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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWSON COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator 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,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Nic VanCura, Dawson County Assessor

Table of Contents

2022 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 staff 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 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.

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 and 92% to 100% for all other classes of real property.

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 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 IAAO's recognition 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.

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.

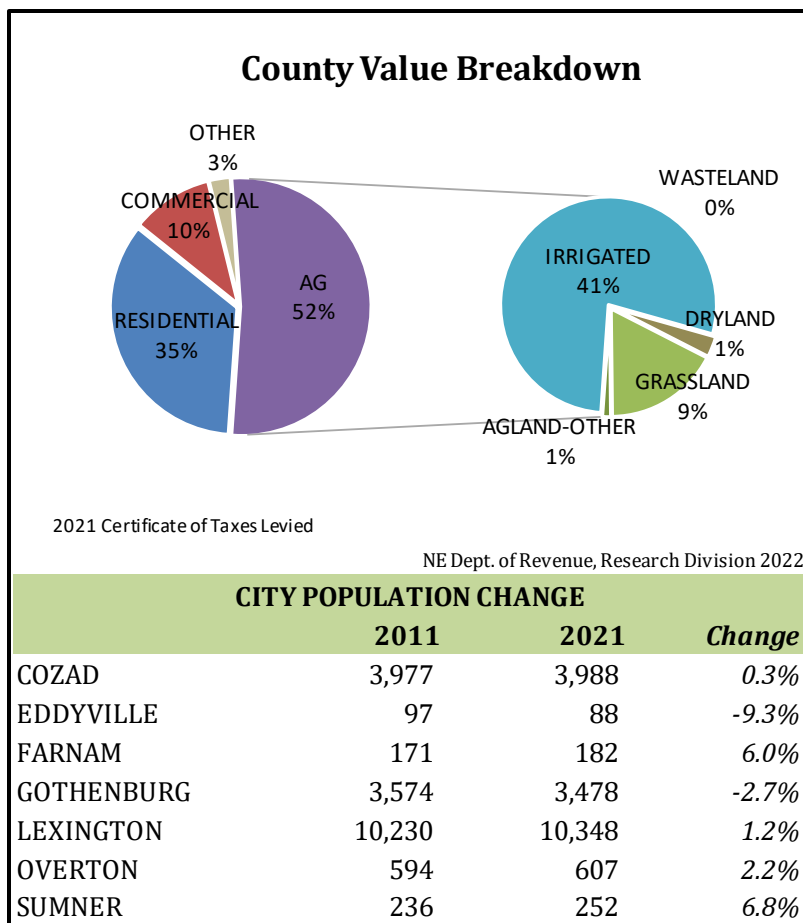
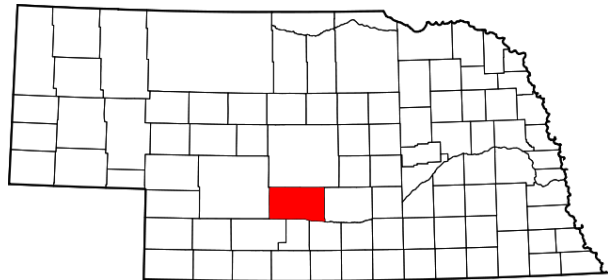
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 24,111 residents, per the Census Bureau Quick Facts for 2020, a slight population decline from the 2010 U.S. Census. Reports indicate that 67% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$110,948 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawson County are evenly distributed among Lexington, Cozad, and Gothenburg. According to the latest information available from the U.S. Census Bureau, there are 688 employer establishments with a total employment of 9,006 only a slight decline from 2019.

Agricultural land makes up the majority of the valuation base in the county. A mix of irrigated and grass land makes up a majority of the land in the county. Dawson County is included in the Central Platte Natural Resources District (NRD). In value of sales by commodity group, Dawson County ranks second in cattle and calves (USDA AgCensus).

The primary crops grown in the county are corn and soybeans. An ethanol plant located in Lexington, as well as a Frito Lay plant and a Monsanto Research facility in Gothenburg are also contributing factors to the economy.

2022 Residential Correlation for Dawson County

Assessment Actions

For the residential class, the office staff physically reviewed and reappraised the town of Overton. The contract appraiser reviewed rural residential and agricultural dwellings and outbuildings located in the geographic Ranges 19, 20, 22, and 23. A market analysis revealed that a 10% increase was necessary to bring the locations of Lexington, Gothenburg to market value and a 5% increase to Cozad. For the remainder of the class, permit and pick-up work was completed timely as well.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Other aspects of the assessment practice review included the review of the valuation group structures. The valuation groups appear to adequately recognize unique economic characteristics that could affect market value. Currency of the appraisal tables along with the six-year inspection and review cycle were also evaluated. The county assessor maintains a schedule for the six-year inspection and review cycle utilizing a contract appraiser and an in-house field lister. The date of the costing, depreciation, and lot value models all appear to be current within the last six years.

While an adequate number of sales appear qualified and generally at an acceptable percentage when compared with the statewide averages, sales usability has been an area that the current the county assessor has prioritized. Currently the usability is above 75%. The county assessor does an initial review to determine if the buyer owns adjacent land or has a relationship with the seller. The listers in the office will then conduct a physical inspection to verify the sale.

The current county assessor was appointed to office May 1, 2021. At the time of the review of the counties assessment practices the review focused generally on the practices of the previous assessor and their impact. Some assessment practices have improved, and the current county assessor is making progress on documenting procedures for the office.

The county assessor currently has no valuation methodology on file to be available to property owners.

Description of Analysis

Residential parcels are stratified into nine valuation groups. These valuation groups are based on towns as well as recreational areas in the county.

2022 Residential Correlation for Dawson County

The statistical profile consists of 727 sales with over 75% occurring within the first three valuation groups.

Valuation Group	Description
1	Lexington
2	Cozad
3	Gothenburg
4	Overton, Sumner, and surrounding rural areas
5	Johnson Lake & Plum Creek Canyon
6	Lakeview Acres (non-lake front properties at Johnson Lake) & Midway Lake
7	Eddyville, Farnam, and surrounding rural areas
8	Cozad & Lexington Rural
9	Gothenburg Rural & Wild Horse Golf Course

All measures of central tendency are in the acceptable range and display moderate support for one another. The quality statistics are both above the recommended range. Both measures are impacted by a higher usability rate than what is typically seen in the residential market.

The profile indicates an increasing market that is consistent with the area and the number of sales over the two-year study period reflects an active market.

Valuation Group 7 displays a calculated median below the acceptable range. There are two small communities represented as well as the rural area surrounding them. In the statistical profile shows wide variance for the measures of central tendency for this group as well as the COD of over 65%. Based on the dispersion in the statistics, an adjustment has not been recommended. A sub-stat of this valuation group can be found in the appendix of this report.

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows an overall residential change of about 9%, this is compared to the sample change of roughly 10%, supporting that the assessment actions taken by the county assessor have been applied to both the sample and the residential population as a whole.

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggests that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The

2022 Residential Correlation for Dawson County

quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	212	92.12	94.64	90.59	22.31	104.47
2	173	92.48	99.47	88.48	26.98	112.42
3	169	93.65	96.87	91.18	18.90	106.24
4	47	97.63	109.00	95.35	26.14	114.32
5	48	96.16	102.08	99.22	14.86	102.88
7	14	90.48	129.49	96.36	65.16	134.38
8	49	95.53	97.54	90.70	23.88	107.54
9	15	98.45	98.64	94.87	09.32	103.97
____ALL____	727	94.38	98.68	92.07	22.91	107.18

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dawson County is 94%.

2022 Commercial Correlation for Dawson County

Assessment Actions

For the commercial class a sales analysis was conducted, and pick-up work was completed timely.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The valuation groups appear to adequately recognize unique economic characteristics that could affect market value. Currency of the appraisal tables along with the six-year inspection and review cycle were also evaluated. The county assessor maintains a schedule for the six-year inspection and review cycle utilizing a contract appraiser and an in-house field lister. The date of the costing, depreciation, and lot value models all appear to be current within the last six years.

An adequate number of sales appear qualified and generally at an acceptable percentage when compared with the area. The county assessor does an initial review to determine if the buyer owns adjacent land or has a relationship with the seller. The listers in the office will then conduct a physical inspection to verify the sale.

Valuation groups were evaluated to ensure that economic factors that would affect market value were recognized. Dawson County has two separate valuation groups for the commercial class. Valuation Group 1 is comprised of the towns of Lexington, Cozad, Gothenburg, and the surrounding rural areas. All three villages lie along Interstate 80 and Highway 30. Each community provides jobs and amenities to smaller surrounding communities. Valuation Group 2 consists of the other smaller villages and the more remote rural commercial parcels. The commercial market in the small villages is not as stable as Valuation Group 1. The county assessor has adequately stratified the commercial markets into valuation groups.

The current county assessor was appointed to office May 1, 2021. At the time of the review of the counties assessment practices the review focused generally on the practices of the previous assessor and their impact. Some assessment practices have improved, and the current county assessor is making progress on documenting procedures for the office.

The county assessor currently has no valuation methodology on file to be available to property owners.

2022 Commercial Correlation for Dawson County

Description of Analysis

The county utilizes two valuation groups for the commercial property based on economic characteristics.

Valuation Group	Description
1	Cozad, Gothenburg, Lexington and surrounding rural area
2	Eddyville, Farnam, Overton, Sumner and surrounding rural area

The majority of sales are within Valuation Group 1. The measures of central tendency for this valuation group are all within the range. The COD is within the range with the PRD being slightly above the range.

Commercial occupancy 353 which represents retail stores has 10 sales in the statistical profile. These sales display a calculated median that is below the acceptable range. Only the median is below the acceptable range, the mean is within range, and the weighted mean is high. In analyzing the three-year study period for this occupancy, there is variance in these measures as displayed in the screen shot below. The variability of the measures of central tendency for this occupancy demonstrate that an adjustment would not improve the overall assessment for the sub-class. A sub-stat of this occupancy code can be found in the appendix of this report.

<u>DATE OF SALE *</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT .MEAN	COD	PRD
<u>Qrtrs</u>						
10/01/2018 To 12/31/2018						
01/01/2019 To 03/31/2019	3	100.33	102.55	104.26	03.88	98.36
04/01/2019 To 06/30/2019						
07/01/2019 To 09/30/2019						
10/01/2019 To 12/31/2019						
01/01/2020 To 03/31/2020	2	72.56	72.56	70.52	12.98	102.89
04/01/2020 To 06/30/2020						
07/01/2020 To 09/30/2020	1	52.02	52.02	52.02		100.00
10/01/2020 To 12/31/2020	1	127.37	127.37	127.37		100.00
01/01/2021 To 03/31/2021						
04/01/2021 To 06/30/2021	2	73.55	73.55	71.46	12.28	102.92
07/01/2021 To 09/30/2021	1	146.18	146.18	146.18		100.00
<u>Study Yrs</u>						
10/01/2018 To 09/30/2019	3	100.33	102.55	104.26	03.88	98.36
10/01/2019 To 09/30/2020	3	63.14	65.71	62.97	15.81	104.35
10/01/2020 To 09/30/2021	4	104.97	105.16	125.08	30.12	84.07

2022 Commercial Correlation for Dawson County

Reviewing the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows that both the sample and the population changed at a rate of 7%.

Equalization and Quality of Assessment

The review of assessment practices in Dawson County supports that commercial property in Dawson County is uniformly established. The quality of assessment complies with generally accepted mass appraisal techniques and are uniformly assessed.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	69	96.92	95.98	92.04	17.93	104.28
2	7	76.72	119.19	74.87	76.76	159.20
___ ALL ___	76	95.43	98.12	91.69	23.18	107.01

Level of Value

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

2022 Agricultural Correlation for Dawson County

Assessment Actions

For the agricultural property class, agricultural homes and outbuildings were physically inspected in the geographic Ranges of 19, 20, 22, and 23 with the help of a contract appraiser. For agricultural land, a market analysis was conducted. As a result, all agricultural land values did not change. Land use was updated by utilizing reported changes from the Natural Resource District (NRD).

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes were also examined. In past years the qualification was determined to be an issue. With the new county assessor, the qualification of sales and the timely submission of sales data has improved. The county assessor reviews sales as they occur and contacts the parties to the sale if there are questions concerning the validity of the transaction.

Market areas were also examined to ensure geographical differences are identified. Dawson County agricultural land is comprised of two market areas. 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 and more comparable with Frontier County and Market Area 4 of Lincoln County. Market areas appear to be adequately identified in Dawson County.

The frequency of the six-year inspection and review cycle were also reviewed. Agricultural homes and outbuildings are physically inspected along with the rural residential subclasses. Agricultural land use experienced a comprehensive inspection using aerial imagery for the 2019-2020 assessment year. The agricultural subclass complies with the six-year inspection and review cycle.

Description of Analysis

A review of the statistical sample shows a total of 102 sales through the current three-year study period. Two of the three levels of central tendency are within the acceptable range and the qualitative measures support uniformity of the agricultural land values.

When analyzed by individual market area, only Market Area 1 has an adequate number of sales with a median within the acceptable range. Further stratification by 80% Majority Land Use (MLU) reveals only the irrigated land subclass of sales is sufficient for measurement purposes. Review of Market Area 1 and the irrigated land subclass 80% MLU statistics indicates that an acceptable level of assessment has been reached. Both grassland and dryland values were compared to the values in the surrounding counties which supports equalization across county lines.

2022 Agricultural Correlation for Dawson County

Market Area 2 is a very small portion of the county with limited sales. The region is strongly held by area ranchers and farmers which influences sales in this area. The terrain and soil composition make Market Area 2 most comparable with Frontier County and some portions of Market Area 4 in Lincoln County. Review of values set by surrounding comparable counties indicate that the values in Market Area 2 have achieved an acceptable level of value.

