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**DEPARTMENT OF REVENUE**

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

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**DIXON COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled 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 cursive script that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Amy Watchorn, Dixon County Assessor

# Table of Contents

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## **2026 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

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

- Market Area Map
- Valuation History Charts

### ***County Reports:***

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

## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

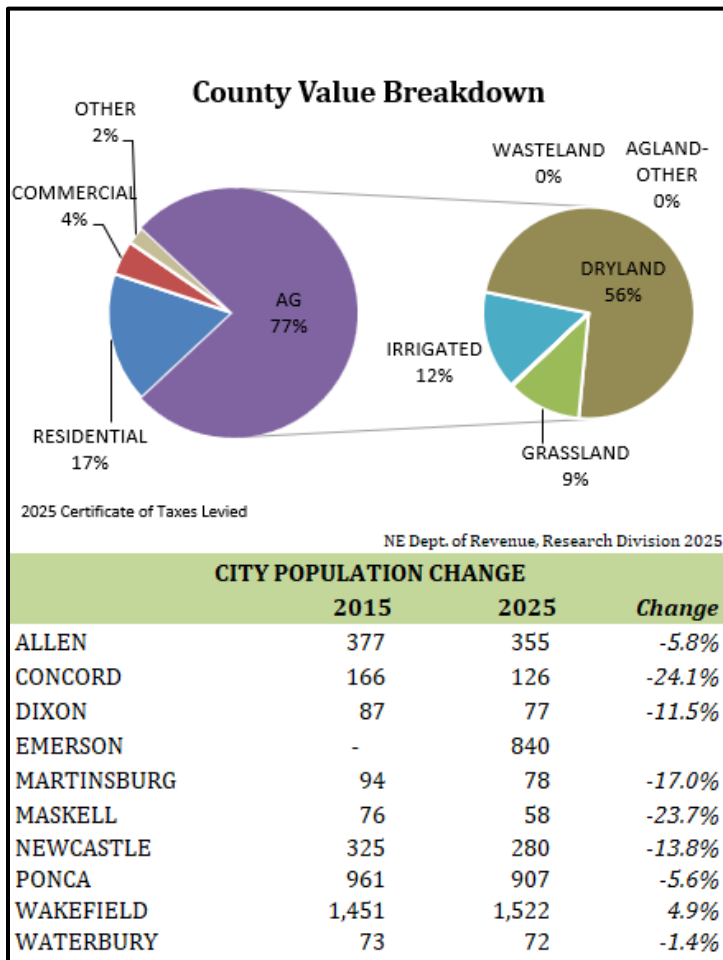
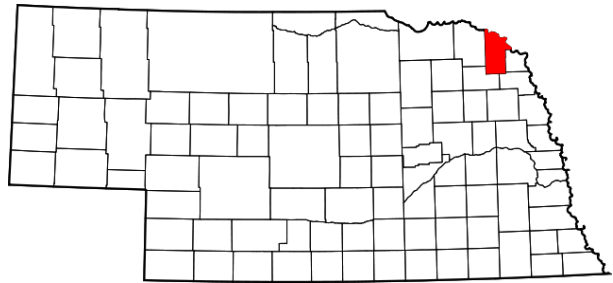
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

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

## County Overview

With a total area of 476 square miles, Dixon County has 5,526 residents, a 1% population decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 77% of county housing is owner occupied and 90% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$151,388.<sup>2</sup>



The majority of the commercial properties in Dixon County are located in and around Wakefield and Ponca. According to the latest information available from the U.S. Census Bureau, there are 107 employer establishments with a total employment figure of 1,171. This represents a 4% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land makes up the majority of Dixon County's valuation base. Dryland makes up a majority of the agricultural land in the county. Dixon County is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD).

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

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

## 2026 Residential Correlation for Dixon County

### *Assessment Practices & Actions*

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

Upon review of sales, it was determined that all sales available for measurement are arm's-length transactions. The sales usability rate for Dixon County is similar to the statewide average. Sales qualification forms are sent to buyers, though the county assessor has noted that the return rate is in decline. Seven valuation groups are currently being utilized, and are based on assessor locations in the county. Valuation Group 25 is comprised of the five smallest villages.

The six-year inspection and review cycle is current. To complete the review, both physical inspections and Eagle View Pictometry are utilized. A written valuation methodology is on file and is updated annually.

2026 Residential Assessment Details for Dixon County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Ponca	2022	2022	2023	2023	
5	Wakefield	2022	2022	2022	2022	
10	Emerson	2025*	2025*	2025*	2025*	
15	Allen	2022	2022	2023	2022	
20	Newcastle	2025*	2025*	2025*	2025*	
25	Concord, Dixon, Maskell, Martinsburg, & Waterbury	2022	2022	2023	2023	
30	Rural	2022	2022	2023	2023-2025*	Rural Area 1 completed
Additional comments: All pick-up work was completed and placed on the assessment roll.						
* = assessment action for current year						

### *Description of Analysis*

Two of the measures of central tendency are within the acceptable range for the residential class of property and the weighted mean is slightly low. The COD is within IAAO standards and the PRD is slightly high. There is not a regressive pattern of assessment; removal of outliers improves the PRD to 103%. When stratified by valuation group, all medians are within range.

## 2026 Residential Correlation for Dixon County

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The statistical sample and the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) both show similar valuation changes which reflect the assessment actions.

### *Equalization and Quality of Assessment*

All residential property in Dixon County is equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	25	97.67	98.05	93.63	12.95	104.72
5	34	93.48	92.30	88.37	18.49	104.45
10	10	97.19	96.97	95.73	06.17	101.30
15	19	92.51	89.36	87.57	13.34	102.04
20	10	95.97	101.21	97.49	16.65	103.82
25	9	92.61	108.46	93.05	25.92	116.56
30	14	91.70	91.59	90.28	10.93	101.45
____ALL____	121	94.79	95.27	91.39	15.15	104.25

### *Level of Value*

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

## 2026 Commercial Correlation for Dixon County

### *Assessment Practices & Actions*

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

Upon review of sales, it was determined that all sales available for measurement are arm’s-length transactions. The commercial sales usability rate for Dixon County is near the statewide average.

The Dixon County Assessor re-stratified commercial valuation groups for the 2026 assessment year, using four groups that group assessor locations of similar economic viability. With the six-year inspection and review cycle, the county assessor is current. To complete the review, both physical inspections and Eagle View Pictometry are utilized.

2026 Commercial Assessment Details for Dixon County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
VG 1	Ponca, Wakefield	2022-2025*	2022-2025*	2022-2025*	2022-2025*	Ponca complete review and revalue including lots
VG 15	Allen, Emerson, Newcastle	2022-2025*	2022-2025*	2022-2025*	2023-2025*	Emerson and Newcastle, complete review and revalue including lots
VG 25	Concord, Dixon, Maskell, Martinsburg & Waterbury	2025*	2025*	2019/2020	2025*	
VG 30	Rural	2023	2022	2018	2023	
Additional comments: Concord, Dixon, Maskell, Martinsburg and Waterbury improvements were revalued using 2025 depreciation, costing and inspection. Commercial lots along the highway in the cities were revalued. All pick-up work was completed.						
* = assessment action for current year						

### *Description of Analysis*

With a fairly small sample distributed between two of the four valuation groups, the median and mean are within the acceptable range, and the weighted mean is low. The COD is within the range recommended by the IAAO; the PRD is high but does improve upon removing two outliers at varying price levels from the sample.

Analysis of the sold properties and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate a 15% difference. Further analysis shows that seven of the 20 sales changed significantly in value, which is expected based on the assessment actions. It was determined that the sample is too small to adequately represent the population; for that reason, the median will not be used as a point estimate of the level of value.

## 2026 Commercial Correlation for Dixon County

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### *Equalization and Quality of Assessment*

Review of the statistics for the small sample and assessment practices indicate that the assessments in Dixon County are uniform and proportionate across the commercial class. The quality of assessment of the commercial class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	93.43	93.86	89.04	15.15	105.41
15	11	95.70	95.41	87.50	15.64	109.04
____ALL____	20	95.33	94.71	88.51	15.43	107.00

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Dixon County is determined to be at the statutory level of 100% of market value.

## 2026 Agricultural Correlation for Dixon County

### *Assessment Practices & Actions*

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

The agricultural sales usability rate for Dixon County is near the statewide average. Upon review of sales, it was determined that all available arm’s-length transactions are used for measurement purposes.

The Dixon County Assessor uses two market areas; Market Area 1 is flat farmland, where soils are better and irrigation is more feasible. Market Area 2 has steep hills, tree cover along the river bluff, small fields and more pastureland. The county assessor is compliant with the six-year inspection and review cycle. To complete the review, both physical inspections and Eagle View Pictometry are utilized.

2026 Agricultural Assessment Details for Dixon County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2022	2022	2023	2023-2025*	Area 1 was inspected and reviewed.
AB DW	Agricultural dwellings	2022	2022	2023	2023-2025*	Area 1 was inspected and reviewed.
<u>Additional comments: All</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northern part of the county	2025	No change to irrigated and dryland, 5% increase to tree cover only
2	Southern part of the county	2025	No change to irrigated land, 5% increase to dryland and tree cover only
<u>Additional comments:</u>			
* = assessment action for current year			

## 2026 Agricultural Correlation for Dixon County

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### *Description of Analysis*

All three measures of central tendency are within the acceptable range, and the COD supports the use of the median as an indicator of the level of value.

When stratified by 80% Majority Land Use (MLU), only dryland has sufficient sales for statistical measurement. The median is within the acceptable range for the overall dryland class, as well as both market areas. There are too few irrigated and grassland sales in Dixon County for statistical analysis.

Review of the Average Acre Value Comparison chart supports that the agricultural values have been determined to be acceptable and are reasonably comparable to adjoining counties.

Review of the 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the reported actions of the county assessor.

Dixon County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains two sales with a median below the acceptable range. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

### *Equalization and Quality of Assessment*

In Dixon County agricultural homes and outbuildings are valued using the same valuation process as rural residential improvements and are equalized at the statutory level.

Review of the statistics with sufficient sales and the assessment practices show that agricultural land values are equalized. The quality of assessment in Dixon County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	64.70	64.70	64.49	03.48	100.33
1	1	62.45	62.45	62.45	00.00	100.00
2	1	66.95	66.95	66.95	00.00	100.00
<u>Dry</u>						
County	40	68.74	71.34	70.05	16.72	101.84
1	19	68.72	69.87	68.33	21.23	102.25
2	21	68.75	72.68	71.81	12.64	101.21
<u>Grass</u>						
County	3	78.11	80.76	81.64	13.51	98.92
2	3	78.11	80.76	81.64	13.51	98.92
<u>ALL</u>	53	70.11	71.72	69.85	15.32	102.68

## 2026 Agricultural Correlation for Dixon County

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### *Level of Value*

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

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

A review of agricultural land value in Dixon County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dixon County is determined to be at the statutory level of 50% of market value.

## 2026 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Dixon County

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### Residential Real Property - Current

Number of Sales	121	Median	94.79
Total Sales Price	\$18,698,055	Mean	95.27
Total Adj. Sales Price	\$18,698,055	Wgt. Mean	91.39
Total Assessed Value	\$17,087,790	Average Assessed Value of the Base	\$111,965
Avg. Adj. Sales Price	\$154,529	Avg. Assessed Value	\$141,221

### Confidence Interval - Current

95% Median C.I	91.51 to 97.25
95% Wgt. Mean C.I	88.37 to 94.41
95% Mean C.I	91.38 to 99.16
% of Value of the Class of all Real Property Value in the County	12.84
% of Records Sold in the Study Period	4.70
% of Value Sold in the Study Period	5.93

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	139	96	95.86
2024	127	95	95.46
2023	148	97	97.33
2022	170	97	96.60

## 2026 Commission Summary for Dixon County

### Commercial Real Property - Current

Number of Sales	20	Median	95.33
Total Sales Price	\$1,517,166	Mean	94.71
Total Adj. Sales Price	\$1,517,166	Wgt. Mean	88.51
Total Assessed Value	\$1,342,795	Average Assessed Value of the Base	\$307,973
Avg. Adj. Sales Price	\$75,858	Avg. Assessed Value	\$67,140

### Confidence Interval - Current

95% Median C.I	85.27 to 99.34
95% Wgt. Mean C.I	79.91 to 97.11
95% Mean C.I	84.60 to 104.82
% of Value of the Class of all Real Property Value in the County	4.65
% of Records Sold in the Study Period	5.90
% of Value Sold in the Study Period	1.29

