

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**DIXON COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Dixon 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 Dixon 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: Amy Watchorn, Dixon County Assessor

# Table of Contents

---

## **2017 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA'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

---

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

### **Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<b><u>Property Class</u></b>	<b><u>COD</u></b>	<b><u>PRD</u></b>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

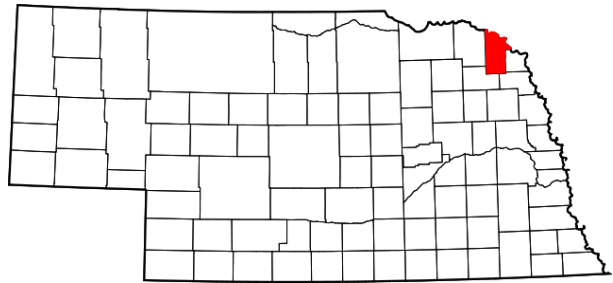
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*

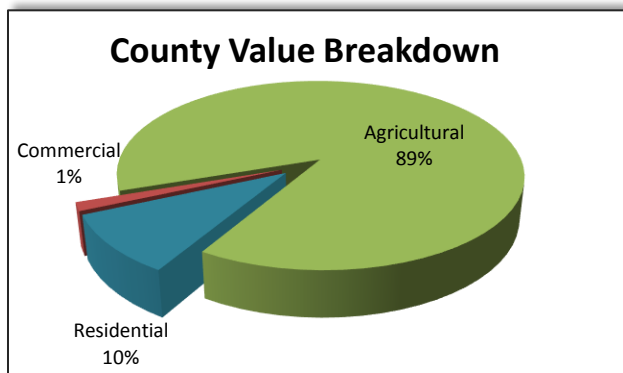
## County Overview

With a total area of 476 miles, Dixon had 5,797 residents, per the Census Bureau Quick Facts for 2015, a 4% population decline from the 2010 US Census. In a review of the past fifty-five years, Dixon has seen a steady drop in population of 28% (Nebraska Department of Economic Development). Reports indicated that 76% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dixon convene in and around Wakefield and Ponca. Per the latest information available from the U.S. Census Bureau, there were 104

employer establishments in Dixon. Countywide employment was at 2,987 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

### U.S. CENSUS POPULATION CHANGE

	2006	2016	Change
ALLEN	411	377	-8%
CONCORD	160	166	4%
DIXON	108	87	-19%
EMERSON	817	840	3%
MARTINSBURG	103	94	-9%
MASKELL	67	76	13%
NEWCASTLE	299	325	9%
PONCA	1,062	961	-10%
WAKEFIELD	1,411	1,451	3%
WATERBURY	89	73	-18%

The agricultural economy has remained another strong anchor for Dixon that has fortified the local rural area economies. Dixon is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD). Dry land makes up a majority of the land in the county. In value of sales by commodity group, Dixon ranks third in poultry and eggs (USDA AgCensus).

## 2017 Residential Correlation for Dixon County

---

### *Assessment Actions*

The county reported that the rural residential houses and outbuildings were revalued for 2017. This revalue focused in the rural Area 1. The first acre home site was increased to \$15,000 and the farm site additional acre value to \$1,000. The county analyzes the market to determine if there are market changes and the county reported no changes to the assessment of the residential class in the cities or villages with the exception of the completion of pick up work.

### *Description of Analysis*

Residential parcels are valued utilizing seven valuation groupings that are based on the assessor locations or towns in the county. Valuation Group 25 consists of five small towns within the county that have populations each of near 100.

<b>Valuation Grouping</b>	<b>Definition</b>
01	Ponca
05	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury
30	Rural

The residential class statistical profile has 108 qualified sales representing all valuation groups. All the valuation groups with an adequate number of sales are acceptable. The overall statistical profile meets the standards of all qualitative measures and is within the acceptable range.

### *Assessment Practice Review*

A review of the assessment practices is conducted for the county to ensure that the county is reporting the assessed values accurately. For the values checked that did not match the AVU, valid explanations were given. Timely submission of the Real Property Transfer statements were reviewed to assure the county is submitting all sales. The conclusion being that the transfer statements have been submitted timely. The supplemental data for the sales was also filed timely.



## 2017 Residential Correlation for Dixon County

---

A review to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying the sale is not arm's-length was completed. Dixon County has developed a reliable process for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all residential sales. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

Discussion of the valuation groupings defined by the county was held to determine if they are sufficient and identify the economic markets in the county. The county has seven valuation groups for the residential class. The review with the county assessor confirms that the valuation groups are defined by the geographic locations within the county and the economic forces. The vacant lots are discussed with the county. Vacant lot studies are completed when the reappraisal is done for each valuation grouping. The county is reviewed to determine if the six-year review and inspections are current and up to date. The county is on schedule with the review and inspection.

The county meets all of the statutory reporting schedules as well as consistently transfers sales on a timely basis. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### *Equalization and Quality of Assessment*

All valuation groupings with an adequate number of sales are within the acceptable level of value range.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	27	94.27	94.00	91.80	13.48	102.40
05	22	96.38	96.61	94.52	12.37	102.21
10	11	94.21	92.24	88.65	05.31	104.05
15	6	102.60	119.88	109.26	24.81	109.72
20	9	100.00	104.04	102.32	09.39	101.68
25	8	71.84	73.34	71.31	31.90	102.85
30	25	96.72	99.97	96.15	10.19	103.97
____ALL____	108	95.32	96.48	93.61	13.87	103.07

### *Level of Value*

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

## 2017 Commercial Correlation for Dixon County

---

### *Assessment Actions*

For the current assessment year, the only change to the values was completing the pickup work for the commercial class of property. Dixon County continues to monitor the sales activity in the commercial class of property. The county concluded that the assessed values are acceptable for the 2017 assessment year.

### *Description of Analysis*

Dixon County has seven valuation groupings for the commercial class, which are defined by towns within the county, as shown below.

<b>Valuation Grouping</b>	<b>Definition</b>
01	Ponca
05	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury
30	Rural

Review of the statistical profile for the commercial class of property has 22 sales. All the valuation groupings are represented with few sales and group 25 has zero sales. The median is the only statistic in the acceptable range. Further analysis of removing the outlier sales on either end of the range adjusts the median one point, giving further confidence that the median is acceptable. The sales represent a diverse group of sales and it is difficult to see a pattern for any single occupancy or series.

The last commercial revaluation was completed in 2014. At that time, the county updated the costing tables and the depreciation analysis. Review of the county assessment actions and the level of value for past years indicated the county has remained consistent and maintained the inspection and review process to deem the values for the commercial class are uniform.

### *Assessment Practice Review*

A review of the assessment practices is conducted for the county to ensure that the county is reporting the assessed values accurately. For the values checked that did not match the AVU, valid

## 2017 Commercial Correlation for Dixon County

---

explanations were given. Timely submission of the Real Property Transfer statements were reviewed to assure the county is submitting all sales. The conclusion being that the transfer statements have been submitted timely. The supplemental data for the sales was also filed timely.

A review to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying the sale is not arm's-length was completed. Dixon County has developed a reliable process for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all commercial sales. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

Discussion of the valuation groupings defined by the county was held to determine if they are sufficient and identify the economic markets in the county. The county has seven valuation groups for the commercial class. The review with the assessor confirms that the valuation groups are defined by the geographic locations within the county and the economic forces. The vacant lots are discussed with the county. Vacant lot studies are completed when the reappraisal is done for each valuation grouping. The county is reviewed to determine if the six-year review and inspections are current and up to date. The county is on schedule with the review and inspection.

The county meets all of the statutory reporting schedules as well as consistently transfers sales on a timely basis. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### *Equalization and Quality of Assessment*

Confidence in the assessment practices of the county, review of the past assessment level of value it is believed that Dixon County has maintained quality and consistent practices. The County Abstract of Assessment compared to the CTL indicates a slight decrease in the commercial values supporting that minimal property changes were done for 2017.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	7	95.02	92.30	91.89	05.77	100.67
05	5	108.35	89.63	83.61	22.10	107.20
10	3	51.46	46.09	41.27	13.70	111.68
15	3	90.98	77.38	80.78	29.22	95.79
20	2	101.43	101.43	90.60	14.65	111.95
30	2	98.41	98.41	98.23	01.62	100.18
<u>ALL</u>	22	94.49	84.74	77.22	21.09	109.74

### *Level of Value*

Based on analysis of all available information, the level of value of the commercial class or real property for Dixon County is 94%.

# 2017 Agricultural Correlation for Dixon County

---

## *Assessment Actions*

Analysis of the current market and sales activity in Dixon County indicated decreasing Area 1 values in the 3D1, 3D, 4D1 and 4D land capability groups. Area 2 also decreased values for the same soil capability groups. Rural home site values in Area 1 were increased to \$15,000 and the farm site acre values were increased to \$1,000.

## *Description of Analysis*

An analysis of the sales for Dixon County determined the sales within the county are reliable and sufficient. The sample reflects the current market conditions in the northeast portion of the state. The market is generally flat or slightly decreasing.

Review of the land values in neighboring Dakota, Cedar, Thurston and Wayne counties which all have similar characteristics to Dixon County also supports that the values of agricultural land is flat to slightly decreasing.

Dixon County described as having two market areas, the southern six-geo codes are one area and the northern remainder of the geo codes is market area 2. The county is represented with approximately 68% dryland between both of the areas.

The statistical profile is within the acceptable range. The sales are represented with 68% of the dryland in both market areas and the level of value is acceptable. The irrigated sample has one sale and though it is not representative of the irrigated land, Dixon County values are similar to the bordering counties and considered acceptable. The grass sales are also limited, but comparison of values with adjoining counties suggests that values are reasonable.

The Division's standard statistical output removes sales less than 40 acres to reduce the possibility of non-agricultural influences affecting the measurement of agricultural land. However, agricultural parcels under 40 acres are not a rarity for this county, and the automatic removal of the sales significantly reduced the size of measurement sample. These sales were scrutinized and were found to be arm's-length and valid indicators of market value for agricultural land. Further, the inclusion of these sales in the sample did not negatively influence the median as would be expected if non-agricultural influences were present. Therefore, it was determined that adding back the arm's-length sales of less than 40 acres it would increase the number of sales in the study period and create a larger pool to be analyzed.

## *Assessment Practice Review*

A review of the assessment practices is conducted for the county to ensure that the county is reporting the assessed values accurately. For the values checked that did not match the AVU, valid explanations were given. Timely submission of the Real Property Transfer statements were reviewed to assure the county is submitting all sales. The conclusion being that the transfer statements have been submitted timely. The supplemental data for the sales was also filed timely.

## 2017 Agricultural Correlation for Dixon County

---

The county is reviewed to determine if adequate samples of sales are used and the non-qualified sales are explained with proper documentation for a sale that is not arm's-length. Dixon County has developed a reliable process for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all agricultural sales. Review of the sales file indicates good documentation and reasonable samples of qualified sales and that the county has appropriately excluded sales with non-agricultural influences.

Discussion was held with the county assessor to determine if the market areas as defined were sufficient to identify the economic markets in the county. The data supports that two market areas are essential in the agricultural class. The process for the agricultural values were discussed to determine land use verification and improvement assessments. The county is reviewed to determine if the six-year review and inspections are current and up to date. Dixon County has been on schedule with the six-year review and currently completed market area one.

### *Equalization*

Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. For the 2017 assessment year market area one has been reviewed and updated the costing and depreciation. The rural acreages indicates measures within an acceptable level of value and would reflect that the agricultural homes are also equalized.

The county majority land use supports that the dryland class has a sufficient number of sales and supports the overall level of value. In conclusion, the values in Dixon County and the quality of assessment is acceptable and reasonable.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	110.25	110.25	110.25		100.00
1	1	110.25	110.25	110.25		100.00
<u>Dry</u>						
County	27	69.70	76.88	69.33	20.37	110.89
1	14	69.05	79.09	71.95	23.10	109.92
2	13	71.19	74.49	66.88	17.15	111.38
<u>Grass</u>						
County	5	64.99	62.00	68.92	25.45	89.96
2	5	64.99	62.00	68.92	25.45	89.96
<u>ALL</u>						

### *Level of Value*

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

## 2017 Opinions of the Property Tax Administrator for Dixon 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 (Cum. Supp. 2016). 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
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	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, 2017.




