

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2021 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**DIXON COUNTY**



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Dixon County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dixon County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

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

cc: Amy Watchorn, Dixon County Assessor

# Table of Contents

---

## **2021 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

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

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

- Market Area Map
- Valuation History Charts

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

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

## Introduction

---

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the 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 a county assessor's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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 professionally accepted mass appraisal methods. 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 is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

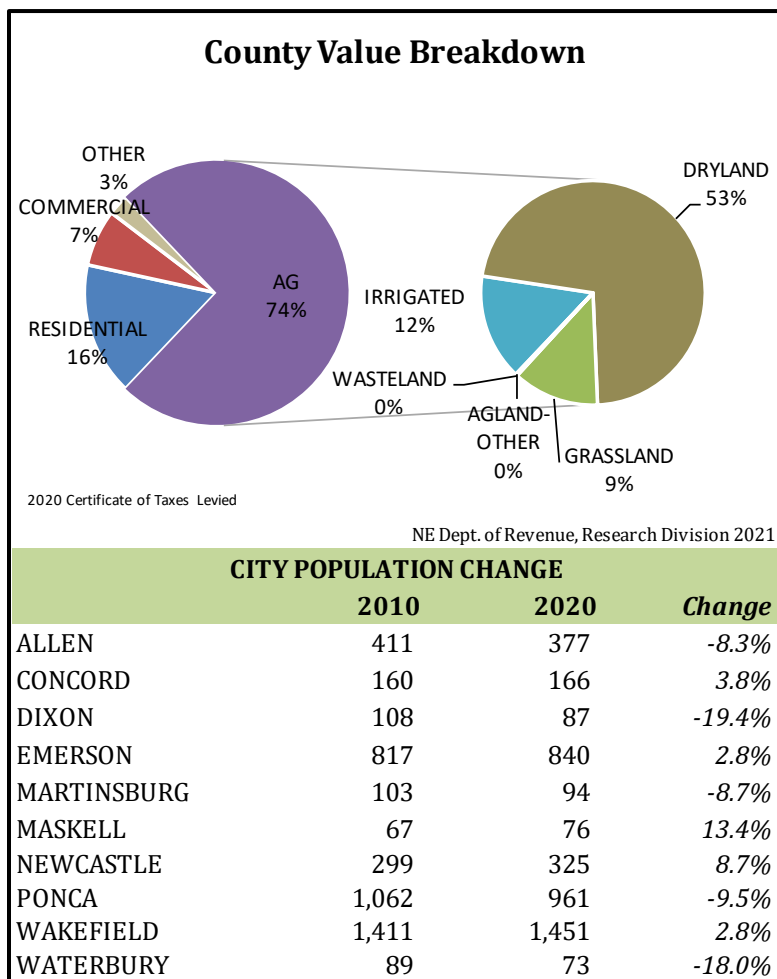
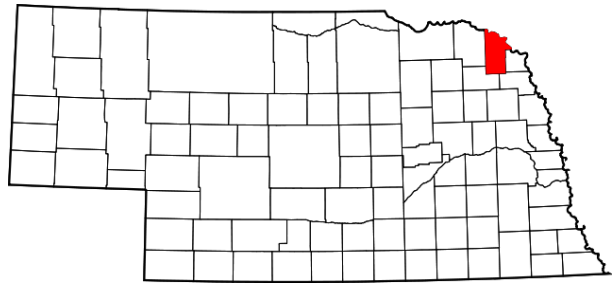
Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

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



## County Overview

With a total area of 476 square miles, Dixon County has 5,636 residents, per the Census Bureau Quick Facts for 2019, a 6% population decline from the 2010 U.S. Census. Reports indicate that 79% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$89,203 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 106 employer establishments with total employment of 1,163.

Agricultural land makes up the overwhelming majority of Dixon County's valuation base. Dryland makes up a majority of the land in the county. Dixon County is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD). In value of sales by commodity group, Dixon ranks third in poultry and eggs (USDA AgCensus).

## 2021 Residential Correlation for Dixon County

---

### *Assessment Actions*

For the residential class, residential homes were reappraised and lot values were increased in the towns of Ponca City, Newcastle, Dixon, Maskell, Martinsburg, Concord and Waterbury. All rural residential home values were increased and the rural home site value increased to \$20,000.

### *Assessment Practice Review*

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The Dixon County Assessor continues to maintain acceptable sales verification and qualification practices.