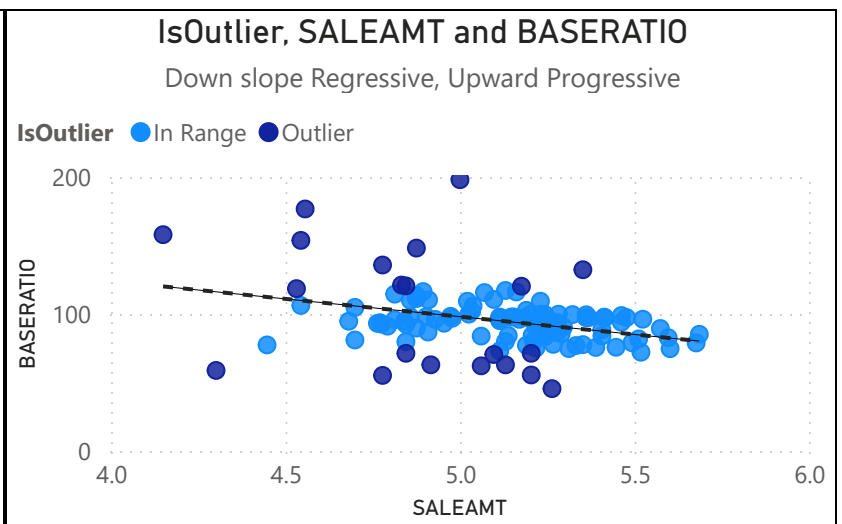
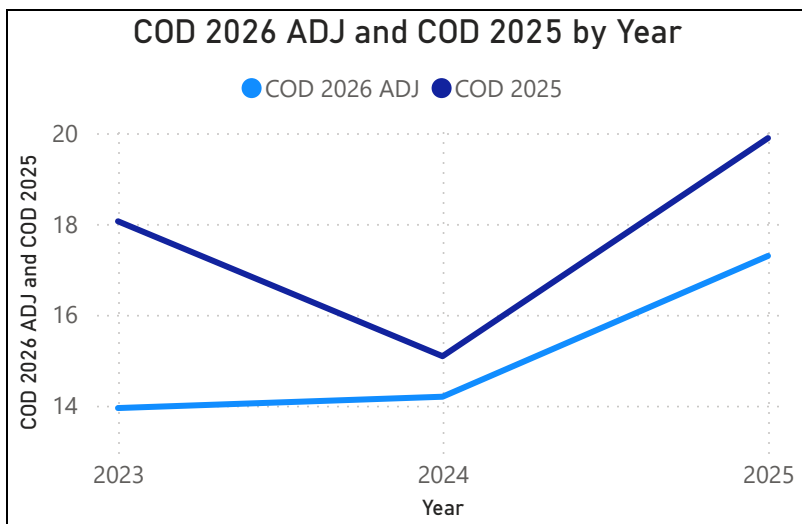
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	22	100	93.82
2024	23	96	96.02
2023	18	94	94.44
2022	24	100	91.71

# Dixon Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	25	97.67	97.67	0.00%	98.05	94.00	4.31%	93.63	90.49	3.47%
5	34	93.47	93.47	0.00%	92.30	92.12	0.19%	88.37	87.74	0.73%
10	10	97.19	77.19	25.91%	96.97	79.29	22.30%	95.73	76.19	25.64%
15	19	92.51	92.51	0.00%	89.36	89.26	0.11%	87.57	87.46	0.13%
20	10	95.97	87.58	9.57%	101.21	88.63	14.20%	97.49	83.53	16.71%
25	9	92.61	92.61	0.00%	108.46	108.26	0.18%	93.05	92.88	0.19%
30	14	91.69	91.41	0.31%	91.59	91.55	0.04%	90.28	90.23	0.06%
<b>Total</b>	<b>121</b>	<b>94.79</b>	<b>92.61</b>	<b>2.35%</b>	<b>95.27</b>	<b>91.85</b>	<b>3.73%</b>	<b>91.39</b>	<b>88.08</b>	<b>3.75%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	25	12.95	12.10	6.99%	104.72	103.87	0.81%	74.69	57.03	30.97%	198.03	137.09	44.46%
5	34	18.48	18.67	-0.99%	104.44	105.00	-0.53%	45.51	45.51	0.00%	153.73	153.73	0.00%
10	10	6.18	16.64	-62.89%	101.30	104.06	-2.66%	85.82	55.59	54.38%	111.28	110.31	0.88%
15	19	13.34	13.23	0.83%	102.05	102.06	-0.02%	55.18	55.18	0.00%	135.77	135.77	0.00%
20	10	16.65	27.66	-39.81%	103.82	106.10	-2.15%	71.31	48.01	48.53%	148.11	146.49	1.10%
25	9	25.91	25.70	0.81%	116.55	116.57	-0.01%	75.17	75.17	0.00%	176.67	176.67	0.00%
30	14	10.93	11.00	-0.70%	101.45	101.46	-0.02%	72.11	72.11	0.00%	132.31	132.31	0.00%
<b>Total</b>	<b>121</b>	<b>15.15</b>	<b>17.13</b>	<b>-11.54%</b>	<b>104.24</b>	<b>104.27</b>	<b>-0.03%</b>	<b>45.51</b>	<b>45.51</b>	<b>0.00%</b>	<b>198.03</b>	<b>176.67</b>	<b>12.09%</b>



**26 Dixon**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

Number of Sales : 121  
 Total Sales Price : 18,698,055  
 Total Adj. Sales Price : 18,698,055  
 Total Assessed Value : 17,087,790  
 Avg. Adj. Sales Price : 154,529  
 Avg. Assessed Value : 141,221

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 15.15  
 PRD : 104.25

COV : 22.90  
 STD : 21.82  
 Avg. Abs. Dev : 14.36  
 MAX Sales Ratio : 198.03  
 MIN Sales Ratio : 45.51

95% Median C.I. : 91.51 to 97.25  
 95% Wgt. Mean C.I. : 88.37 to 94.41  
 95% Mean C.I. : 91.38 to 99.16

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-23 To 31-DEC-23	21	97.67	97.82	94.89	13.94	103.09	55.18	157.91	91.70 to 104.82	135,241	128,336	
01-JAN-24 To 31-MAR-24	10	99.73	105.02	100.86	17.01	104.12	70.43	176.67	81.03 to 117.18	101,840	102,719	
01-APR-24 To 30-JUN-24	20	93.15	93.17	90.02	10.23	103.50	75.17	135.77	85.82 to 97.94	177,530	159,811	
01-JUL-24 To 30-SEP-24	20	90.52	92.97	88.55	14.20	104.99	62.87	148.11	84.01 to 97.25	193,735	171,551	
01-OCT-24 To 31-DEC-24	16	95.48	86.76	88.91	16.30	97.58	45.51	115.66	62.93 to 100.21	119,800	106,511	
01-JAN-25 To 31-MAR-25	11	93.62	93.71	90.96	09.55	103.02	71.31	118.51	77.16 to 106.23	155,455	141,408	
01-APR-25 To 30-JUN-25	11	90.44	104.90	93.89	28.05	111.73	71.32	198.03	75.72 to 153.73	131,455	123,418	
01-JUL-25 To 30-SEP-25	12	89.00	93.93	90.59	14.79	103.69	74.77	121.13	76.99 to 109.33	195,125	176,755	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	71	96.07	96.16	91.72	13.69	104.84	55.18	176.67	91.10 to 97.67	158,926	145,767	
01-OCT-24 To 30-SEP-25	50	94.08	94.00	90.88	17.02	103.43	45.51	198.03	84.41 to 97.72	148,286	134,766	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	66	94.97	93.35	90.33	14.19	103.34	45.51	176.67	88.45 to 97.36	156,977	141,797	
<u>ALL</u>	121	94.79	95.27	91.39	15.15	104.25	45.51	198.03	91.51 to 97.25	154,529	141,221	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	25	97.67	98.05	93.63	12.95	104.72	74.69	198.03	88.57 to 99.84	197,546	184,963	
5	34	93.48	92.30	88.37	18.49	104.45	45.51	153.73	84.41 to 98.50	131,541	116,245	
10	10	97.19	96.97	95.73	06.17	101.30	85.82	111.28	86.49 to 105.88	125,000	119,664	
15	19	92.51	89.36	87.57	13.34	102.04	55.18	135.77	77.83 to 97.43	114,479	100,251	
20	10	95.97	101.21	97.49	16.65	103.82	71.31	148.11	75.59 to 121.13	132,280	128,959	
25	9	92.61	108.46	93.05	25.92	116.56	75.17	176.67	77.16 to 157.91	89,458	83,243	
30	14	91.70	91.59	90.28	10.93	101.45	72.11	132.31	81.82 to 97.25	266,714	240,801	
<u>ALL</u>	121	94.79	95.27	91.39	15.15	104.25	45.51	198.03	91.51 to 97.25	154,529	141,221	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	121	94.79	95.27	91.39	15.15	104.25	45.51	198.03	91.51 to 97.25	154,529	141,221	
06												
07												
<u>ALL</u>	121	94.79	95.27	91.39	15.15	104.25	45.51	198.03	91.51 to 97.25	154,529	141,221	

**26 Dixon**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

Number of Sales : 121  
 Total Sales Price : 18,698,055  
 Total Adj. Sales Price : 18,698,055  
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 Avg. Adj. Sales Price : 154,529  
 Avg. Assessed Value : 141,221

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 15.15  
 PRD : 104.25

COV : 22.90  
 STD : 21.82  
 Avg. Abs. Dev : 14.36  
 MAX Sales Ratio : 198.03  
 MIN Sales Ratio : 45.51

95% Median C.I. : 91.51 to 97.25  
 95% Wgt. Mean C.I. : 88.37 to 94.41  
 95% Mean C.I. : 91.38 to 99.16

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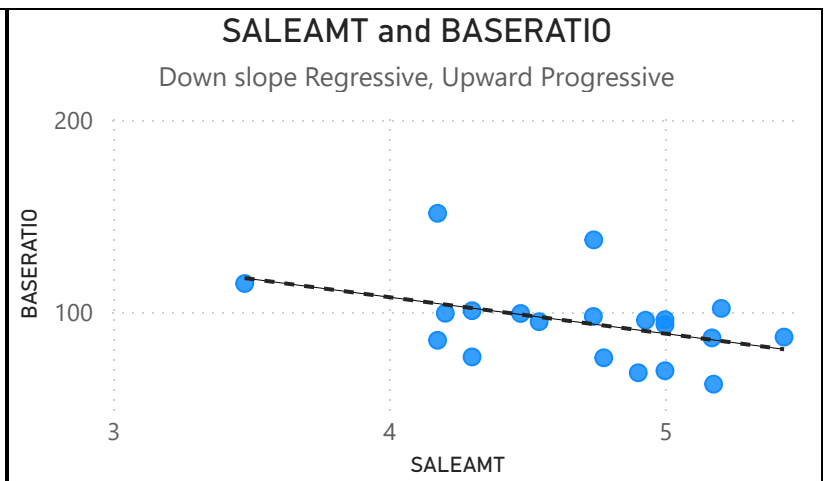
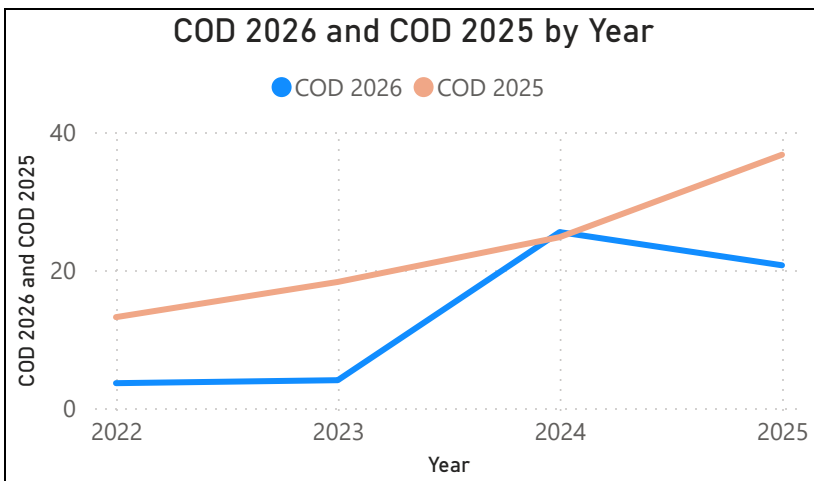
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	157.91	157.91	157.91	00.00	100.00	157.91	157.91	N/A	14,100	22,265
Less Than 30,000	3	77.43	98.05	89.70	42.67	109.31	58.80	157.91	N/A	20,700	18,568
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	121	94.79	95.27	91.39	15.15	104.25	45.51	198.03	91.51 to 97.25	154,529	141,221
Greater Than 14,999	120	94.76	94.75	91.34	14.73	103.73	45.51	198.03	91.10 to 97.25	155,700	142,213
Greater Than 29,999	118	94.97	95.20	91.39	14.47	104.17	45.51	198.03	91.51 to 97.32	157,932	144,340
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	157.91	157.91	157.91	00.00	100.00	157.91	157.91	N/A	14,100	22,265
15,000 TO 29,999	2	68.12	68.12	69.67	13.68	97.78	58.80	77.43	N/A	24,000	16,720
30,000 TO 59,999	10	99.77	111.51	107.14	20.53	104.08	81.03	176.67	92.61 to 153.73	46,450	49,767
60,000 TO 99,999	26	97.41	100.06	99.91	15.39	100.15	55.18	148.11	92.51 to 111.28	74,637	74,567
100,000 TO 149,999	23	97.74	98.65	97.63	16.44	101.04	62.16	198.03	84.27 to 105.88	125,780	122,798
150,000 TO 249,999	42	91.05	89.86	89.94	11.92	99.91	45.51	132.31	85.82 to 97.25	183,780	165,292
250,000 TO 499,999	17	85.17	86.68	85.94	09.01	100.86	72.11	98.88	78.86 to 97.23	330,541	284,062
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>121</b>	<b>94.79</b>	<b>95.27</b>	<b>91.39</b>	<b>15.15</b>	<b>104.25</b>	<b>45.51</b>	<b>198.03</b>	<b>91.51 to 97.25</b>	<b>154,529</b>	<b>141,221</b>