---

Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

---

## 2017 Commission Summary for Dixon County

---

### Residential Real Property - Current

Number of Sales	108	Median	95.32
Total Sales Price	\$8,661,649	Mean	96.48
Total Adj. Sales Price	\$8,661,649	Wgt. Mean	93.61
Total Assessed Value	\$8,108,020	Average Assessed Value of the Base	\$54,421
Avg. Adj. Sales Price	\$80,200	Avg. Assessed Value	\$75,074

### Confidence Interval - Current

95% Median C.I	94.13 to 97.87
95% Wgt. Mean C.I	90.88 to 96.34
95% Mean C.I	92.17 to 100.79
% of Value of the Class of all Real Property Value in the County	9.67
% of Records Sold in the Study Period	4.34
% of Value Sold in the Study Period	5.98

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	109	96	95.90
2015	97	96	95.67
2014	99	96	95.67
2013	108	96	96.15



## 2017 Commission Summary for Dixon County

### Commercial Real Property - Current

Number of Sales	22	Median	94.49
Total Sales Price	\$860,856	Mean	84.74
Total Adj. Sales Price	\$860,856	Wgt. Mean	77.22
Total Assessed Value	\$664,730	Average Assessed Value of the Base	\$130,478
Avg. Adj. Sales Price	\$39,130	Avg. Assessed Value	\$30,215

### Confidence Interval - Current

95% Median C.I	66.72 to 100.00
95% Wgt. Mean C.I	59.86 to 94.57
95% Mean C.I	72.80 to 96.68
% of Value of the Class of all Real Property Value in the County	3.25
% of Records Sold in the Study Period	6.30
% of Value Sold in the Study Period	1.46

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	20	100	95.34
2015	18	100	95.34
2014	12	100	85.75
2013	11		86.83

**26 Dixon**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 108  
 Total Sales Price : 8,661,649  
 Total Adj. Sales Price : 8,661,649  
 Total Assessed Value : 8,108,020  
 Avg. Adj. Sales Price : 80,200  
 Avg. Assessed Value : 75,074

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 96  
 COD : 13.87  
 PRD : 103.07

COV : 23.66  
 STD : 22.83  
 Avg. Abs. Dev : 13.22  
 MAX Sales Ratio : 205.68  
 MIN Sales Ratio : 31.68

95% Median C.I. : 94.13 to 97.87  
 95% Wgt. Mean C.I. : 90.88 to 96.34  
 95% Mean C.I. : 92.17 to 100.79

Printed:3/23/2017 8:25:54AM

**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-14 To 31-DEC-14	14	97.72	100.84	95.28	12.96	105.84	55.60	193.88	91.89 to 101.31	84,714	80,715
01-JAN-15 To 31-MAR-15	9	94.28	96.14	96.71	05.77	99.41	83.09	113.47	90.66 to 103.58	100,328	97,023
01-APR-15 To 30-JUN-15	14	96.25	99.00	97.09	08.59	101.97	81.40	127.92	91.49 to 101.64	64,643	62,762
01-JUL-15 To 30-SEP-15	16	95.88	96.66	96.73	11.13	99.93	54.93	139.30	93.29 to 104.00	64,438	62,331
01-OCT-15 To 31-DEC-15	12	97.44	96.63	98.32	05.99	98.28	78.80	109.81	91.58 to 103.17	78,683	77,360
01-JAN-16 To 31-MAR-16	2	94.53	94.53	94.58	00.90	99.95	93.68	95.37	N/A	84,750	80,153
01-APR-16 To 30-JUN-16	18	96.46	94.76	91.70	16.09	103.34	56.19	159.06	77.94 to 104.13	102,500	93,996
01-JUL-16 To 30-SEP-16	23	85.73	93.75	86.31	26.96	108.62	31.68	205.68	78.77 to 99.15	72,957	62,969
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	53	95.98	98.29	96.38	10.19	101.98	54.93	193.88	94.00 to 99.05	75,942	73,192
01-OCT-15 To 30-SEP-16	55	94.30	94.73	91.20	17.48	103.87	31.68	205.68	88.23 to 99.15	84,304	76,888
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	51	95.77	97.20	97.21	08.41	99.99	54.93	139.30	94.13 to 99.05	74,179	72,108
<u>ALL</u>	108	95.32	96.48	93.61	13.87	103.07	31.68	205.68	94.13 to 97.87	80,200	75,074

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	27	94.27	94.00	91.80	13.48	102.40	54.93	205.68	85.73 to 98.92	95,731	87,882
05	22	96.38	96.61	94.52	12.37	102.21	63.74	159.06	92.77 to 101.67	65,750	62,146
10	11	94.21	92.24	88.65	05.31	104.05	74.98	101.64	78.98 to 99.05	60,727	53,832
15	6	102.60	119.88	109.26	24.81	109.72	88.23	193.88	88.23 to 193.88	47,333	51,715
20	9	100.00	104.04	102.32	09.39	101.68	87.64	127.92	92.79 to 125.57	47,289	48,384
25	8	71.84	73.34	71.31	31.90	102.85	31.68	123.86	31.68 to 123.86	49,094	35,011
30	25	96.72	99.97	96.15	10.19	103.97	76.61	141.89	93.68 to 101.58	114,402	110,000
<u>ALL</u>	108	95.32	96.48	93.61	13.87	103.07	31.68	205.68	94.13 to 97.87	80,200	75,074

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	108	95.32	96.48	93.61	13.87	103.07	31.68	205.68	94.13 to 97.87	80,200	75,074
06											
07											
<u>ALL</u>	108	95.32	96.48	93.61	13.87	103.07	31.68	205.68	94.13 to 97.87	80,200	75,074

**26 Dixon**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 108  
 Total Sales Price : 8,661,649  
 Total Adj. Sales Price : 8,661,649  
 Total Assessed Value : 8,108,020  
 Avg. Adj. Sales Price : 80,200  
 Avg. Assessed Value : 75,074

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 96  
 COD : 13.87  
 PRD : 103.07

COV : 23.66  
 STD : 22.83  
 Avg. Abs. Dev : 13.22  
 MAX Sales Ratio : 205.68  
 MIN Sales Ratio : 31.68

95% Median C.I. : 94.13 to 97.87  
 95% Wgt. Mean C.I. : 90.88 to 96.34  
 95% Mean C.I. : 92.17 to 100.79

Printed:3/23/2017 8:25:54AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	93.82	93.82	95.35	06.59	98.40	87.64	100.00	N/A	9,300	8,868	
Less Than 30,000	13	100.00	119.00	120.44	34.56	98.80	31.68	205.68	92.77 to 159.06	19,988	24,073	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	108	95.32	96.48	93.61	13.87	103.07	31.68	205.68	94.13 to 97.87	80,200	75,074	
Greater Than 14,999	106	95.32	96.53	93.60	14.01	103.13	31.68	205.68	94.13 to 97.87	81,538	76,323	
Greater Than 29,999	95	95.27	93.40	92.78	10.69	100.67	49.50	141.89	93.68 to 96.99	88,440	82,053	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	93.82	93.82	95.35	06.59	98.40	87.64	100.00	N/A	9,300	8,868	
15,000 TO 29,999	11	123.86	123.58	122.37	30.32	100.99	31.68	205.68	92.77 to 193.88	21,932	26,838	
30,000 TO 59,999	27	96.99	98.26	98.50	12.08	99.76	56.19	141.89	94.21 to 102.79	44,359	43,692	
60,000 TO 99,999	38	94.80	91.24	91.82	11.81	99.37	49.50	116.98	91.89 to 99.15	76,688	70,419	
100,000 TO 149,999	18	94.15	91.55	91.71	06.11	99.83	70.53	104.00	90.66 to 96.99	120,858	110,840	
150,000 TO 249,999	12	95.11	92.06	91.95	09.87	100.12	76.61	109.81	78.77 to 101.58	176,208	162,028	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	108	95.32	96.48	93.61	13.87	103.07	31.68	205.68	94.13 to 97.87	80,200	75,074	

**26 Dixon**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 22  
Total Sales Price : 860,856  
Total Adj. Sales Price : 860,856  
Total Assessed Value : 664,730  
Avg. Adj. Sales Price : 39,130  
Avg. Assessed Value : 30,215

MEDIAN : 94  
WGT. MEAN : 77  
MEAN : 85  
COD : 21.09  
PRD : 109.74

COV : 31.77  
STD : 26.92  
Avg. Abs. Dev : 19.93  
MAX Sales Ratio : 121.20  
MIN Sales Ratio : 30.70

95% Median C.I. : 66.72 to 100.00  
95% Wgt. Mean C.I. : 59.86 to 94.57  
95% Mean C.I. : 72.80 to 96.68

Printed:3/23/2017 8:25:55AM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	3	99.65	102.31	100.67	08.47	101.63	90.98	116.29	N/A	19,333	19,463
01-JAN-14 To 31-MAR-14	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	70,967	67,430
01-APR-14 To 30-JUN-14	2	91.12	91.12	88.56	04.99	102.89	86.57	95.66	N/A	57,146	50,608
01-JUL-14 To 30-SEP-14	3	99.42	100.58	99.49	04.83	101.10	93.96	108.35	N/A	20,667	20,562
01-OCT-14 To 31-DEC-14	1	110.45	110.45	110.45	00.00	100.00	110.45	110.45	N/A	10,000	11,045
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	66.72	66.72	66.72	00.00	100.00	66.72	66.72	N/A	18,000	12,010
01-JUL-15 To 30-SEP-15	1	43.29	43.29	43.29	00.00	100.00	43.29	43.29	N/A	65,000	28,140
01-OCT-15 To 31-DEC-15	4	70.70	73.32	62.88	58.78	116.60	30.70	121.20	N/A	52,750	33,168
01-JAN-16 To 31-MAR-16	2	76.99	76.99	67.98	29.89	113.25	53.98	100.00	N/A	39,528	26,873
01-APR-16 To 30-JUN-16	2	71.29	71.29	78.39	27.82	90.94	51.46	91.12	N/A	54,500	42,720
01-JUL-16 To 30-SEP-16	2	84.06	84.06	83.35	15.18	100.85	71.30	96.82	N/A	31,771	26,480
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	9	95.66	98.43	94.58	06.64	104.07	86.57	116.29	90.98 to 108.35	33,918	32,080
01-OCT-14 To 30-SEP-15	3	66.72	73.49	55.05	33.56	133.50	43.29	110.45	N/A	31,000	17,065
01-OCT-15 To 30-SEP-16	10	81.21	75.80	70.22	34.17	107.95	30.70	121.20	32.82 to 108.57	46,260	32,482
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	7	95.66	98.49	93.83	06.38	104.97	86.57	110.45	86.57 to 110.45	36,751	34,482
01-JAN-15 To 31-DEC-15	6	55.01	67.22	58.78	57.46	114.36	30.70	121.20	30.70 to 121.20	49,000	28,803
<u>ALL</u>	22	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	7	95.02	92.30	91.69	05.77	100.67	71.30	99.65	71.30 to 99.65	38,930	35,696
05	5	108.35	89.63	83.61	22.10	107.20	43.29	121.20	N/A	35,200	29,429
10	3	51.46	46.09	41.27	13.70	111.68	32.82	53.98	N/A	71,667	29,575
15	3	90.98	77.38	80.78	29.22	95.79	30.70	110.45	N/A	13,333	10,770
20	2	101.43	101.43	90.60	14.65	111.95	86.57	116.29	N/A	51,646	46,790
30	2	98.41	98.41	98.23	01.62	100.18	96.82	100.00	N/A	27,028	26,550
<u>ALL</u>	22	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215

**26 Dixon**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 22  
Total Sales Price : 860,856  
Total Adj. Sales Price : 860,856  
Total Assessed Value : 664,730  
Avg. Adj. Sales Price : 39,130  
Avg. Assessed Value : 30,215

MEDIAN : 94  
WGT. MEAN : 77  
MEAN : 85  
COD : 21.09  
PRD : 109.74

COV : 31.77  
STD : 26.92  
Avg. Abs. Dev : 19.93  
MAX Sales Ratio : 121.20  
MIN Sales Ratio : 30.70

95% Median C.I. : 66.72 to 100.00  
95% Wgt. Mean C.I. : 59.86 to 94.57  
95% Mean C.I. : 72.80 to 96.68

Printed:3/23/2017 8:25:55AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	22	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215
04											
<u>ALL</u>	22	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215

**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	3	110.45	85.81	89.40	25.83	95.98	30.70	116.29	N/A	11,333	10,132
Less Than 30,000	12	99.54	93.40	95.54	13.88	97.76	30.70	116.29	90.98 to 108.57	19,588	18,714
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215
Greater Than 14,999	19	93.96	84.57	76.72	18.85	110.23	32.82	121.20	66.72 to 99.65	43,519	33,386
Greater Than 29,999	10	78.94	74.36	70.34	30.14	105.72	32.82	121.20	43.29 to 96.82	62,580	44,016
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	110.45	85.81	89.40	25.83	95.98	30.70	116.29	N/A	11,333	10,132
15,000 TO 29,999	9	99.42	95.92	96.58	07.73	99.32	66.72	108.57	90.98 to 108.35	22,339	21,575
30,000 TO 59,999	5	71.30	78.95	78.81	31.58	100.18	51.46	121.20	N/A	40,308	31,767
60,000 TO 99,999	4	88.85	79.00	80.30	15.84	98.38	43.29	95.02	N/A	74,815	60,075
100,000 TO 149,999	1	32.82	32.82	32.82	00.00	100.00	32.82	32.82	N/A	125,000	41,025
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	22	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215