There are seven valuation groups assigned by the assessor. Valuation Groups 1, 5 and 10 are similar-sized small towns located in the county. Valuation Groups 15 and 20 are towns with populations of approximately 350. Valuation Group 25 contains small villages located throughout the county. Valuation Group 30 contains all rural parcels located outside city limits or village parameters. Valuation groups are reviewed to ensure that any economic forces that affect market value are identified.

The required six-year inspection and review cycle is current for the residential class. Lot values are reviewed when reappraisal is done during the six-year review cycle.

The county assessor has a written valuation methodology on file explaining the assessment practices. The county assessor utilizes the cost and depreciation tables from their Computer-Assisted Mass Appraisal (CAMA) system dated 2017/2018.

## 2021 Residential Correlation for Dixon County

---

### *Description of Analysis*

Residential parcels are analyzed utilizing seven valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Ponca
5	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg & Waterbury
30	Rural

For the residential property class, there were 138 qualified sales representing all valuation groups. Review of the overall statistical sample shows that all three levels of central tendency are within the acceptable range and correlate closely, indicating the uniformity of assessed values. The COD is within the IAAO recommended range and the PRD is slightly high, but is impacted by low dollar sales. As the extreme low dollar sales are removed, the PRD improves. The median is the best indicator that the statistics are reliable.

After further analysis of valuation groups with an adequate number of sales, all remaining valuation groups have statistics within the acceptable range. Additional analysis shows that qualitative statistics of Valuation Group 10 backs the use of the median as the level of value.

Comparison of the valuation changes of the sold parcels versus the residential population as reflected on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

## 2021 Residential Correlation for Dixon County

---

### *Equalization and Quality of Assessment*

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	96.41	96.05	95.17	04.84	100.92
5	45	96.93	101.18	95.68	16.23	105.75
10	13	91.75	104.40	81.90	33.62	127.47
15	13	96.45	98.06	91.17	14.54	107.56
20	10	96.95	97.09	96.32	12.83	100.80
25	10	93.41	101.83	97.38	15.92	104.57
30	18	95.56	98.77	90.16	18.29	109.55
____ALL____	138	96.23	99.55	93.06	15.30	106.97

### *Level of Value*

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

# 2021 Commercial Correlation for Dixon County

---

## *Assessment Actions*

For the commercial class, in the towns of Emerson and Newcastle, downtown building values were increased 5%. Pick-up work was done accurately and in a timely fashion.

## *Assessment Practice Review*

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The Dixon County Assessor continues to maintain acceptable sales verification and qualification practices.

The County Assessor has six valuation groups assigned for the commercial class. Last year the county had seven valuation groups assigned, however after comparing the economic and commercial markets of those valuation groups, the assessor decided to combine Valuation Group 20 Newcastle with Valuation Group 15 Allen. The towns of Newcastle and Allen are both small towns, located on highways with small population sizes and minimal active commercial properties, making their commercial markets similar.

The required six-year inspection and review cycle is current for the commercial class. Lot values are reviewed when reappraisal is done during the six-year review cycle. The County Assessor has a written valuation methodology on file explaining the assessor's assessment practices. Depreciation and cost tables from the Computer-Assisted Mass Appraisal (CAMA) system utilized are dated 2017/2018.

## *Description of Analysis*

Commercial parcels are analyzed utilizing six valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Ponca
5	Wakefield
10	Emerson
15	Allen & Newcastle
25	Concord, Dixon, Maskell, Martinsburg & Waterbury
30	Rural

## 2021 Commercial Correlation for Dixon County

---

For the commercial class, there were 24 qualified sales representing all valuation groups. Two of the three measures of central tendency are within the acceptable range and show strong support of each other. The COD and PRD are both outside the allowed parameters. Review of the sales price strata does not support a pattern of regressivity as removal of extreme ratios on each end of the ratio array does not move the median, supporting that the county assessor has achieved an acceptable level of value, and pulls the PRD within allowed IAAO parameters.

The main commercial activity in the county is in Valuation Group 5 with 10 sales. One of the three measures of central tendency are within the acceptable range and the PRD falls within acceptable IAAO parameters. The other valuation groups that represent small towns in the county have minimal commercial activity, however the medians all fall within acceptable ranges.