# Dixon Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	9	93.43	73.16	27.71%	93.86	80.41	16.73%	89.04	77.04	15.58%
15	11	95.70	76.60	24.93%	95.41	82.17	16.11%	87.50	73.87	18.45%
<b>Total</b>	<b>20</b>	<b>95.33</b>	<b>74.88</b>	<b>27.31%</b>	<b>94.71</b>	<b>81.38</b>	<b>16.39%</b>	<b>88.51</b>	<b>75.94</b>	<b>16.54%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	9	15.14	26.15	-42.09%	105.42	104.37	16.73%	62.40	35.91	73.79%	137.57	137.57	0.00%
15	11	15.64	33.09	-52.74%	109.03	111.23	16.11%	68.35	32.80	108.38%	151.40	151.40	0.00%
<b>Total</b>	<b>20</b>	<b>15.43</b>	<b>30.35</b>	<b>-49.14%</b>	<b>107.01</b>	<b>107.15</b>	<b>16.39%</b>	<b>62.40</b>	<b>32.80</b>	<b>90.25%</b>	<b>151.40</b>	<b>151.40</b>	<b>0.00%</b>



**26 Dixon**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

Number of Sales : 20  
Total Sales Price : 1,517,166  
Total Adj. Sales Price : 1,517,166  
Total Assessed Value : 1,342,795  
Avg. Adj. Sales Price : 75,858  
Avg. Assessed Value : 67,140

MEDIAN : 95  
WGT. MEAN : 89  
MEAN : 95  
COD : 15.43  
PRD : 107.00

COV : 22.81  
STD : 21.60  
Avg. Abs. Dev : 14.71  
MAX Sales Ratio : 151.40  
MIN Sales Ratio : 62.40

95% Median C.I. : 85.27 to 99.34  
95% Wgt. Mean C.I. : 79.91 to 97.11  
95% Mean C.I. : 84.60 to 104.82

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	2	90.19	90.19	88.69	03.60	101.69	86.94	93.43	N/A	185,000	164,078
01-JAN-23 To 31-MAR-23	1	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	160,000	162,975
01-APR-23 To 30-JUN-23	2	106.25	106.25	98.56	08.08	107.80	97.67	114.83	N/A	29,000	28,583
01-JUL-23 To 30-SEP-23	3	95.98	97.01	96.13	01.26	100.92	95.70	99.34	N/A	67,000	64,405
01-OCT-23 To 31-DEC-23	1	100.68	100.68	100.68	00.00	100.00	100.68	100.68	N/A	20,000	20,135
01-JAN-24 To 31-MAR-24	3	86.52	85.05	81.73	11.49	104.06	69.41	99.22	N/A	92,655	75,728
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	1	151.40	151.40	151.40	00.00	100.00	151.40	151.40	N/A	15,000	22,710
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	5	76.14	84.21	78.10	21.91	107.82	62.40	137.57	N/A	73,040	57,046
01-JUL-25 To 30-SEP-25	2	90.12	90.12	92.05	05.38	97.90	85.27	94.96	N/A	25,000	23,013
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	8	96.83	98.22	93.98	05.38	104.51	86.94	114.83	86.94 to 114.83	98,625	92,689
01-OCT-23 To 30-SEP-24	4	92.87	88.96	83.00	11.83	107.18	69.41	100.68	N/A	74,492	61,830
01-OCT-24 To 30-SEP-25	8	80.94	94.09	82.28	28.68	114.35	62.40	151.40	62.40 to 151.40	53,775	44,246
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	7	99.34	100.87	98.74	04.03	102.16	95.70	114.83	95.70 to 114.83	62,714	61,927
01-JAN-24 To 31-DEC-24	4	92.87	101.64	85.30	25.49	119.16	69.41	151.40	N/A	73,242	62,474
<u>ALL</u>	20	95.33	94.71	88.51	15.43	107.00	62.40	151.40	85.27 to 99.34	75,858	67,140

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	93.43	93.86	89.04	15.15	105.41	62.40	137.57	76.14 to 101.86	110,352	98,253
15	11	95.70	95.41	87.50	15.64	109.04	68.35	151.40	69.41 to 114.83	47,636	41,684
<u>ALL</u>	20	95.33	94.71	88.51	15.43	107.00	62.40	151.40	85.27 to 99.34	75,858	67,140

**26 Dixon**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

Number of Sales : 20  
Total Sales Price : 1,517,166  
Total Adj. Sales Price : 1,517,166  
Total Assessed Value : 1,342,795  
Avg. Adj. Sales Price : 75,858  
Avg. Assessed Value : 67,140

MEDIAN : 95  
WGT. MEAN : 89  
MEAN : 95  
COD : 15.43  
PRD : 107.00

COV : 22.81  
STD : 21.60  
Avg. Abs. Dev : 14.71  
MAX Sales Ratio : 151.40  
MIN Sales Ratio : 62.40

95% Median C.I. : 85.27 to 99.34  
95% Wgt. Mean C.I. : 79.91 to 97.11  
95% Mean C.I. : 84.60 to 104.82

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	20	95.33	94.71	88.51	15.43	107.00	62.40	151.40	85.27 to 99.34	75,858	67,140
04											
<u>ALL</u>	20	95.33	94.71	88.51	15.43	107.00	62.40	151.40	85.27 to 99.34	75,858	67,140

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
Less Than 15,000	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
Less Than 30,000	6	100.01	104.69	101.46	17.62	103.18	76.60	151.40	76.60 to 151.40	14,833	15,049
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	19	94.96	93.65	88.45	15.21	105.88	62.40	151.40	76.60 to 99.34	79,693	70,492
Greater Than 14,999	19	94.96	93.65	88.45	15.21	105.88	62.40	151.40	76.60 to 99.34	79,693	70,492
Greater Than 29,999	14	94.20	90.44	87.70	13.63	103.12	62.40	137.57	69.41 to 99.22	102,012	89,464
<u>Incremental Ranges</u>											
0 TO 4,999	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
5,000 TO 14,999											
15,000 TO 29,999	5	99.34	102.66	100.99	18.16	101.65	76.60	151.40	N/A	17,200	17,370
30,000 TO 59,999	4	98.45	107.36	109.97	11.21	97.63	94.96	137.57	N/A	43,800	48,165
60,000 TO 99,999	3	76.14	80.06	80.76	11.98	99.13	68.35	95.70	N/A	75,000	60,570
100,000 TO 149,999	4	89.98	86.34	86.35	09.30	99.99	69.41	95.98	N/A	111,992	96,705
150,000 TO 249,999	2	82.13	82.13	82.77	24.02	99.23	62.40	101.86	N/A	155,000	128,290
250,000 TO 499,999	1	86.94	86.94	86.94	00.00	100.00	86.94	86.94	N/A	270,000	234,730
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	20	95.33	94.71	88.51	15.43	107.00	62.40	151.40	85.27 to 99.34	75,858	67,140

**26 Dixon**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

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 95% Mean C.I. : 84.60 to 104.82

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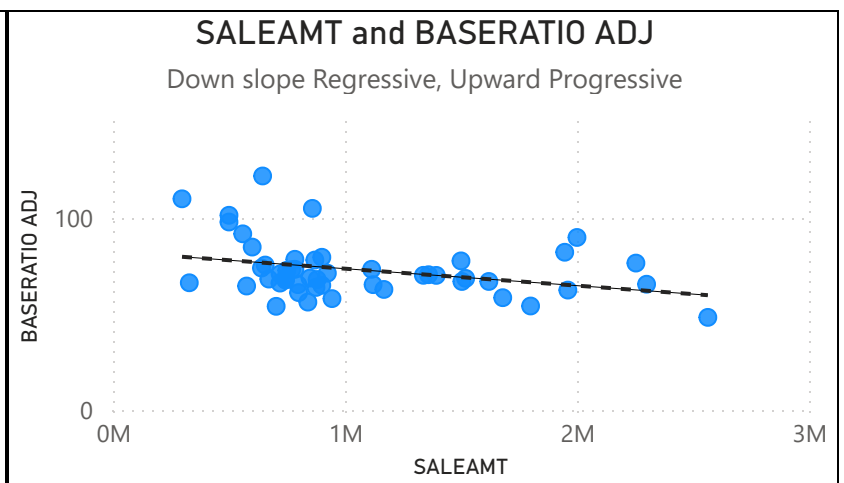
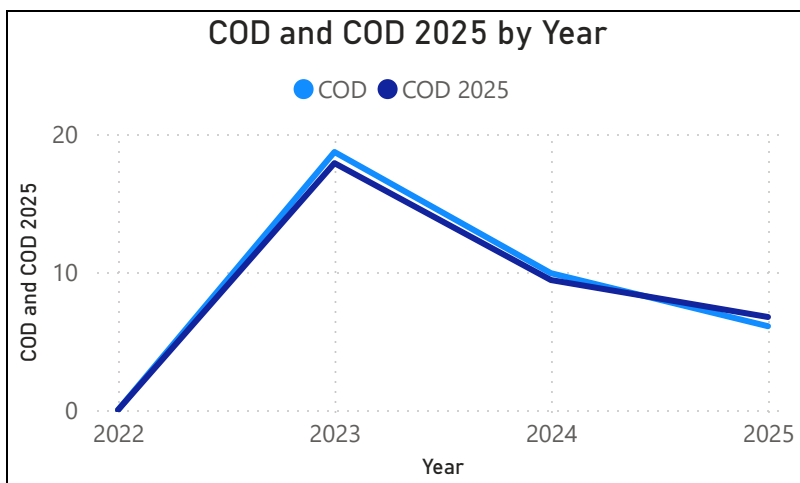
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	85.27	85.27	85.27	00.00	100.00	85.27	85.27	N/A	15,000	12,790
342	1	101.86	101.86	101.86	00.00	100.00	101.86	101.86	N/A	160,000	162,975
344	1	151.40	151.40	151.40	00.00	100.00	151.40	151.40	N/A	15,000	22,710
346	1	62.40	62.40	62.40	00.00	100.00	62.40	62.40	N/A	150,000	93,605
350	2	90.74	90.74	88.13	04.65	102.96	86.52	94.96	N/A	91,483	80,625
353	4	96.33	90.35	84.75	09.27	106.61	69.41	99.34	N/A	61,500	52,123
386	1	95.98	95.98	95.98	00.00	100.00	95.98	95.98	N/A	100,000	95,975
406	3	100.68	97.37	90.47	12.65	107.63	76.60	114.83	N/A	14,333	12,967
442	3	97.67	110.31	108.10	14.29	102.04	95.70	137.57	N/A	65,067	70,335
471	1	68.35	68.35	68.35	00.00	100.00	68.35	68.35	N/A	80,000	54,680
528	1	76.14	76.14	76.14	00.00	100.00	76.14	76.14	N/A	60,000	45,685
531	1	86.94	86.94	86.94	00.00	100.00	86.94	86.94	N/A	270,000	234,730
<u>ALL</u>	20	95.33	94.71	88.51	15.43	107.00	62.40	151.40	85.27 to 99.34	75,858	67,140

# Dixon Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	22	70.29	71.43	-1.61%	72.90	73.20	-0.41%	70.25	70.56	-0.44%
2	31	70.16	67.17	4.45%	73.24	70.52	3.84%	71.29	69.34	2.81%
<b>Total</b>	<b>53</b>	<b>70.16</b>	<b>69.03</b>	<b>1.63%</b>	<b>73.09</b>	<b>71.63</b>	<b>2.04%</b>	<b>70.82</b>	<b>69.89</b>	<b>1.33%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	22	14.19	14.43	-1.65%	103.77	103.74	0.03%
2	31	12.97	12.10	7.14%	102.73	101.71	1.00%
<b>Total</b>	<b>53</b>	<b>13.49</b>	<b>13.20</b>	<b>2.19%</b>	<b>103.21</b>	<b>102.50</b>	<b>0.70%</b>