A comparison of sold parcels and the agricultural population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support the values were applied uniformly.

The Cozad School District has a bond subject to a reduced valuation pursuant to LB 2. The agricultural values for those parcels are reduced to the 50% level of value for the bonds. A what-if statistical profile for the sales in the school district is included in the addendum of this report and a review of the parcel values confirms that the county assessor has reduced valuations for purposes of the school bond as required.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential properties across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Dawson County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Dawson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	68	73.23	90.06	73.27	35.34	122.92
1	67	73.66	90.69	73.45	35.13	123.47
2	1	47.74	47.74	47.74	00.00	100.00
<u> Dry </u>						
County	1	88.79	88.79	88.79	00.00	100.00
1	1	88.79	88.79	88.79	00.00	100.00
<u> Grass </u>						
County	16	71.57	70.68	74.56	11.09	94.80
1	16	71.57	70.68	74.56	11.09	94.80
<u> ALL </u>	102	72.62	83.81	72.64	31.07	115.38

2022 Agricultural Correlation for Dawson County

Level of Value

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

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 73%.

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 47%

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 47%.

2022 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2022 Commission Summary for Dawson County

Residential Real Property - Current

Number of Sales	727	Median	94.38
Total Sales Price	\$107,516,076	Mean	98.68
Total Adj. Sales Price	\$107,516,076	Wgt. Mean	92.07
Total Assessed Value	\$98,986,217	Average Assessed Value of the Base	\$98,645
Avg. Adj. Sales Price	\$147,890	Avg. Assessed Value	\$136,157

Confidence Interval - Current

95% Median C.I	92.79 to 95.52
95% Wgt. Mean C.I	90.37 to 93.76
95% Mean C.I	95.51 to 101.85
% of Value of the Class of all Real Property Value in the County	32.85
% of Records Sold in the Study Period	7.06
% of Value Sold in the Study Period	9.74

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	628		96.71
2020	586	98	97.55
2019	557	97	97.05
2018	554	97	97.32

2022 Commission Summary for Dawson County

Commercial Real Property - Current

Number of Sales	76	Median	95.43
Total Sales Price	\$25,240,233	Mean	98.12
Total Adj. Sales Price	\$25,240,233	Wgt. Mean	91.69
Total Assessed Value	\$23,141,815	Average Assessed Value of the Base	\$270,991
Avg. Adj. Sales Price	\$332,108	Avg. Assessed Value	\$304,498

Confidence Interval - Current

95% Median C.I	87.03 to 99.47
95% Wgt. Mean C.I	79.56 to 103.82
95% Mean C.I	87.25 to 108.99
% of Value of the Class of all Real Property Value in the County	10.66
% of Records Sold in the Study Period	6.24
% of Value Sold in the Study Period	7.02

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	71		95.43
2020	94	95	95.38
2019	80	98	97.98
2018	61	98	98.47

24 Dawson
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 727
 Total Sales Price : 107,516,076
 Total Adj. Sales Price : 107,516,076
 Total Assessed Value : 98,986,217
 Avg. Adj. Sales Price : 147,890
 Avg. Assessed Value : 136,157

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 99
 COD : 22.91
 PRD : 107.18

COV : 44.18
 STD : 43.60
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 710.00
 MIN Sales Ratio : 28.80

95% Median C.I. : 92.79 to 95.52
 95% Wgt. Mean C.I. : 90.37 to 93.76
 95% Mean C.I. : 95.51 to 101.85

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	92	104.08	114.84	106.09	21.00	108.25	46.26	710.00	100.14 to 107.03	126,394	134,088
01-JAN-20 To 31-MAR-20	53	104.23	115.85	106.55	25.54	108.73	66.87	309.61	97.47 to 113.82	110,977	118,251
01-APR-20 To 30-JUN-20	89	97.77	102.12	99.14	18.06	103.01	50.11	187.26	94.85 to 101.88	135,792	134,628
01-JUL-20 To 30-SEP-20	88	95.03	97.79	95.86	15.06	102.01	64.20	159.40	92.35 to 97.92	154,403	148,013
01-OCT-20 To 31-DEC-20	102	93.03	95.64	91.89	19.84	104.08	32.84	401.90	90.65 to 95.50	164,699	151,349
01-JAN-21 To 31-MAR-21	71	93.19	96.05	89.39	24.41	107.45	38.40	472.98	86.32 to 97.54	139,472	124,676
01-APR-21 To 30-JUN-21	126	84.56	89.39	84.62	21.61	105.64	43.27	237.98	78.19 to 89.11	156,379	132,321
01-JUL-21 To 30-SEP-21	106	79.13	89.64	80.40	31.75	111.49	28.80	444.96	74.53 to 88.00	169,129	135,979
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	322	99.72	106.83	100.99	19.94	105.78	46.26	710.00	97.69 to 101.75	134,108	135,436
01-OCT-20 To 30-SEP-21	405	88.12	92.19	86.08	24.41	107.10	28.80	472.98	84.97 to 90.72	158,847	136,730
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	332	96.05	101.17	96.60	19.63	104.73	32.84	401.90	94.38 to 97.75	145,645	140,698
<u>ALL</u>	727	94.38	98.68	92.07	22.91	107.18	28.80	710.00	92.79 to 95.52	147,890	136,157

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	212	92.12	94.64	90.59	22.31	104.47	32.84	309.61	87.10 to 97.01	136,537	123,694
2	173	92.48	99.47	88.48	26.98	112.42	36.39	472.98	87.06 to 96.66	107,413	95,043
3	169	93.65	96.87	91.18	18.90	106.24	48.75	293.38	91.18 to 95.29	141,312	128,845
4	47	97.63	109.00	95.35	26.14	114.32	51.15	401.90	93.47 to 101.50	129,179	123,175
5	48	96.16	102.08	99.22	14.86	102.88	50.86	169.13	93.16 to 101.34	311,146	308,719
7	14	90.48	129.49	96.36	65.16	134.38	28.80	710.00	72.40 to 108.67	76,593	73,804
8	49	95.53	97.54	90.70	23.88	107.54	46.26	218.06	92.01 to 97.62	197,214	178,869
9	15	98.45	98.64	94.87	09.32	103.97	75.00	151.27	95.29 to 100.09	290,931	276,013
<u>ALL</u>	727	94.38	98.68	92.07	22.91	107.18	28.80	710.00	92.79 to 95.52	147,890	136,157

24 Dawson
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 727
 Total Sales Price : 107,516,076
 Total Adj. Sales Price : 107,516,076
 Total Assessed Value : 98,986,217
 Avg. Adj. Sales Price : 147,890
 Avg. Assessed Value : 136,157

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 99
 COD : 22.91
 PRD : 107.18

COV : 44.18
 STD : 43.60
 Avg. Abs. Dev : 21.62
 MAX Sales Ratio : 710.00
 MIN Sales Ratio : 28.80

95% Median C.I. : 92.79 to 95.52
 95% Wgt. Mean C.I. : 90.37 to 93.76
 95% Mean C.I. : 95.51 to 101.85

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	688	94.36	98.85	91.82	23.13	107.66	28.80	710.00	92.35 to 95.50	141,525	129,948
06	39	95.89	95.55	94.43	18.52	101.19	46.26	173.04	89.01 to 99.00	260,179	245,690
07											
<u>ALL</u>	<u>727</u>	<u>94.38</u>	<u>98.68</u>	<u>92.07</u>	<u>22.91</u>	<u>107.18</u>	<u>28.80</u>	<u>710.00</u>	<u>92.79 to 95.52</u>	<u>147,890</u>	<u>136,157</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	12	110.73	189.77	171.09	85.14	110.92	65.65	444.96	98.60 to 293.38	7,592	12,989
Less Than 30,000	34	137.72	179.71	176.99	59.03	101.54	45.77	710.00	105.33 to 163.29	15,784	27,937
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	727	94.38	98.68	92.07	22.91	107.18	28.80	710.00	92.79 to 95.52	147,890	136,157
Greater Than 14,999	715	94.14	97.15	92.00	21.56	105.60	28.80	710.00	92.35 to 95.45	150,245	138,224
Greater Than 29,999	693	93.65	94.70	91.64	19.30	103.34	28.80	309.61	92.13 to 95.23	154,371	141,467
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	12	110.73	189.77	171.09	85.14	110.92	65.65	444.96	98.60 to 293.38	7,592	12,989
15,000 TO 29,999	22	138.69	174.22	178.20	52.07	97.77	45.77	710.00	100.01 to 163.29	20,253	36,090
30,000 TO 59,999	82	103.76	117.62	115.90	31.36	101.48	40.50	309.61	98.77 to 113.24	44,939	52,087
60,000 TO 99,999	143	98.11	99.33	98.88	19.06	100.46	36.39	222.74	95.24 to 103.55	78,192	77,320
100,000 TO 149,999	173	91.18	89.86	89.86	17.23	100.00	28.80	158.65	87.27 to 93.89	123,964	111,391
150,000 TO 249,999	192	87.72	87.26	87.59	17.28	99.62	32.84	169.13	83.01 to 92.35	190,707	167,044
250,000 TO 499,999	101	93.67	92.04	92.10	12.39	99.93	55.23	148.30	91.85 to 96.00	326,963	301,125
500,000 TO 999,999	2	92.56	92.56	92.58	03.91	99.98	88.94	96.17	N/A	514,000	475,885
1,000,000 +											
<u>ALL</u>	<u>727</u>	<u>94.38</u>	<u>98.68</u>	<u>92.07</u>	<u>22.91</u>	<u>107.18</u>	<u>28.80</u>	<u>710.00</u>	<u>92.79 to 95.52</u>	<u>147,890</u>	<u>136,157</u>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	90	COV :	130.25	95% Median C.I. :	72.40 to 108.67
Total Sales Price :	1,072,300	Wgt. Mean :	96	STD :	168.66	95% Wgt. Mean C.I. :	68.77 to 123.95
Total Adj. Sales Price :	1,072,300	Mean :	129	Avg. Abs. Dev :	58.96	95% Mean C.I. :	32.13 to 226.85
Total Assessed Value :	1,033,252						
Avg. Adj. Sales Price :	76,593	COD :	65.16	MAX Sales Ratio :	710.00		
Avg. Assessed Value :	73,804	PRD :	134.38	MIN Sales Ratio :	28.80		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	3	108.67	304.78	162.06	188.44	188.07	95.67	710.00	N/A	57,333	92,913
01/01/2020 To 03/31/2020	1	72.40	72.40	72.40		100.00	72.40	72.40	N/A	20,000	14,480
04/01/2020 To 06/30/2020	1	104.67	104.67	104.67		100.00	104.67	104.67	N/A	49,000	51,287
07/01/2020 To 09/30/2020	2	89.97	89.97	90.76	01.40	99.13	88.71	91.23	N/A	196,500	178,350
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	111.28	111.28	111.28		100.00	111.28	111.28	N/A	110,000	122,405
04/01/2021 To 06/30/2021	2	93.67	93.67	90.37	04.21	103.65	89.73	97.60	N/A	34,250	30,951
07/01/2021 To 09/30/2021	4	63.23	60.71	56.87	37.06	106.75	28.80	87.58	N/A	64,950	36,935
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	7	95.67	181.62	110.60	100.20	164.21	72.40	710.00	72.40 to 710.00	90,571	100,172
10/01/2020 To 09/30/2021	7	87.58	77.35	75.76	23.38	102.10	28.80	111.28	28.80 to 111.28	62,614	47,435
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	4	89.97	89.25	91.44	09.67	97.60	72.40	104.67	N/A	115,500	105,617

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
7	14	90.48	129.49	96.36	65.16	134.38	28.80	710.00	72.40 to 108.67	76,593	73,804

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	90	COV :	130.25	95% Median C.I. :	72.40 to 108.67
Total Sales Price :	1,072,300	Wgt. Mean :	96	STD :	168.66	95% Wgt. Mean C.I. :	68.77 to 123.95
Total Adj. Sales Price :	1,072,300	Mean :	129	Avg. Abs. Dev :	58.96	95% Mean C.I. :	32.13 to 226.85
Total Assessed Value :	1,033,252						
Avg. Adj. Sales Price :	76,593	COD :	65.16	MAX Sales Ratio :	710.00		
Avg. Assessed Value :	73,804	PRD :	134.38	MIN Sales Ratio :	28.80		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	14	90.48	129.49	96.36	65.16	134.38	28.80	710.00	72.40 to 108.67	76,593	73,804
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	97.60	97.60	97.60		100.00	97.60	97.60	N/A	5,500	5,368
Less Than 30,000	4	85.00	231.44	229.25	202.78	100.96	45.77	710.00	N/A	16,500	37,826
__ Ranges Excl. Low \$ __											
Greater Than 4,999	14	90.48	129.49	96.36	65.16	134.38	28.80	710.00	72.40 to 108.67	76,593	73,804
Greater Than 15,000	13	89.73	131.94	96.35	70.09	136.94	28.80	710.00	72.40 to 108.67	82,062	79,068
Greater Than 30,000	10	90.48	88.70	87.64	15.03	101.21	28.80	111.28	80.69 to 108.67	100,630	88,195
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	97.60	97.60	97.60		100.00	97.60	97.60	N/A	5,500	5,368
15,000 TO 29,999	3	72.40	276.06	241.21	305.81	114.45	45.77	710.00	N/A	20,167	48,645
30,000 TO 59,999	2	96.13	96.13	96.10	08.89	100.03	87.58	104.67	N/A	49,150	47,231
60,000 TO 99,999	5	89.73	92.69	92.79	07.79	99.89	80.69	108.67	N/A	73,600	68,292
100,000 TO 149,999	2	70.04	70.04	70.04	58.88	100.00	28.80	111.28	N/A	110,000	77,040
150,000 TO 249,999											
250,000 TO 499,999	1	91.23	91.23	91.23		100.00	91.23	91.23	N/A	320,000	291,945
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