Analysis of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 1% to the commercial class excluding growth. Review of the changes to the sales file reflect similar changes and supports the assessment actions taken by the County Assessor.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	6	95.59	96.17	70.19	20.71	137.01
5	10	94.44	90.78	87.78	29.17	103.42
10	1	95.02	95.02	95.02	00.00	100.00
15	6	92.10	91.23	95.80	22.38	95.23
30	1	84.73	84.73	84.73	00.00	100.00
____ALL____	24	93.79	92.16	82.63	23.69	111.53

### *Level of Value*

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

# 2021 Agricultural Correlation for Dixon County

---

## *Assessment Actions*

For the agricultural class, in Market Area 1 the value for dryland Land Capability Group (LCG) 3D was changed from \$4,000 to \$4,200 per acre. Rural home site values were increased from \$15,000 to \$20,000.

## *Assessment Practice Review*

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the assessor utilizes sales above the statewide average. The Dixon County Assessor continues to maintain acceptable sales verification and qualification practices.

The required six-year inspection and review cycle is current for the agricultural class. Aerial imagery is used to keep parcel use up to date and pick up new improvements.

Agricultural homes and rural residential homes carry the same value. Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of rural residential parcels was last done in 2020. Costing and depreciation tables utilized in the Computer- Assisted Mass Appraisal (CAMA) system are dated 2018.

The county assessor has a written valuation methodology on file explaining the assessment practices. Intensive use in the county has been identified and assigned value.

Two market areas are currently identified. The county assessor reviews the agricultural market annually for changes in the market to determine if additional market areas are needed. Market Area 1 is in the southern portion of the county with larger fields typically better suited for irrigation use. Market Area 1 consists of 76% dryland. Market Area 2 is in the northern portion of the county with smaller fields consisting of steeper hills and dense tree cover found along the Missouri River. Market Area 2 consists of 58% dryland.

## *Description of Analysis*

There are two market areas defined for the agricultural analysis. In the county there are 46 total qualified sales, with all three measures of central tendency being within the acceptable range and showing strong support of each other. The COD and PRD are also within the acceptable range indicating the data used for measurement appears reliable.

## 2021 Agricultural Correlation for Dixon County

---

Further analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. In this county, the majority of the sales are dryland sales with 29 qualified sales in both Markets 1 and 2 combined for the study period used for analysis. The dryland subclasses with sufficient sales are in the acceptable range.

The irrigated and grassland sales samples are limited, but the average acre comparison chart displays that the agricultural land values assigned by the Dixon County Assessor are comparable to the adjoining counties suggesting that values are equalized.

### *Equalization and Quality of Assessment*

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that Dixon County has achieved value equalization. The quality of assessment in the agricultural land class of property 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	4	61.28	54.31	53.54	29.21	101.44
1	2	64.69	64.69	63.45	16.90	101.95
2	2	43.92	43.92	41.79	56.63	105.10
<u>Dry</u>						
County	29	70.77	76.76	74.13	13.90	103.55
1	11	69.85	70.42	68.96	08.80	102.12
2	18	75.10	80.63	82.53	14.77	97.70
<u>Grass</u>						
County	5	67.84	70.01	69.76	35.58	100.36
2	5	67.84	70.01	69.76	35.58	100.36
<u>ALL</u>	46	70.57	74.71	73.94	20.15	101.04

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Dixon County is 71%.



## 2021 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>	96	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	71	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, 2021.




---

Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

---

## 2021 Commission Summary for Dixon County

### Residential Real Property - Current

Number of Sales	138	Median	96.23
Total Sales Price	\$13,931,000	Mean	99.55
Total Adj. Sales Price	\$13,931,000	Wgt. Mean	93.06
Total Assessed Value	\$12,964,845	Average Assessed Value of the Base	\$69,079
Avg. Adj. Sales Price	\$100,949	Avg. Assessed Value	\$93,948

### Confidence Interval - Current

95% Median C.I	94.28 to 97.22
95% Wgt. Mean C.I	90.16 to 95.97
95% Mean C.I	94.47 to 104.63
% of Value of the Class of all Real Property Value in the County	13.01
% of Records Sold in the Study Period	5.47
% of Value Sold in the Study Period	7.43

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	132	95	95.40
2019	140	96	96.41
2018	142	95	95.18
2017	108	95	95.32

## 2021 Commission Summary for Dixon County

### Commercial Real Property - Current

Number of Sales	24	Median	93.79
Total Sales Price	\$1,934,190	Mean	92.16
Total Adj. Sales Price	\$1,934,190	Wgt. Mean	82.63
Total Assessed Value	\$1,598,205	Average Assessed Value of the Base	\$269,135
Avg. Adj. Sales Price	\$80,591	Avg. Assessed Value	\$66,592