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

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

Number of Sales : 53  
 Total Sales Price : 56,307,795  
 Total Adj. Sales Price : 56,307,795  
 Total Assessed Value : 39,877,430  
 Avg. Adj. Sales Price : 1,062,411  
 Avg. Assessed Value : 752,404

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 73  
 COD : 13.48  
 PRD : 103.21

COV : 19.33  
 STD : 14.13  
 Avg. Abs. Dev : 09.46  
 MAX Sales Ratio : 121.89  
 MIN Sales Ratio : 48.24

95% Median C.I. : 66.95 to 73.28  
 95% Wgt. Mean C.I. : 67.15 to 74.49  
 95% Mean C.I. : 69.29 to 76.89

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	121.89	121.89	121.89	00.00	100.00	121.89	121.89	N/A	645,000	786,175
01-JAN-23 To 31-MAR-23	4	70.96	68.75	60.15	15.01	114.30	48.24	84.86	N/A	1,171,000	704,349
01-APR-23 To 30-JUN-23	3	58.01	72.34	73.00	29.31	99.10	54.00	105.01	N/A	835,553	609,928
01-JUL-23 To 30-SEP-23	2	85.60	85.60	80.91	14.38	105.80	73.29	97.91	N/A	807,430	653,323
01-OCT-23 To 31-DEC-23	5	70.46	73.23	68.73	13.65	106.55	58.50	101.42	N/A	1,204,238	827,656
01-JAN-24 To 31-MAR-24	5	70.11	74.69	72.40	10.37	103.16	64.95	91.75	N/A	1,048,544	759,195
01-APR-24 To 30-JUN-24	2	67.02	67.02	67.07	02.55	99.93	65.31	68.72	N/A	823,162	552,078
01-JUL-24 To 30-SEP-24	5	76.52	74.19	73.24	04.68	101.30	65.51	78.49	N/A	1,517,442	1,111,359
01-OCT-24 To 31-DEC-24	20	70.52	72.93	71.86	10.75	101.49	54.17	109.99	66.94 to 75.50	1,043,947	750,179
01-JAN-25 To 31-MAR-25	1	56.19	56.19	56.19	00.00	100.00	56.19	56.19	N/A	840,000	472,015
01-APR-25 To 30-JUN-25	4	65.76	67.10	67.10	04.41	100.00	63.84	73.05	N/A	960,220	644,355
01-JUL-25 To 30-SEP-25	1	61.15	61.15	61.15	00.00	100.00	61.15	61.15	N/A	800,000	489,220
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	10	73.62	78.51	71.32	24.74	110.08	48.24	121.89	54.00 to 105.01	945,052	674,000
01-OCT-23 To 30-SEP-24	17	70.46	73.21	71.20	10.03	102.82	58.50	101.42	65.31 to 78.11	1,205,732	858,541
01-OCT-24 To 30-SEP-25	26	68.47	70.94	70.34	10.66	100.85	54.17	109.99	66.10 to 73.05	1,013,840	713,163
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	14	70.46	73.53	68.07	18.69	108.02	48.24	105.01	58.01 to 97.91	1,059,051	720,865
01-JAN-24 To 31-DEC-24	32	70.52	73.03	72.01	09.91	101.42	54.17	109.99	67.70 to 76.52	1,104,850	795,640
<u>ALL</u>	53	70.16	73.09	70.82	13.48	103.21	48.24	121.89	66.95 to 73.28	1,062,411	752,404

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	70.29	72.90	70.25	14.18	103.77	48.24	121.89	64.95 to 76.52	1,152,561	809,677
2	31	70.16	73.24	71.29	12.97	102.74	54.17	109.99	66.26 to 75.50	998,434	711,760
<u>ALL</u>	53	70.16	73.09	70.82	13.48	103.21	48.24	121.89	66.95 to 73.28	1,062,411	752,404

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

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

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

Number of Sales : 53  
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 Avg. Adj. Sales Price : 1,062,411  
 Avg. Assessed Value : 752,404

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 73  
 COD : 13.48  
 PRD : 103.21

COV : 19.33  
 STD : 14.13  
 Avg. Abs. Dev : 09.46  
 MAX Sales Ratio : 121.89  
 MIN Sales Ratio : 48.24

95% Median C.I. : 66.95 to 73.28  
 95% Wgt. Mean C.I. : 67.15 to 74.49  
 95% Mean C.I. : 69.29 to 76.89

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	27	68.75	72.88	70.24	14.91	103.76	48.24	121.89	65.31 to 75.50	1,019,174	715,867
1	17	72.75	74.52	71.46	16.30	104.28	48.24	121.89	63.84 to 78.49	1,073,866	767,391
2	10	67.32	70.08	67.83	09.85	103.32	58.50	101.42	61.15 to 75.50	926,198	628,277
<b>_____Grass_____</b>											
County	3	78.11	80.76	81.64	13.51	98.92	66.26	97.91	N/A	566,287	462,330
2	3	78.11	80.76	81.64	13.51	98.92	66.26	97.91	N/A	566,287	462,330
<b>_____ALL_____</b>	<b>53</b>	<b>70.16</b>	<b>73.09</b>	<b>70.82</b>	<b>13.48</b>	<b>103.21</b>	<b>48.24</b>	<b>121.89</b>	<b>66.95 to 73.28</b>	<b>1,062,411</b>	<b>752,404</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	2	64.70	64.70	64.49	03.48	100.33	62.45	66.95	N/A	1,790,310	1,154,508
1	1	62.45	62.45	62.45	00.00	100.00	62.45	62.45	N/A	1,960,620	1,224,495
2	1	66.95	66.95	66.95	00.00	100.00	66.95	66.95	N/A	1,620,000	1,084,520
<b>_____Dry_____</b>											
County	40	69.43	73.16	71.38	14.23	102.49	48.24	121.89	66.94 to 73.28	1,022,095	729,584
1	19	70.11	73.70	70.96	15.85	103.86	48.24	121.89	64.95 to 77.66	1,088,196	772,206
2	21	68.75	72.68	71.81	12.64	101.21	56.19	109.99	65.29 to 73.94	962,290	691,021
<b>_____Grass_____</b>											
County	3	78.11	80.76	81.64	13.51	98.92	66.26	97.91	N/A	566,287	462,330
2	3	78.11	80.76	81.64	13.51	98.92	66.26	97.91	N/A	566,287	462,330
<b>_____ALL_____</b>	<b>53</b>	<b>70.16</b>	<b>73.09</b>	<b>70.82</b>	<b>13.48</b>	<b>103.21</b>	<b>48.24</b>	<b>121.89</b>	<b>66.95 to 73.28</b>	<b>1,062,411</b>	<b>752,404</b>

## Dixon County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	8,960	8,650	8,210	7,945	7,935	7,450	6,710	6,440	7,743
Cedar	2	9,975	9,975	9,965	9,965	9,860	9,860	9,540	9,540	9,725
Wayne	1	9,995	9,995	9,990	9,890	9,350	9,150	9,150	8,490	9,458
Thurston	1	8,095	8,095	7,490	7,490	7,175	7,175	6,375	6,375	7,320
Dakota	2	n/a	n/a	7,770	7,600	n/a	n/a	n/a	6,885	7,094
Dixon	2	8,400	8,240	7,825	7,570	7,040	6,530	6,395	6,140	7,122
Cedar	1	8,165	8,165	8,085	8,085	7,270	7,270	7,185	7,185	7,656
Dakota	2	n/a	n/a	7,770	7,600	n/a	n/a	n/a	6,885	7,094

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	8,810	8,490	7,950	7,830	7,790	7,730	6,665	6,110	7,652
Cedar	2	9,335	9,334	9,153	9,155	9,145	9,144	7,700	7,699	8,888
Wayne	1	8,600	8,550	8,500	8,400	8,000	7,690	7,200	6,500	7,951
Thurston	1	8,073	8,067	7,472	7,466	7,014	7,094	5,490	5,396	7,093
Dakota	2	8,055	8,030	7,670	7,595	7,155	6,900	6,815	6,785	7,092
Dixon	2	7,715	7,060	7,060	7,045	6,690	6,485	5,920	5,780	6,448
Cedar	1	7,040	7,040	6,940	6,940	6,670	6,670	6,580	6,580	6,788
Dakota	2	8,055	8,030	7,670	7,595	7,155	6,900	6,815	6,785	7,092

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	3,700	3,495	3,085	n/a	2,805	2,620	n/a	n/a	3,387
Cedar	2	3,194	3,195	2,910	2,910	2,645	2,645	2,360	n/a	3,068
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818
Thurston	1	2,000	2,000	1,950	1,850	1,750	n/a	1,550	n/a	1,977
Dakota	2	2,950	2,950	2,950	2,950	2,950	n/a	n/a	n/a	2,950
Dixon	2	3,015	2,855	2,700	2,535	2,380	2,380	2,285	2,105	2,737
Cedar	1	3,196	3,196	2,911	2,914	2,646	2,648	2,360	2,360	2,965
Dakota	2	2,950	2,950	2,950	2,950	2,950	n/a	n/a	n/a	2,950

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	7,720	2,093	94
Cedar	2	n/a	1,622	600
Wayne	1	5,646	1,345	100
Thurston	1	n/a	525	100
Dakota	2	n/a	731	215
Dixon	2	6,331	1,526	121
Cedar	1	2,830	1,555	601
Dakota	2	n/a	731	215

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	2	Median :	39	COV :	24.01	95% Median C.I. :	N/A
Total Sales Price :	3,444,000	Wgt. Mean :	36	STD :	09.30	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,444,000	Mean :	39	Avg.Abs.Dev :	06.58	95% Mean C.I. :	-44.82 to 122.30
Total Assessed Value :	1,223,363						
Avg. Adj. Sales Price :	1,722,000	COD :	16.99	MAX Sales Ratio :	45.31		
Avg. Assessed Value :	611,682	PRD :	109.07	MIN Sales Ratio :	32.16		

Printed : 04/01/2026

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	2	Median :	39	COV :	24.01	95% Median C.I. :	N/A
Total Sales Price :	3,444,000	Wgt. Mean :	36	STD :	09.30	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,444,000	Mean :	39	Avg.Abs.Dev :	06.58	95% Mean C.I. :	-44.82 to 122.30
Total Assessed Value :	1,223,363						
Avg. Adj. Sales Price :	1,722,000	COD :	16.99	MAX Sales Ratio :	45.31		
Avg. Assessed Value :	611,682	PRD :	109.07	MIN Sales Ratio :	32.16		

Printed : 04/01/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140008											
140054											
140101											
260001											
260024											
260070											
260561											
900017	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
900560											
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682

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	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
1	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
<u>ALL</u>											
10/01/2022 To 09/30/2025	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682

