	4,590,115	34	4,944,817	9,100
85.3	Eddyville	7	9,142	15	20,209	18	337,395	25	366,746	0
85.4	Farnam	5	1,965	20	47,311	20	1,689,695	25	1,738,971	0
85.5	Farnam Rural	0	0	2	12,047	3	67,490	3	79,537	0
85.6	Gothenburg	33	832,688	222	5,310,359	225	84,329,846	258	90,472,893	630,551
85.7	Gothenburg Rural	3	34,754	15	821,257	19	12,093,195	22	12,949,206	727,725
85.8	Johnson Lake	20	1,485,530	23	2,004,134	23	4,588,060	43	8,077,724	3,510,716
85.9	Lexington	54	1,572,679	373	15,824,653	365	151,147,542	419	168,544,874	8,415,890
85.10	Lexington Rural	10	361,342	63	2,967,005	73	57,257,455	83	60,585,802	92,310
85.11	Overton	6	17,528	34	116,862	37	5,048,765	43	5,183,155	0
85.12	Overton Rural	1	9,209	12	265,060	13	5,083,370	14	5,357,639	223,195
85.13	Sumner	4	9,207	17	25,905	17	1,030,355	21	1,065,467	0
85.14	Sumner Rural	0	0	2	3,823	2	39,875	2	43,698	0
86	Commercial Total	195	5,692,122	1,047	31,779,376	1,081	388,459,528	1,276	425,931,026	15,127,195

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	18,819.93	7.88%	25,425,764	8.06%	1,351.00
88. 1G	3,480.91	1.46%	4,702,715	1.49%	1,351.00
89. 2G1	178,087.73	74.55%	238,459,510	75.60%	1,339.00
90. 2G	916.35	0.38%	1,174,761	0.37%	1,282.00
91. 3G1	15,579.94	6.52%	19,287,974	6.12%	1,238.00
92. 3G	3,039.26	1.27%	3,726,132	1.18%	1,226.00
93. 4G1	18,735.95	7.84%	22,370,726	7.09%	1,194.00
94. 4G	218.02	0.09%	257,700	0.08%	1,182.00
95. Total	238,878.09	100.00%	315,405,282	100.00%	1,320.36
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	238,878.09	100.00%	315,405,282	100.00%	1,320.36
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	238,878.09	100.00%	315,405,282	100.00%	1,320.36

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area **Market Area 2**

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	846.25	3.25%	781,932	3.85%	924.00
88. 1G	1,742.78	6.70%	1,610,324	7.92%	924.00
89. 2G1	13,081.96	50.29%	9,706,807	47.76%	742.00
90. 2G	346.61	1.33%	257,185	1.27%	742.00
91. 3G1	1,300.63	5.00%	965,068	4.75%	742.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,692.34	33.42%	7,001,241	34.45%	805.45
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	26,010.57	100.00%	20,322,557	100.00%	781.32
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	26,010.57	100.00%	20,322,557	100.00%	781.32
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	26,010.57	100.00%	20,322,557	100.00%	781.32

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

24 Dawson

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,333,232,765	1,450,629,821	117,397,056	8.81%	16,014,110	7.60%
02. Recreational	136,941,596	158,677,488	21,735,892	15.87%	2,392,870	14.13%
03. Ag-Homesite Land, Ag-Res Dwelling	148,527,860	152,040,120	3,512,260	2.36%	188,039	2.24%
04. Total Residential (sum lines 1-3)	**1,618,702,221**	**1,761,347,429**	**142,645,208**	**8.81%**	**18,595,019**	**7.66%**
05. Commercial	305,038,327	341,928,430	36,890,103	12.09%	15,061,182	7.16%
06. Industrial	79,556,198	84,002,596	4,446,398	5.59%	66,013	5.51%
07. Total Commercial (sum lines 5-6)	**384,594,525**	**425,931,026**	**41,336,501**	**10.75%**	**15,127,195**	**6.81%**
08. Ag-Farmsite Land, Outbuildings	116,630,489	132,002,978	15,372,489	13.18%	5,535,404	8.43%
09. Minerals	4,257	4,257	0	0.00	0	0.00%
10. Non Ag Use Land	159,282	18,394,078	18,234,796	11,448.12%		
11. Total Non-Agland (sum lines 8-10)	**116,794,028**	**150,401,313**	**33,607,285**	**28.77%**	**5,535,404**	**24.04%**
12. Irrigated	1,748,516,000	1,923,512,444	174,996,444	10.01%		
13. Dryland	68,563,291	68,513,648	-49,643	-0.07%		
14. Grassland	325,756,401	335,727,839	9,971,438	3.06%		
15. Wasteland	93,300	93,612	312	0.33%		
16. Other Agland	21,459,999	3,375,832	-18,084,167	-84.27%		
17. Total Agricultural Land	**2,164,388,991**	**2,331,223,375**	**166,834,384**	**7.71%**		
18. Total Value of all Real Property (Locally Assessed)	**4,284,479,765**	**4,668,903,143**	**384,423,378**	**8.97%**	**39,257,618**	**8.06%**