### Confidence Interval - Current

95% Median C.I	82.85 to 100.00
95% Wgt. Mean C.I	63.49 to 101.77
95% Mean C.I	78.35 to 105.97
% of Value of the Class of all Real Property Value in the County	6.85
% of Records Sold in the Study Period	7.04
% of Value Sold in the Study Period	1.74

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	23	100	92.63
2019	23	100	94.36
2018	25	100	91.75
2017	22	94	94.49

**26 Dixon**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 138  
Total Sales Price : 13,931,000  
Total Adj. Sales Price : 13,931,000  
Total Assessed Value : 12,964,845  
Avg. Adj. Sales Price : 100,949  
Avg. Assessed Value : 93,948

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 100  
COD : 15.30  
PRD : 106.97

COV : 30.61  
STD : 30.47  
Avg. Abs. Dev : 14.72  
MAX Sales Ratio : 279.12  
MIN Sales Ratio : 14.80

95% Median C.I. : 94.28 to 97.22  
95% Wgt. Mean C.I. : 90.16 to 95.97  
95% Mean C.I. : 94.47 to 104.63

Printed:3/18/2021 10:43:25AM

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-18 To 31-DEC-18	12	100.99	112.83	105.53	14.57	106.92	93.06	226.97	98.19 to 111.63	83,992	88,639
01-JAN-19 To 31-MAR-19	20	97.71	102.98	98.12	13.68	104.95	59.01	182.10	94.46 to 102.78	90,013	88,324
01-APR-19 To 30-JUN-19	9	89.52	108.92	88.91	31.24	122.51	66.45	279.12	78.57 to 100.00	92,722	82,437
01-JUL-19 To 30-SEP-19	17	94.23	101.25	95.51	15.24	106.01	70.28	207.06	89.31 to 99.80	107,265	102,444
01-OCT-19 To 31-DEC-19	11	92.51	94.42	89.68	09.23	105.29	80.58	113.82	80.60 to 113.50	117,268	105,162
01-JAN-20 To 31-MAR-20	19	96.22	101.17	97.91	11.13	103.33	69.00	138.90	92.58 to 113.90	97,500	95,460
01-APR-20 To 30-JUN-20	25	95.53	95.37	93.55	06.46	101.95	75.18	115.44	91.75 to 97.22	97,476	91,187
01-JUL-20 To 30-SEP-20	25	93.69	91.09	83.21	24.39	109.47	14.80	246.64	74.04 to 98.07	115,420	96,041
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	58	97.36	105.43	97.21	17.51	108.46	59.01	279.12	94.40 to 100.00	94,244	91,614
01-OCT-19 To 30-SEP-20	80	94.96	95.28	90.39	13.57	105.41	14.80	246.64	92.51 to 96.63	105,811	95,640
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	57	95.95	101.75	94.06	16.22	108.18	59.01	279.12	92.44 to 98.01	100,846	94,855
<u>ALL</u>	138	96.23	99.55	93.06	15.30	106.97	14.80	279.12	94.28 to 97.22	100,949	93,948

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	29	96.41	96.05	95.17	04.84	100.92	78.03	117.81	93.69 to 98.07	121,271	115,414
5	45	96.93	101.18	95.68	16.23	105.75	14.80	246.64	92.44 to 100.19	90,364	86,460
10	13	91.75	104.40	81.90	33.62	127.47	49.03	279.12	75.18 to 113.50	86,096	70,515
15	13	96.45	98.06	91.17	14.54	107.56	64.69	137.15	83.39 to 113.90	76,808	70,027
20	10	96.95	97.09	96.32	12.83	100.80	66.45	138.90	70.28 to 109.36	61,000	58,753
25	10	93.41	101.83	97.38	15.92	104.57	67.30	182.10	90.63 to 112.86	67,650	65,877
30	18	95.56	98.77	90.16	18.29	109.55	59.01	207.06	87.66 to 102.65	163,528	147,433
<u>ALL</u>	138	96.23	99.55	93.06	15.30	106.97	14.80	279.12	94.28 to 97.22	100,949	93,948