AGRICULTURAL - BASE STAT

Type : Qualified

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

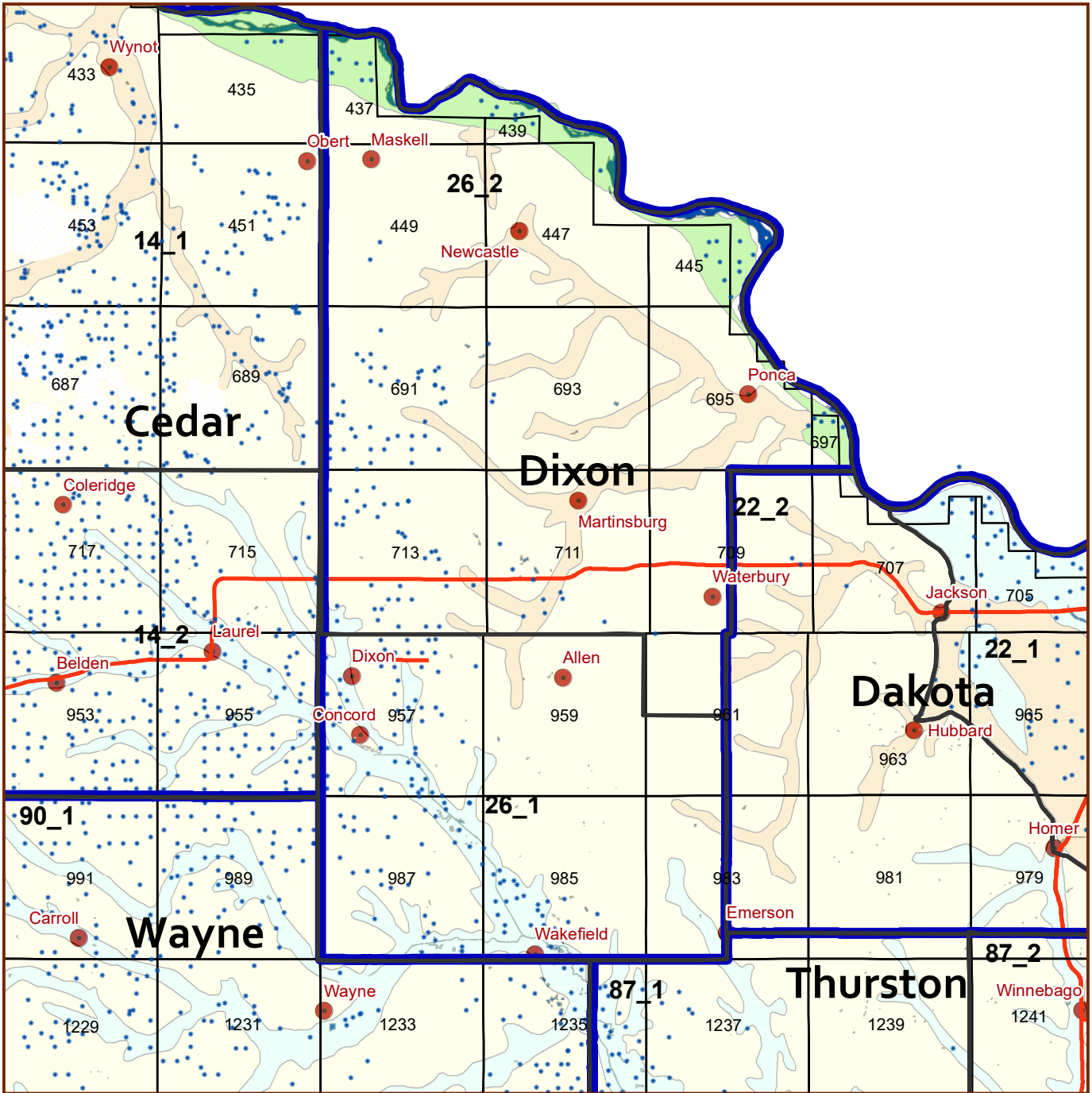
Number of Sales :	2	Median :	39	COV :	24.01	95% Median C.I. :	N/A
Total Sales Price :	3,444,000	Wgt. Mean :	36	STD :	09.30	95% Wgt. Mean C.I. :	N/A
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Avg. Adj. Sales Price :	1,722,000	COD :	16.99	MAX Sales Ratio :	45.31		
Avg. Assessed Value :	611,682	PRD :	109.07	MIN Sales Ratio :	32.16		

Printed : 04/01/2026






**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>    Dry    </u>											
County	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
1	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682
<u>    ALL    </u>											
10/01/2022 To 09/30/2025	2	38.74	38.74	35.52	16.99	109.07	32.16	45.31	N/A	1,722,000	611,682

# DIXON COUNTY












**Legend**

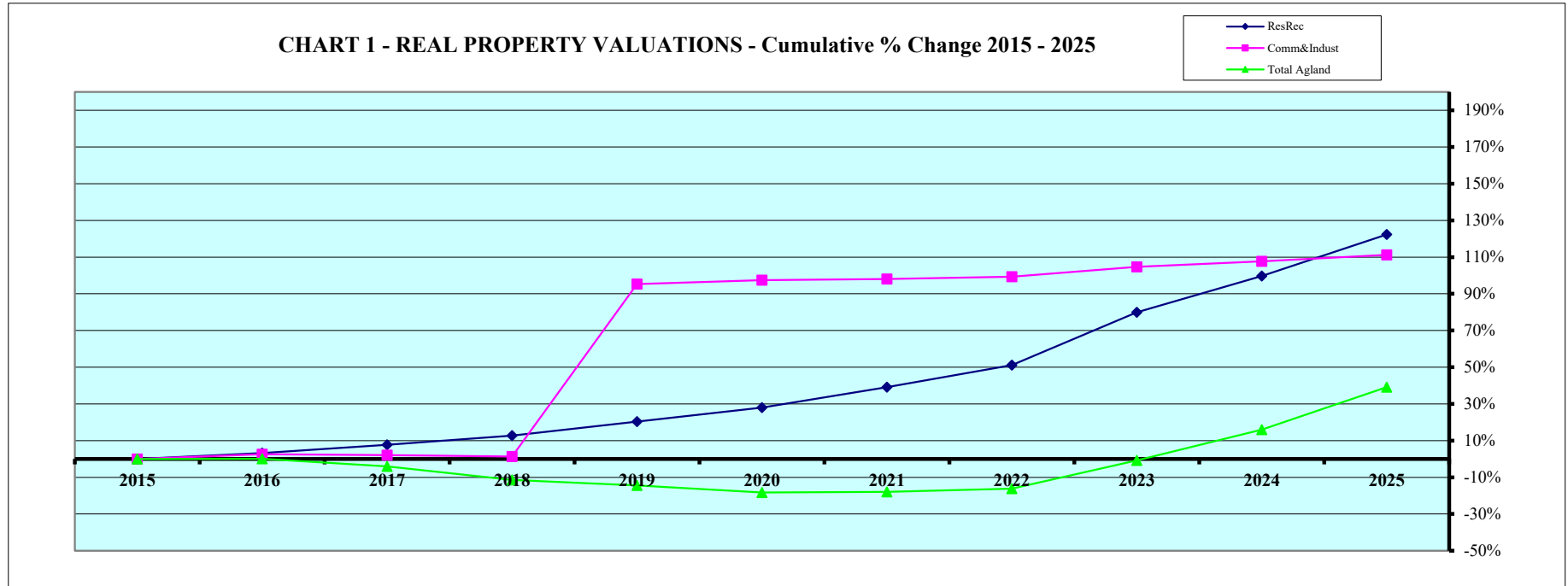
-  Market\_Area
-  County
-  Registered\_WellsDNR
-  geocode
-  Federal Roads

**Soils**

**CLASS**

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

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



Tax Year	Residential & Recreational <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
2015	126,495,525	-	-	-	46,372,705	-	-	-	1,194,835,285	-	-	-
2016	130,535,295	4,039,770	3.19%	3.19%	47,561,465	1,188,760	2.56%	2.56%	1,196,158,955	1,323,670	0.11%	0.11%
2017	136,254,245	5,718,950	4.38%	7.71%	47,347,450	-214,015	-0.45%	2.10%	1,146,399,475	-49,759,480	-4.16%	-4.05%
2018	142,584,635	6,330,390	4.65%	12.72%	46,976,495	-370,955	-0.78%	1.30%	1,058,662,205	-87,737,270	-7.65%	-11.40%
2019	152,268,875	9,684,240	6.79%	20.37%	90,552,480	43,575,985	92.76%	95.27%	1,021,849,910	-36,812,295	-3.48%	-14.48%
2020	161,926,605	9,657,730	6.34%	28.01%	91,579,825	1,027,345	1.13%	97.49%	976,579,815	-45,270,095	-4.43%	-18.27%
2021	176,004,300	14,077,695	8.69%	39.14%	91,846,960	267,135	0.29%	98.06%	980,900,885	4,321,070	0.44%	-17.90%
2022	191,208,745	15,204,445	8.64%	51.16%	92,434,360	587,400	0.64%	99.33%	1,001,479,385	20,578,500	2.10%	-16.18%
2023	227,513,860	36,305,115	18.99%	79.86%	94,909,405	2,475,045	2.68%	104.67%	1,186,051,880	184,572,495	18.43%	-0.74%
2024	252,531,500	25,017,640	11.00%	99.64%	96,293,940	1,384,535	1.46%	107.65%	1,385,343,620	199,291,740	16.80%	15.94%
2025	281,215,265	28,683,765	11.36%	122.31%	97,946,790	1,652,850	1.72%	111.22%	1,662,419,060	277,075,440	20.00%	39.13%

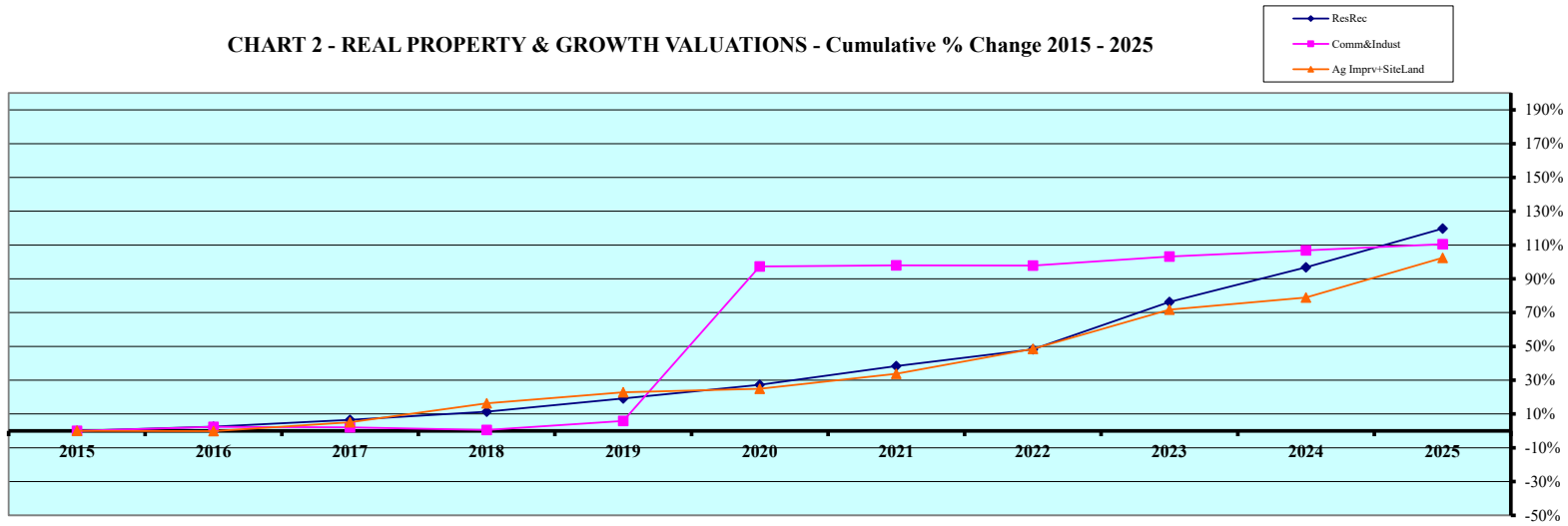
Rate Annual %chg: Residential & Recreational **8.32%** Commercial & Industrial **7.76%** Agricultural Land **3.36%**

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

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.  
Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

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



Tax Year	Residential & Recreational <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
2015	126,495,525	478,330	0.38%	126,017,195	--	--	46,372,705	0	0.00%	46,372,705	--	--
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	2.43%	47,561,465	77,775	0.16%	47,483,690	2.40%	2.40%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	6.47%	47,347,450	17,095	0.04%	47,330,355	-0.49%	2.07%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	11.31%	46,976,495	380,520	0.81%	46,595,975	-1.59%	0.48%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	19.20%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	5.88%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	27.28%	91,579,825	73,275	0.08%	91,506,550	1.05%	97.33%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	38.35%	91,846,960	39,990	0.04%	91,806,970	0.25%	97.98%
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	48.23%	92,434,360	711,245	0.77%	91,723,115	-0.13%	97.80%
2023	227,513,860	4,510,985	1.98%	223,002,875	16.63%	76.29%	94,909,405	659,770	0.70%	94,249,635	1.96%	103.24%
2024	252,531,500	3,658,206	1.45%	248,873,294	9.39%	96.74%	96,293,940	352,720	0.37%	95,941,220	1.09%	106.89%
2025	281,215,265	3,262,660	1.16%	277,952,605	10.07%	119.73%	97,946,790	325,000	0.33%	97,621,790	1.38%	110.52%
Rate Ann%chg	8.32%	Resid & Recreat w/o growth				7.11%	C & I w/o growth				1.04%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	--	--
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	-0.15%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	5.07%
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	16.37%
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	22.79%
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	24.96%
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	33.76%
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	48.50%
2023	76,767,470	44,260,870	121,028,340	2,452,650	2.03%	118,575,690	12.12%	71.69%
2024	79,822,735	45,749,185	125,571,920	1,970,585	1.57%	123,601,335	2.13%	78.96%
2025	91,587,115	52,114,825	143,701,940	3,892,485	2.71%	139,809,455	11.34%	102.43%
Rate Ann%chg	7.75%	7.35%	7.60%	Ag Imprv+Site w/o growth			5.56%	