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

24 Dawson
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 76
Total Sales Price : 25,240,233
Total Adj. Sales Price : 25,240,233
Total Assessed Value : 23,141,815
Avg. Adj. Sales Price : 332,108
Avg. Assessed Value : 304,498

MEDIAN : 95
WGT. MEAN : 92
MEAN : 98
COD : 23.18
PRD : 107.01

COV : 49.29
STD : 48.36
Avg. Abs. Dev : 22.12
MAX Sales Ratio : 417.71
MIN Sales Ratio : 13.23

95% Median C.I. : 87.03 to 99.47
95% Wgt. Mean C.I. : 79.56 to 103.82
95% Mean C.I. : 87.25 to 108.99

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	7	96.92	96.30	85.38	06.72	112.79	77.11	111.33	77.11 to 111.33	368,367	314,529
01-JAN-19 To 31-MAR-19	7	97.83	98.23	100.12	08.16	98.11	82.63	113.01	82.63 to 113.01	110,000	110,133
01-APR-19 To 30-JUN-19	8	84.89	85.56	77.99	13.42	109.71	72.02	100.51	72.02 to 100.51	433,288	337,933
01-JUL-19 To 30-SEP-19	3	101.15	137.16	121.17	36.35	113.20	100.02	210.32	N/A	116,000	140,561
01-OCT-19 To 31-DEC-19	6	100.53	100.58	105.28	08.68	95.54	78.97	119.30	78.97 to 119.30	941,833	991,565
01-JAN-20 To 31-MAR-20	5	81.97	112.63	194.77	58.02	57.83	58.54	259.69	N/A	187,072	364,352
01-APR-20 To 30-JUN-20	3	77.60	76.85	93.70	18.85	82.02	54.53	98.41	N/A	368,769	345,545
01-JUL-20 To 30-SEP-20	7	95.43	92.48	96.40	12.79	95.93	52.02	113.92	52.02 to 113.92	155,071	149,481
01-OCT-20 To 31-DEC-20	3	99.47	97.61	89.80	20.57	108.70	65.99	127.37	N/A	125,000	112,250
01-JAN-21 To 31-MAR-21	7	80.24	78.47	69.44	20.36	113.00	42.14	105.11	42.14 to 105.11	733,871	509,615
01-APR-21 To 30-JUN-21	10	82.83	86.36	83.45	11.54	103.49	64.52	114.99	74.01 to 100.00	198,179	165,386
01-JUL-21 To 30-SEP-21	10	99.83	124.89	90.40	53.20	138.15	13.23	417.71	67.10 to 146.18	180,530	163,198
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	25	96.92	98.31	85.13	13.42	115.48	72.02	210.32	93.06 to 100.33	286,515	243,911
01-OCT-19 To 30-SEP-20	21	96.43	97.36	112.26	22.77	86.73	52.02	259.69	78.97 to 100.91	418,008	469,245
01-OCT-20 To 30-SEP-21	30	86.99	98.49	77.32	33.36	127.38	13.23	417.71	80.70 to 99.58	309,973	239,663
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	24	98.42	99.46	96.19	14.26	103.40	72.02	210.32	91.22 to 100.91	426,471	410,228
01-JAN-20 To 31-DEC-20	18	93.53	96.33	121.11	27.55	79.54	52.02	259.69	65.99 to 99.81	194,565	235,640
<u>ALL</u>	76	95.43	98.12	91.69	23.18	107.01	13.23	417.71	87.03 to 99.47	332,108	304,498

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	69	96.92	95.98	92.04	17.93	104.28	13.23	259.69	91.63 to 99.58	358,198	329,697
2	7	76.72	119.19	74.87	76.76	159.20	42.14	417.71	42.14 to 417.71	74,943	56,107
<u>ALL</u>	76	95.43	98.12	91.69	23.18	107.01	13.23	417.71	87.03 to 99.47	332,108	304,498

24 Dawson
COMMERCIAL

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 MEAN : 98
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 PRD : 107.01

COV : 49.29
 STD : 48.36
 Avg. Abs. Dev : 22.12
 MAX Sales Ratio : 417.71
 MIN Sales Ratio : 13.23

95% Median C.I. : 87.03 to 99.47
 95% Wgt. Mean C.I. : 79.56 to 103.82
 95% Mean C.I. : 87.25 to 108.99

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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	4	83.15	85.98	85.49	05.44	100.57	80.70	96.92	N/A	218,216	186,546
03	71	95.43	98.50	90.30	23.86	109.08	13.23	417.71	89.59 to 99.52	324,188	292,748
04	1	119.30	119.30	119.30	00.00	100.00	119.30	119.30	N/A	1,350,000	1,610,490
<u>ALL</u>	<u>76</u>	<u>95.43</u>	<u>98.12</u>	<u>91.69</u>	<u>23.18</u>	<u>107.01</u>	<u>13.23</u>	<u>417.71</u>	<u>87.03 to 99.47</u>	<u>332,108</u>	<u>304,498</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	417.71	417.71	417.71	00.00	100.00	417.71	417.71	N/A	2,100	8,772
Less Than 15,000	2	238.13	238.13	105.39	75.42	225.95	58.54	417.71	N/A	8,050	8,484
Less Than 30,000	3	101.86	192.70	103.15	117.53	186.82	58.54	417.71	N/A	14,700	15,163
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	75	95.42	93.86	91.66	18.99	102.40	13.23	259.69	87.03 to 99.00	336,508	308,441
Greater Than 14,999	74	95.43	94.33	91.68	18.72	102.89	13.23	259.69	89.59 to 99.00	340,867	312,498
Greater Than 29,999	73	95.42	94.23	91.67	18.88	102.79	13.23	259.69	87.03 to 99.00	345,153	316,388
<u>Incremental Ranges</u>											
0 TO 4,999	1	417.71	417.71	417.71	00.00	100.00	417.71	417.71	N/A	2,100	8,772
5,000 TO 14,999	1	58.54	58.54	58.54	00.00	100.00	58.54	58.54	N/A	14,000	8,195
15,000 TO 29,999	1	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	28,000	28,521
30,000 TO 59,999	8	87.85	91.37	90.25	19.19	101.24	54.53	127.37	54.53 to 127.37	44,125	39,821
60,000 TO 99,999	14	94.75	95.47	94.00	23.29	101.56	42.14	210.32	64.52 to 100.51	72,893	68,522
100,000 TO 149,999	14	92.16	89.36	89.76	12.38	99.55	52.02	111.33	77.60 to 100.15	119,893	107,612
150,000 TO 249,999	20	99.50	93.58	92.47	12.09	101.20	13.23	113.92	95.43 to 105.11	186,523	172,477
250,000 TO 499,999	7	93.27	96.54	95.77	15.37	100.80	67.10	146.18	67.10 to 146.18	370,500	354,838
500,000 TO 999,999	4	86.76	126.81	121.04	60.22	104.77	74.01	259.69	N/A	701,017	848,532
1,000,000 TO 1,999,999	4	78.68	87.37	85.37	15.76	102.34	72.84	119.30	N/A	1,655,250	1,413,031
2,000,000 TO 4,999,999	2	77.99	77.99	83.38	29.40	93.54	55.06	100.91	N/A	3,197,550	2,666,105
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>76</u>	<u>95.43</u>	<u>98.12</u>	<u>91.69</u>	<u>23.18</u>	<u>107.01</u>	<u>13.23</u>	<u>417.71</u>	<u>87.03 to 99.47</u>	<u>332,108</u>	<u>304,498</u>

24 Dawson
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 76
Total Sales Price : 25,240,233
Total Adj. Sales Price : 25,240,233
Total Assessed Value : 23,141,815
Avg. Adj. Sales Price : 332,108
Avg. Assessed Value : 304,498

MEDIAN : 95
WGT. MEAN : 92
MEAN : 98
COD : 23.18
PRD : 107.01

COV : 49.29
STD : 48.36
Avg. Abs. Dev : 22.12
MAX Sales Ratio : 417.71
MIN Sales Ratio : 13.23

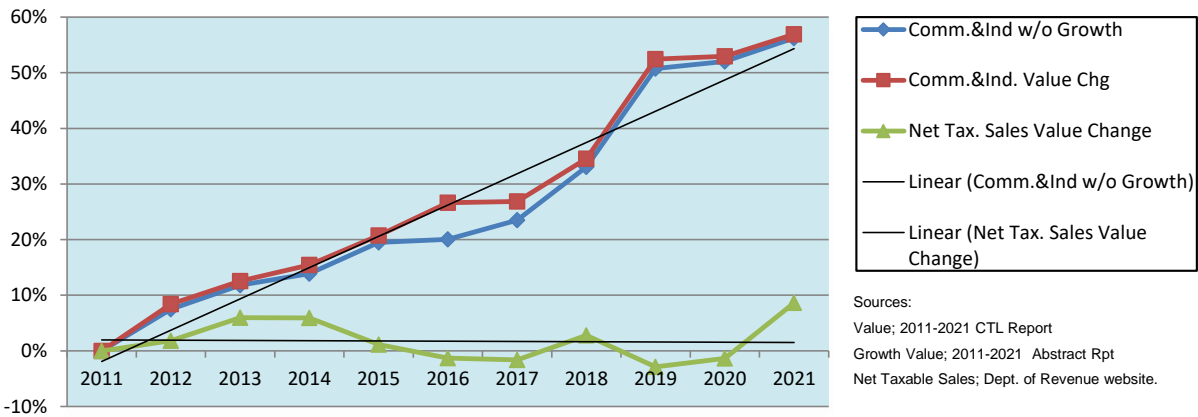
95% Median C.I. : 87.03 to 99.47
95% Wgt. Mean C.I. : 79.56 to 103.82
95% Mean C.I. : 87.25 to 108.99

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	7	80.70	77.49	62.54	10.11	123.90	55.06	93.12	55.06 to 93.12	521,199	325,979
319	1	259.69	259.69	259.69	00.00	100.00	259.69	259.69	N/A	586,260	1,522,442
336	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	213,000	211,969
343	3	93.27	93.74	99.13	04.96	94.56	87.03	100.91	N/A	1,591,667	1,577,844
344	10	96.81	83.82	78.39	22.07	106.93	13.23	114.99	54.53 to 107.17	121,820	95,498
346	1	417.71	417.71	417.71	00.00	100.00	417.71	417.71	N/A	2,100	8,772
350	4	95.27	93.19	92.89	05.59	100.32	82.63	99.58	N/A	84,250	78,261
351	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	194,805	192,855
352	7	99.47	97.58	89.44	06.04	109.10	77.11	113.01	77.11 to 113.01	485,344	434,114
353	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709
354	1	96.92	96.92	96.92	00.00	100.00	96.92	96.92	N/A	189,571	183,730
384	1	96.43	96.43	96.43	00.00	100.00	96.43	96.43	N/A	66,000	63,642
386	1	86.95	86.95	86.95	00.00	100.00	86.95	86.95	N/A	350,000	304,329
389	1	78.97	78.97	78.97	00.00	100.00	78.97	78.97	N/A	35,000	27,640
406	4	81.83	84.99	89.73	24.09	94.72	58.54	117.76	N/A	65,375	58,660
412	1	80.24	80.24	80.24	00.00	100.00	80.24	80.24	N/A	1,860,000	1,492,406
442	1	42.14	42.14	42.14	00.00	100.00	42.14	42.14	N/A	75,000	31,605
444	3	98.51	96.42	97.05	03.91	99.35	89.59	101.15	N/A	143,667	139,432
470	2	107.04	107.04	109.55	06.44	97.71	100.15	113.92	N/A	157,500	172,540
471	3	105.24	135.59	121.48	37.72	111.62	91.22	210.32	N/A	110,000	133,624
494	1	119.30	119.30	119.30	00.00	100.00	119.30	119.30	N/A	1,350,000	1,610,490
528	9	93.06	90.82	84.20	14.02	107.86	74.01	111.33	75.11 to 107.72	251,444	211,719
551	1	101.15	101.15	101.15	00.00	100.00	101.15	101.15	N/A	170,000	171,954
589	1	72.84	72.84	72.84	00.00	100.00	72.84	72.84	N/A	1,900,000	1,384,023
851	1	95.43	95.43	95.43	00.00	100.00	95.43	95.43	N/A	212,000	202,303
<u>ALL</u>	<u>76</u>	95.43	98.12	91.69	23.18	107.01	13.23	417.71	87.03 to 99.47	332,108	304,498

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 196,765,240	\$ 34,481	0.02%	\$ 196,730,759		\$ 246,776,223	
2012	\$ 213,323,805	\$ 1,858,302	0.87%	\$ 211,465,503	7.47%	\$ 251,333,062	1.85%
2013	\$ 221,466,541	\$ 1,469,330	0.66%	\$ 219,997,211	3.13%	\$ 261,451,460	4.03%
2014	\$ 227,126,167	\$ 3,004,885	1.32%	\$ 224,121,282	1.20%	\$ 261,368,154	-0.03%
2015	\$ 237,585,741	\$ 2,412,203	1.02%	\$ 235,173,538	3.54%	\$ 249,544,797	-4.52%
2016	\$ 249,127,319	\$ 12,869,825	5.17%	\$ 236,257,494	-0.56%	\$ 243,507,459	-2.42%
2017	\$ 249,577,923	\$ 6,526,312	2.61%	\$ 243,051,611	-2.44%	\$ 242,800,466	-0.29%
2018	\$ 264,743,511	\$ 2,927,365	1.11%	\$ 261,816,146	4.90%	\$ 253,699,738	4.49%
2019	\$ 300,005,639	\$ 3,372,581	1.12%	\$ 296,633,058	12.05%	\$ 239,684,757	-5.52%
2020	\$ 300,999,457	\$ 1,881,259	0.63%	\$ 299,118,198	-0.30%	\$ 243,461,321	1.58%
2021	\$ 308,763,102	\$ 1,344,805	0.44%	\$ 307,418,297	2.13%	\$ 268,036,771	10.09%
Ann %chg	4.61%			Average	3.11%	0.83%	0.92%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	7.47%	8.42%	1.85%
2013	11.81%	12.55%	5.95%
2014	13.90%	15.43%	5.91%
2015	19.52%	20.75%	1.12%
2016	20.07%	26.61%	-1.32%
2017	23.52%	26.84%	-1.61%
2018	33.06%	34.55%	2.81%
2019	50.75%	52.47%	-2.87%
2020	52.02%	52.97%	-1.34%
2021	56.24%	56.92%	8.62%