2026 Assessment Survey for Dawson County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	1
2.	**Appraiser(s) on staff:**
	0
3.	**Other full-time employees:**
	4
4.	**Other part-time employees:**
	0
5.	**Number of shared employees:**
	0
6.	**Assessor's requested budget for current fiscal year:**
	$615,702
7.	**Adopted budget, or granted budget if different from above:**
	same
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$225,000
9.	**If appraisal/reappraisal budget is a separate levied fund, what is that amount:**
	N/A
10.	**Part of the assessor's budget that is dedicated to the computer system:**
	$35,000
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$4,000
12.	**Amount of last year's assessor's budget not used:**
	0

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	MIPS PC System V3
2.	**CAMA software:**
	MIPS PC System V3
3.	**Personal Property software:**
	MIPS PC System V3
4.	**Are cadastral maps currently being used?**
	Yes
5.	**If so, who maintains the Cadastral Maps?**
	The maps are maintained in house with the assistance of the county surveyor.
6.	**Does the county have GIS software?**
	Yes
7.	**Is GIS available to the public? If so, what is the web address?**
	Yes, www.dawson.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?**
	gWorks and Google Earth
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?**
	Cozad, Gothenburg, and Lexington are zoned.
4.	**When was zoning implemented?**
	1991

D. Contracted Services

1.	**Appraisal Services:**
	Cardinal Appraisal
2.	**GIS Services:**
	gWorks
3.	**Other services:**
	None

E. Appraisal /Listing Services

1.	**List any outside appraisal or listing services employed by the county for the current assessment year**
	Cardinal Appraisal conducted a full re-appraisal of Lexington.
2.	**If so, is the appraisal or listing service performed under contract?**
	Yes
3.	**What appraisal certifications or qualifications does the County require?**
	The appraisal firm employs Certified General Appraisers who conduct work within the county.
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?**
	The appraisal service will establish valuation models, and the models are reviewed by the county assessor. The county assessor will determine the final valuations.

2026 Residential Assessment Survey for Dawson County

1.	**Valuation data collection done by:**
	The office lister, the county assessor, and the contract appraisal service.
2.	**List and describe the approach(es) used to estimate the market value of residential properties.**
	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall & Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.
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 county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.
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.**
	Not for the cost approach; however, market models are developed for each valuation grouping.
5.	**Describe the methodology used to determine the residential lot values?**
	All lot values are arrived at using a cost per square foot analysis; for leasehold vales at the lake, the value is often determined using a residual method.
6.	**How are rural residential site values developed?**
	Rural residential site values are derived from the market, and when there are not enough sales, research is conducted on the approximate costs of developing the land.
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 no applications to combine lots held for sale or resale. All lots are valued using the same methodology.

2026 Commercial Assessment Survey for Dawson County

1.	**Valuation data collection done by:**
	The county assessor, and the contract appraisal service.
2.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.
2a.	**Describe the process used to determine the value of unique commercial properties.**
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.
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?**
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.
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.**
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.
5.	**Describe the methodology used to determine the commercial lot values.**
	Lot values for properties along highway's and main street strips are developed analyzing sales of similar properties and are then applied utilizing a front foot analysis. In the villages, a sales analysis applying the square foot method is used.

2026 Agricultural Assessment Survey for Dawson County

1.	**Valuation data collection done by:**
	The data collection for the agricultural improvements is done by the lister, the county assessor, and the contract appraisal service. Land use data is gathered by the county assessor and deputy county assessor with the office lister assisting when necessary.
2.	**Describe the process used to determine and monitor market areas.**
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.
3.	**Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.**
	Smaller tracts of land are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.
4.	**Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?**
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site values based on location.
5.	**What separate market analysis has been conducted where intensive use is identified in the county?**
	Land values were based on irrigated values in the valley and grass values outside the valley.
6.	**If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.**
	Sales of WRP land from the state sales file are analyzed to establish an acre value for those parcels enrolled in the Wetland Reserve Program.
6a.	**Are any other agricultural subclasses used? If yes, please explain.**
	wetlands- these are marsh like areas impacting some irrigated acres.
	If your county has special value applications, please answer the following
7a.	**How many parcels have a special valuation application on file?**
	204
7b.	**What process was used to determine if non-agricultural influences exist in the county?**
	A market analysis in influenced areas is conducted and compared to the market in areas without any non-agricultural influences.
	If your county recognizes a special value, please answer the following
7c.	**Describe the non-agricultural influences recognized within the county.**

	The only non-agricultural influences are recreational influences along the Platte River; hunting is prevalent along the river with various blinds and small cabins scattered along the river throughout the county. Occasionally, parcels of river land will also be desirable for rural residential home sites when building is feasible; however, these sales are limited.
7d.	**Where is the influenced area located within the county?**
	The influenced area is a corridor along the Platte River. The Special Value Methodology submitted by the county assessor includes a map and an image detailing the location of these parcels.
7e.	**Describe in detail how the special values were arrived at in the influenced area(s).**
	Since the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, the uninfluenced value is developed from grass values in uninfluenced areas. This value also compares to the accretion value in adjoining Platte River counties that have not identified a non-agricultural influence.