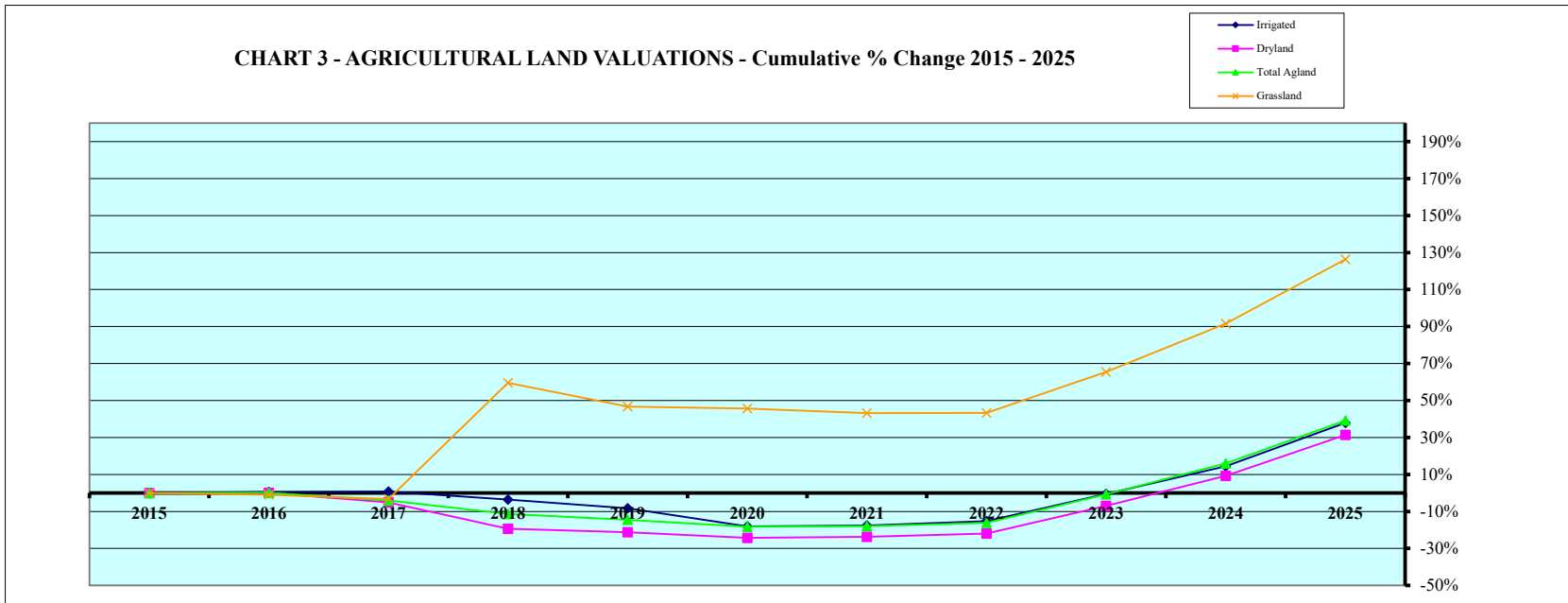
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 26  
County DIXON

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	182,694,050	-	-	-	927,865,070	-	-	-	83,428,600	-	-	-
2016	183,758,080	1,064,030	0.58%	0.58%	928,982,255	1,117,185	0.12%	0.12%	82,617,720	-810,880	-0.97%	-0.97%
2017	184,197,670	439,590	0.24%	0.82%	880,683,300	-48,298,955	-5.20%	-5.08%	80,701,915	-1,915,805	-2.32%	-3.27%
2018	176,259,095	-7,938,575	-4.31%	-3.52%	748,452,575	-132,230,725	-15.01%	-19.34%	133,125,145	52,423,230	64.96%	59.57%
2019	167,607,430	-8,651,665	-4.91%	-8.26%	731,003,175	-17,449,400	-2.33%	-8.26%	122,404,040	-10,721,105	-8.05%	46.72%
2020	149,670,205	-17,937,225	-10.70%	-18.08%	702,643,505	-28,359,670	-3.88%	-24.27%	121,541,430	-862,610	-0.70%	45.68%
2021	150,462,060	791,855	0.53%	-17.64%	708,190,670	5,547,165	0.79%	-23.68%	119,457,925	-2,083,505	-1.71%	43.19%
2022	154,792,545	4,330,485	2.88%	-15.27%	724,287,895	16,097,225	2.27%	-21.94%	119,537,375	79,450	0.07%	43.28%
2023	181,687,520	26,894,975	17.37%	-0.55%	863,484,330	139,196,435	19.22%	-6.94%	138,017,130	18,479,755	15.46%	65.43%
2024	208,965,080	27,277,560	15.01%	14.38%	1,013,720,745	150,236,415	17.40%	9.25%	159,792,530	21,775,400	15.78%	91.53%
2025	251,921,310	42,956,230	20.56%	37.89%	1,218,825,530	205,104,785	20.23%	31.36%	188,822,555	29,030,025	18.17%	126.33%

Rate Ann.%chg: Irrigated **3.27%** Dryland **2.77%** Grassland **8.51%**

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
2015	807,065	-	-	-	40,500	-	-	-	1,194,835,285	-	-	-
2016	800,900	-6,165	-0.76%	-0.76%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	0.11%
2017	816,590	15,690	1.96%	1.18%	0	0	-	-	1,146,399,475	-49,759,480	-4.16%	-4.05%
2018	825,390	8,800	1.08%	2.27%	0	0	-	-	1,058,662,205	-87,737,270	-7.65%	-11.40%
2019	835,265	9,875	1.20%	3.49%	0	0	-	-	1,021,849,910	-36,812,295	-3.48%	-14.48%
2020	858,030	22,765	2.73%	6.31%	1,866,645	1,866,645	4509.00%	4509.00%	976,579,815	-45,270,095	-4.43%	-18.27%
2021	850,910	-7,120	-0.83%	5.43%	1,939,320	72,675	3.89%	4688.44%	980,900,885	4,321,070	0.44%	-17.90%
2022	853,535	2,625	0.31%	5.76%	2,008,035	68,715	3.54%	4858.11%	1,001,479,385	20,578,500	2.10%	-16.18%
2023	854,865	1,330	0.16%	5.92%	2,008,035	0	0.00%	4858.11%	1,186,051,880	184,572,495	18.43%	-0.74%
2024	857,230	2,365	0.28%	6.22%	2,008,035	0	0.00%	4858.11%	1,385,343,620	199,291,740	16.80%	15.94%
2025	858,100	870	0.10%	6.32%	1,991,565	-16,470	-0.82%	4817.44%	1,662,419,060	277,075,440	20.00%	39.13%

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

Rate Ann.%chg: Total Agric Land **3.36%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	182,215,225	31,923	5,708			925,506,690	190,437	4,860			84,633,290	51,615	1,640		
2016	182,652,800	32,006	5,707	-0.02%	-0.02%	929,456,485	191,291	4,859	-0.02%	-0.02%	82,792,280	50,665	1,634	-0.34%	-0.34%
2017	183,254,750	32,144	5,701	-0.10%	-0.12%	880,282,115	191,715	4,592	-5.50%	-5.52%	81,187,970	49,803	1,630	-0.24%	-0.58%
2018	176,259,095	32,556	5,414	-5.03%	-5.15%	745,722,025	176,558	4,224	-8.01%	-13.09%	135,413,665	64,507	2,099	28.77%	28.02%
2019	166,886,490	32,477	5,139	-5.09%	-9.98%	731,433,780	179,788	4,068	-3.68%	-16.29%	122,321,080	61,400	1,992	-5.10%	21.50%
2020	149,719,525	32,859	4,556	-11.33%	-20.17%	703,019,870	181,524	3,873	-4.80%	-20.31%	121,080,955	59,008	2,052	3.00%	25.14%
2021	150,269,640	32,987	4,555	-0.02%	-20.19%	708,023,555	181,608	3,899	0.67%	-19.78%	119,810,895	58,866	2,035	-0.81%	24.13%
2022	154,811,005	33,137	4,672	2.56%	-18.15%	724,508,795	181,619	3,989	2.32%	-17.92%	119,557,515	58,718	2,036	0.04%	24.18%
2023	181,732,800	33,133	5,485	17.40%	-3.91%	863,573,850	181,402	4,761	19.34%	-2.04%	137,904,210	58,514	2,357	15.75%	43.73%
2024	208,964,970	33,125	6,308	15.01%	10.52%	1,013,966,800	181,362	5,591	17.44%	15.04%	159,918,555	58,540	2,732	15.91%	66.60%
2025	249,735,235	33,718	7,407	17.41%	29.76%	1,220,452,485	181,381	6,729	20.35%	38.45%	189,022,255	57,709	3,275	19.90%	99.76%

Rate Annual %chg Average Value/Acre: 3.20% 2.80% 8.37%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	794,905	7,095	112			0	0				1,193,150,110	281,069	4,245		
2016	801,175	7,137	112	0.19%	0.19%	0	0				1,195,702,740	281,100	4,254	0.20%	0.20%
2017	816,485	7,165	114	1.51%	1.70%	0	0				1,145,541,320	280,828	4,079	-4.10%	-3.91%
2018	825,510	7,189	115	0.77%	2.48%	0	0				1,058,220,295	280,810	3,768	-7.62%	-11.23%
2019	835,330	7,222	116	0.73%	3.23%	0	0				1,021,476,680	280,887	3,637	-3.50%	-14.33%
2020	852,420	7,287	117	1.14%	4.41%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	-18.16%
2021	850,155	7,254	117	0.19%	4.61%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	-17.81%
2022	853,595	7,276	117	0.10%	4.71%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	-16.08%
2023	853,260	7,156	119	1.64%	6.42%	2,008,035	446	4,500	0.00%		1,186,072,155	280,651	4,226	18.63%	-0.45%
2024	857,230	7,182	119	0.10%	6.53%	2,008,035	446	4,500	0.00%		1,385,715,590	280,655	4,937	16.83%	16.31%
2025	858,290	7,176	120	0.20%	6.75%	1,991,565	443	4,500	0.00%		1,662,059,830	280,427	5,927	20.04%	39.62%

26  
DIXON

Rate Annual %chg Average Value/Acre: 3.37%

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

**CHART 4**

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,606	DIXON	104,255,776	6,388,298	9,649,170	278,824,620	66,312,680	31,634,110	2,390,645	1,662,419,060	91,587,115	52,114,825	0	2,305,576,299
cnty sectorvalue % of total value:		4.52%	0.28%	0.42%	12.09%	2.88%	1.37%	0.10%	72.10%	3.97%	2.26%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
355	ALLEN	507,932	90,642	299,133	19,624,990	0	0	1,255,800	0	0	19,880	0	21,798,377
6.33%	%sector of county sector	0.49%	1.42%	3.10%	7.04%			52.53%			0.04%		0.95%
	%sector of municipality	2.33%	0.42%	1.37%	90.03%			5.76%			0.09%		100.00%
126	CONCORD	18,473	0	0	6,115,750	0	0	54,930	0	0	0	0	6,189,153
2.25%	%sector of county sector	0.02%			2.19%			2.30%					0.27%
	%sector of municipality	0.30%			98.81%			0.89%					100.00%
77	DIXON	287,459	94,824	515,295	3,492,450	0	0	1,155,155	0	0	0	0	5,545,183
1.37%	%sector of county sector	0.28%	1.48%	5.34%	1.25%			48.32%					0.24%
	%sector of municipality	5.18%	1.71%	9.29%	62.98%			20.83%					100.00%
840	EMERSON	91,834	218,294	29,295	14,997,655	0	0	1,062,705	0	15,920	0	0	16,415,703
14.98%	%sector of county sector	0.09%	3.42%	0.30%	5.38%			44.45%		0.02%			0.71%
	%sector of municipality	0.56%	1.33%	0.18%	91.36%			6.47%		0.10%			100.00%
78	MARTINSBURG	133,808	358	101	3,149,590	0	0	173,030	0	0	0	0	3,456,887
1.39%	%sector of county sector	0.13%	0.01%	0.00%	1.13%			7.24%					0.15%
	%sector of municipality	3.87%	0.01%	0.00%	91.11%			5.01%					100.00%
58	MASKELL	87,891	0	0	2,842,325	0	159,145	212,655	0	212,790	5,820	0	3,520,626
1.03%	%sector of county sector	0.08%			1.02%		0.50%	8.90%		0.23%	0.01%		0.15%
	%sector of municipality	2.50%			80.73%		4.52%	6.04%		6.04%	0.17%		100.00%
280	NEWCASTLE	432,830	0	0	12,545,000	0	0	628,890	0	96,890	0	0	13,703,610
4.99%	%sector of county sector	0.42%			4.50%			26.31%		0.11%			0.59%
	%sector of municipality	3.16%			91.55%			4.59%		0.71%			100.00%
907	PONCA	596,128	569,370	64,635	61,736,450	0	0	3,272,290	0	41,895	0	0	66,280,768
16.18%	%sector of county sector	0.57%	8.91%	0.67%	22.14%			136.88%		0.05%			2.87%
	%sector of municipality	0.90%	0.86%	0.10%	93.14%			4.94%		0.06%			100.00%
1,522	WAKEFIELD	19,777,115	365,411	43,030	40,088,645	0	0	5,671,955	10,663,505	0	0	0	76,609,661
27.15%	%sector of county sector	18.97%	5.72%	0.45%	14.38%			237.26%	0.64%				3.32%
	%sector of municipality	25.82%	0.48%	0.06%	52.33%			7.40%	13.92%				100.00%
72	WATERBURY	15,008	69,143	361,070	2,430,295	0	0	161,350	0	0	0	0	3,036,866
1.28%	%sector of county sector	0.01%	1.08%	3.74%	0.67%			6.75%					0.13%
	%sector of municipality	0.49%	2.28%	11.89%	80.03%			5.31%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,316	Total Municipalities	21,948,479	1,408,042	1,312,559	167,023,159	0	159,145	13,648,766	10,663,505	367,495	25,700	0	216,556,844
76.98%	%all municip.sectors of cnty	21.05%	22.04%	13.60%	59.90%		0.50%	570.92%	0.64%	0.40%	0.05%		9.39%