County Number	24
County Name	Dawson

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	32.16	95% Median C.I. :	63.14 to 127.37
Total Sales Price :	1,060,000	Wgt. Mean :	104	STD :	29.76	95% Wgt. Mean C.I. :	69.47 to 139.42
Total Adj. Sales Price :	1,060,000	Mean :	93	Avg. Abs. Dev :	23.70	95% Mean C.I. :	71.25 to 113.83
Total Assessed Value :	1,107,092						
Avg. Adj. Sales Price :	106,000	COD :	26.27	MAX Sales Ratio :	146.18		
Avg. Assessed Value :	110,709	PRD :	88.61	MIN Sales Ratio :	52.02		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	3	100.33	102.55	104.26	03.88	98.36	97.83	109.49	N/A	101,667	105,998
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	2	72.56	72.56	70.52	12.98	102.89	63.14	81.97	N/A	74,000	52,185
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	1	52.02	52.02	52.02		100.00	52.02	52.02	N/A	102,000	53,058
10/01/2020 To 12/31/2020	1	127.37	127.37	127.37		100.00	127.37	127.37	N/A	50,000	63,684
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	2	73.55	73.55	71.46	12.28	102.92	64.52	82.57	N/A	65,000	46,449
07/01/2021 To 09/30/2021	1	146.18	146.18	146.18		100.00	146.18	146.18	N/A	325,000	475,090
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	3	100.33	102.55	104.26	03.88	98.36	97.83	109.49	N/A	101,667	105,998
10/01/2019 To 09/30/2020	3	63.14	65.71	62.97	15.81	104.35	52.02	81.97	N/A	83,333	52,476
10/01/2020 To 09/30/2021	4	104.97	105.16	125.08	30.12	84.07	64.52	146.18	N/A	126,250	157,918
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	3	100.33	102.55	104.26	03.88	98.36	97.83	109.49	N/A	101,667	105,998
01/01/2020 To 12/31/2020	4	72.56	81.13	73.70	32.46	110.08	52.02	127.37	N/A	75,000	55,278

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	32.16	95% Median C.I. :	63.14 to 127.37
Total Sales Price :	1,060,000	Wgt. Mean :	104	STD :	29.76	95% Wgt. Mean C.I. :	69.47 to 139.42
Total Adj. Sales Price :	1,060,000	Mean :	93	Avg. Abs. Dev :	23.70	95% Mean C.I. :	71.25 to 113.83
Total Assessed Value :	1,107,092						
Avg. Adj. Sales Price :	106,000	COD :	26.27	MAX Sales Ratio :	146.18		
Avg. Assessed Value :	110,709	PRD :	88.61	MIN Sales Ratio :	52.02		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	32.16	95% Median C.I. :	63.14 to 127.37
Total Sales Price :	1,060,000	Wgt. Mean :	104	STD :	29.76	95% Wgt. Mean C.I. :	69.47 to 139.42
Total Adj. Sales Price :	1,060,000	Mean :	93	Avg. Abs. Dev :	23.70	95% Mean C.I. :	71.25 to 113.83
Total Assessed Value :	1,107,092						
Avg. Adj. Sales Price :	106,000	COD :	26.27	MAX Sales Ratio :	146.18		
Avg. Assessed Value :	110,709	PRD :	88.61	MIN Sales Ratio :	52.02		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709
Greater Than 15,000	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709
Greater Than 30,000	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	82.57	97.30	96.52	18.32	100.81	81.97	127.37	N/A	52,667	50,836
60,000 TO 99,999	4	81.18	81.46	80.68	21.72	100.97	63.14	100.33	N/A	81,250	65,551
100,000 TO 149,999	1	52.02	52.02	52.02		100.00	52.02	52.02	N/A	102,000	53,058
150,000 TO 249,999	1	109.49	109.49	109.49		100.00	109.49	109.49	N/A	150,000	164,235
250,000 TO 499,999	1	146.18	146.18	146.18		100.00	146.18	146.18	N/A	325,000	475,090
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 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	32.16	95% Median C.I. :	63.14 to 127.37
Total Sales Price :	1,060,000	Wgt. Mean :	104	STD :	29.76	95% Wgt. Mean C.I. :	69.47 to 139.42
Total Adj. Sales Price :	1,060,000	Mean :	93	Avg. Abs. Dev :	23.70	95% Mean C.I. :	71.25 to 113.83
Total Assessed Value :	1,107,092						
Avg. Adj. Sales Price :	106,000	COD :	26.27	MAX Sales Ratio :	146.18		
Avg. Assessed Value :	110,709	PRD :	88.61	MIN Sales Ratio :	52.02		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	10	90.20	92.54	104.44	26.27	88.61	52.02	146.18	63.14 to 127.37	106,000	110,709

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

24 Dawson
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 102
 Total Sales Price : 83,981,377
 Total Adj. Sales Price : 83,981,377
 Total Assessed Value : 61,000,373
 Avg. Adj. Sales Price : 823,347
 Avg. Assessed Value : 598,043

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 84
 COD : 31.07
 PRD : 115.38

COV : 83.75
 STD : 70.19
 Avg. Abs. Dev : 22.56
 MAX Sales Ratio : 716.39
 MIN Sales Ratio : 23.66

95% Median C.I. : 69.20 to 76.60
 95% Wgt. Mean C.I. : 69.34 to 75.93
 95% Mean C.I. : 70.19 to 97.43

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	3	88.80	86.64	85.16	05.32	101.74	78.48	92.64	N/A	323,478	275,485
01-JAN-19 To 31-MAR-19	7	73.17	78.07	73.35	16.99	106.43	61.12	123.46	61.12 to 123.46	1,163,002	853,036
01-APR-19 To 30-JUN-19	4	80.76	80.19	81.12	07.60	98.85	69.02	90.20	N/A	710,111	576,011
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	7	73.66	65.83	71.44	15.34	92.15	36.74	80.12	36.74 to 80.12	1,377,039	983,731
01-JAN-20 To 31-MAR-20	15	75.11	74.78	73.76	08.93	101.38	64.55	88.01	65.86 to 80.32	911,885	672,636
01-APR-20 To 30-JUN-20	10	70.42	73.47	71.25	14.77	103.12	60.33	93.33	60.78 to 88.79	775,218	552,342
01-JUL-20 To 30-SEP-20	4	68.51	70.82	67.87	21.60	104.35	47.74	98.51	N/A	446,750	303,222
01-OCT-20 To 31-DEC-20	16	79.03	84.41	79.81	26.36	105.76	23.66	192.89	67.79 to 87.84	690,092	550,743
01-JAN-21 To 31-MAR-21	18	71.39	121.74	76.47	84.07	159.20	34.42	716.39	65.47 to 99.72	615,605	470,723
01-APR-21 To 30-JUN-21	11	70.50	80.97	68.64	29.59	117.96	42.68	199.75	51.99 to 86.08	996,613	684,037
01-JUL-21 To 30-SEP-21	7	62.05	55.47	55.48	12.63	99.98	25.43	63.78	25.43 to 63.78	869,663	482,478
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	14	78.78	80.51	76.15	13.30	105.73	61.12	123.46	69.02 to 90.20	853,707	650,125
01-OCT-19 To 30-SEP-20	36	73.19	72.24	72.17	13.27	100.10	36.74	98.51	65.75 to 78.43	912,687	658,666
01-OCT-20 To 30-SEP-21	52	70.46	92.71	71.95	48.42	128.85	23.66	716.39	67.67 to 77.79	753,322	542,051
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	18	74.12	73.78	73.53	15.14	100.34	36.74	123.46	62.46 to 80.12	1,145,596	842,300
01-JAN-20 To 31-DEC-20	45	74.97	77.56	74.84	18.19	103.63	23.66	192.89	68.31 to 79.59	761,310	569,727
<u>ALL</u>	102	72.62	83.81	72.64	31.07	115.38	23.66	716.39	69.20 to 76.60	823,347	598,043

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	101	72.71	84.17	72.75	30.99	115.70	23.66	716.39	69.65 to 76.60	827,717	602,159
2	1	47.74	47.74	47.74	00.00	100.00	47.74	47.74	N/A	382,000	182,355
<u>ALL</u>	102	72.62	83.81	72.64	31.07	115.38	23.66	716.39	69.20 to 76.60	823,347	598,043

24 Dawson
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 102
 Total Sales Price : 83,981,377
 Total Adj. Sales Price : 83,981,377
 Total Assessed Value : 61,000,373
 Avg. Adj. Sales Price : 823,347
 Avg. Assessed Value : 598,043

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 84
 COD : 31.07
 PRD : 115.38

COV : 83.75
 STD : 70.19
 Avg. Abs. Dev : 22.56
 MAX Sales Ratio : 716.39
 MIN Sales Ratio : 23.66

95% Median C.I. : 69.20 to 76.60
 95% Wgt. Mean C.I. : 69.34 to 75.93
 95% Mean C.I. : 70.19 to 97.43

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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	49	70.06	82.01	71.06	26.26	115.41	51.99	214.19	66.51 to 76.60	807,607	573,922
1	49	70.06	82.01	71.06	26.26	115.41	51.99	214.19	66.51 to 76.60	807,607	573,922
Grass											
County	13	72.71	72.30	73.77	07.50	98.01	54.85	83.13	68.71 to 78.43	1,419,769	1,047,392
1	13	72.71	72.30	73.77	07.50	98.01	54.85	83.13	68.71 to 78.43	1,419,769	1,047,392
ALL	102	72.62	83.81	72.64	31.07	115.38	23.66	716.39	69.20 to 76.60	823,347	598,043

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	68	73.23	90.06	73.27	35.34	122.92	47.74	716.39	68.31 to 79.36	797,784	584,561
1	67	73.66	90.69	73.45	35.13	123.47	51.99	716.39	68.31 to 79.36	803,989	590,564
2	1	47.74	47.74	47.74	00.00	100.00	47.74	47.74	N/A	382,000	182,355
Dry											
County	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	172,500	153,159
1	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	172,500	153,159
Grass											
County	16	71.57	70.68	74.56	11.09	94.80	42.68	87.25	64.57 to 78.43	1,279,969	954,339
1	16	71.57	70.68	74.56	11.09	94.80	42.68	87.25	64.57 to 78.43	1,279,969	954,339
ALL	102	72.62	83.81	72.64	31.07	115.38	23.66	716.39	69.20 to 76.60	823,347	598,043

Dawson County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	4,415	4,416	4,102	3,873	3,595	3,449	3,295	3,135	4,196
Lincoln	1	4,093	4,088	3,927	3,901	3,903	3,777	3,894	3,786	3,984
Custer	1	4,375	4,375	4,000	3,900	3,649	3,650	3,600	3,600	4,046
Buffalo	1	4,825	4,816	4,657	4,544	3,611	4,244	3,949	3,948	4,458
Phelps	1	5,398	5,398	4,400	3,997	3,800	3,700	3,600	3,206	5,055
Gosper	1	4,975	4,975	4,100	3,300	n/a	3,100	2,900	2,750	4,739
Dawson	2	3,300	3,300	3,300	2,857	n/a	1,640	1,510	1,480	3,111
Lincoln	2	2,625	2,611	2,625	2,624	2,515	2,533	2,613	2,595	2,604
Frontier	1	3,025	3,021	2,948	2,973	2,925	2,925	2,870	2,822	2,995

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	2,201	2,211	2,005	1,994	1,800	1,555	1,540	1,957
Lincoln	1	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755
Custer	1	n/a	2,150	2,025	1,950	1,900	1,725	1,700	1,700	1,930
Buffalo	1	2,260	2,259	2,105	2,105	1,960	1,950	1,830	1,830	2,012
Phelps	1	2,400	2,400	2,300	2,100	2,000	1,900	1,700	1,450	2,289
Gosper	1	n/a	1,821	1,730	1,635	1,501	1,280	1,215	1,215	1,715
Dawson	2	n/a	1,345	1,345	1,200	1,200	1,045	890	735	1,132
Lincoln	2	n/a	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
Frontier	1	1,235	1,235	1,185	1,185	1,135	n/a	1,085	1,085	1,212

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1,072	1,075	1,065	1,020	985	978	950	940	1,050
Lincoln	1	1,060	1,060	1,060	1,060	1,025	1,025	1,025	1,025	1,053
Custer	1	891	1,100	1,046	755	1,029	890	n/a	1,510	995
Buffalo	1	1,300	1,299	1,270	1,255	1,234	1,210	1,180	n/a	1,257
Phelps	1	1,243	1,199	1,150	1,097	1,050	1,000	841	1,000	1,141
Gosper	1	975	983	975	975	1,256	n/a	975	1,335	977
Dawson	2	735	735	590	590	590	n/a	590	n/a	603
Lincoln	2	640	630	640	640	639	610	610	601	612
Frontier	1	605	605	605	n/a	605	605	605	605	605

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Lincoln	1	n/a	n/a	589
Custer	1	1,544	n/a	50
Buffalo	1	1,203	0	490
Phelps	1	1,003	0	35
Gosper	1	n/a	n/a	100
Dawson	2	n/a	n/a	50
Lincoln	2	n/a	n/a	313
Frontier	1	1,105	n/a	n/a