**26 Dixon**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 22  
Total Sales Price : 860,856  
Total Adj. Sales Price : 860,856  
Total Assessed Value : 664,730  
Avg. Adj. Sales Price : 39,130  
Avg. Assessed Value : 30,215

MEDIAN : 94  
WGT. MEAN : 77  
MEAN : 85  
COD : 21.09  
PRD : 109.74

COV : 31.77  
STD : 26.92  
Avg. Abs. Dev : 19.93  
MAX Sales Ratio : 121.20  
MIN Sales Ratio : 30.70

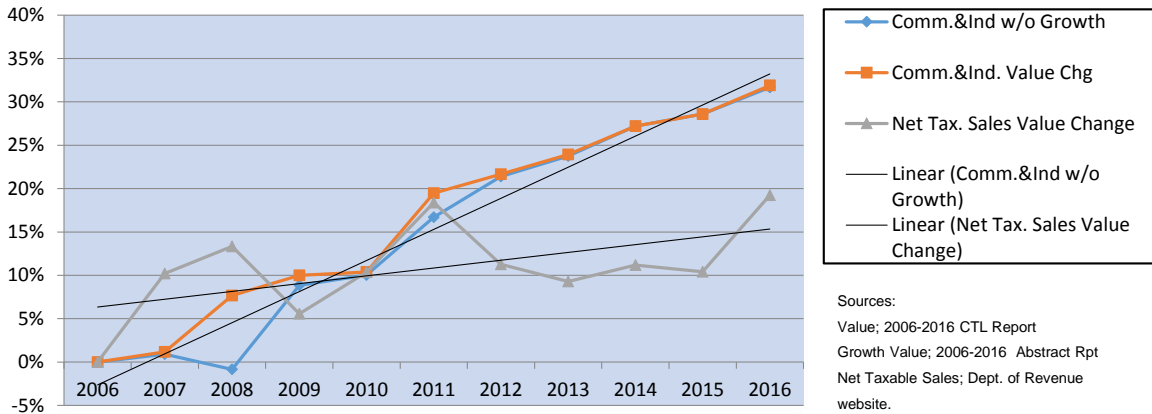
95% Median C.I. : 66.72 to 100.00  
95% Wgt. Mean C.I. : 59.86 to 94.57  
95% Mean C.I. : 72.80 to 96.68

Printed:3/23/2017 8:25:55AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	75.73	75.73	71.23	32.05	106.32	51.46	100.00	N/A	29,528	21,033
297	2	97.66	97.66	97.61	02.05	100.05	95.66	99.65	N/A	24,500	23,915
344	4	73.97	72.66	61.27	32.49	118.59	43.29	99.42	N/A	41,250	25,274
350	3	96.82	99.89	92.00	10.24	108.58	86.57	116.29	N/A	44,431	40,875
353	1	110.45	110.45	110.45	00.00	100.00	110.45	110.45	N/A	10,000	11,045
384	3	91.12	88.80	91.53	15.31	97.02	66.72	108.57	N/A	40,000	36,613
406	1	30.70	30.70	30.70	00.00	100.00	30.70	30.70	N/A	10,000	3,070
41	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	70,967	67,430
434	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	33,542	23,915
442	1	121.20	121.20	121.20	00.00	100.00	121.20	121.20	N/A	48,000	58,175
458	1	108.35	108.35	108.35	00.00	100.00	108.35	108.35	N/A	17,000	18,420
49	1	32.82	32.82	32.82	00.00	100.00	32.82	32.82	N/A	125,000	41,025
597	1	90.98	90.98	90.98	00.00	100.00	90.98	90.98	N/A	20,000	18,195
<u>ALL</u>	<u>22</u>	94.49	84.74	77.22	21.09	109.74	30.70	121.20	66.72 to 100.00	39,130	30,215

### 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
2006	\$ 36,061,135	\$ 74,630	0.21%	\$ 35,986,505	-	\$ 11,275,017	-
2007	\$ 36,481,600	\$ 93,115	0.26%	\$ 36,388,485	0.91%	\$ 12,424,696	10.20%
2008	\$ 38,826,040	\$ 3,072,405	7.91%	\$ 35,753,635	-2.00%	\$ 12,777,977	2.84%
2009	\$ 39,662,649	\$ 415,887	1.05%	\$ 39,246,762	1.08%	\$ 11,903,898	-6.84%
2010	\$ 39,808,760	\$ 133,460	0.34%	\$ 39,675,300	0.03%	\$ 12,443,147	4.53%
2011	\$ 43,083,420	\$ 996,830	2.31%	\$ 42,086,590	5.72%	\$ 13,348,587	7.28%
2012	\$ 43,870,190	\$ 97,305	0.22%	\$ 43,772,885	1.60%	\$ 12,544,733	-6.02%
2013	\$ 44,690,795	\$ 65,610	0.15%	\$ 44,625,185	1.72%	\$ 12,321,547	-1.78%
2014	\$ 45,871,540	\$ -	0.00%	\$ 45,871,540	2.64%	\$ 12,536,252	1.74%
2015	\$ 46,372,705	\$ -	0.00%	\$ 46,372,705	1.09%	\$ 12,449,123	-0.70%
2016	\$ 47,561,465	\$ 77,775	0.16%	\$ 47,483,690	2.40%	\$ 13,443,924	7.99%
<b>Ann %chg</b>	2.81%			<b>Average</b>	<b>1.52%</b>	<b>1.11%</b>	<b>1.92%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	0.91%	1.17%	10.20%
2008	-0.85%	7.67%	13.33%
2009	8.83%	9.99%	5.58%
2010	10.02%	10.39%	10.36%
2011	16.71%	19.47%	18.39%
2012	21.39%	21.66%	11.26%
2013	23.75%	23.93%	9.28%
2014	27.20%	27.20%	11.19%
2015	28.59%	28.59%	10.41%
2016	31.68%	31.89%	19.24%

County Number   
 County Name

**26 Dixon**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 31  
Total Sales Price : 20,720,377  
Total Adj. Sales Price : 20,720,377  
Total Assessed Value : 15,229,645  
Avg. Adj. Sales Price : 668,399  
Avg. Assessed Value : 491,279

MEDIAN : 70  
WGT. MEAN : 74  
MEAN : 79  
COD : 24.91  
PRD : 107.24

COV : 31.18  
STD : 24.58  
Avg. Abs. Dev : 17.36  
MAX Sales Ratio : 143.85  
MIN Sales Ratio : 37.07

95% Median C.I. : 65.89 to 81.09  
95% Wgt. Mean C.I. : 65.20 to 81.80  
95% Mean C.I. : 69.81 to 87.83

Printed:3/23/2017 8:25:56AM

<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	5	58.82	59.73	58.79	06.12	101.60	52.41	64.73	N/A	1,368,244	804,396
01-JAN-14 To 31-MAR-14	5	83.50	85.56	89.74	19.63	95.34	52.04	110.25	N/A	430,236	386,107
01-APR-14 To 30-JUN-14	1	65.89	65.89	65.89	00.00	100.00	65.89	65.89	N/A	520,000	342,650
01-JUL-14 To 30-SEP-14	1	69.71	69.71	69.71	00.00	100.00	69.71	69.71	N/A	1,298,904	905,525
01-OCT-14 To 31-DEC-14	2	77.63	77.63	74.59	52.25	104.08	37.07	118.19	N/A	262,732	195,963
01-JAN-15 To 31-MAR-15	3	69.26	69.37	64.01	10.53	108.37	58.49	80.35	N/A	711,374	455,382
01-APR-15 To 30-JUN-15	3	69.48	75.24	77.24	12.61	97.41	64.99	91.26	N/A	342,346	264,412
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	6	74.22	90.95	87.91	31.89	103.46	66.25	143.85	66.25 to 143.85	562,020	494,047
01-JAN-16 To 31-MAR-16	2	79.17	79.17	79.70	02.43	99.34	77.25	81.09	N/A	692,000	551,500
01-APR-16 To 30-JUN-16	3	85.28	96.05	96.18	24.80	99.86	69.70	133.16	N/A	488,777	470,123
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	12	65.31	71.84	66.60	20.50	107.87	52.04	110.25	58.50 to 83.50	900,942	600,058
01-OCT-14 To 30-SEP-15	8	69.37	73.64	69.20	23.32	106.42	37.07	118.19	37.07 to 118.19	460,828	318,913
01-OCT-15 To 30-SEP-16	11	80.04	90.20	88.03	24.36	102.47	66.25	143.85	67.21 to 133.16	565,677	497,968
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	9	79.15	79.85	79.43	26.68	100.53	37.07	118.19	52.04 to 110.25	499,505	396,737
01-JAN-15 To 31-DEC-15	12	69.37	81.63	78.42	22.86	104.09	58.49	143.85	66.25 to 91.26	544,440	426,972
<u>ALL</u>	31	69.70	78.82	73.50	24.91	107.24	37.07	143.85	65.89 to 81.09	668,399	491,279

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	13	69.26	74.87	73.23	16.63	102.24	52.04	119.96	64.73 to 80.04	771,038	564,661
2	18	79.75	81.67	73.75	25.71	110.74	37.07	143.85	64.17 to 91.26	594,272	438,281
<u>ALL</u>	31	69.70	78.82	73.50	24.91	107.24	37.07	143.85	65.89 to 81.09	668,399	491,279



**26 Dixon**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 31  
Total Sales Price : 20,720,377  
Total Adj. Sales Price : 20,720,377  
Total Assessed Value : 15,229,645  
Avg. Adj. Sales Price : 668,399  
Avg. Assessed Value : 491,279

MEDIAN : 70  
WGT. MEAN : 74  
MEAN : 79  
COD : 24.91  
PRD : 107.24

COV : 31.18  
STD : 24.58  
Avg. Abs. Dev : 17.36  
MAX Sales Ratio : 143.85  
MIN Sales Ratio : 37.07

95% Median C.I. : 65.89 to 81.09  
95% Wgt. Mean C.I. : 65.20 to 81.80  
95% Mean C.I. : 69.81 to 87.83

Printed:3/23/2017 8:25:56AM

**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
<b>_____Dry_____</b>											
County	10	69.05	76.05	75.98	13.85	100.09	64.73	119.96	65.89 to 81.09	646,711	491,356
1	8	69.05	76.69	76.12	14.55	100.75	64.73	119.96	64.73 to 119.96	633,388	482,159
2	2	73.49	73.49	75.45	10.34	97.40	65.89	81.09	N/A	700,000	528,143
<b>_____Grass_____</b>											
County	2	72.67	72.67	71.46	10.57	101.69	64.99	80.35	N/A	260,661	186,258
2	2	72.67	72.67	71.46	10.57	101.69	64.99	80.35	N/A	260,661	186,258
<b>_____ALL_____</b>	<b>31</b>	<b>69.70</b>	<b>78.82</b>	<b>73.50</b>	<b>24.91</b>	<b>107.24</b>	<b>37.07</b>	<b>143.85</b>	<b>65.89 to 81.09</b>	<b>668,399</b>	<b>491,279</b>

**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
<b>_____Irrigated_____</b>											
County	1	110.25	110.25	110.25	00.00	100.00	110.25	110.25	N/A	765,623	844,110
1	1	110.25	110.25	110.25	00.00	100.00	110.25	110.25	N/A	765,623	844,110
<b>_____Dry_____</b>											
County	20	67.80	73.46	68.26	18.60	107.62	52.04	119.96	64.17 to 80.04	769,216	525,063
1	10	67.80	72.41	70.34	15.72	102.94	52.04	119.96	58.50 to 80.04	730,896	514,078
2	10	67.69	74.51	66.38	21.50	112.25	52.41	118.19	58.49 to 91.26	807,536	536,048
<b>_____Grass_____</b>											
County	3	80.35	76.28	75.36	07.68	101.22	64.99	83.50	N/A	257,107	193,753
2	3	80.35	76.28	75.36	07.68	101.22	64.99	83.50	N/A	257,107	193,753
<b>_____ALL_____</b>	<b>31</b>	<b>69.70</b>	<b>78.82</b>	<b>73.50</b>	<b>24.91</b>	<b>107.24</b>	<b>37.07</b>	<b>143.85</b>	<b>65.89 to 81.09</b>	<b>668,399</b>	<b>491,279</b>