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,040</b>	<b>Value : 2,244,393,325</b>	<b>Growth 9,220,351</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	190	1,282,135	116	1,733,600	261	5,291,030	567	8,306,765	
<b>02. Res Improve Land</b>	1,313	14,202,060	217	5,363,465	340	12,566,820	1,870	32,132,345	
<b>03. Res Improvements</b>	1,317	139,992,010	219	37,894,285	352	67,356,220	1,888	245,242,515	
<b>04. Res Total</b>	1,507	155,476,205	335	44,991,350	613	85,214,070	2,455	285,681,625	2,677,111
<b>% of Res Total</b>	61.38	54.42	13.65	15.75	24.97	29.83	40.65	12.73	29.03
<b>05. Com UnImp Land</b>	58	215,935	19	515,440	10	2,717,850	87	3,449,225	
<b>06. Com Improve Land</b>	192	1,195,305	26	366,085	10	4,744,730	228	6,306,120	
<b>07. Com Improvements</b>	191	11,767,965	26	2,244,000	23	48,512,875	240	62,524,840	
<b>08. Com Total</b>	249	13,179,205	45	3,125,525	33	55,975,455	327	72,280,185	4,856,575
<b>% of Com Total</b>	76.15	18.23	13.76	4.32	10.09	77.44	5.41	3.22	52.67
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	4	155,250	7	2,674,105	11	2,829,355	
<b>11. Ind Improvements</b>	0	0	5	10,679,265	7	18,614,065	12	29,293,330	
<b>12. Ind Total</b>	0	0	5	10,834,515	7	21,288,170	12	32,122,685	418,630
<b>% of Ind Total</b>	0.00	0.00	41.67	33.73	58.33	66.27	0.20	1.43	4.54
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	5	199,575	5	199,575	
<b>15. Rec Improvements</b>	0	0	0	0	118	2,204,190	118	2,204,190	
<b>16. Rec Total</b>	0	0	0	0	118	2,403,765	118	2,403,765	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.95	0.11	0.00
<b>Res &amp; Rec Total</b>	1,507	155,476,205	335	44,991,350	731	87,617,835	2,573	288,085,390	2,677,111
<b>% of Res &amp; Rec Total</b>	58.57	53.97	13.02	15.62	28.41	30.41	42.60	12.84	29.03
<b>Com &amp; Ind Total</b>	249	13,179,205	50	13,960,040	40	77,263,625	339	104,402,870	5,275,205
<b>% of Com &amp; Ind Total</b>	73.45	12.62	14.75	13.37	11.80	74.01	5.61	4.65	57.21
<b>17. Taxable Total</b>	1,756	168,655,410	385	58,951,390	771	164,881,460	2,912	392,488,260	7,952,316
<b>% of Taxable Total</b>	60.30	42.97	13.22	15.02	26.48	42.01	48.21	17.49	86.25

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	16	529,010	590,370	0	0	0
19. Commercial	48	1,478,185	1,947,000	3	142,295	543,855
20. Industrial	0	0	0	1	3,428,725	13,663,850
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	16	529,010	590,370
19. Commercial	0	0	0	51	1,620,480	2,490,855
20. Industrial	0	0	0	1	3,428,725	13,663,850
21. Other	0	0	0	0	0	0
22. Total Sch II				68	5,578,215	16,745,075

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	216	45	286	547

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	57,225	88	9,123,690	2,194	1,211,175,775	2,283	1,220,356,690
28. Ag-Improved Land	0	0	35	10,852,000	758	499,792,105	793	510,644,105
29. Ag Improvements	4	19,880	36	5,094,475	804	115,789,915	844	120,904,270

30. Ag Total					3,127	1,851,905,065
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	5	4.00	102,010	
32. HomeSite Improv Land	0	0.00	0	27	27.00	675,000	
33. HomeSite Improvements	0	0.00	0	27	0.00	4,346,305	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	7.50	25,110	
36. FarmSite Improv Land	0	0.00	0	26	68.59	205,770	
37. FarmSite Improvements	4	0.00	19,880	30	0.00	748,170	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	24	35.73	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	45,310	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	44	43.59	1,103,250	49	47.59	1,205,260	
32. HomeSite Improv Land	461	471.05	11,805,750	488	498.05	12,480,750	
33. HomeSite Improvements	470	0.00	73,250,870	497	0.00	77,597,175	352,965
34. HomeSite Total				546	545.64	91,283,185	
35. FarmSite UnImp Land	116	295.89	900,690	123	303.39	925,800	
36. FarmSite Improv Land	640	2,599.76	7,810,140	666	2,668.35	8,015,910	
37. FarmSite Improvements	731	0.00	42,539,045	765	0.00	43,307,095	915,070
38. FarmSite Total				888	2,971.74	52,248,805	
39. Road & Ditches	2,232	5,292.97	0	2,257	5,329.50	0	
40. Other- Non Ag Use	96	222.15	918,050	97	229.92	963,360	
41. Total Section VI				1,434	9,076.80	144,495,350	1,268,035

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	5	794.70	5,146,435	5	794.70	5,146,435

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,961.58	12.69%	17,575,755	14.68%	8,960.00
46. 1A	482.77	3.12%	4,175,965	3.49%	8,650.01
47. 2A1	2,316.52	14.99%	19,018,635	15.89%	8,210.00
48. 2A	5,370.18	34.74%	42,666,145	35.65%	7,945.01
49. 3A1	489.58	3.17%	3,884,830	3.25%	7,935.03
50. 3A	79.79	0.52%	594,435	0.50%	7,449.99
51. 4A1	4,199.67	27.17%	28,179,820	23.54%	6,710.01
52. 4A	557.50	3.61%	3,590,320	3.00%	6,440.04
<b>53. Total</b>	<b>15,457.59</b>	<b>100.00%</b>	<b>119,685,905</b>	<b>100.00%</b>	<b>7,742.86</b>
<b>Dry</b>					
54. 1D1	2,964.60	3.94%	26,118,170	4.54%	8,810.01
55. 1D	19,756.03	26.27%	167,728,785	29.15%	8,490.00
56. 2D1	7,262.93	9.66%	57,740,435	10.03%	7,950.02
57. 2D	2,255.42	3.00%	17,659,945	3.07%	7,830.00
58. 3D1	1,842.09	2.45%	14,349,900	2.49%	7,790.01
59. 3D	22,998.72	30.59%	177,780,100	30.90%	7,730.00
60. 4D1	6,033.38	8.02%	40,212,465	6.99%	6,665.00
61. 4D	12,079.19	16.06%	73,803,940	12.83%	6,110.01
<b>62. Total</b>	<b>75,192.36</b>	<b>100.00%</b>	<b>575,393,740</b>	<b>100.00%</b>	<b>7,652.29</b>
<b>Grass</b>					
63. 1G1	2,227.61	26.65%	8,506,985	24.68%	3,818.88
64. 1G	2,790.97	33.39%	11,846,295	34.37%	4,244.51
65. 2G1	1,746.94	20.90%	5,988,980	17.37%	3,428.27
66. 2G	114.92	1.37%	899,835	2.61%	7,830.10
67. 3G1	834.08	9.98%	2,755,665	7.99%	3,303.84
68. 3G	348.46	4.17%	2,660,105	7.72%	7,633.89
69. 4G1	51.19	0.61%	338,205	0.98%	6,606.86
70. 4G	244.60	2.93%	1,475,625	4.28%	6,032.81
<b>71. Total</b>	<b>8,358.77</b>	<b>100.00%</b>	<b>34,471,695</b>	<b>100.00%</b>	<b>4,124.02</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>15,457.59</b>	<b>15.51%</b>	<b>119,685,905</b>	<b>16.39%</b>	<b>7,742.86</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>75,192.36</b>	<b>75.47%</b>	<b>575,393,740</b>	<b>78.79%</b>	<b>7,652.29</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>8,358.77</b>	<b>8.39%</b>	<b>34,471,695</b>	<b>4.72%</b>	<b>4,124.02</b>
72. Waste	467.26	0.47%	43,895	0.01%	93.94
73. Other	159.52	0.16%	717,840	0.10%	4,500.00
74. Exempt	2,325.19	2.33%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>99,635.50</b>	<b>100.00%</b>	<b>730,313,075</b>	<b>100.00%</b>	<b>7,329.85</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,725.14	9.15%	14,491,175	10.80%	8,400.00
46. 1A	80.99	0.43%	667,360	0.50%	8,240.03
47. 2A1	1,999.24	10.61%	15,644,050	11.65%	7,825.00
48. 2A	6,278.68	33.31%	47,529,610	35.41%	7,570.00
49. 3A1	617.61	3.28%	4,347,975	3.24%	7,040.00
50. 3A	368.38	1.95%	2,405,520	1.79%	6,530.00
51. 4A1	5,466.09	29.00%	34,955,590	26.04%	6,394.99
52. 4A	2,311.39	12.26%	14,191,905	10.57%	6,139.99
53. Total	18,847.52	100.00%	134,233,185	100.00%	7,122.06
<b>Dry</b>					
54. 1D1	4,551.43	4.28%	35,114,270	5.12%	7,715.00
55. 1D	24,258.72	22.80%	171,266,645	24.96%	7,060.00
56. 2D1	8,803.02	8.27%	62,149,280	9.06%	7,060.00
57. 2D	830.44	0.78%	5,850,415	0.85%	7,044.96
58. 3D1	1,726.54	1.62%	11,550,515	1.68%	6,689.98
59. 3D	24,035.22	22.59%	155,868,515	22.72%	6,485.00
60. 4D1	2,636.64	2.48%	15,608,925	2.28%	5,920.01
61. 4D	39,556.29	37.18%	228,635,295	33.33%	5,780.00
62. Total	106,398.30	100.00%	686,043,860	100.00%	6,447.88
<b>Grass</b>					
63. 1G1	9,132.33	18.82%	25,560,595	16.51%	2,798.91
64. 1G	9,851.58	20.30%	35,960,580	23.23%	3,650.23
65. 2G1	8,750.45	18.03%	23,175,655	14.97%	2,648.51
66. 2G	11,790.30	24.30%	30,090,025	19.44%	2,552.10
67. 3G1	675.01	1.39%	2,647,110	1.71%	3,921.59
68. 3G	1,688.17	3.48%	10,934,470	7.06%	6,477.11
69. 4G1	634.58	1.31%	2,401,910	1.55%	3,785.04
70. 4G	6,002.22	12.37%	24,015,455	15.52%	4,001.10
71. Total	48,524.64	100.00%	154,785,800	100.00%	3,189.84
<b>Irrigated Total</b>					
Irrigated Total	18,847.52	10.43%	134,233,185	13.74%	7,122.06
<b>Dry Total</b>					
Dry Total	106,398.30	58.87%	686,043,860	70.21%	6,447.88
<b>Grass Total</b>					
Grass Total	48,524.64	26.85%	154,785,800	15.84%	3,189.84
72. Waste	6,694.19	3.70%	812,270	0.08%	121.34
73. Other	271.45	0.15%	1,221,525	0.13%	4,500.00
74. Exempt	4,152.46	2.30%	0	0.00%	0.00
75. Market Area Total	180,736.10	100.00%	977,096,640	100.00%	5,406.21