Source: 2022 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

Type : Qualified

Number of Sales :	24	Median :	47	COV :	52.97	95% Median C.I. :	42.12 to 52.15
Total Sales Price :	17,618,559	Wgt. Mean :	47	STD :	28.95	95% Wgt. Mean C.I. :	34.08 to 58.96
Total Adj. Sales Price :	17,618,559	Mean :	55	Avg. Abs. Dev :	14.19	95% Mean C.I. :	42.42 to 66.88
Total Assessed Value :	8,196,242						
Avg. Adj. Sales Price :	734,107	COD :	29.99	MAX Sales Ratio :	143.18		
Avg. Assessed Value :	341,510	PRD :	117.48	MIN Sales Ratio :	24.64		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	416,435	201,385
01/01/2019 To 03/31/2019	2	64.69	64.69	50.36	27.62	128.46	46.82	82.55	N/A	807,500	406,638
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	1	41.76	41.76	41.76		100.00	41.76	41.76	N/A	950,000	396,718
01/01/2020 To 03/31/2020	2	43.81	43.81	43.44	01.51	100.85	43.15	44.46	N/A	1,298,772	564,124
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	2	45.87	45.87	44.20	06.28	103.78	42.99	48.74	N/A	545,000	240,906
10/01/2020 To 12/31/2020	2	46.21	46.21	42.71	15.73	108.19	38.94	53.47	N/A	770,000	328,894
01/01/2021 To 03/31/2021	7	47.50	69.21	47.67	70.44	145.19	24.64	143.18	24.64 to 143.18	476,943	227,371
04/01/2021 To 06/30/2021	5	52.15	51.39	51.12	04.20	100.53	47.12	55.59	N/A	895,000	457,533
07/01/2021 To 09/30/2021	2	39.49	39.49	39.96	06.69	98.82	36.85	42.12	N/A	797,990	318,878
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	3	48.36	59.24	49.95	24.63	118.60	46.82	82.55	N/A	677,145	338,220
10/01/2019 To 09/30/2020	5	43.15	44.22	43.27	03.92	102.20	41.76	48.74	N/A	927,509	401,355
10/01/2020 To 09/30/2021	16	48.66	57.05	47.26	36.60	120.72	24.64	143.18	38.94 to 53.47	684,349	323,425
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	3	46.82	57.04	47.17	29.05	120.92	41.76	82.55	N/A	855,000	403,331
01/01/2020 To 12/31/2020	6	43.81	45.29	43.38	08.22	104.40	38.94	53.47	38.94 to 53.47	871,257	377,975

PAD 2022 School Bond Valuation

AGRICULTURAL

Type : Qualified

Number of Sales :	24	Median :	47	COV :	52.97	95% Median C.I. :	42.12 to 52.15
Total Sales Price :	17,618,559	Wgt. Mean :	47	STD :	28.95	95% Wgt. Mean C.I. :	34.08 to 58.96
Total Adj. Sales Price :	17,618,559	Mean :	55	Avg. Abs. Dev :	14.19	95% Mean C.I. :	42.42 to 66.88
Total Assessed Value :	8,196,242						
Avg. Adj. Sales Price :	734,107	COD :	29.99	MAX Sales Ratio :	143.18		
Avg. Assessed Value :	341,510	PRD :	117.48	MIN Sales Ratio :	24.64		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	24	47.31	54.65	46.52	29.99	117.48	24.64	143.18	42.12 to 52.15	734,107	341,510

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	24	47.31	54.65	46.52	29.99	117.48	24.64	143.18	42.12 to 52.15	734,107	341,510
240020											
240101											
320095											
370030											

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	15	46.82	60.76	47.21	40.56	128.70	36.46	143.18	42.12 to 55.59	712,868	336,536
1	15	46.82	60.76	47.21	40.56	128.70	36.46	143.18	42.12 to 55.59	712,868	336,536
<u>Grass</u>											
County	5	49.81	50.27	51.06	02.95	98.45	48.36	52.30	N/A	776,287	396,342
1	5	49.81	50.27	51.06	02.95	98.45	48.36	52.30	N/A	776,287	396,342
<u>ALL</u>											
10/01/2018 To 09/30/2021	24	47.31	54.65	46.52	29.99	117.48	24.64	143.18	42.12 to 52.15	734,107	341,510

PAD 2022 School Bond Valuation

AGRICULTURAL

Type : Qualified

Number of Sales :	24	Median :	47	COV :	52.97	95% Median C.I. :	42.12 to 52.15
Total Sales Price :	17,618,559	Wgt. Mean :	47	STD :	28.95	95% Wgt. Mean C.I. :	34.08 to 58.96
Total Adj. Sales Price :	17,618,559	Mean :	55	Avg. Abs. Dev :	14.19	95% Mean C.I. :	42.42 to 66.88
Total Assessed Value :	8,196,242						
Avg. Adj. Sales Price :	734,107	COD :	29.99	MAX Sales Ratio :	143.18		
Avg. Assessed Value :	341,510	PRD :	117.48	MIN Sales Ratio :	24.64		

What IF

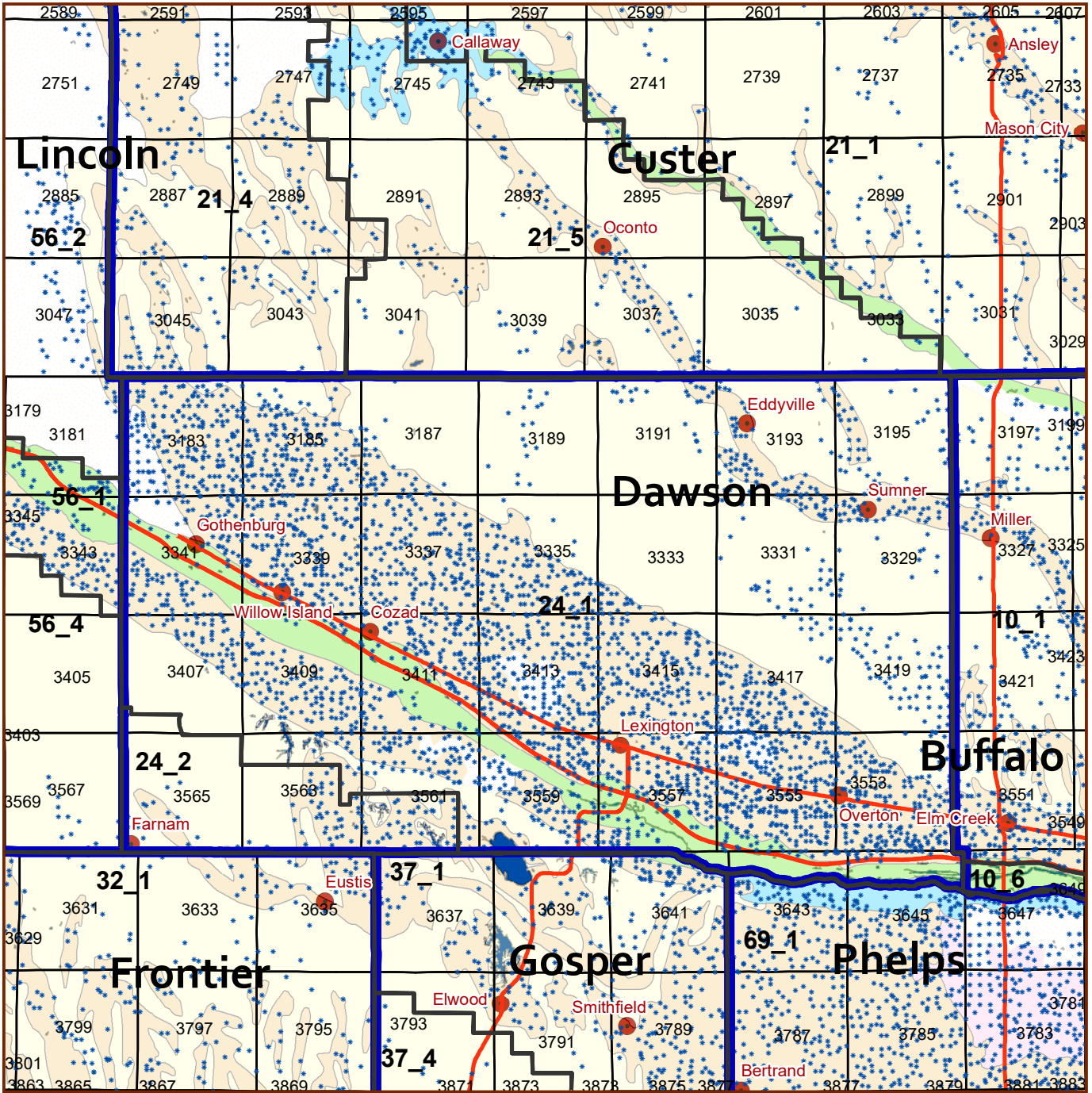
80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	16	45.64	59.48	46.64	39.90	127.53	36.46	143.18	41.76 to 55.59	728,664	339,822
1	16	45.64	59.48	46.64	39.90	127.53	36.46	143.18	41.76 to 55.59	728,664	339,822
<u>Grass</u>											
County	5	49.81	50.27	51.06	02.95	98.45	48.36	52.30	N/A	776,287	396,342
1	5	49.81	50.27	51.06	02.95	98.45	48.36	52.30	N/A	776,287	396,342
<u>ALL</u>											
10/01/2018 To 09/30/2021	24	47.31	54.65	46.52	29.99	117.48	24.64	143.18	42.12 to 52.15	734,107	341,510

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
What IF				

DAWSON COUNTY



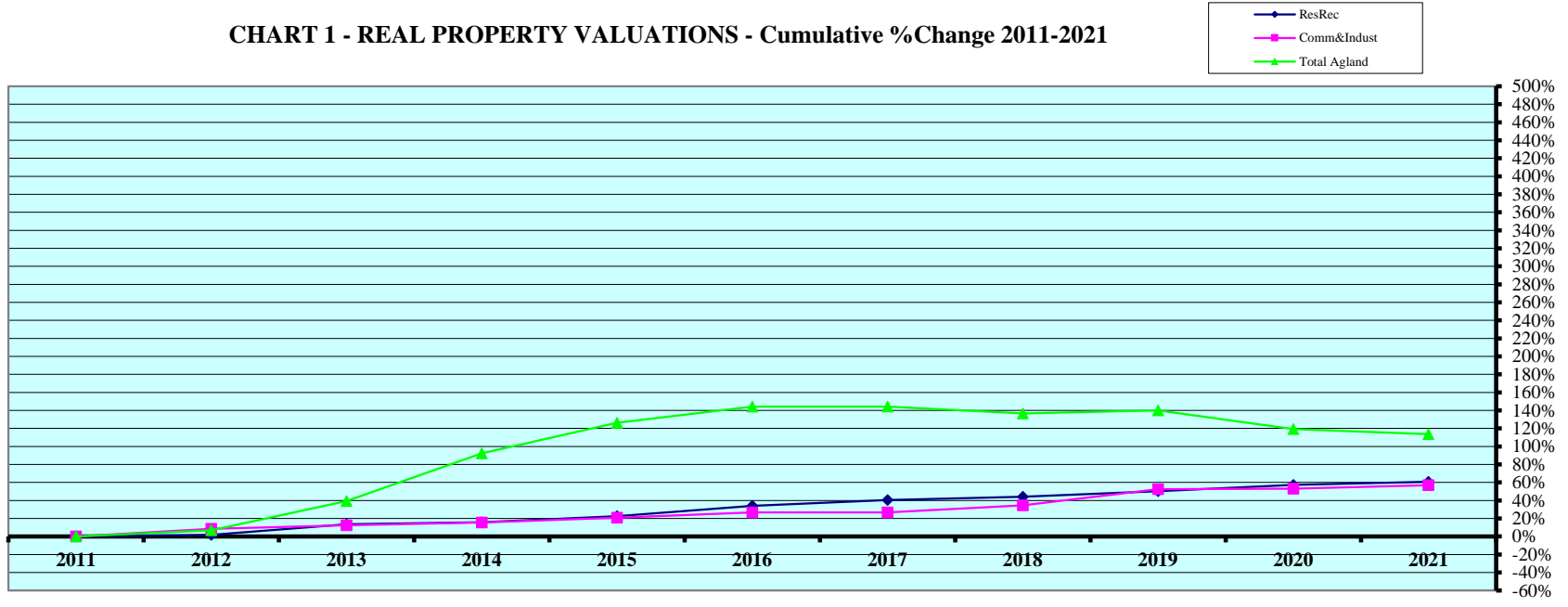
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	577,103,245	-	-	-	196,765,240	-	-	-	725,065,990	-	-	-
2012	587,681,526	10,578,281	1.83%	1.83%	213,323,805	16,558,565	8.42%	8.42%	774,575,677	49,509,687	6.83%	6.83%
2013	655,852,170	68,170,644	11.60%	13.65%	221,466,541	8,142,736	3.82%	12.55%	1,011,158,114	236,582,437	30.54%	39.46%
2014	668,039,748	12,187,578	1.86%	15.76%	227,126,167	5,659,626	2.56%	15.43%	1,395,591,635	384,433,521	38.02%	92.48%
2015	707,005,113	38,965,365	5.83%	22.51%	237,585,741	10,459,574	4.61%	20.75%	1,641,643,143	246,051,508	17.63%	126.41%
2016	773,044,351	66,039,238	9.34%	33.95%	249,127,319	11,541,578	4.86%	26.61%	1,769,967,049	128,323,906	7.82%	144.11%
2017	810,261,475	37,217,124	4.81%	40.40%	249,577,923	450,604	0.18%	26.84%	1,770,728,075	761,026	0.04%	144.22%
2018	831,155,570	20,894,095	2.58%	44.02%	264,743,511	15,165,588	6.08%	34.55%	1,714,996,890	-55,731,185	-3.15%	136.53%
2019	866,943,677	35,788,107	4.31%	50.22%	300,005,639	35,262,128	13.32%	52.47%	1,741,232,061	26,235,171	1.53%	140.15%
2020	907,838,079	40,894,402	4.72%	57.31%	300,999,457	993,818	0.33%	52.97%	1,589,427,619	-151,804,442	-8.72%	119.21%
2021	927,816,606	19,978,527	2.20%	60.77%	308,763,102	7,763,645	2.58%	56.92%	1,548,308,062	-41,119,557	-2.59%	113.54%