## Dixon County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	6505	6385	6070	5875	5465	5365	4960	4765	<b>5817</b>
Cedar	2	6365	6365	6135	6135	6050	6050	4895	4895	<b>5791</b>
Wayne	1	6025	6000	5950	5900	5800	5650	5500	4900	<b>5801</b>
Thurston	1	6025	6000	5900	5900	5800	5650	4980	4290	<b>5859</b>
Dakota	2	n/a	6155	6070	n/a	5465	5365	4960	4765	<b>5306</b>
Dixon	2	6155	6155	6070	5875	5465	5365	4960	4765	<b>5593</b>
Cedar	1	5970	5970	5910	5910	5300	5300	4685	4685	<b>5339</b>
Dakota	2	n/a	6155	6070	n/a	5465	5365	4960	4765	<b>5306</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	5860	5480	5285	5210	4920	4472	4290	3900	<b>4903</b>
Cedar	2	5710	5710	5520	5520	5485	5485	4295	4295	<b>5265</b>
Wayne	1	5700	5650	5550	5450	5400	5000	4400	4100	<b>5284</b>
Thurston	1	5815	5810	5365	5365	5350	5335	4715	4045	<b>5339</b>
Dakota	2	5580	5569	5492	5520	5205	5105	4912	4816	<b>5103</b>
Dixon	2	5150	4975	4975	4950	4430	4250	3880	3880	<b>4382</b>
Cedar	1	5220	5220	5185	5185	5169	5167	4029	4029	<b>4770</b>
Dakota	2	5580	5569	5492	5520	5205	5105	4912	4816	<b>5103</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2430	2300	2030	n/a	1845	1720	1595	1470	<b>1878</b>
Cedar	2	2230	2230	2030	2030	1845	1845	1645	1645	<b>1887</b>
Wayne	1	2400	2260	2120	1980	1870	1590	1410	1270	<b>1906</b>
Thurston	1	1680	1680	1468	1470	1260	1260	1260	1260	<b>1419</b>
Dakota	2	2400	2365	2325	2290	2250	2175	2100	1950	<b>2113</b>
Dixon	2	2430	2300	2030	1845	1845	1720	1595	1470	<b>1719</b>
Cedar	1	2230	2230	2030	2030	1845	1845	1645	1645	<b>1768</b>
Dakota	2	2400	2365	2325	2290	2250	2175	2100	1950	<b>2113</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	40	Median :	70	COV :	32.32	95% Median C.I. :	66.25 to 80.53
Total Sales Price :	22,157,731	Wgt. Mean :	74	STD :	25.30	95% Wgt. Mean C.I. :	66.22 to 81.27
Total Adj. Sales Price :	22,157,731	Mean :	78	Avg. Abs.Dev :	18.12	95% Mean C.I. :	70.44 to 86.12
Total Assessed Value :	16,340,665						
Avg. Adj. Sales Price :	553,943	COD :	25.72	MAX Sales Ratio :	143.85		
Avg. Assessed Value :	408,517	PRD :	106.14	MIN Sales Ratio :	37.07		

Printed : 03/24/2017

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>											
10/01/2013 To 12/31/2013	5	58.82	59.73	58.79	06.12	101.60	52.41	64.73	N/A	1,368,244	804,396
01/01/2014 To 03/31/2014	5	83.50	85.56	89.74	19.63	95.34	52.04	110.25	N/A	430,236	386,107
04/01/2014 To 06/30/2014	1	65.89	65.89	65.89		100.00	65.89	65.89	N/A	520,000	342,650
07/01/2014 To 09/30/2014	1	69.71	69.71	69.71		100.00	69.71	69.71	N/A	1,298,904	905,525
10/01/2014 To 12/31/2014	4	40.57	59.10	66.08	51.27	89.44	37.07	118.19	N/A	175,076	115,693
01/01/2015 To 03/31/2015	4	70.42	69.92	64.77	08.59	107.95	58.49	80.35	N/A	593,030	384,125
04/01/2015 To 06/30/2015	4	80.37	82.56	78.74	19.06	104.85	64.99	104.50	N/A	271,760	213,984
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015	9	71.19	90.55	87.59	32.83	103.38	64.86	143.85	66.25 to 133.17	438,515	384,102
01/01/2016 To 03/31/2016	2	79.17	79.17	79.70	02.43	99.34	77.25	81.09	N/A	692,000	551,500
04/01/2016 To 06/30/2016	4	82.91	92.17	94.47	20.56	97.57	69.70	133.16	N/A	411,583	388,833
07/01/2016 To 09/30/2016	1	80.72	80.72	80.72		100.00	80.72	80.72	N/A	210,000	169,520
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	12	65.31	71.84	66.60	20.50	107.87	52.04	110.25	58.50 to 83.50	900,942	600,058
10/01/2014 To 09/30/2015	12	69.37	70.53	68.64	26.96	102.75	37.07	118.19	41.60 to 91.26	346,622	237,934
10/01/2015 To 09/30/2016	16	80.29	88.92	87.45	22.79	101.68	64.86	143.85	68.39 to 119.96	449,185	392,798
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	11	69.71	72.71	77.97	33.63	93.25	37.07	118.19	39.54 to 110.25	424,581	331,044
01/01/2015 To 12/31/2015	17	71.19	83.81	78.98	24.44	106.12	58.49	143.85	66.25 to 104.50	435,635	344,080

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	40	Median :	70	COV :	32.32	95% Median C.I. :	66.25 to 80.53
Total Sales Price :	22,157,731	Wgt. Mean :	74	STD :	25.30	95% Wgt. Mean C.I. :	66.22 to 81.27
Total Adj. Sales Price :	22,157,731	Mean :	78	Avg. Abs.Dev :	18.12	95% Mean C.I. :	70.44 to 86.12
Total Assessed Value :	16,340,665						
Avg. Adj. Sales Price :	553,943	COD :	25.72	MAX Sales Ratio :	143.85		
Avg. Assessed Value :	408,517	PRD :	106.14	MIN Sales Ratio :	37.07		

Printed : 03/24/2017

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	17	69.70	79.80	74.25	22.31	107.47	52.04	133.17	64.86 to 104.50	632,530	469,623
2	23	71.58	77.15	73.28	27.68	105.28	37.07	143.85	64.17 to 83.50	495,858	363,351

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>Dry</u>											
County	15	77.25	82.07	77.61	17.80	105.75	64.73	133.17	67.21 to 81.09	488,008	378,723
1	11	77.25	84.72	78.32	21.44	108.17	64.73	133.17	66.25 to 119.96	500,193	391,749
2	4	76.06	74.77	75.45	07.94	99.10	65.89	81.09	N/A	454,500	342,900
<u>Grass</u>											
County	4	53.30	56.62	63.69	30.11	88.90	39.54	80.35	N/A	174,040	110,840
2	4	53.30	56.62	63.69	30.11	88.90	39.54	80.35	N/A	174,040	110,840
<u>ALL</u>											
10/01/2013 To 09/30/2016	40	70.45	78.28	73.75	25.72	106.14	37.07	143.85	66.25 to 80.53	553,943	408,517

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	110.25	110.25	110.25		100.00	110.25	110.25	N/A	765,623	844,110
1	1	110.25	110.25	110.25		100.00	110.25	110.25	N/A	765,623	844,110
<u>Dry</u>											
County	27	69.70	76.88	69.33	20.37	110.89	52.04	133.17	64.86 to 80.72	616,549	427,461
1	14	69.05	79.09	71.95	23.10	109.92	52.04	133.17	64.73 to 104.50	574,177	413,126
2	13	71.19	74.49	66.88	17.15	111.38	52.41	118.19	58.82 to 85.28	662,181	442,897
<u>Grass</u>											
County	5	64.99	62.00	68.92	25.45	89.96	39.54	83.50	N/A	189,232	130,421
2	5	64.99	62.00	68.92	25.45	89.96	39.54	83.50	N/A	189,232	130,421
<u>ALL</u>											

10/01/2013 To 09/30/2016

40

70.45

78.28

73.75

25.72

106.14

37.07

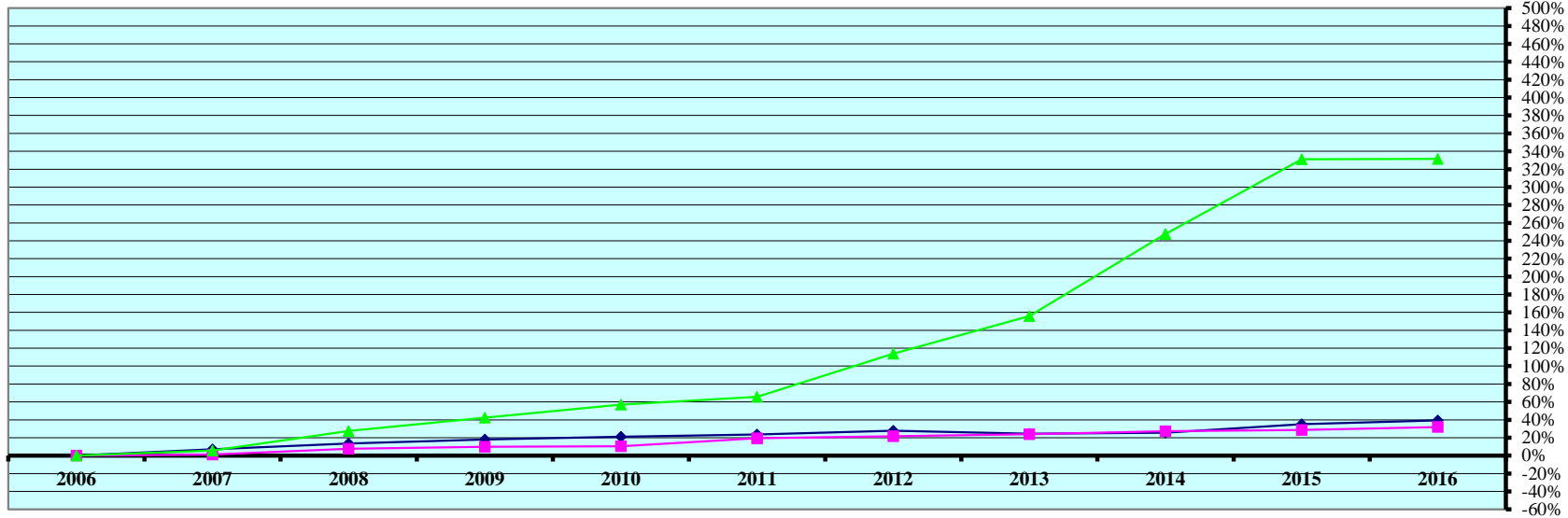
143.85

66.25 to 80.53

553,943

408,517

### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	93,683,965	--	--	--	36,061,135	--	--	--	277,218,335	--	--	--
2007	100,370,120	6,686,155	7.14%	7.14%	36,481,600	420,465	1.17%	1.17%	292,624,455	15,406,120	5.56%	5.56%
2008	106,450,525	6,080,405	6.06%	13.63%	38,826,040	2,344,440	6.43%	7.67%	353,569,490	60,945,035	20.83%	27.54%
2009	110,576,375	4,125,850	3.88%	18.03%	39,662,649	836,609	2.15%	9.99%	394,555,505	40,986,015	11.59%	42.33%
2010	113,421,300	2,844,925	2.57%	21.07%	39,808,760	146,111	0.37%	10.39%	435,177,090	40,621,585	10.30%	56.98%
2011	115,722,435	2,301,135	2.03%	23.52%	43,083,420	3,274,660	8.23%	19.47%	459,237,725	24,060,635	5.53%	65.66%
2012	119,684,835	3,962,400	3.42%	27.75%	43,870,190	786,770	1.83%	21.66%	593,191,475	133,953,750	29.17%	113.98%
2013	116,475,355	-3,209,480	-2.68%	24.33%	44,690,795	820,605	1.87%	23.93%	709,500,840	116,309,365	19.61%	155.94%
2014	117,627,715	1,152,360	0.99%	25.56%	45,871,540	1,180,745	2.64%	27.20%	963,644,090	254,143,250	35.82%	247.61%
2015	126,495,525	8,867,810	7.54%	35.02%	46,372,705	501,165	1.09%	28.59%	1,194,835,285	231,191,195	23.99%	331.01%
2016	130,535,295	4,039,770	3.19%	39.34%	47,561,465	1,188,760	2.56%	31.89%	1,196,158,955	1,323,670	0.11%	331.49%