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	1,170,440	34,165.57	252,748,650	34,305.11	253,919,090
<b>77. Dry Land</b>	7.72	56,440	1,851.73	13,312,615	179,731.21	1,248,068,545	181,590.66	1,261,437,600
<b>78. Grass</b>	0.26	785	1,546.27	4,430,465	55,336.88	184,826,245	56,883.41	189,257,495
<b>79. Waste</b>	0.00	0	86.04	8,970	7,075.41	847,195	7,161.45	856,165
<b>80. Other</b>	0.00	0	0.00	0	430.97	1,939,365	430.97	1,939,365
<b>81. Exempt</b>	15.17	0	108.80	0	6,353.68	0	6,477.65	0
<b>82. Total</b>	<b>7.98</b>	<b>57,225</b>	<b>3,623.58</b>	<b>18,922,490</b>	<b>276,740.04</b>	<b>1,688,430,000</b>	<b>280,371.60</b>	<b>1,707,409,715</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	34,305.11	12.24%	253,919,090	14.87%	7,401.79
<b>Dry Land</b>	181,590.66	64.77%	1,261,437,600	73.88%	6,946.60
<b>Grass</b>	56,883.41	20.29%	189,257,495	11.08%	3,327.11
<b>Waste</b>	7,161.45	2.55%	856,165	0.05%	119.55
<b>Other</b>	430.97	0.15%	1,939,365	0.11%	4,500.00
<b>Exempt</b>	6,477.65	2.31%	0	0.00%	0.00
<b>Total</b>	<b>280,371.60</b>	<b>100.00%</b>	<b>1,707,409,715</b>	<b>100.00%</b>	<b>6,089.81</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 Allen	35	491,630	167	2,165,225	169	17,624,095	204	20,280,950	676,915
83.2 Condixmskmburgwbury	81	395,915	222	1,151,715	223	16,825,130	304	18,372,760	294,695
83.3 Emerson	20	130,575	173	1,961,260	173	15,807,055	193	17,898,890	231,145
83.4 Newcastle	25	307,655	141	1,976,120	143	11,761,565	168	14,045,340	229,106
83.5 Ponca	70	754,585	368	6,100,840	368	55,536,610	438	62,392,035	610,190
83.6 Rural	305	5,981,145	439	15,785,465	565	93,143,730	870	114,910,340	535,560
83.7 Wakefield	31	245,260	365	3,191,295	365	36,748,520	396	40,185,075	99,500
84 Residential Total	567	8,306,765	1,875	32,331,920	2,006	247,446,705	2,573	288,085,390	2,677,111

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Allen	2	8,440	24	169,895	25	1,147,130	27	1,325,465	62,045
85.2	Condixmskmburgwbury	20	53,810	27	100,380	29	1,684,820	49	1,839,010	0
85.3	Emerson	7	18,215	24	175,965	24	1,188,320	31	1,382,500	89,825
85.4	Newcastle	4	19,585	27	208,100	27	722,535	31	950,220	90,220
85.5	Ponca	17	58,065	48	372,720	45	3,366,870	62	3,797,655	301,035
85.6	Rural	11	2,726,220	23	7,499,965	27	29,261,640	38	39,487,825	4,286,450
85.7	Rural Commercial	3	53,745	3	78,895	12	38,656,280	15	38,788,920	0
85.8	Wakefield	23	511,145	63	529,555	63	15,790,575	86	16,831,275	445,630
86	Commercial Total	87	3,449,225	239	9,135,475	252	91,818,170	339	104,402,870	5,275,205

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	2,173.11	31.69%	8,040,480	34.62%	3,699.99
88. 1G	2,313.57	33.74%	8,085,940	34.82%	3,495.01
89. 2G1	1,612.57	23.52%	4,974,800	21.42%	3,085.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	750.61	10.95%	2,105,435	9.07%	2,804.97
92. 3G	6.55	0.10%	17,160	0.07%	2,619.85
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,856.41	100.00%	23,223,815	100.00%	3,387.17
<b>CRP</b>					
96. 1C1	52.26	3.63%	460,410	4.14%	8,809.99
97. 1C	431.39	29.95%	3,662,510	32.94%	8,490.02
98. 2C1	125.29	8.70%	996,065	8.96%	7,950.08
99. 2C	114.92	7.98%	899,835	8.09%	7,830.10
100. 3C1	83.47	5.80%	650,230	5.85%	7,789.98
101. 3C	341.91	23.74%	2,642,945	23.77%	7,729.94
102. 4C1	50.58	3.51%	337,115	3.03%	6,664.99
103. 4C	240.37	16.69%	1,468,665	13.21%	6,110.02
104. Total	1,440.19	100.00%	11,117,775	100.00%	7,719.66
<b>Timber</b>					
105. 1T1	2.24	3.60%	6,095	4.68%	2,720.98
106. 1T	46.01	74.01%	97,845	75.20%	2,126.60
107. 2T1	9.08	14.61%	18,115	13.92%	1,995.04
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.61	0.98%	1,090	0.84%	1,786.89
112. 4T	4.23	6.80%	6,960	5.35%	1,645.39
113. Total	62.17	100.00%	130,105	100.00%	2,092.73
<hr/>					
Grass Total	6,856.41	82.03%	23,223,815	67.37%	3,387.17
CRP Total	1,440.19	17.23%	11,117,775	32.25%	7,719.66
Timber Total	62.17	0.74%	130,105	0.38%	2,092.73
<hr/>					
114. Market Area Total	8,358.77	100.00%	34,471,695	100.00%	4,124.02

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	7,460.79	22.04%	22,494,270	24.28%	3,015.00
88. 1G	6,807.27	20.11%	19,434,730	20.98%	2,855.00
89. 2G1	7,347.06	21.71%	19,837,050	21.41%	2,700.00
90. 2G	11,692.58	34.55%	29,640,715	31.99%	2,535.00
91. 3G1	222.69	0.66%	530,000	0.57%	2,379.99
92. 3G	3.24	0.01%	7,710	0.01%	2,379.63
93. 4G1	269.49	0.80%	615,780	0.66%	2,284.98
94. 4G	43.07	0.13%	90,660	0.10%	2,104.95
95. Total	33,846.19	100.00%	92,650,915	100.00%	2,737.41
<b>CRP</b>					
96. 1C1	28.38	0.34%	218,945	0.42%	7,714.76
97. 1C	2,087.44	25.24%	14,737,325	28.15%	7,060.00
98. 2C1	213.19	2.58%	1,505,105	2.87%	7,059.92
99. 2C	53.91	0.65%	379,795	0.73%	7,044.98
100. 3C1	286.82	3.47%	1,918,835	3.67%	6,690.03
101. 3C	1,684.93	20.38%	10,926,760	20.87%	6,484.99
102. 4C1	281.80	3.41%	1,668,255	3.19%	5,920.00
103. 4C	3,632.70	43.93%	20,996,990	40.11%	5,780.00
104. Total	8,269.17	100.00%	52,352,010	100.00%	6,330.99
<b>Timber</b>					
105. 1T1	1,643.16	25.64%	2,847,380	29.11%	1,732.87
106. 1T	956.87	14.93%	1,788,525	18.28%	1,869.14
107. 2T1	1,190.20	18.57%	1,833,500	18.74%	1,540.50
108. 2T	43.81	0.68%	69,515	0.71%	1,586.74
109. 3T1	165.50	2.58%	198,275	2.03%	1,198.04
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	83.29	1.30%	117,875	1.20%	1,415.24
112. 4T	2,326.45	36.30%	2,927,805	29.93%	1,258.49
113. Total	6,409.28	100.00%	9,782,875	100.00%	1,526.36
<hr/>					
Grass Total	33,846.19	69.75%	92,650,915	59.86%	2,737.41
CRP Total	8,269.17	17.04%	52,352,010	33.82%	6,330.99
Timber Total	6,409.28	13.21%	9,782,875	6.32%	1,526.36
<hr/>					
114. Market Area Total	48,524.64	100.00%	154,785,800	100.00%	3,189.84

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

26 Dixon

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	278,824,620	285,681,625	6,857,005	2.46%	2,677,111	1.50%
02. Recreational	2,390,645	2,403,765	13,120	0.55%	0	0.55%
03. Ag-Homesite Land, Ag-Res Dwelling	91,587,115	91,283,185	-303,930	-0.33%	352,965	-0.72%
<b>04. Total Residential (sum lines 1-3)</b>	<b>372,802,380</b>	<b>379,368,575</b>	<b>6,566,195</b>	<b>1.76%</b>	<b>3,030,076</b>	<b>0.95%</b>
05. Commercial	66,312,680	72,280,185	5,967,505	9.00%	4,856,575	1.68%
06. Industrial	31,634,110	32,122,685	488,575	1.54%	418,630	0.22%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>97,946,790</b>	<b>104,402,870</b>	<b>6,456,080</b>	<b>6.59%</b>	<b>5,275,205</b>	<b>1.21%</b>
08. Ag-Farmsite Land, Outbuildings	51,210,805	52,248,805	1,038,000	2.03%	915,070	0.24%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	904,020	963,360	59,340	6.56%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,114,825</b>	<b>53,212,165</b>	<b>1,097,340</b>	<b>2.11%</b>	<b>915,070</b>	<b>0.35%</b>
12. Irrigated	251,921,310	253,919,090	1,997,780	0.79%		
13. Dryland	1,218,825,530	1,261,437,600	42,612,070	3.50%		
14. Grassland	188,822,555	189,257,495	434,940	0.23%		
15. Wasteland	858,100	856,165	-1,935	-0.23%		
16. Other Agland	1,991,565	1,939,365	-52,200	-2.62%		
<b>17. Total Agricultural Land</b>	<b>1,662,419,060</b>	<b>1,707,409,715</b>	<b>44,990,655</b>	<b>2.71%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,185,283,055</b>	<b>2,244,393,325</b>	<b>59,110,270</b>	<b>2.70%</b>	<b>9,220,351</b>	<b>2.28%</b>

## 2026 Assessment Survey for Dixon County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$182,142.60
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$68,390.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$12,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$6,000
<b>12.</b>	<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>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Office
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://schneidergis.co/dixoncone">schneidergis.co/dixoncone</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor Office Staff & Schneider
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagleview, obliques from FSA office, and Google Earth
10.	<b>When was the aerial imagery last updated?</b>
	April 2024 flight

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Allen, Wakefield, Ponca
<b>4.</b>	<b>When was zoning implemented?</b>
	N/A

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	Schneider
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	NA
<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

## 2026 Residential Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor/staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach and sales approach are used to determine market value of residential property.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County utilizes depreciation tables provided by their CAMA vendor.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No, the county utilizes one depreciation table for each valuation group. If adjustments are needed they use economic depreciation.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	A vacant lot study is done and the square foot methodology is used to determine residential lot values.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	The cost to add amenities to the vacant site are reviewed and then compared with surrounding counties.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Reviews the market for vacant lot sales in the same market that are similar in size and location.

## 2026 Commercial Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach and sales approach are used for commercial properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	We contact other counties for sales of like properties.
<b>3.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County uses depreciation tables provided in the CAMA system.
<b>4.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	No - adjust with economic depreciation if needed.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	We are now valuing all commercial lots using the square foot method based on sales.

## 2026 Agricultural Assessment Survey for Dixon County

1.	<b>Valuation data collection done by:</b>
	Assessor and Office Staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Monitor sales and review land use in each area.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Recreational land can consistently be found along the river and consists of small mobile home parks. Rural residential is 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.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes, currently farm sites and rural residential sites have the same values.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Intensive use has been defined to include chicken houses, hog houses and large feedlots.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Sold parcels with similar timber land use are reviewed. WRP land is valued at half of the per acre value of the T2 values.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<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>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

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

# **AMY WATCHORN**

## **DIXON COUNTY ASSESSOR**

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

**PO BOX 369**

**PONCA, NE 68770**

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

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

## **DIXON COUNTY 2025-2026**

### **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, 2025.

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

In 2024 Dixon County has a total of 6,364 parcels 572 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 236 Homesteads Applications were accepted. Dixon County's total valuation for 2025 is 2,305,623,142.

#### **BUDGET**

2025-2026 General Budget = \$ 182,142.60

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

2025-2026 Budget = \$ 68,390.00

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

#### **RESPONSIBILITES**

The office currently has 3 employees besides me. I do have a Deputy Assessor as of 2025. 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. All of my clerks work 5 days a week and we handle 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. My staff and I are also responsible for the GIS system.

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 protests. We attempt to talk to every taxpayer requesting a protest form. We show them how their 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. We also are seeing the residential market in Dixon County have a drastic uptick in the last several years. In the last several years we have seen housing prices jump and houses are selling a lot of the time before they are even advertised on the open market or on the market for a short period of time. All residential properties have all been revalued using updated costs for 2023.

2025- Suburban, Lg tracks in city limits, Area 1 rural, Emerson, Newcastle

2026 –Area 2 rural

2027 – Ponca, Wakefield

## **COMMERCIAL**

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 owner's 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. We continue to have very little commercial activity and very few new businesses. I have also looked at properties by occupancies and not just location, so if we have gas stations sell, the gas stations in all the cities and villages are revalued etc. Having very few active business's this has been the most effective,

2025 – Emerson, Newcastle, Concord, Dixon,Maskell, M'Burg,Waterbury, Rural

2026 - Industrial

2027 – Allen,

## **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. We have seen the agland have some sales which are showing an increase in per acre cost, which we will continue to monitor.

2025 - Monitor market by LCG

2026 – Monitor market by LCG

2027 – 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 received Eagle View flights for 2021 & again in 2024, they have been a huge asset as the county has no zoning. A GIS system for the county was purchased in late 2004. We are moving our GIS system to Beacon Schneider as of July 2025. This makes 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 arm's 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