Rate Annual %chg: Residential & Recreational **4.86%**

Commercial & Industrial **4.61%**

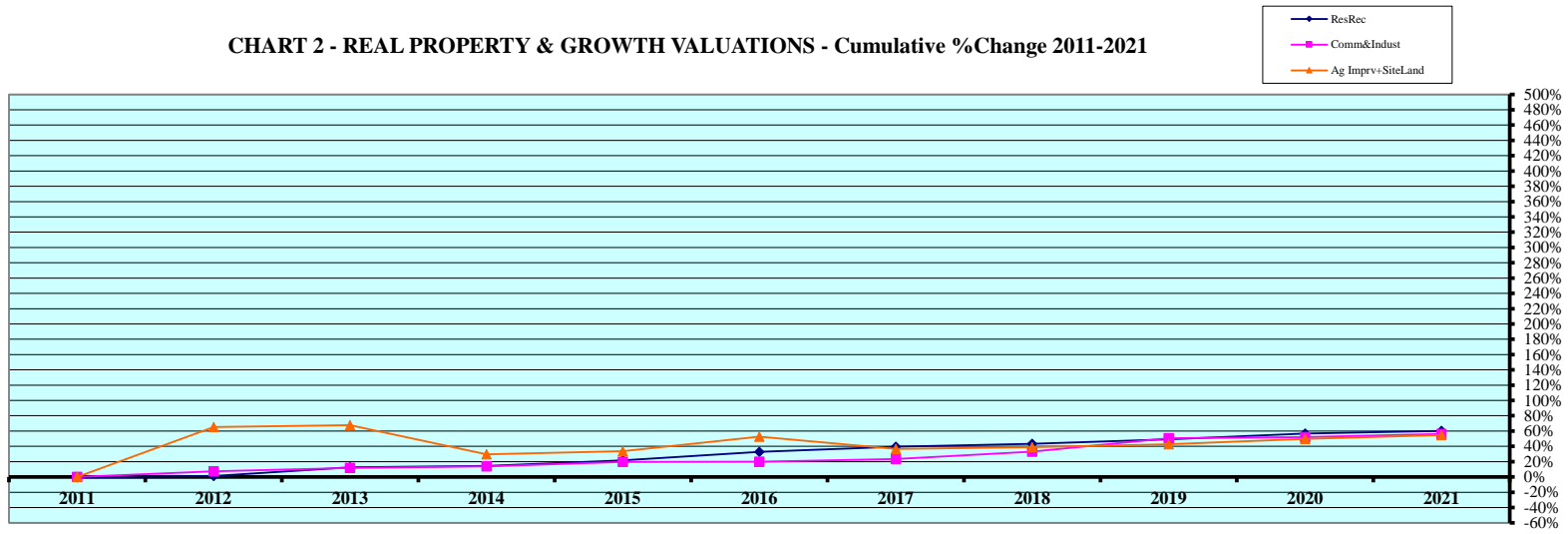
Agricultural Land **7.88%**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2011	577,103,245	2,374,944	0.41%	574,728,301	-	-0.41%	196,765,240	34,481	0.02%	196,730,759	-	-0.02%						
2012	587,681,526	3,037,043	0.52%	584,644,483	1.31%	1.31%	213,323,805	1,858,302	0.87%	211,465,503	7.47%	7.47%						
2013	655,852,170	5,599,093	0.85%	650,253,077	10.65%	12.68%	221,466,541	1,469,330	0.66%	219,997,211	3.13%	11.81%						
2014	668,039,748	8,613,745	1.29%	659,426,003	0.54%	14.26%	227,126,167	3,004,885	1.32%	224,121,282	1.20%	13.90%						
2015	707,005,113	5,128,780	0.73%	701,876,333	5.07%	21.62%	237,585,741	2,412,203	1.02%	235,173,538	3.54%	19.52%						
2016	773,044,351	6,499,088	0.84%	766,545,263	8.42%	32.83%	249,127,319	12,869,825	5.17%	236,257,494	-0.56%	20.07%						
2017	810,261,475	4,457,116	0.55%	805,804,359	4.24%	39.63%	249,577,923	6,526,312	2.61%	243,051,611	-2.44%	23.52%						
2018	831,155,570	3,590,875	0.43%	827,564,695	2.14%	43.40%	264,743,511	2,927,365	1.11%	261,816,146	4.90%	33.06%						
2019	866,943,677	5,700,070	0.66%	861,243,607	3.62%	49.24%	300,005,639	3,372,581	1.12%	296,633,058	12.05%	50.75%						
2020	907,838,079	3,561,798	0.39%	904,276,281	4.31%	56.69%	300,999,457	1,881,259	0.63%	299,118,198	-0.30%	52.02%						
2021	927,816,606	3,392,892	0.37%	924,423,714	1.83%	60.18%	308,763,102	1,344,805	0.44%	307,418,297	2.13%	56.24%						
Rate Ann%chg	4.86%			Resid & Recreat w/o growth			4.21%			4.61%			C & I w/o growth			3.11%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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		
2011	72,190,854	35,119,265	107,310,119	9,621,289	8.97%	97,688,830	-	-		
2012	126,030,459	53,266,570	179,297,029	1,826,537	1.02%	177,470,492	65.38%	65.38%		
2013	126,319,177	59,278,775	185,597,952	5,628,199	3.03%	179,969,753	0.38%	67.71%		
2014	82,801,209	61,221,872	144,023,081	4,899,930	3.40%	139,123,151	-25.04%	29.65%		
2015	84,405,233	64,518,622	148,923,855	5,553,356	3.73%	143,370,499	-0.45%	33.60%		
2016	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	163,813,046	10.00%	52.65%		
2017	76,672,198	73,746,231	150,418,429	3,822,958	2.54%	146,595,471	-12.05%	36.61%		
2018	86,428,616	67,338,039	153,766,655	4,786,701	3.11%	148,979,954	-0.96%	38.83%		
2019	86,869,320	68,689,935	155,559,255	2,436,625	1.57%	153,122,630	-0.42%	42.69%		
2020	92,487,232	72,071,736	164,558,968	3,921,136	2.38%	160,637,832	3.26%	49.69%		
2021	97,527,409	72,991,742	170,519,151	4,414,594	2.59%	166,104,557	0.94%	54.79%		
Rate Ann%chg	3.05%		7.59%		4.74%		Ag Imprv+Site w/o growth		4.10%	

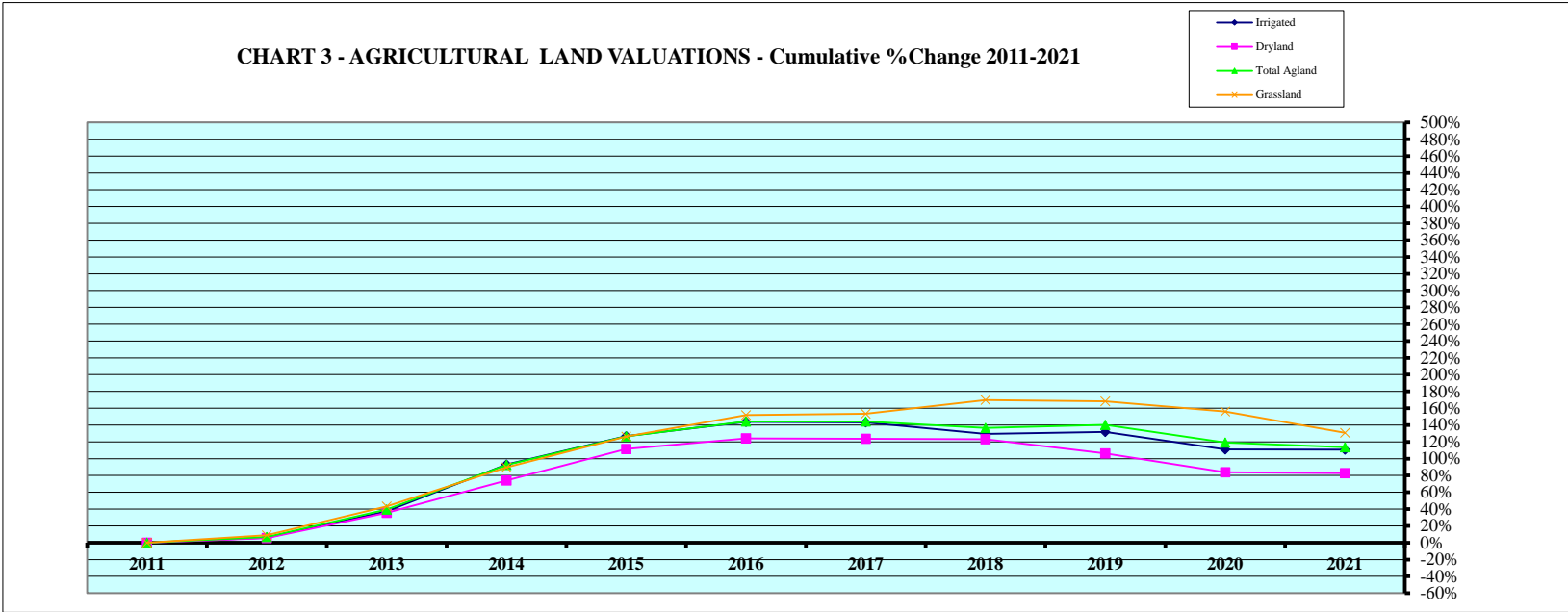
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 24
County DAWSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	575,250,736	-	-	-	26,611,275	-	-	-	116,140,832	-	-	-
2012	610,173,692	34,922,956	6.07%	6.07%	28,068,375	1,457,100	5.48%	5.48%	126,472,158	10,331,326	8.90%	8.90%
2013	790,938,354	180,764,662	29.63%	37.49%	36,042,108	7,973,733	28.41%	35.44%	166,295,951	39,823,793	31.49%	43.18%
2014	1,111,112,004	320,173,650	40.48%	93.15%	46,352,094	10,309,986	28.61%	74.18%	220,218,537	53,922,586	32.43%	89.61%
2015	1,304,575,715	193,463,711	17.41%	126.78%	56,272,168	9,920,074	21.40%	111.46%	262,905,140	42,686,603	19.38%	126.37%
2016	1,402,378,038	97,802,323	7.50%	143.79%	59,631,285	3,359,117	5.97%	124.08%	292,621,316	29,716,176	11.30%	151.95%
2017	1,399,450,660	-2,927,378	-0.21%	143.28%	59,501,801	-129,484	-0.22%	123.60%	294,479,194	1,857,878	0.63%	153.55%
2018	1,319,410,717	-80,039,943	-5.72%	129.36%	59,342,136	-159,665	-0.27%	123.00%	313,234,164	18,754,970	6.37%	169.70%
2019	1,333,592,124	14,181,407	1.07%	131.83%	54,898,563	-4,443,573	-7.49%	106.30%	311,373,125	-1,861,039	-0.59%	168.10%
2020	1,213,267,268	-120,324,856	-9.02%	110.91%	48,896,426	-6,002,137	-10.93%	83.74%	297,405,936	-13,967,189	-4.49%	156.07%
2021	1,211,941,705	-1,325,563	-0.11%	110.68%	48,632,337	-264,089	-0.54%	82.75%	267,873,341	-29,532,595	-9.93%	130.65%

Rate Ann.%chg: Irrigated **7.74%** Dryland **6.22%** Grassland **8.72%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	89,961	-	-	-	6,973,186	-	-	-	725,065,990	-	-	-
2012	89,019	-942	-1.05%	-1.05%	9,772,433	2,799,247	40.14%	40.14%	774,575,677	49,509,687	6.83%	6.83%
2013	127,046	38,027	42.72%	41.22%	17,754,655	7,982,222	81.68%	154.61%	1,011,158,114	236,582,437	30.54%	39.46%
2014	128,401	1,355	1.07%	42.73%	17,780,599	25,944	0.15%	154.99%	1,395,591,635	384,433,521	38.02%	92.48%
2015	127,351	-1,050	-0.82%	41.56%	17,762,769	-17,830	-0.10%	154.73%	1,641,643,143	246,051,508	17.63%	126.41%
2016	128,274	923	0.72%	42.59%	15,208,136	-2,554,633	-14.38%	118.09%	1,769,967,049	128,323,906	7.82%	144.11%
2017	128,364	90	0.07%	42.69%	17,168,056	1,959,920	12.89%	146.20%	1,770,728,075	761,026	0.04%	144.22%
2018	128,364	0	0.00%	42.69%	22,881,509	5,713,453	33.28%	228.14%	1,714,996,890	-55,731,185	-3.15%	136.53%
2019	78,490	-49,874	-38.85%	-12.75%	41,289,759	18,408,250	80.45%	492.12%	1,741,232,061	26,235,171	1.53%	140.15%
2020	93,913	15,423	19.65%	4.39%	29,764,076	-11,525,683	-27.91%	326.84%	1,589,427,619	-151,804,442	-8.72%	119.21%
2021	95,015	1,102	1.17%	5.62%	19,765,664	-9,998,412	-33.59%	183.45%	1,548,308,062	-41,119,557	-2.59%	113.54%