Rate Annual %chg: Residential & Recreational **3.37%**

Commercial & Industrial **2.81%**

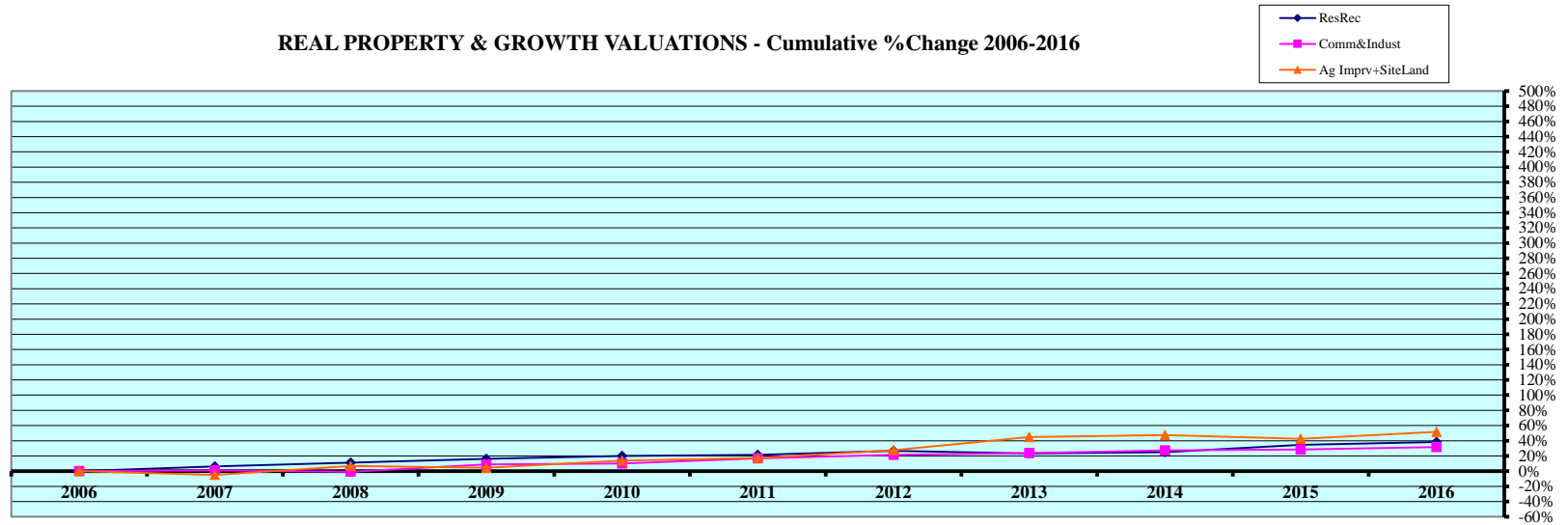
Agricultural Land **15.74%**

Cnty# **26**  
County **DIXON**

CHART 1 EXHIBIT 26B Page 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.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	
2006	93,683,965	1,696,135	1.81%	91,987,830	--	--	36,061,135	74,630	0.21%	35,986,505	--	--	
2007	100,370,120	835,563	0.83%	99,534,557	6.25%	6.25%	36,481,600	93,115	0.26%	36,388,485	0.91%	0.91%	
2008	106,450,525	2,205,655	2.07%	104,244,870	3.86%	11.27%	38,826,040	3,072,405	7.91%	35,753,635	-2.00%	-0.85%	
2009	110,576,375	1,609,187	1.46%	108,967,188	2.36%	16.31%	39,662,649	415,887	1.05%	39,246,762	1.08%	8.83%	
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	19.98%	39,808,760	133,460	0.34%	39,675,300	0.03%	10.02%	
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	21.34%	43,083,420	996,830	2.31%	42,086,590	5.72%	16.71%	
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	26.78%	43,870,190	97,305	0.22%	43,772,885	1.60%	21.39%	
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	23.31%	44,690,795	65,610	0.15%	44,625,185	1.72%	23.75%	
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	25.05%	45,871,540	0	0.00%	45,871,540	2.64%	27.20%	
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	34.51%	46,372,705	0	0.00%	46,372,705	1.09%	28.59%	
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	38.30%	47,561,465	77,775	0.16%	47,483,690	2.40%	31.68%	
Rate Ann%chg	<b>3.37%</b>					<b>2.36%</b>	<b>2.81%</b>					C & I w/o growth	<b>1.52%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2006	33,835,210	11,632,480	45,467,690	1,730,445	3.81%	43,737,245	--	--
2007	33,392,083	12,537,305	45,929,388	2,734,996	5.95%	43,194,392	-5.00%	-5.00%
2008	36,584,890	12,770,515	49,355,405	786,010	1.59%	48,569,395	5.75%	6.82%
2009	35,170,155	14,584,345	49,754,500	2,226,760	4.48%	47,527,740	-3.70%	4.53%
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	4.01%	13.81%
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	17.47%
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	27.49%
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	44.79%
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	47.45%
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	42.55%
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	51.67%
Rate Ann%chg	<b>2.59%</b>	<b>8.46%</b>	<b>4.39%</b>	Ag Imprv+Site w/o growth		<b>1.48%</b>		

(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; 2006 - 2016 CTL

Growth Value; 2006-2016 Abstract of Asmnt Rpt.

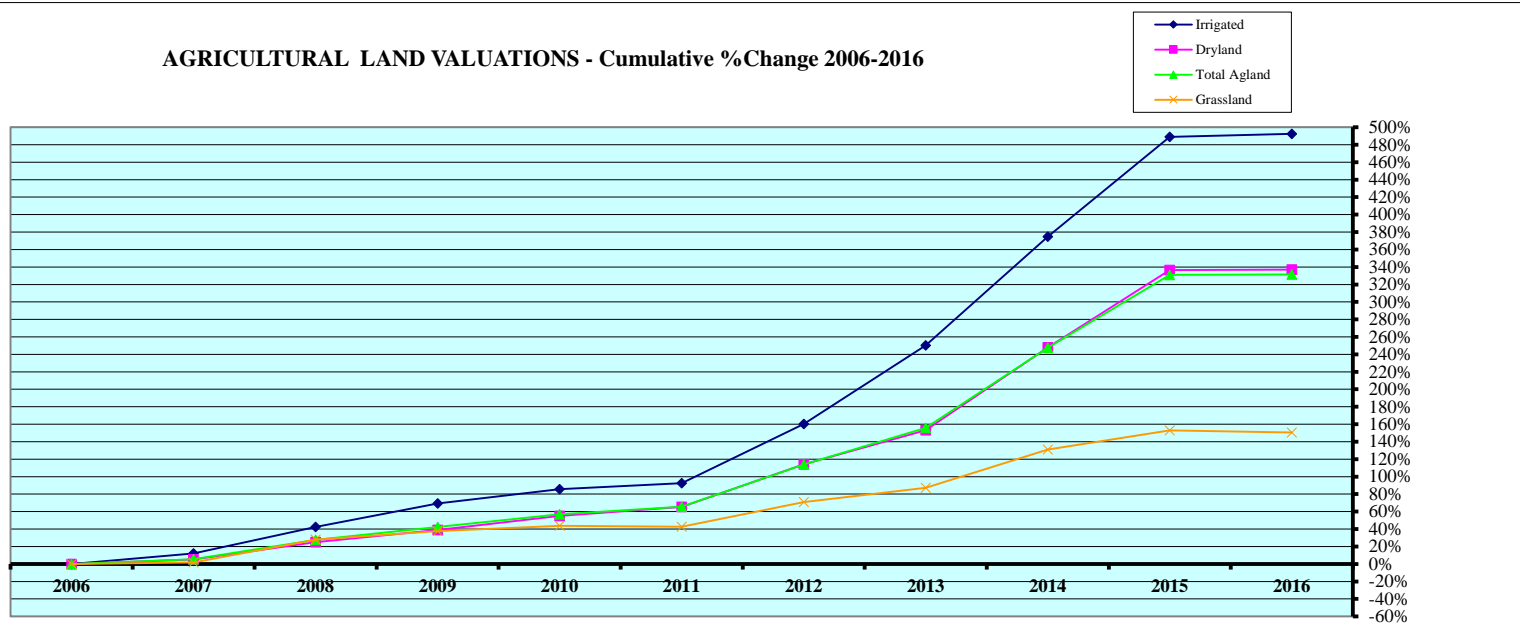
NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2017

Cnty# **26**  
County **DIXON**

**CHART 2**

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	31,016,480	--	--	--	212,577,185	--	--	--	32,980,695	--	--	--
2007	34,735,960	3,719,480	11.99%	11.99%	223,654,670	11,077,485	5.21%	5.21%	33,584,795	604,100	1.83%	1.83%
2008	44,154,225	9,418,265	27.11%	42.36%	265,979,065	42,324,395	18.92%	25.12%	42,188,895	8,604,100	25.62%	27.92%
2009	52,538,955	8,384,730	18.99%	69.39%	295,689,685	29,710,620	11.17%	39.10%	45,410,925	3,222,030	7.64%	37.69%
2010	57,566,215	5,027,260	9.57%	85.60%	329,451,210	33,761,525	11.42%	54.98%	47,387,360	1,976,435	4.35%	43.68%
2011	59,697,730	2,131,515	3.70%	92.47%	351,687,085	22,235,875	6.75%	65.44%	47,072,835	-314,525	-0.66%	42.73%
2012	80,724,930	21,027,200	35.22%	160.26%	455,209,340	103,522,255	29.44%	114.14%	56,365,010	9,292,175	19.74%	70.90%
2013	108,603,060	27,878,130	34.53%	250.15%	538,303,445	83,094,105	18.25%	153.23%	61,752,760	5,387,750	9.56%	87.24%
2014	147,248,735	38,645,675	35.58%	374.74%	739,360,310	201,056,865	37.35%	247.81%	76,195,215	14,442,455	23.39%	131.03%
2015	182,694,050	35,445,315	24.07%	489.02%	927,865,070	188,504,760	25.50%	336.48%	83,428,600	7,233,385	9.49%	152.96%
2016	183,758,080	1,064,030	0.58%	492.45%	928,982,255	1,117,185	0.12%	337.01%	82,617,720	-810,880	-0.97%	150.50%

Rate Ann.%chg: Irrigated **19.47%** Dryland **15.89%** Grassland **9.62%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	643,975	--	--	--	0	--	--	--	277,218,335	--	--	--
2007	649,030	5,055	0.78%	0.78%	0	0			292,624,455	15,406,120	5.56%	5.56%
2008	1,247,305	598,275	92.18%	93.69%	0	0			353,569,490	60,945,035	20.83%	27.54%
2009	915,940	-331,365	-26.57%	42.23%	0	0			394,555,505	40,986,015	11.59%	42.33%
2010	772,305	-143,635	-15.68%	19.93%	0	0			435,177,090	40,621,585	10.30%	56.98%
2011	774,075	1,770	0.23%	20.20%	6,000	6,000			459,237,725	24,060,635	5.53%	65.66%
2012	810,825	36,750	4.75%	25.91%	81,370	75,370	1256.17%		593,191,475	133,953,750	29.17%	113.98%
2013	810,095	-730	-0.09%	25.80%	31,480	-49,890	-61.31%		709,500,840	116,309,365	19.61%	155.94%
2014	808,350	-1,745	-0.22%	25.53%	31,480	0	0.00%		963,644,090	254,143,250	35.82%	247.61%
2015	807,065	-1,285	-0.16%	25.33%	40,500	9,020	28.65%		1,194,835,285	231,191,195	23.99%	331.01%
2016	800,900	-6,165	-0.76%	24.37%	0	-40,500	-100.00%		1,196,158,955	1,323,670	0.11%	331.49%

Cnty# **26**  
County **DIXON**

Rate Ann.%chg: Total Agric Land **15.74%**



**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016** (from County Abstract Reports)<sup>(1)</sup>

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
2006	31,016,485	23,334	1,329			212,541,615	190,925	1,113			33,016,825	59,067	559		
2007	34,566,955	24,273	1,424	7.13%	7.13%	224,035,255	190,174	1,178	5.82%	5.82%	33,657,710	58,881	572	2.26%	2.26%
2008	43,489,710	25,713	1,691	18.77%	27.24%	266,530,085	189,801	1,404	19.20%	26.14%	42,217,365	57,571	733	28.29%	31.19%
2009	52,242,180	27,232	1,918	13.42%	44.32%	295,976,830	190,965	1,550	10.37%	39.23%	45,391,460	56,656	801	9.25%	43.33%
2010	57,121,520	27,831	2,052	6.99%	54.40%	329,921,290	190,857	1,729	11.53%	55.28%	47,388,550	56,937	832	3.89%	48.90%
2011	60,973,590	28,461	2,142	4.38%	61.17%	352,482,045	190,809	1,847	6.86%	65.94%	47,364,630	56,396	840	0.91%	50.25%
2012	80,882,350	28,309	2,857	33.36%	114.94%	455,114,065	190,037	2,395	29.64%	115.13%	56,548,635	55,569	1,018	21.17%	82.05%
2013	104,010,380	29,222	3,559	24.58%	167.77%	539,019,355	190,631	2,828	18.07%	154.00%	63,154,340	53,978	1,170	14.97%	109.31%
2014	145,847,300	30,408	4,796	34.76%	260.83%	740,856,080	191,165	3,875	37.06%	248.13%	76,244,270	52,443	1,454	24.26%	160.09%
2015	182,215,225	31,923	5,708	19.01%	329.41%	925,506,690	190,437	4,860	25.40%	336.56%	84,633,290	51,615	1,640	12.78%	193.34%
2016	182,652,800	32,006	5,707	-0.02%	329.32%	929,456,485	191,291	4,859	-0.02%	336.47%	82,792,280	50,665	1,634	-0.34%	192.34%