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	138	96.23	99.55	93.06	15.30	106.97	14.80	279.12	94.28 to 97.22	100,949	93,948
06											
07											
<u>ALL</u>	138	96.23	99.55	93.06	15.30	106.97	14.80	279.12	94.28 to 97.22	100,949	93,948

**26 Dixon**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 138  
Total Sales Price : 13,931,000  
Total Adj. Sales Price : 13,931,000  
Total Assessed Value : 12,964,845  
Avg. Adj. Sales Price : 100,949  
Avg. Assessed Value : 93,948

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 100  
COD : 15.30  
PRD : 106.97

COV : 30.61  
STD : 30.47  
Avg. Abs. Dev : 14.72  
MAX Sales Ratio : 279.12  
MIN Sales Ratio : 14.80

95% Median C.I. : 94.28 to 97.22  
95% Wgt. Mean C.I. : 90.16 to 95.97  
95% Mean C.I. : 94.47 to 104.63

Printed:3/18/2021 10:43:25AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	188.04	188.04	180.65	48.44	104.09	96.95	279.12	N/A	9,250	16,710	
Less Than 30,000	11	104.75	125.35	115.62	31.14	108.42	67.30	279.12	96.58 to 152.72	20,364	23,545	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	138	96.23	99.55	93.06	15.30	106.97	14.80	279.12	94.28 to 97.22	100,949	93,948	
Greater Than 14,999	136	96.18	98.25	92.95	14.13	105.70	14.80	246.64	94.28 to 97.08	102,298	95,084	
Greater Than 29,999	127	95.38	97.31	92.70	13.63	104.97	14.80	246.64	93.69 to 97.02	107,929	100,046	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	188.04	188.04	180.65	48.44	104.09	96.95	279.12	N/A	9,250	16,710	
15,000 TO 29,999	9	104.75	111.42	109.77	18.74	101.50	67.30	152.72	96.58 to 138.90	22,833	25,063	
30,000 TO 59,999	26	99.21	114.34	112.61	32.03	101.54	14.80	246.64	94.46 to 113.90	42,615	47,988	
60,000 TO 99,999	43	96.57	96.99	96.49	07.56	100.52	70.28	117.81	92.95 to 98.19	77,451	74,735	
100,000 TO 149,999	31	94.28	92.96	92.79	05.67	100.18	63.67	107.75	91.37 to 97.22	124,900	115,896	
150,000 TO 249,999	22	91.46	88.34	89.20	10.82	99.04	49.03	106.81	81.77 to 96.41	182,170	162,488	
250,000 TO 499,999	5	80.60	78.02	77.55	08.71	100.61	63.16	89.31	N/A	277,790	215,415	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	138	96.23	99.55	93.06	15.30	106.97	14.80	279.12	94.28 to 97.22	100,949	93,948	

**26 Dixon**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 24  
Total Sales Price : 1,934,190  
Total Adj. Sales Price : 1,934,190  
Total Assessed Value : 1,598,205  
Avg. Adj. Sales Price : 80,591  
Avg. Assessed Value : 66,592

MEDIAN : 94  
WGT. MEAN : 83  
MEAN : 92  
COD : 23.69  
PRD : 111.53

COV : 35.47  
STD : 32.69  
Avg. Abs. Dev : 22.22  
MAX Sales Ratio : 157.49  
MIN Sales Ratio : 24.30

95% Median C.I. : 82.85 to 100.00  
95% Wgt. Mean C.I. : 63.49 to 101.77  
95% Mean C.I. : 78.35 to 105.97