Cnty# **24**
County **DAWSON**

Rate Ann.%chg: Total Agric Land **7.88%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	509,159,759	289,236	1,760			23,554,933	33,157	710			81,700,995	133,333	613		
2012	575,261,303	289,058	1,990	13.05%	13.05%	26,603,603	33,225	801	12.71%	12.71%	89,688,965	135,300	663	8.18%	9.46%
2013	610,259,310	289,014	2,112	6.10%	19.95%	28,254,364	33,111	853	6.57%	20.12%	89,574,800	130,628	686	3.44%	13.24%
2014	792,058,164	288,796	2,743	29.89%	55.80%	36,106,663	33,041	1,093	28.06%	53.82%	97,239,960	127,646	762	11.09%	25.80%
2015	1,111,938,513	288,390	3,856	40.58%	119.03%	46,320,515	32,706	1,416	29.60%	99.36%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,305,705,465	288,089	4,532	17.55%	157.46%	55,799,835	32,692	1,707	20.52%	140.27%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,402,595,942	287,812	4,873	7.52%	176.84%	59,559,427	32,844	1,813	6.24%	155.26%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,400,365,042	287,338	4,874	0.01%	176.85%	59,638,870	32,891	1,813	-0.01%	155.24%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,320,867,229	287,085	4,601	-5.59%	161.36%	59,114,398	32,745	1,805	-0.44%	154.12%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,326,280,437	288,561	4,596	-0.10%	161.09%	57,260,590	31,753	1,803	-0.11%	153.84%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,217,783,519	291,958	4,171	-9.25%	136.95%	50,568,672	28,870	1,752	-2.87%	146.56%	297,027,232	265,868	1,117	-13.34%	82.32%

Rate Annual %chg Average Value/Acre: **9.01%**

9.44%

6.19%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	88,870	2,539	35			5,848,250	18,660	313			650,230,494	610,508	1,065		
2012	89,852	2,567	35	0.00%	0.00%	6,314,678	19,317	327	4.30%	4.30%	724,248,731	610,370	1,187	11.41%	11.41%
2013	89,029	2,543	35	0.00%	0.00%	9,113,925	19,315	472	44.34%	50.55%	774,046,180	610,613	1,268	6.83%	19.02%
2014	127,046	2,541	50	42.86%	42.86%	17,153,147	19,315	888	88.21%	183.35%	774,046,180	610,637	1,656	30.65%	55.50%
2015	127,046	2,541	50	0.00%	42.86%	17,153,147	19,315	888	0.00%	183.35%	1,395,578,499	610,667	2,285	37.99%	114.57%
2016	127,351	2,547	50	0.00%	42.86%	17,157,036	19,329	888	-0.05%	183.22%	1,641,655,980	610,684	2,688	17.63%	152.40%
2017	127,324	2,546	50	0.00%	42.86%	15,228,724	17,068	892	0.52%	184.69%	1,770,015,625	606,735	2,917	8.52%	173.91%
2018	128,124	2,562	50	0.00%	42.86%	15,190,616	17,050	891	-0.15%	184.27%	1,767,779,039	606,271	2,916	-0.05%	173.77%
2019	128,146	2,563	50	0.00%	42.86%	41,932,975	19,238	2,180	144.65%	595.46%	1,734,968,391	609,686	2,846	-2.41%	167.18%
2020	105,117	2,102	50	0.00%	42.86%	53,965,957	19,561	2,759	26.57%	780.26%	1,749,927,946	609,550	2,871	0.88%	169.55%
2021	101,333	2,019	50	0.38%	43.40%	26,689,320	20,621	1,294	-53.09%	312.96%	1,592,170,076	609,336	2,613	-8.98%	145.33%

24
DAWSON

Rate Annual %chg Average Value/Acre: **9.39%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
24,111	DAWSON	156,040,046	58,010,762	198,418,980	859,286,867	241,465,246	67,297,856	68,529,739	1,548,308,062	99,846,807	81,119,812	4,257	3,378,328,434
cnty sectorvalue % of total value:		4.62%	1.72%	5.87%	25.44%	7.15%	1.99%	2.03%	45.83%	2.96%	2.40%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,977	COZAD	8,783,612	7,804,560	10,322,059	123,184,298	40,479,163	2,056,959	0	0	0	0	0	192,630,651
16.49%	%sector of county sector	5.63%	13.45%	5.20%	14.34%	16.76%	3.06%						5.70%
	%sector of municipality	4.56%	4.05%	5.36%	63.95%	21.01%	1.07%						100.00%
97	EDDYVILLE	6,124	7,966	1,614	2,292,433	269,561	0	0	0	0	0	0	2,577,698
0.40%	%sector of county sector	0.00%	0.01%	0.00%	0.27%	0.11%							0.08%
	%sector of municipality	0.24%	0.31%	0.06%	88.93%	10.46%							100.00%
171	FARNAM	304,985	218,613	43,125	4,569,151	1,114,925	0	0	0	0	0	0	6,250,799
0.71%	%sector of county sector	0.20%	0.38%	0.02%	0.53%	0.46%							0.19%
	%sector of municipality	4.88%	3.50%	0.69%	73.10%	17.84%							100.00%
3,574	GOTHENBURG	9,679,617	3,929,502	5,668,383	159,636,315	52,943,046	15,648,761	0	185,487	0	7,338	0	247,698,449
14.82%	%sector of county sector	6.20%	6.77%	2.86%	18.58%	21.93%	23.25%	2.86%	0.01%		0.01%		7.33%
	%sector of municipality	3.91%	1.59%	2.29%	64.45%	21.37%	6.32%		0.07%		0.00%		100.00%
10,250	LEXINGTON	23,358,648	6,495,286	8,315,552	248,930,921	105,292,886	18,733,064	0	0	0	0	0	411,126,357
42.51%	%sector of county sector	14.97%	11.20%	4.19%	28.97%	43.61%	27.84%						12.17%
	%sector of municipality	5.68%	1.58%	2.02%	60.55%	25.61%	4.56%						100.00%
594	OVERTON	237,056	1,045,341	3,053,166	15,828,729	3,299,363	67,902	0	0	0	0	0	23,531,557
2.46%	%sector of county sector	0.15%	1.80%	1.54%	1.84%	1.37%	0.10%						0.70%
	%sector of municipality	1.01%	4.44%	12.97%	67.27%	14.02%	0.29%						100.00%
236	SUMNER	131,845	57,723	4,084	7,555,815	797,514	0	1,780	0	0	0	0	8,548,761
0.98%	%sector of county sector	0.08%	0.10%	0.00%	0.88%	0.33%		0.00%					3.54%
	%sector of municipality	1.54%	0.68%	0.05%	88.38%	9.33%		0.02%					100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
18,899	Total Municipalities	42,501,887	19,558,991	27,407,983	561,997,662	204,196,458	36,506,686	1,780	185,487	0	7,338	0	892,364,272
78.38%	%all municip.sectors of cnty	27.24%	33.72%	13.81%	65.40%	84.57%	54.25%	0.00%	0.01%		0.01%		26.41%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

Total Real Property Sum Lines 17, 25, & 30	Records : 16,136	Value : 3,092,872,724	Growth 5,191	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	772	4,067,246	153	1,285,729	1,025	8,717,411	1,950	14,070,386	
02. Res Improve Land	5,696	50,508,631	171	3,074,687	1,149	44,571,301	7,016	98,154,619	
03. Res Improvements	6,514	565,950,662	181	24,771,905	1,304	233,979,453	7,999	824,702,020	
04. Res Total	7,286	620,526,539	334	29,132,321	2,329	287,268,165	9,949	936,927,025	0
% of Res Total	73.23	66.23	3.36	3.11	23.41	30.66	61.66	30.29	0.00
05. Com UnImp Land	125	2,597,119	5	89,627	23	335,424	153	3,022,170	
06. Com Improve Land	857	23,418,866	37	1,092,737	72	2,558,996	966	27,070,599	
07. Com Improvements	893	195,355,976	38	13,168,535	98	22,949,994	1,029	231,474,505	
08. Com Total	1,018	221,371,961	43	14,350,899	121	25,844,414	1,182	261,567,274	5,191
% of Com Total	86.13	84.63	3.64	5.49	10.24	9.88	7.33	8.46	100.00
09. Ind UnImp Land	6	74,132	1	254,196	0	0	7	328,328	
10. Ind Improve Land	18	937,739	7	1,228,007	2	57,485	27	2,223,231	
11. Ind Improvements	18	35,631,825	7	29,151,964	3	893,905	28	65,677,694	
12. Ind Total	24	36,643,696	8	30,634,167	3	951,390	35	68,229,253	0
% of Ind Total	68.57	53.71	22.86	44.90	8.57	1.39	0.22	2.21	0.00
13. Rec UnImp Land	0	0	0	0	32	1,335,513	32	1,335,513	
14. Rec Improve Land	1	780	0	0	312	22,992,961	313	22,993,741	
15. Rec Improvements	1	1,000	0	0	319	54,883,361	320	54,884,361	
16. Rec Total	1	1,780	0	0	351	79,211,835	352	79,213,615	0
% of Rec Total	0.28	0.00	0.00	0.00	99.72	100.00	2.18	2.56	0.00
Res & Rec Total	7,287	620,528,319	334	29,132,321	2,680	366,480,000	10,301	1,016,140,640	0
% of Res & Rec Total	70.74	61.07	3.24	2.87	26.02	36.07	63.84	32.85	0.00
Com & Ind Total	1,042	258,015,657	51	44,985,066	124	26,795,804	1,217	329,796,527	5,191
% of Com & Ind Total	85.62	78.23	4.19	13.64	10.19	8.12	7.54	10.66	100.00
17. Taxable Total	8,329	878,543,976	385	74,117,387	2,804	393,275,804	11,518	1,345,937,167	5,191
% of Taxable Total	72.31	65.27	3.34	5.51	24.34	29.22	71.38	43.52	100.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	47	196,925	7,460,686	4	38,324	843,399
19. Commercial	30	1,870,153	44,933,044	0	0	0
20. Industrial	1	9,406	1,036,261	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	51	235,249	8,304,085
19. Commercial	0	0	0	30	1,870,153	44,933,044
20. Industrial	0	0	0	1	9,406	1,036,261
21. Other	0	0	0	0	0	0
22. Total Sch II				82	2,114,808	54,273,390

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	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 Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,406	4	50	1,460

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	2	485,382	3,472	1,188,026,127	3,474	1,188,511,509
28. Ag-Improved Land	1	3,247	0	0	1,095	380,998,472	1,096	381,001,719
29. Ag Improvements	1	32,105	0	0	1,142	177,385,967	1,143	177,418,072

30. Ag Total				4,617	1,746,931,300
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	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	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	32,105	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	2.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	77	75.50	1,602,800	77	75.50	1,602,800	
32. HomeSite Improv Land	456	460.79	9,861,850	456	460.79	9,861,850	
33. HomeSite Improvements	694	0.00	96,005,075	694	0.00	96,005,075	0
34. HomeSite Total				771	536.29	107,469,725	
35. FarmSite UnImp Land	97	285.36	721,635	97	285.36	721,635	
36. FarmSite Improv Land	854	3,060.23	8,877,720	854	3,060.23	8,877,720	
37. FarmSite Improvements	1,094	0.00	81,380,892	1,095	0.00	81,412,997	0
38. FarmSite Total				1,192	3,345.59	91,012,352	
39. Road & Ditches	3,454	8,776.05	0	3,455	8,778.35	0	
40. Other- Non Ag Use	3	109.80	159,282	3	109.80	159,282	
41. Total Section VI				1,963	12,770.03	198,641,359	0

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	212.43	222,226	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	212.43	222,226

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	162,439.97	58.38%	717,111,828	61.42%	4,414.63
46. 1A	38,940.39	14.00%	171,973,166	14.73%	4,416.32
47. 2A1	21,934.34	7.88%	89,970,956	7.71%	4,101.83
48. 2A	10,121.26	3.64%	39,198,909	3.36%	3,872.93
49. 3A1	9,686.27	3.48%	34,820,115	2.98%	3,594.79
50. 3A	4,318.74	1.55%	14,894,864	1.28%	3,448.89
51. 4A1	19,215.30	6.91%	63,314,855	5.42%	3,295.02
52. 4A	11,584.34	4.16%	36,315,945	3.11%	3,134.92
53. Total	278,240.61	100.00%	1,167,600,638	100.00%	4,196.37
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,024.07	39.24%	17,658,124	44.12%	2,200.64
56. 2D1	1,680.54	8.22%	3,715,373	9.28%	2,210.82
57. 2D	1,034.83	5.06%	2,074,835	5.18%	2,005.00
58. 3D1	3,139.96	15.35%	6,261,764	15.64%	1,994.22
59. 3D	613.72	3.00%	1,104,696	2.76%	1,800.00
60. 4D1	2,571.59	12.57%	3,998,826	9.99%	1,555.00
61. 4D	3,385.60	16.56%	5,213,830	13.03%	1,540.00
62. Total	20,450.31	100.00%	40,027,448	100.00%	1,957.30
Grass					
63. 1G1	19,876.90	8.28%	21,311,673	8.45%	1,072.18
64. 1G	3,399.01	1.42%	3,653,956	1.45%	1,075.01
65. 2G1	178,692.58	74.39%	190,281,545	75.43%	1,064.85
66. 2G	918.92	0.38%	937,298	0.37%	1,020.00
67. 3G1	15,203.80	6.33%	14,975,758	5.94%	985.00
68. 3G	3,200.19	1.33%	3,129,758	1.24%	977.99
69. 4G1	18,703.41	7.79%	17,768,257	7.04%	950.00
70. 4G	199.83	0.08%	187,840	0.07%	940.00
71. Total	240,194.64	100.00%	252,246,085	100.00%	1,050.17
Irrigated Total					
	278,240.61	49.57%	1,167,600,638	78.91%	4,196.37
Dry Total					
	20,450.31	3.64%	40,027,448	2.71%	1,957.30
Grass Total					
	240,194.64	42.79%	252,246,085	17.05%	1,050.17
72. Waste	1,865.44	0.33%	93,672	0.01%	50.21
73. Other	20,572.07	3.66%	19,769,057	1.34%	960.97
74. Exempt	103.56	0.02%	187,540	0.01%	1,810.93
75. Market Area Total	561,323.07	100.00%	1,479,736,900	100.00%	2,636.16