Rate Annual %chg Average Value/Acre: 15.69%

15.88%

11.32%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2006	643,980	9,732	66			0	0				277,218,905	283,057	979		
2007	651,805	9,667	67	1.90%	1.90%	0	0				292,911,725	282,994	1,035	5.68%	5.68%
2008	1,248,285	9,619	130	92.46%	96.12%	0	0				353,485,445	282,703	1,250	20.80%	27.67%
2009	920,470	7,805	118	-9.12%	78.24%	0	0				394,530,940	282,658	1,396	11.63%	42.52%
2010	772,780	7,150	108	-8.36%	63.34%	0	0				435,204,140	282,775	1,539	10.26%	57.15%
2011	804,075	7,013	115	6.09%	73.28%	0	0				461,624,340	282,678	1,633	6.11%	66.74%
2012	812,840	7,011	116	1.11%	75.20%	0	0				593,357,890	280,926	2,112	29.34%	115.66%
2013	810,300	7,165	113	-2.45%	70.90%	0	0				706,994,375	280,996	2,516	19.12%	156.90%
2014	808,605	7,156	113	-0.08%	70.77%	0	0				963,756,255	281,171	3,428	36.23%	249.98%
2015	794,905	7,095	112	-0.85%	69.32%	0	0				1,193,150,110	281,069	4,245	23.85%	333.44%
2016	801,175	7,137	112	0.19%	69.64%	0	0				1,195,702,740	281,100	4,254	0.20%	334.32%

26  
**DIXON**

Rate Annual %chg Average Value/Acre: 15.82%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,000	DIXON	72,025,854	3,599,463	6,581,397	129,272,600	19,808,015	27,753,450	1,262,695	1,196,158,955	43,682,175	26,197,985	0	1,526,342,589
cnty.sector.value % of total value:		4.72%	0.24%	0.43%	8.47%	1.30%	1.82%	0.08%	78.37%	2.86%	1.72%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	314,302	49,330	199,698	9,484,195	743,280	0	0	156,190	0	19,880	0	10,966,875
6.28%	%sector of county sector	0.44%	1.37%	3.03%	7.34%	3.75%			0.01%		0.08%		0.72%
	%sector of municipality	2.87%	0.45%	1.82%	86.48%	6.78%			1.42%		0.18%		100.00%
166	CONCORD	3,631	0	0	2,895,095	41,565	0	0	0	0	0	0	2,940,291
2.77%	%sector of county sector	0.01%			2.24%	0.21%							0.19%
	%sector of municipality	0.12%			98.46%	1.41%							100.00%
87	DIXON	288,858	84,977	344,006	1,482,625	1,107,095	0	0	0	0	0	0	3,307,561
1.45%	%sector of county sector	0.40%	2.36%	5.23%	1.15%	5.59%							0.22%
	%sector of municipality	8.73%	2.57%	10.40%	44.83%	33.47%							100.00%
840	EMERSON	31,270	156,742	33,981	8,895,605	1,068,370	0	0	48,980	0	0	0	10,234,948
14.00%	%sector of county sector	0.04%	4.35%	0.52%	6.88%	5.39%			0.00%				0.67%
	%sector of municipality	0.31%	1.53%	0.33%	86.91%	10.44%			0.48%				100.00%
94	MARTINSBURG	133,740	313	155	1,953,455	79,755	0	0	0	0	0	0	2,167,418
1.57%	%sector of county sector	0.19%	0.01%	0.00%	1.51%	0.40%							0.14%
	%sector of municipality	6.17%	0.01%	0.01%	90.13%	3.68%							100.00%
76	MASKELL	85,831	0	0	1,238,445	186,095	0	0	149,725	90,430	2,935	0	1,753,461
1.27%	%sector of county sector	0.12%			0.96%	0.94%			0.01%	0.21%	0.01%		0.11%
	%sector of municipality	4.89%			70.63%	10.61%			8.54%	5.16%	0.17%		100.00%
325	NEWCASTLE	337,174	0	0	6,425,890	599,760	0	0	0	0	0	0	7,362,824
5.42%	%sector of county sector	0.47%			4.97%	3.03%							0.48%
	%sector of municipality	4.58%			87.27%	8.15%							100.00%
961	PONCA	607,343	185,916	6,857	28,678,250	3,373,535	0	0	1,325	0	12,015	0	32,865,241
16.02%	%sector of county sector	0.84%	5.17%	0.10%	22.18%	17.03%			0.00%		0.05%		2.15%
	%sector of municipality	1.85%	0.57%	0.02%	87.26%	10.26%			0.00%		0.04%		100.00%
1451	WAKEFIELD	21,254,438	259,094	45,153	22,445,035	5,318,395	8,598,015	0	55,610	0	0	0	57,975,740
24.18%	%sector of county sector	29.51%	7.20%	0.69%	17.36%	26.85%	30.98%		0.00%				3.80%
	%sector of municipality	36.66%	0.45%	0.08%	38.71%	9.17%	14.83%		0.10%				100.00%
73	WATERBURY	27,573	61,898	241,746	949,515	118,355	0	0	0	0	0	0	1,399,087
1.22%	%sector of county sector	0.04%	1.72%	3.67%	0.73%	0.60%							0.09%
	%sector of municipality	1.97%	4.42%	17.28%	67.87%	8.46%							100.00%
4,450	Total Municipalities	23,084,160	798,270	871,596	84,448,110	12,636,205	8,598,015	0	411,830	90,430	34,830	0	130,973,446
74.17%	%all municip.sect of cnty	32.05%	22.18%	13.24%	65.33%	63.79%	30.98%		0.03%	0.21%	0.13%		8.58%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

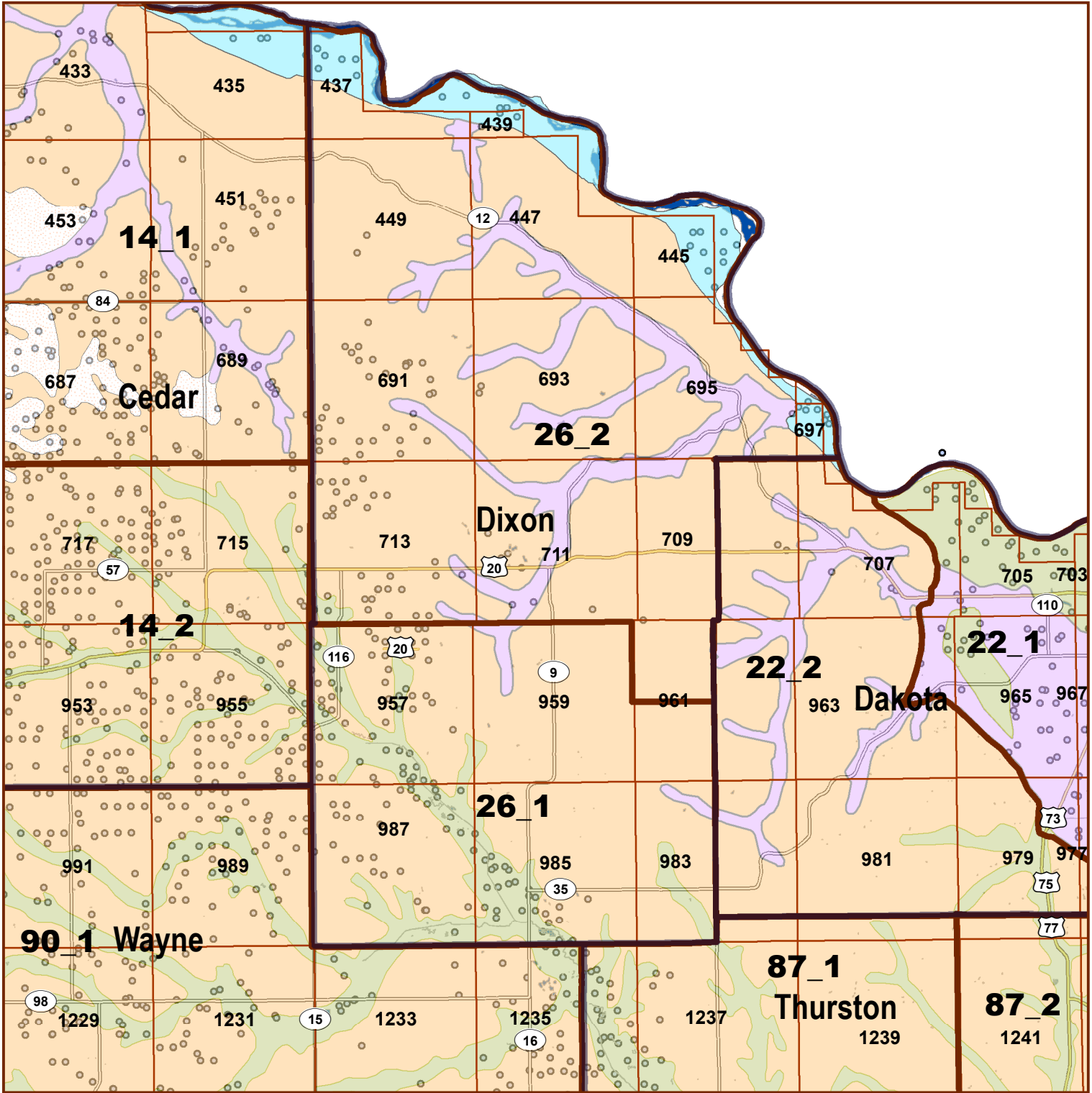
Cnty#	County
26	DIXON

CHART 5

EXHIBIT

26B

Page 5



**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Dixon County Map



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,882</b>	<b>Value : 1,401,726,965</b>	<b>Growth 4,698,600</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	204	637,605	107	607,295	240	1,342,730	551	2,587,630	
<b>02. Res Improve Land</b>	1,295	6,204,675	195	1,911,300	316	5,168,720	1,806	13,284,695	
<b>03. Res Improvements</b>	1,302	70,362,640	196	18,144,695	329	29,846,535	1,827	118,353,870	
<b>04. Res Total</b>	1,506	77,204,920	303	20,663,290	569	36,357,985	2,378	134,226,195	1,572,995
<b>% of Res Total</b>	63.33	57.52	12.74	15.39	23.93	27.09	40.43	9.58	33.48
<b>05. Com UnImp Land</b>	65	134,460	14	67,130	10	1,910,510	89	2,112,100	
<b>06. Com Improve Land</b>	198	696,270	30	369,585	12	3,131,975	240	4,197,830	
<b>07. Com Improvements</b>	202	8,057,060	30	3,936,485	17	1,241,570	249	13,235,115	
<b>08. Com Total</b>	267	8,887,790	44	4,373,200	27	6,284,055	338	19,545,045	17,095
<b>% of Com Total</b>	78.99	45.47	13.02	22.37	7.99	32.15	5.75	1.39	0.36
<b>09. Ind UnImp Land</b>	0	0	1	38,100	1	66,920	2	105,020	
<b>10. Ind Improve Land</b>	0	0	3	34,505	6	1,459,975	9	1,494,480	
<b>11. Ind Improvements</b>	0	0	3	8,525,410	6	15,866,850	9	24,392,260	
<b>12. Ind Total</b>	0	0	4	8,598,015	7	17,393,745	11	25,991,760	0
<b>% of Ind Total</b>	0.00	0.00	36.36	33.08	63.64	66.92	0.19	1.85	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	4	84,495	4	84,495	
<b>15. Rec Improvements</b>	0	0	0	0	112	1,196,715	112	1,196,715	
<b>16. Rec Total</b>	0	0	0	0	112	1,281,210	112	1,281,210	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.90	0.09	0.00
<b>Res &amp; Rec Total</b>	1,506	77,204,920	303	20,663,290	681	37,639,195	2,490	135,507,405	1,572,995
<b>% of Res &amp; Rec Total</b>	60.48	56.97	12.17	15.25	27.35	27.78	42.33	9.67	33.48
<b>Com &amp; Ind Total</b>	267	8,887,790	48	12,971,215	34	23,677,800	349	45,536,805	17,095
<b>% of Com &amp; Ind Total</b>	76.50	19.52	13.75	28.49	9.74	52.00	5.93	3.25	0.36
<b>17. Taxable Total</b>	1,773	86,092,710	351	33,634,505	715	61,316,995	2,839	181,044,210	1,590,090
<b>% of Taxable Total</b>	62.45	47.55	12.36	18.58	25.18	33.87	48.27	12.92	33.84