Printed:3/18/2021 10:43:26AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	3	92.63	103.25	94.68	20.29	109.05	80.38	136.75	N/A	29,500	27,932
01-JAN-18 To 31-MAR-18	1	41.55	41.55	41.55	00.00	100.00	41.55	41.55	N/A	374,000	155,380
01-APR-18 To 30-JUN-18	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
01-JUL-18 To 30-SEP-18	2	94.75	94.75	113.44	51.03	83.52	46.40	143.10	N/A	40,750	46,225
01-OCT-18 To 31-DEC-18	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	200,000	183,570
01-JAN-19 To 31-MAR-19	3	95.02	111.79	113.10	26.18	98.84	82.85	157.49	N/A	37,100	41,958
01-APR-19 To 30-JUN-19	3	98.72	98.94	100.11	01.23	98.83	97.24	100.87	N/A	74,567	74,652
01-JUL-19 To 30-SEP-19	5	92.41	95.73	91.71	07.25	104.38	84.73	114.93	N/A	97,500	89,420
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	5	73.68	74.45	55.84	47.79	133.33	24.30	137.33	N/A	33,538	18,729
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	92.63	91.00	70.44	32.04	129.19	41.55	143.10	41.55 to 143.10	106,286	74,866
01-OCT-18 To 30-SEP-19	12	94.99	100.22	95.89	11.04	104.52	82.85	157.49	91.63 to 100.87	85,208	81,708
01-OCT-19 To 30-SEP-20	5	73.68	74.45	55.84	47.79	133.33	24.30	137.33	N/A	33,538	18,729
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	5	91.79	83.81	72.92	32.98	114.93	41.55	143.10	N/A	171,100	124,767
01-JAN-19 To 31-DEC-19	11	95.02	100.99	96.89	11.73	104.23	82.85	157.49	84.73 to 114.93	74,773	72,448
<u>ALL</u>	24	93.79	92.16	82.63	23.69	111.53	24.30	157.49	82.85 to 100.00	80,591	66,592

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	6	95.59	96.17	70.19	20.71	137.01	41.55	136.75	41.55 to 136.75	117,917	82,768
5	10	94.44	90.78	87.78	29.17	103.42	24.30	157.49	36.96 to 137.33	54,840	48,139
10	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	31,300	29,740
15	6	92.10	91.23	95.80	22.38	95.23	46.40	143.10	46.40 to 143.10	63,665	60,988
30	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	265,000	224,540
<u>ALL</u>	24	93.79	92.16	82.63	23.69	111.53	24.30	157.49	82.85 to 100.00	80,591	66,592

**26 Dixon**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 24  
Total Sales Price : 1,934,190  
Total Adj. Sales Price : 1,934,190  
Total Assessed Value : 1,598,205  
Avg. Adj. Sales Price : 80,591  
Avg. Assessed Value : 66,592

MEDIAN : 94  
WGT. MEAN : 83  
MEAN : 92  
COD : 23.69  
PRD : 111.53

COV : 35.47  
STD : 32.69  
Avg. Abs. Dev : 22.22  
MAX Sales Ratio : 157.49  
MIN Sales Ratio : 24.30

95% Median C.I. : 82.85 to 100.00  
95% Wgt. Mean C.I. : 63.49 to 101.77  
95% Mean C.I. : 78.35 to 105.97

Printed:3/18/2021 10:43:26AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
03	23	92.63	91.99	81.06	24.86	113.48	24.30	157.49	82.85 to 100.00	75,400	61,120
04											
<u>ALL</u>	<u>24</u>	<u>93.79</u>	<u>92.16</u>	<u>82.63</u>	<u>23.69</u>	<u>111.53</u>	<u>24.30</u>	<u>157.49</u>	<u>82.85 to 100.00</u>	<u>80,591</u>	<u>66,592</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	10,490	10,490
Less Than 30,000	8	96.10	97.37	96.63	21.29	100.77	46.40	137.33	46.40 to 137.33	20,686	19,990
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	24	93.79	92.16	82.63	23.69	111.53	24.30	157.49	82.85 to 100.00	80,591	66,592
Greater Than 14,999	23	92.63	91.82	82.53	24.69	111.26	24.30	157.49	82.85 to 98.72	83,639	69,031
Greater Than 29,999	16	92.10	89.56	81.32	24.74	110.13	24.30	157.49	80.38 to 100.87	110,544	89,893
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	10,490	10,490
15,000 TO 29,999	7	94.95	97.00	96.41	23.87	100.61	46.40	137.33	46.40 to 137.33	22,143	21,347
30,000 TO 59,999	8	93.33	98.27	98.73	27.12	99.53	36.96	157.49	36.96 to 157.49	44,475	43,910
60,000 TO 99,999	3	92.41	77.21	79.06	32.69	97.66	24.30	114.93	N/A	70,400	55,655
100,000 TO 149,999											
150,000 TO 249,999	3	96.22	96.29	95.99	03.15	100.31	91.79	100.87	N/A	187,567	180,040
250,000 TO 499,999	2	63.14	63.14	59.46	34.19	106.19	41.55	84.73	N/A	319,500	189,960
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>24</u>	<u>93.79</u>	<u>92.16</u>	<u>82.63</u>	<u>23.69</u>	<u>111.53</u>	<u>24.30</u>	<u>157.49</u>	<u>82.85 to 100.00</u>	<u>80,591</u>	<u>66,592</u>