2025 Plan of Assessment for Dawson County

Assessment years 2026, 2027,2028
Date: June 15th, 2025

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade."

Assessment levels required for real property are as follows:

1) 100% of actual value for all classes of real property excluding agricultural and horticultural land.

2) 75% of actual value for agricultural land and horticulture land

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2–4-week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified. Telephone calls to sellers, buyers and realtors involved in the sale will be made on sales determined to be an outlier, by using a sales questionnaire. Physical

inspections are performed if deemed necessary to confirm any corrections to the parcel information. Six-year cycle review and building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2023 Marshall & Swift costing tables were used for 2024 for Residential properties in all valuation groups except for VG2 and VG5 because of changes to the lot models made it difficult for staff to apply the new cost tables and still complete all work on time they will be adjusted to 2023 tables during the 2025 assessment year.

It is the goal of the office to review approximately 15-20 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle. Continual market analysis will be conducted in all categories of properties. This will ensure that the level of value and quality of assessment in Dawson County remains in compliance with state statutes, to facilitate equalization within the classes and subclasses of Dawson County.

By approximately March 1 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

For more information regarding statistical measures see 2025 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2026:
The Dawson County Assessor plans to continue to budget for a contract for reappraisal of about 2600 residential parcels in the city of Lexington with Cardinal Assessment Group. Pick up work will be completed for all classes; a review of exempt and agricultural land use will also be completed. A Study of 1st Acre Home sites and Excess sites will be completed; a Sales Ratio Study will be done to achieve market equalization. Corrections of listing errors will be made when information is obtained. All single family residential improved properties will be reviewed for 2026.

Assessment Actions Planned for Assessment Year 2027:
The Dawson County Assessor plans to continue to budget for contracts for reappraisal of about 1450 residential parcels. Pick up work will be completed for all classes; a review of exempt and agricultural land use will also be completed. Corrections of listing errors will be made when information is obtained. Agricultural Improvement's in Ranges 21,24 & 25, also Rual residential properties around Cozad, Farnam, Gothenburg, Lexington and the Village of Sumner will be included.

Assessment Actions Planned for Assessment Year 2028:

The Dawson County Assessor plans to continue to budget for contracts for reappraisal of about 1300 residential parcels. Pick up work will be completed for all classes; a review of exempt and agricultural land use will also be completed. Corrections of listing errors will be made when information is obtained. Agricultural Improvement's in Ranges 19,20,22 & 23 will be included in the review. Johnson Lake, Midway Lake and Plum Creek Canyon residential properties and rural residential properties around Eddyville, Sumner will also be included.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle. Continual market analysis will be conducted in all categories of properties. This will ensure that the level of value and quality of assessment in Dawson County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Dawson County.
By approximately March 1 of each year, ratio studies are ran using the newly established values to see if the areas out of compliance will now meet the guidelines.
Notices of Valuation Changes are mailed to the property owners on or before June 1.
For more information regarding statistical measures see 2024 Reports & Opinions.

DAWSON COUNTY
nebraska

ASSESSOR'S OFFICE

700 N Washington **Dawson County Courthouse** **Lexington, NE 68850**

Nic VanCura, Assessor Ashley Curtice, Deputy

February 26, 2026

Dawson County Agricultural Land and Special Valuation for 2026

There are more than 280 parcels eligible for special valuation on agricultural or horticultural records related directly to accretion.

Owners, in 2019, were asked to apply for special valuation consideration as it pertains to some agricultural or horticultural uses. A valuation of $2,960 per acre was set for market, and $1,170 per acre for special value on those that qualify. About 180 parcels are currently receiving special valuation for 2019, and thereafter.

The last approved applications were two applications in 2022. So far in 2026 there have been no applications received.

Some acres of accretion, recognized as "recreational" for hunting and other non-farm purposes, have retained values higher than special value. There are also a small percentage of parcels that have commercial influence throughout Dawson County. The special value figure was arrived at using accretion sales as comparison along the Platte River roughly from North Platte to Kearney. The range of these prices were from about $1,777 upwards to $9,953 an acre, but in some cases the acre count is difficult to ascertain because no survey is available.

In 2026, about half of the accretion acres are valued at $1,065 an acre now after the reapplication of 2019 going forward. There continues to be slow sales activity that would allow for any statically useful measurement of "agricultural" value attributable directly to these acres because they generally are rough grassy river ground. There may be grazing but no crop farming. The unit value for these acres this year was derived by looking at the most comparable subclass of grass, allowing for grazing purposes, thus decreasing it to about 2G1 subclass of grass.

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