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	52	877,605	369,920	6	71,910	1,655
19. Commercial	9	70,610	3,480	1	47,745	0
20. Industrial	0	0	0	1	3,428,725	13,566,870
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	58	949,515	371,575
19. Commercial	0	0	0	10	118,355	3,480
20. Industrial	0	0	0	1	3,428,725	13,566,870
21. Other	0	0	0	0	0	0
22. Total Sch II				69	4,496,595	13,941,925

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	232	44	289	565

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	77	5,582,150	2,078	772,375,365	2,155	777,957,515
28. Ag-Improved Land	0	0	44	7,516,550	770	370,008,135	814	377,524,685
29. Ag Improvements	5	31,895	44	3,519,520	838	61,649,140	887	65,200,555
30. Ag Total							3,042	1,220,682,755

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	34	34.25	414,875	
33. HomeSite Improvements	0	0.00	0	35	0.00	3,140,595	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	11.80	8,050	
36. FarmSite Improv Land	0	0.00	0	28	68.23	47,090	
37. FarmSite Improvements	5	0.00	31,895	28	0.00	378,925	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	27	39.08	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	2,000	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	34	34.00	440,000	35	35.00	455,000	
32. HomeSite Improv Land	492	498.18	6,405,750	526	532.43	6,820,625	
33. HomeSite Improvements	513	0.00	34,894,345	548	0.00	38,034,940	458,220
34. HomeSite Total				<b>583</b>	<b>567.43</b>	<b>45,310,565</b>	
35. FarmSite UnImp Land	126	401.53	309,115	134	413.33	317,165	
36. FarmSite Improv Land	643	3,012.39	2,260,500	671	3,080.62	2,307,590	
37. FarmSite Improvements	727	0.00	26,754,795	760	0.00	27,165,615	2,650,290
38. FarmSite Total				<b>894</b>	<b>3,493.95</b>	<b>29,790,370</b>	
39. Road & Ditches	2,206	5,317.08	0	2,233	5,356.16	0	
40. Other- Non Ag Use	6	8.00	38,500	7	15.77	40,500	
41. Total Section VI				<b>1,477</b>	<b>9,433.31</b>	<b>75,141,435</b>	<b>3,108,510</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	3,293,420	4	637.38	3,293,420

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. Recapture Value N/A	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

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,310.90	14.94%	15,032,405	16.70%	6,505.00
46. 1A	2,563.79	16.57%	16,369,780	18.19%	6,384.99
47. 2A1	1,366.68	8.83%	8,295,750	9.22%	6,070.00
48. 2A	2,455.71	15.87%	14,427,355	16.03%	5,875.02
49. 3A1	3,304.53	21.36%	18,059,265	20.06%	5,465.00
50. 3A	1,562.35	10.10%	8,382,020	9.31%	5,365.01
51. 4A1	1,793.06	11.59%	8,893,595	9.88%	4,960.01
52. 4A	115.17	0.74%	548,780	0.61%	4,764.96
53. Total	15,472.19	100.00%	90,008,950	100.00%	5,817.47
<b>Dry</b>					
54. 1D1	3,353.55	4.36%	19,651,770	5.21%	5,859.99
55. 1D	15,167.80	19.70%	83,119,535	22.02%	5,480.00
56. 2D1	4,200.12	5.46%	22,197,685	5.88%	5,285.01
57. 2D	6,153.92	7.99%	32,061,935	8.49%	5,210.00
58. 3D1	20,261.53	26.32%	99,686,775	26.41%	4,920.00
59. 3D	9,228.61	11.99%	41,273,695	10.93%	4,472.36
60. 4D1	17,634.07	22.90%	75,650,160	20.04%	4,290.00
61. 4D	990.07	1.29%	3,861,285	1.02%	3,900.01
62. Total	76,989.67	100.00%	377,502,840	100.00%	4,903.29
<b>Grass</b>					
63. 1G1	136.39	1.97%	331,430	2.55%	2,430.02
64. 1G	1,251.09	18.07%	2,875,355	22.16%	2,298.28
65. 2G1	936.92	13.53%	1,891,415	14.58%	2,018.76
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,141.40	30.93%	3,950,895	30.45%	1,845.01
68. 3G	517.59	7.48%	890,245	6.86%	1,719.98
69. 4G1	1,568.26	22.65%	2,497,775	19.25%	1,592.70
70. 4G	371.15	5.36%	538,900	4.15%	1,451.97
71. Total	6,922.80	100.00%	12,976,015	100.00%	1,874.39
<b>Irrigated Total</b>					
	15,472.19	15.49%	90,008,950	18.73%	5,817.47
<b>Dry Total</b>					
	76,989.67	77.07%	377,502,840	78.56%	4,903.29
<b>Grass Total</b>					
	6,922.80	6.93%	12,976,015	2.70%	1,874.39
72. Waste	505.40	0.51%	48,220	0.01%	95.41
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	99,890.06	100.00%	480,536,025	100.00%	4,810.65



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	972.53	5.83%	5,985,910	6.42%	6,154.99
46. 1A	3,294.21	19.76%	20,275,825	21.74%	6,154.99
47. 2A1	1,893.48	11.36%	11,493,460	12.33%	6,070.02
48. 2A	482.94	2.90%	2,837,290	3.04%	5,875.04
49. 3A1	4,817.89	28.90%	26,329,795	28.24%	5,465.01
50. 3A	1,323.03	7.94%	7,098,055	7.61%	5,365.00
51. 4A1	3,580.39	21.48%	17,758,735	19.05%	4,960.00
52. 4A	307.81	1.85%	1,466,730	1.57%	4,765.05
<b>53. Total</b>	<b>16,672.28</b>	<b>100.00%</b>	<b>93,245,800</b>	<b>100.00%</b>	<b>5,592.86</b>
<b>Dry</b>					
54. 1D1	4,729.94	4.12%	24,359,285	4.84%	5,150.02
55. 1D	22,075.01	19.24%	109,823,375	21.84%	4,975.01
56. 2D1	9,029.16	7.87%	44,920,200	8.93%	4,975.01
57. 2D	1,150.71	1.00%	5,696,020	1.13%	4,950.00
58. 3D1	25,275.41	22.03%	111,970,185	22.27%	4,430.00
59. 3D	6,607.92	5.76%	28,084,640	5.59%	4,250.15
60. 4D1	34,781.58	30.32%	134,952,610	26.84%	3,880.00
61. 4D	11,075.49	9.65%	42,972,960	8.55%	3,880.01
<b>62. Total</b>	<b>114,725.22</b>	<b>100.00%</b>	<b>502,779,275</b>	<b>100.00%</b>	<b>4,382.47</b>
<b>Grass</b>					
63. 1G1	321.63	0.75%	674,330	0.99%	2,096.60
64. 1G	5,400.75	12.60%	12,120,055	17.77%	2,244.14
65. 2G1	2,019.20	4.71%	3,978,650	5.83%	1,970.41
66. 2G	183.47	0.43%	337,890	0.50%	1,841.66
67. 3G1	5,045.44	11.77%	9,017,000	13.22%	1,787.16
68. 3G	1,115.28	2.60%	1,914,600	2.81%	1,716.70
69. 4G1	12,796.30	29.84%	19,671,610	28.84%	1,537.29
70. 4G	15,997.98	37.31%	20,497,820	30.05%	1,281.28
<b>71. Total</b>	<b>42,880.05</b>	<b>100.00%</b>	<b>68,211,955</b>	<b>100.00%</b>	<b>1,590.76</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>16,672.28</b>	<b>9.21%</b>	<b>93,245,800</b>	<b>14.02%</b>	<b>5,592.86</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>114,725.22</b>	<b>63.41%</b>	<b>502,779,275</b>	<b>75.61%</b>	<b>4,382.47</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>42,880.05</b>	<b>23.70%</b>	<b>68,211,955</b>	<b>10.26%</b>	<b>1,590.76</b>
72. Waste	6,659.97	3.68%	768,265	0.12%	115.36
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.01	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>180,937.52</b>	<b>100.00%</b>	<b>665,005,295</b>	<b>100.00%</b>	<b>3,675.33</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	139.54	833,960	32,004.93	182,420,790	32,144.47	183,254,750
<b>77. Dry Land</b>	0.00	0	1,933.01	9,134,510	189,781.88	871,147,605	191,714.89	880,282,115
<b>78. Grass</b>	0.00	0	1,559.15	2,634,075	48,243.70	78,553,895	49,802.85	81,187,970
<b>79. Waste</b>	0.00	0	88.37	9,140	7,077.00	807,345	7,165.37	816,485
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.01	0	0.01	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>3,720.07</b>	<b>12,611,685</b>	<b>277,107.51</b>	<b>1,132,929,635</b>	<b>280,827.58</b>	<b>1,145,541,320</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	32,144.47	11.45%	183,254,750	16.00%	5,700.97
<b>Dry Land</b>	191,714.89	68.27%	880,282,115	76.84%	4,591.62
<b>Grass</b>	49,802.85	17.73%	81,187,970	7.09%	1,630.19
<b>Waste</b>	7,165.37	2.55%	816,485	0.07%	113.95
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.01	0.00%	0	0.00%	0.00
<b>Total</b>	<b>280,827.58</b>	<b>100.00%</b>	<b>1,145,541,320</b>	<b>100.00%</b>	<b>4,079.16</b>

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	1	19,515	1	19,515	28,345
83.2 Allen	38	298,930	163	963,215	164	8,446,450	202	9,708,595	68,970
83.3 Conc,dix,mask,burg,w'bury	93	166,760	215	399,560	215	8,007,845	308	8,574,165	0
83.4 Emerson	25	89,340	167	535,730	167	8,318,600	192	8,943,670	0
83.5 Newcastle	24	76,425	135	573,705	138	5,775,760	162	6,425,890	0
83.6 Ponca	80	344,225	364	2,914,960	367	25,757,895	447	29,017,080	310,210
83.7 Rural	264	1,489,755	401	6,354,805	521	42,174,500	785	50,019,060	945,955
83.8 Wakefield	27	122,195	365	1,627,215	366	21,050,020	393	22,799,430	219,515
84 Residential Total	551	2,587,630	1,810	13,369,190	1,939	119,550,585	2,490	135,507,405	1,572,995

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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	0	0	1	1,650	1	59,250	1	60,900	0
85.2 Allen	5	21,110	24	72,845	24	666,420	29	760,375	17,095
85.3 Conc,dix,mask,burg,w'bury	23	19,240	28	31,905	29	1,478,995	52	1,530,140	0
85.4 Emerson	9	36,225	22	78,525	22	953,620	31	1,068,370	0
85.5 Newcastle	5	12,855	31	83,350	31	503,555	36	599,760	0
85.6 Ponca	19	43,770	53	261,390	54	3,279,395	73	3,584,555	0
85.7 Rural	8	1,456,440	17	4,595,420	19	16,743,905	27	22,795,765	0
85.8 Rural Commercial	4	521,735	11	45,290	14	983,205	18	1,550,230	0
85.9 Wakefield	18	105,745	62	521,935	64	12,959,030	82	13,586,710	0
86 Commercial Total	91	2,217,120	249	5,692,310	258	37,627,375	349	45,536,805	17,095

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	136.39	1.98%	331,430	2.56%	2,430.02
88. 1G	1,247.94	18.14%	2,870,285	22.21%	2,300.02
89. 2G1	919.61	13.37%	1,866,840	14.45%	2,030.03
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,141.40	31.13%	3,950,895	30.57%	1,845.01
92. 3G	517.59	7.52%	890,245	6.89%	1,719.98
93. 4G1	1,560.71	22.69%	2,489,355	19.26%	1,595.01
94. 4G	355.98	5.17%	523,285	4.05%	1,469.98
95. Total	6,879.62	100.00%	12,922,335	100.00%	1,878.35
<b>CRP</b>					
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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	3.15	7.30%	5,070	9.44%	1,609.52
107. 2T1	17.31	40.09%	24,575	45.78%	1,419.70
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	7.55	17.48%	8,420	15.69%	1,115.23
112. 4T	15.17	35.13%	15,615	29.09%	1,029.33
113. Total	43.18	100.00%	53,680	100.00%	1,243.17
<hr/>					
Grass Total	6,879.62	99.38%	12,922,335	99.59%	1,878.35
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	43.18	0.62%	53,680	0.41%	1,243.17
<hr/>					
114. Market Area Total	6,922.80	100.00%	12,976,015	100.00%	1,874.39