**26 Dixon**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 24  
Total Sales Price : 1,934,190  
Total Adj. Sales Price : 1,934,190  
Total Assessed Value : 1,598,205  
Avg. Adj. Sales Price : 80,591  
Avg. Assessed Value : 66,592

MEDIAN : 94  
WGT. MEAN : 83  
MEAN : 92  
COD : 23.69  
PRD : 111.53

COV : 35.47  
STD : 32.69  
Avg. Abs. Dev : 22.22  
MAX Sales Ratio : 157.49  
MIN Sales Ratio : 24.30

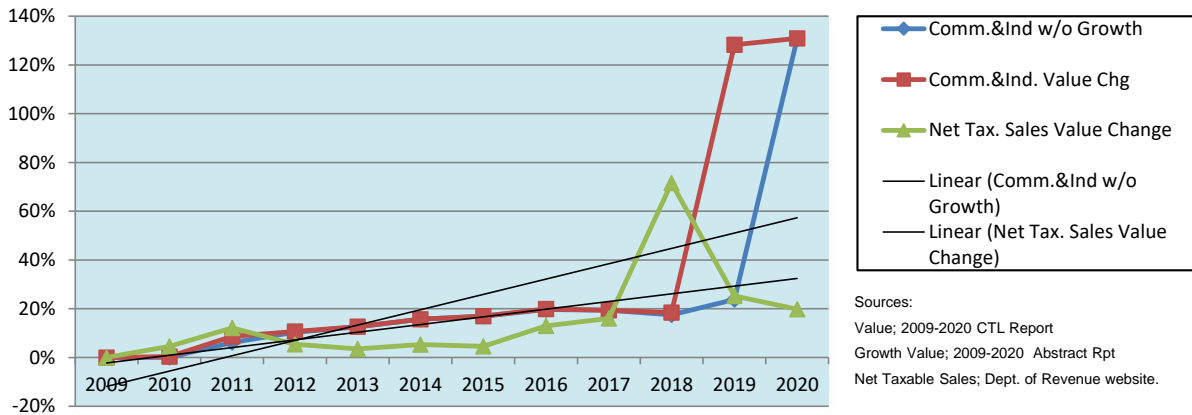
95% Median C.I. : 82.85 to 100.00  
95% Wgt. Mean C.I. : 63.49 to 101.77  
95% Mean C.I. : 78.35 to 105.97

Printed:3/18/2021 10:43:26AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	93.93	93.93	95.19	02.45	98.68	91.63	96.22	N/A	128,750	122,563
306	1	157.49	157.49	157.49	00.00	100.00	157.49	157.49	N/A	40,000	62,995
325	2	58.67	58.67	59.81	37.00	98.09	36.96	80.38	N/A	47,500	28,410
342	1	114.93	114.93	114.93	00.00	100.00	114.93	114.93	N/A	75,000	86,195
344	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	31,300	29,740
350	1	143.10	143.10	143.10	00.00	100.00	143.10	143.10	N/A	56,500	80,850
353	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	10,490	10,490
384	3	97.24	89.88	92.07	08.59	97.62	73.68	98.72	N/A	27,000	24,858
406	2	35.35	35.35	30.36	31.26	116.44	24.30	46.40	N/A	45,600	13,843
419	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	200,000	183,570
420	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	265,000	224,540
434	1	136.75	136.75	136.75	00.00	100.00	136.75	136.75	N/A	18,000	24,615
458	1	82.85	82.85	82.85	00.00	100.00	82.85	82.85	N/A	40,000	33,140
471	2	93.79	93.79	93.78	01.24	100.01	92.63	94.95	N/A	20,250	18,990
479	1	92.41	92.41	92.41	00.00	100.00	92.41	92.41	N/A	70,000	64,685
499	1	137.33	137.33	137.33	00.00	100.00	137.33	137.33	N/A	26,000	35,705
531	1	41.55	41.55	41.55	00.00	100.00	41.55	41.55	N/A	374,000	155,380
985	1	100.87	100.87	100.87	00.00	100.00	100.87	100.87	N/A	162,700	164,115
<u>ALL</u>	24	93.79	92.16	82.63	23.69	111.53	24.30	157.49	82.85 to 100.00	80,591	66,592