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,756.33	47.48%	22,295,889	50.36%	3,300.00
46. 1A	4,603.05	32.35%	15,190,065	34.31%	3,300.00
47. 2A1	224.93	1.58%	742,269	1.68%	3,300.00
48. 2A	1,514.63	10.64%	4,327,478	9.77%	2,857.12
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	195.82	1.38%	321,145	0.73%	1,640.00
51. 4A1	438.95	3.08%	662,815	1.50%	1,510.00
52. 4A	496.77	3.49%	735,219	1.66%	1,480.00
53. Total	14,230.48	100.00%	44,274,880	100.00%	3,111.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,068.66	40.29%	4,127,352	47.87%	1,345.00
56. 2D1	368.57	4.84%	495,729	5.75%	1,345.01
57. 2D	1,506.64	19.78%	1,807,968	20.97%	1,200.00
58. 3D1	65.46	0.86%	78,552	0.91%	1,200.00
59. 3D	21.88	0.29%	22,865	0.27%	1,045.02
60. 4D1	1,221.47	16.04%	1,087,110	12.61%	890.00
61. 4D	1,364.30	17.91%	1,002,762	11.63%	735.00
62. Total	7,616.98	100.00%	8,622,338	100.00%	1,131.99
Grass					
63. 1G1	797.22	3.07%	585,962	3.75%	735.01
64. 1G	1,516.85	5.85%	1,114,887	7.13%	735.00
65. 2G1	13,316.51	51.34%	7,856,750	50.24%	590.00
66. 2G	320.13	1.23%	188,876	1.21%	590.00
67. 3G1	1,331.79	5.13%	785,759	5.02%	590.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,655.15	33.37%	5,106,543	32.65%	590.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	25,937.65	100.00%	15,638,777	100.00%	602.94
Irrigated Total					
Irrigated Total	14,230.48	29.76%	44,274,880	64.58%	3,111.27
Dry Total					
Dry Total	7,616.98	15.93%	8,622,338	12.58%	1,131.99
Grass Total					
Grass Total	25,937.65	54.25%	15,638,777	22.81%	602.94
72. Waste	24.79	0.05%	1,240	0.00%	50.02
73. Other	5.34	0.01%	15,806	0.02%	2,959.93
74. Exempt	62.54	0.13%	66,682	0.10%	1,066.23
75. Market Area Total	47,815.24	100.00%	68,553,041	100.00%	1,433.71

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	140.80	454,396	292,330.29	1,211,421,122	292,471.09	1,211,875,518
77. Dry Land	0.00	0	22.41	30,986	28,044.88	48,618,800	28,067.29	48,649,786
78. Grass	3.02	3,247	0.00	0	266,129.27	267,881,615	266,132.29	267,884,862
79. Waste	0.00	0	0.00	0	1,890.23	94,912	1,890.23	94,912
80. Other	0.00	0	0.00	0	20,577.41	19,784,863	20,577.41	19,784,863
81. Exempt	0.00	0	0.00	0	166.10	254,222	166.10	254,222
82. Total	3.02	3,247	163.21	485,382	608,972.08	1,547,801,312	609,138.31	1,548,289,941

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	292,471.09	48.01%	1,211,875,518	78.27%	4,143.57
Dry Land	28,067.29	4.61%	48,649,786	3.14%	1,733.33
Grass	266,132.29	43.69%	267,884,862	17.30%	1,006.59
Waste	1,890.23	0.31%	94,912	0.01%	50.21
Other	20,577.41	3.38%	19,784,863	1.28%	961.48
Exempt	166.10	0.03%	254,222	0.02%	1,530.54
Total	609,138.31	100.00%	1,548,289,941	100.00%	2,541.77

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	8	49,530	8	49,530	0
83.2 Cozad	282	1,308,773	1,317	8,688,616	1,583	118,724,823	1,865	128,722,212	0
83.3 Cozad Rural	337	2,568,885	336	6,938,065	393	56,727,452	730	66,234,402	0
83.4 Eddyville	70	104,563	49	79,748	54	2,211,625	124	2,395,936	0
83.5 Farnam	68	189,238	103	258,514	105	4,301,365	173	4,749,117	0
83.6 Farnam Rural	22	782,724	58	4,790,370	60	13,537,465	82	19,110,559	0
83.7 Gothenburg	99	709,155	1,375	12,204,585	1,414	157,133,006	1,513	170,046,746	0
83.8 Gothenburg Rural	192	2,346,227	157	3,589,904	191	36,433,270	383	42,369,401	0
83.9 Johnson Lake	44	1,039,977	490	43,010,941	494	106,491,592	538	150,542,510	0
83.10 Lakeview Acres	1	12,500	0	0	0	0	1	12,500	0
83.11 Lexington	150	1,506,410	2,492	27,571,922	2,822	256,948,632	2,972	286,026,964	0
83.12 Lexington Rural	432	3,247,991	436	9,547,784	586	70,310,811	1,018	83,106,586	0
83.13 Overton	43	146,832	233	1,042,643	265	15,676,140	308	16,865,615	0
83.14 Overton Rural	156	1,148,342	142	2,735,950	183	28,630,615	339	32,514,907	0
83.15 Plum Creek Canyon	1	52,377	1	58,007	1	417,555	2	527,939	0
83.16 Sumner	52	71,147	112	178,161	125	7,326,615	177	7,575,923	0
83.17 Sumner Rural	33	170,758	28	453,150	35	4,665,885	68	5,289,793	0
84 Residential Total	1,982	15,405,899	7,329	121,148,360	8,319	879,586,381	10,301	1,016,140,640	0

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	1	2,925	0	0	0	0	1	2,925	0
85.2	Cozad	23	469,981	214	3,800,265	224	42,448,008	247	46,718,254	0
85.3	Cozad Rural	8	46,854	14	258,854	25	3,411,305	33	3,717,013	0
85.4	Eddyville	7	7,541	15	20,209	18	242,700	25	270,450	0
85.5	Farnam	5	1,965	19	44,778	19	1,222,155	24	1,268,898	0
85.6	Farnam Rural	0	0	2	12,047	3	100,300	3	112,347	0
85.7	Gothenburg	36	820,144	218	4,800,352	221	66,382,651	257	72,003,147	0
85.8	Gothenburg Rural	4	61,019	15	839,772	19	8,232,265	23	9,133,056	0
85.9	Johnson Lake	5	192,425	12	597,538	12	1,568,005	17	2,357,968	0
85.10	Lexington	44	1,341,447	352	15,470,962	368	115,100,447	412	131,912,856	0
85.11	Lexington Rural	14	358,653	66	3,042,164	78	49,269,313	92	52,670,130	0
85.12	Overton	7	18,773	33	116,024	36	4,239,855	43	4,374,652	0
85.13	Overton Rural	2	23,349	12	238,201	13	3,910,095	15	4,171,645	5,191
85.14	Sumner	4	5,422	18	25,287	18	766,800	22	797,509	0
85.15	Sumner Rural	0	0	3	27,377	3	258,300	3	285,677	0
86	Commercial Total	160	3,350,498	993	29,293,830	1,057	297,152,199	1,217	329,796,527	5,191

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	19,876.90	8.28%	21,311,673	8.45%	1,072.18
88. 1G	3,399.01	1.42%	3,653,956	1.45%	1,075.01
89. 2G1	178,692.58	74.39%	190,281,545	75.43%	1,064.85
90. 2G	918.92	0.38%	937,298	0.37%	1,020.00
91. 3G1	15,203.80	6.33%	14,975,758	5.94%	985.00
92. 3G	3,200.19	1.33%	3,129,758	1.24%	977.99
93. 4G1	18,703.41	7.79%	17,768,257	7.04%	950.00
94. 4G	199.83	0.08%	187,840	0.07%	940.00
95. Total	240,194.64	100.00%	252,246,085	100.00%	1,050.17
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	240,194.64	100.00%	252,246,085	100.00%	1,050.17
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	240,194.64	100.00%	252,246,085	100.00%	1,050.17

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	797.22	3.07%	585,962	3.75%	735.01
88. 1G	1,516.85	5.85%	1,114,887	7.13%	735.00
89. 2G1	13,316.51	51.34%	7,856,750	50.24%	590.00
90. 2G	320.13	1.23%	188,876	1.21%	590.00
91. 3G1	1,331.79	5.13%	785,759	5.02%	590.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,655.15	33.37%	5,106,543	32.65%	590.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	25,937.65	100.00%	15,638,777	100.00%	602.94
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	25,937.65	100.00%	15,638,777	100.00%	602.94
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	25,937.65	100.00%	15,638,777	100.00%	602.94

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

24 Dawson

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	859,286,867	936,927,025	77,640,158	9.04%	0	9.04%
02. Recreational	68,529,739	79,213,615	10,683,876	15.59%	0	15.59%
03. Ag-Homesite Land, Ag-Res Dwelling	99,846,807	107,469,725	7,622,918	7.63%	0	7.63%
04. Total Residential (sum lines 1-3)	1,027,663,413	1,123,610,365	95,946,952	9.34%	0	9.34%
05. Commercial	241,465,246	261,567,274	20,102,028	8.33%	5,191	8.32%
06. Industrial	67,297,856	68,229,253	931,397	1.38%	0	1.38%
07. Total Commercial (sum lines 5-6)	308,763,102	329,796,527	21,033,425	6.81%	5,191	6.81%
08. Ag-Farmsite Land, Outbuildings	80,960,530	91,012,352	10,051,822	12.42%	0	12.42%
09. Minerals	4,257	4,257	0	0.00	0	0.00%
10. Non Ag Use Land	159,282	159,282	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	81,124,069	91,175,891	10,051,822	12.39%	0	12.39%
12. Irrigated	1,211,941,705	1,211,875,518	-66,187	-0.01%		
13. Dryland	48,632,337	48,649,786	17,449	0.04%		
14. Grassland	267,873,341	267,884,862	11,521	0.00%		
15. Wasteland	95,015	94,912	-103	-0.11%		
16. Other Agland	19,765,664	19,784,863	19,199	0.10%		
17. Total Agricultural Land	1,548,308,062	1,548,289,941	-18,121	0.00%		
18. Total Value of all Real Property (Locally Assessed)	2,965,858,646	3,092,872,724	127,014,078	4.28%	5,191	4.28%

2022 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:
	\$638,877
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$250,000
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:
	\$25,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,300
12.	Amount of last year's assessor's budget not used:
	The entire budget was used with an additional overrun of 79,655. An additional payment for GIS services was paid through the assessors budget.

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?
	2020

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:
	Stanard Appraisal Services
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
	Stanard Appraisal Services
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.

2022 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 the valuation group recognized by the County and describe the unique characteristics of each:																													
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Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Eddyville, this group is one of the more depressed areas of the county. There is no school in the community and it is located off the I-80/Hwy 30 corridor in a more remote part of the county.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Cozad & Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Farnam and surrounding rural- so school in community, one of the more depressed area of the County, it is located off the I-80/Hwy corridor in a more remote area of the county.</td> </tr> <tr> <td></td> <td>AG DW</td> <td>Agricultural homes</td> </tr> <tr> <td></td> <td>AG IM</td> <td>Agricultural outbuilding</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. 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3.	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.
4.	For the cost approach does the County develop the deprecation 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.
5.	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.
6.	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.
7.	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.
8.	Are there form 191 applications on file?
	No
9.	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.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2021	2019	2019
	2	2019	2021	2019	2019
	3	2018	2021	2019	2018
	4	2021	2021	2019	2022
	5	2015	2021	2019	2021
	6	2015	2021	2019	2020
	7	2020	2021	2019	2021-2022
	8	2018	2021	2019	2021
	9	2020	2021	2019	2020
	10	2016	2021	2019	2020-2022
	AG DW	2016	2017	2019	2020-2022
	AG IM	2016	2017	2019	2020-2022

The rural areas of the county are reviewed by range. Range 21,24 and 25 were reviewed for the 2021 assessment year. Ranges 20, 22, and 23 were reviewed for the 2022 assessment year.

2022 Commercial Assessment Survey for Dawson County

1.	Valuation data collection done by:						
	The county assessor, and the contract appraisal service.						
2.	List the valuation group recognized in the County and describe the unique characteristics of each:						
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2	Rest of the county - includes the Villages of Eddyville, Farnam, Overton, and Sumner. There are few commercial properties in the rest of the county. Sales are sporadic in these areas and the market is not organized.						
3.	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.						
3a.	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.						
4.	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.						
5.	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.						
6.	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.						

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2017	2011	2017
	2	2017	2017	2011	2017

2022 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.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often own land in both counties.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.	2019	02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often own land in both counties.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
01	Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.	2019									
02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often own land in both counties.	2019									
3.	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.										
4.	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.										
5.	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.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Feedlots were reviewed by Stanard Appraisal. Land values were based on irrigated values in the valley and grass values outside the valley.										
7.	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.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	wetlands- these are marsh like areas impacting some irrigated acres.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										

	204
8b.	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.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	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.
8d.	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.
8e.	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.



ASSESSOR'S OFFICE

700 N Washington

Dawson County Courthouse

Lexington, NE 68850

Nic VanCura, Assessor

Ashley Eskew, Deputy

February 25, 2022

Dawson County Agricultural Land and Special Valuation for 2022

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.

We received 2 previously approved applications in 2021 and the same 2 again so far in 2022.

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 2021, 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.