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	253.17	0.69%	615,230	0.98%	2,430.11
88. 1G	5,112.52	14.00%	11,758,800	18.73%	2,300.00
89. 2G1	1,855.37	5.08%	3,766,350	6.00%	2,029.97
90. 2G	182.36	0.50%	336,460	0.54%	1,845.03
91. 3G1	4,712.28	12.91%	8,694,175	13.85%	1,845.00
92. 3G	1,111.32	3.04%	1,911,475	3.05%	1,720.00
93. 4G1	11,604.41	31.78%	18,509,175	29.49%	1,595.01
94. 4G	11,681.66	31.99%	17,172,170	27.36%	1,470.01
95. Total	36,513.09	100.00%	62,763,835	100.00%	1,718.94
<b>CRP</b>					
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
<b>Timber</b>					
105. 1T1	68.46	1.08%	59,100	1.08%	863.28
106. 1T	288.23	4.53%	361,255	6.63%	1,253.36
107. 2T1	163.83	2.57%	212,300	3.90%	1,295.86
108. 2T	1.11	0.02%	1,430	0.03%	1,288.29
109. 3T1	333.16	5.23%	322,825	5.93%	968.98
110. 3T	3.96	0.06%	3,125	0.06%	789.14
111. 4T1	1,191.89	18.72%	1,162,435	21.34%	975.29
112. 4T	4,316.32	67.79%	3,325,650	61.04%	770.48
113. Total	6,366.96	100.00%	5,448,120	100.00%	855.69
<hr/>					
Grass Total	36,513.09	85.15%	62,763,835	92.01%	1,718.94
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	6,366.96	14.85%	5,448,120	7.99%	855.69
<hr/>					
114. Market Area Total	42,880.05	100.00%	68,211,955	100.00%	1,590.76

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

26 Dixon

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	129,272,600	134,226,195	4,953,595	3.83%	1,572,995	2.62%
02. Recreational	1,262,695	1,281,210	18,515	1.47%	0	1.47%
03. Ag-Homesite Land, Ag-Res Dwelling	43,682,175	45,310,565	1,628,390	3.73%	458,220	2.68%
<b>04. Total Residential (sum lines 1-3)</b>	<b>174,217,470</b>	<b>180,817,970</b>	<b>6,600,500</b>	<b>3.79%</b>	<b>2,031,215</b>	<b>2.62%</b>
05. Commercial	19,808,015	19,545,045	-262,970	-1.33%	17,095	-1.41%
06. Industrial	27,753,450	25,991,760	-1,761,690	-6.35%	0	-6.35%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>47,561,465</b>	<b>45,536,805</b>	<b>-2,024,660</b>	<b>-4.26%</b>	<b>17,095</b>	<b>-4.29%</b>
08. Ag-Farmsite Land, Outbuildings	26,157,485	29,790,370	3,632,885	13.89%	2,650,290	3.76%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	40,500	40,500	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>26,197,985</b>	<b>29,830,870</b>	<b>3,632,885</b>	<b>13.87%</b>	<b>2,650,290</b>	<b>3.75%</b>
12. Irrigated	183,758,080	183,254,750	-503,330	-0.27%		
13. Dryland	928,982,255	880,282,115	-48,700,140	-5.24%		
14. Grassland	82,617,720	81,187,970	-1,429,750	-1.73%		
15. Wasteland	800,900	816,485	15,585	1.95%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>1,196,158,955</b>	<b>1,145,541,320</b>	<b>-50,617,635</b>	<b>-4.23%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,444,135,875</b>	<b>1,401,726,965</b>	<b>-42,408,910</b>	<b>-2.94%</b>	<b>4,698,600</b>	<b>-3.26%</b>

## 2017 Assessment Survey for Dixon County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	3
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$161,227.68
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$47,370.48
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$8,200.00
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000.00 which includes dues, any publications subscription and training.
12.	<b>Other miscellaneous funds:</b>
	\$
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$0



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Clerk
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://dixon.gisworkshop.com">dixon.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Staff & GIS
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A
3.	<b>What municipalities in the county are zoned?</b>
	Allen, Wakefield, Ponca
4.	<b>When was zoning implemented?</b>
	N/A

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	Yes
<b>3.</b>	<b>Other services:</b>
	N/A

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2017 Residential Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ponca- County Seat, Located in the northern portion of the county along Hwy. 12,K-12 school system,approximate population of 961.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is locted on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school systme and the approximate population fo 377.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school systme is closing, the approximate population is 325.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - All parcels located throughout the county outside the city or village parameters.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Ponca- County Seat, Located in the northern portion of the county along Hwy. 12,K-12 school system,approximate population of 961.	5	Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.	10	Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is locted on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.	15	Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school systme and the approximate population fo 377.	20	Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school systme is closing, the approximate population is 325.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.	30	Rural - All parcels located throughout the county outside the city or village parameters.	AG	Agricultural homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	Ponca- County Seat, Located in the northern portion of the county along Hwy. 12,K-12 school system,approximate population of 961.																		
5	Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.																		
10	Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is locted on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.																		
15	Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school systme and the approximate population fo 377.																		
20	Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school systme is closing, the approximate population is 325.																		
25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.																		
30	Rural - All parcels located throughout the county outside the city or village parameters.																		
AG	Agricultural homes and outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Cost approach is used. The depreciation is gathered from the market in each location.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	We have developed our own economic depreciations, and had always used CAMA vendors physical, except for remodeling. With the new program we currently developed physical and economic from the market.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	We currently use the square foot method on residential lot values, vacant lot study used to set the values.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		

N/A

8.

<u>Valuation Grouping</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	2014	2014	2014	2014
5	2014	2014	2014	2013
10	2014	2014	2014	2011
15	2011	2011	2011	2011
20	2011	2011	2011	2011
25	2011	2011	2011	2011
30	2016	2016	2016	2016
AG	2016	2016	2016	2016

In the rural and the agricultural homes and outbuildings, Area one was revalued for 2017 and Area two will follow in 2018.

## 2017 Commercial Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and clerks														
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ponca - County Seat, one grocery store, drug store, few other retail</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - One grocery store, few retail. Michaels Foods is located in Wakefield and surrounding rural area and is a large egg processing facility and employees a large amount of people</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - located on the western side of the village. Little retail</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - Few active commercial property, small town</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - Few active commercial property, small town.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury, very minimal commercial property in villages of population less than 100.(Concord, Dixon and Maskell only on new cost, the others 2006)</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Ponca - County Seat, one grocery store, drug store, few other retail	5	Wakefield - One grocery store, few retail. Michaels Foods is located in Wakefield and surrounding rural area and is a large egg processing facility and employees a large amount of people	10	Emerson - located on the western side of the village. Little retail	15	Allen - Few active commercial property, small town	20	Newcastle - Few active commercial property, small town.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury, very minimal commercial property in villages of population less than 100.(Concord, Dixon and Maskell only on new cost, the others 2006)
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
1	Ponca - County Seat, one grocery store, drug store, few other retail														
5	Wakefield - One grocery store, few retail. Michaels Foods is located in Wakefield and surrounding rural area and is a large egg processing facility and employees a large amount of people														
10	Emerson - located on the western side of the village. Little retail														
15	Allen - Few active commercial property, small town														
20	Newcastle - Few active commercial property, small town.														
25	Concord, Dixon, Maskell, Martinsburg and Waterbury, very minimal commercial property in villages of population less than 100.(Concord, Dixon and Maskell only on new cost, the others 2006)														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	We currently use the cost approach. The majority of our commercial properties are owned and occupied by the same people, we have very little rental commercial properties. The only commercial properties which are rented are apartments.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	We use Marshall and Swift costing and contact other counties and our field liaison for sales of like properties.														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	We develop our own economic and functional depreciations, and use vendor tables for physical depreciation.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	Yes.														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	We currently use front foot for commercial property, we are trying to move to the square foot method as we have few commercial sales and in failing communities street front is not important as many of the buildings sell for storage.														

7.	<u>Valuation Grouping</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	2013	2013	2013	2014
	5	2013	2013	2013	2013
	10	2006	2006	2006	2014
	15	2006	2006	2006	2014
	20	2006	2006	2006	2014
	25	2013	2013	2013	2013

We inspected Ponca, Emerson, Allen and Newcastle for 2014. Ponca was the only commercial property revalued based on changes in the market.

## 2017 Agricultural Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Clerks										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<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;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2016	2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2016									
2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Monitor sales which occur in each area and review land uses in each area..										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	We currently use the same value for farm sites and rural residential sites.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	We use GIS, FSA and physical inspection to update our land use.										
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>										
<b>7a.</b>	<b>How many special valuation applications are on file?</b>										
	N/A										
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>										
	N/A										
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>										
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>										
	None										
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>										

	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# **AMY WATCHORN**

## **DIXON COUNTY ASSESSOR**

---

**302 3<sup>RD</sup> ST**

**PO BOX 369**

**PONCA, NE 68770**

**PHONE: (402) 755-5601**

**FAX: (402) 755-5650**

## **DIXON COUNTY 2016**

### **3 YEAR PLAN OF ASSESSMENT**

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2016.

#### **GENERAL DESCRIPTION OF THE COUNTY**

In 2015 Dixon County has a total of 6,140 parcels 647 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 220 Homesteads Applications were accepted. Dixon County's total valuation for 2016 is 1,526,339,701.

#### **BUDGET**

2016 General Budget = \$113,857.20

(Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2016 Reappraisal Budget = 47,370.48

(One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

#### **RESPONSIBILITES**

The office currently has 3 employees besides me. I now have a Deputy Assessor. The staff assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. The Deputy also works in the sales file. Two clerks work 5 days a week. The Deputy handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. The Deputy is also responsible for the GIS system. She also assists with personal property and homesteads.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that are sent out, we send a flyer for land sales and residential and rural homes and commercial properties which have sold. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few protest. We attempt to talk to every taxpayer requesting a protest form. We show them how there values were arrived at and many times they don't protest because we have shown them why their value changed and what the changes were based upon. Our hope is that they leave the office more informed about what this office does and why these things have to be done.

## **RESIDENTIAL**

Dixon County has been through all the towns & villages now and updated the Marshall & Swift pricing in order to meet the changing trends in the market.

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently is being updated to 6-/2014. We updated the pricing starting with Ponca and Martinsburg. We are working very hard to get all the properties drawn, new pics, this process has proved to be extremely time consuming and taking much longer than we had initially planned. We received a GIS grant and our website is up and running. We did reappraisals in Allen, Waterbury, Newcastle, Concord, Dixon & Maskell 2013, drawing them in the computer, repricing and putting value on in 2014. Ponca and Martinsburg are currently being completed and Ponca were revalued for 2015. Wakefield & Emerson were reviewed and repriced for 2016. We will begin reviewing Area 1 for 2016 to be put on in 2017.

2017 – Area 1 Rural Residences

2018 – Area 2 Rural Residences

2019 – Waterbury, Concord, Dixon, Maskell

## **COMMERCIAL**

A complete reappraisal of commercial properties was completed in 2014 for Concord, Dixon, Maskell & Wakefield using a CAMA pricing of 7/13 by the Assessor's office staff. We will be reappraising using 7/2013 pricing for all the other commercial properties as the schedule below shows. Ponca & Martinsburg were completed for 2015. Dixon County has so few commercial properties and even fewer sales; it can be very difficult to find market value. Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owners business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2017 – Review of Concord, Dixon, Maskell & Wakefield

2018 – Review Wakefield

2019- Review Ponca

## **AGRICULTURAL**

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry. For 2017 we will be updating soil survey.

2017 – Monitor market by LCG

2018 - Monitor market by LCG

2019 - Monitor market by LCG

## **SALES REVIEW**

Dixon County currently reviews all sales by sending a verification form to the buyer in a self-addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form, however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

## CONCLUSION

We updated our MIPS/CAMA package to the latest version in 2016 and have been continuing to put rural out buildings in this system. We have received our new flights from GIS Workshop for 2014, so we can update our rural residence aerials. A GIS system for the county was purchased in late 2004. This has taken a majority of one of my Clerk's time. We feel this has made our office more efficient and accurate. Also, it will make it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn  
Dixon County Assessor