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 38,826,040	\$ 3,072,405		\$ 35,753,635	--	\$ 12,777,977	--
2009	\$ 39,662,649	\$ 415,887	1.05%	\$ 39,246,762	--	\$ 11,903,898	--
2010	\$ 39,808,760	\$ 133,460	0.34%	\$ 39,675,300	0.03%	\$ 12,443,147	4.53%
2011	\$ 43,083,420	\$ 996,830	2.31%	\$ 42,086,590	5.72%	\$ 13,348,587	7.28%
2012	\$ 43,870,190	\$ 97,305	0.22%	\$ 43,772,885	1.60%	\$ 12,544,733	-6.02%
2013	\$ 44,690,795	\$ 65,610	0.15%	\$ 44,625,185	1.72%	\$ 12,321,547	-1.78%
2014	\$ 45,871,540	\$ -	0.00%	\$ 45,871,540	2.64%	\$ 12,536,252	1.74%
2015	\$ 46,372,705	\$ -	0.00%	\$ 46,372,705	1.09%	\$ 12,449,123	-0.70%
2016	\$ 47,561,465	\$ 77,775	0.16%	\$ 47,483,690	2.40%	\$ 13,443,924	7.99%
2017	\$ 47,347,450	\$ 17,095	0.04%	\$ 47,330,355	-0.49%	\$ 13,810,781	2.73%
2018	\$ 46,976,495	\$ 380,520	0.81%	\$ 46,595,975	-1.59%	\$ 20,423,294	47.88%
2019	\$ 90,552,480	\$ 41,451,255	45.78%	\$ 49,101,225	4.52%	\$ 14,914,348	-26.97%
2020	\$ 91,579,825	\$ 73,275	0.08%	\$ 91,506,550	1.05%	\$ 14,254,620	-4.42%
<b>Ann %chg</b>	8.61%			<b>Average</b>	<b>1.77%</b>	2.28%	<b>3.67%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.03%	0.37%	4.53%
2011	6.11%	8.62%	12.14%
2012	10.36%	10.61%	5.38%
2013	12.51%	12.68%	3.51%
2014	15.65%	15.65%	5.31%
2015	16.92%	16.92%	4.58%
2016	19.72%	19.91%	12.94%
2017	19.33%	19.38%	16.02%
2018	17.48%	18.44%	71.57%
2019	23.80%	128.31%	25.29%
2020	130.71%	130.90%	19.75%

County Number	26
County Name	Dixon

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

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 46  
 Total Sales Price : 40,458,695  
 Total Adj. Sales Price : 40,458,695  
 Total Assessed Value : 29,915,525  
 Avg. Adj. Sales Price : 879,537  
 Avg. Assessed Value : 650,338

MEDIAN : 71  
 WGT. MEAN : 74  
 MEAN : 75  
 COD : 20.15  
 PRD : 101.04

COV : 27.09  
 STD : 20.24  
 Avg. Abs. Dev : 14.22  
 MAX Sales Ratio : 120.40  
 MIN Sales Ratio : 19.05

95% Median C.I. : 69.07 to 78.27  
 95% Wgt. Mean C.I. : 67.84 to 80.05  
 95% Mean C.I. : 68.86 to 80.56

Printed:3/18/2021 10:43:27AM

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	6	72.33	69.74	72.32	25.74	96.43	33.92	99.13	33.92 to 99.13	2,075,134	1,500,691	
01-JAN-18 To 31-MAR-18	5	69.40	74.87	73.56	13.08	101.78	64.65	90.73	N/A	751,800	553,012	
01-APR-18 To 30-JUN-18	4	93.43	91.97	86.90	11.46	105.83	75.62	105.39	N/A	523,992	455,333	
01-JUL-18 To 30-SEP-18	1	81.90	81.90	81.90	00.00	100.00	81.90	81.90	N/A	400,000	327,590	
01-OCT-18 To 31-DEC-18	6	66.85	74.43	80.51	16.96	92.45	61.22	115.58	61.22 to 115.58	865,596	696,879	
01-JAN-19 To 31-MAR-19	2	84.91	84.91	83.13	17.74	102.14	69.85	99.96	N/A	873,000	725,715	
01-APR-19 To 30-JUN-19	3	68.79	67.93	67.27	01.58	100.98	65.87	69.13	N/A	881,317	592,855	
01-JUL-19 To 30-SEP-19	1	80.27	80.27	80.27	00.00	100.00	80.27	80.27	N/A	326,400	262,015	
01-OCT-19 To 31-DEC-19	4	71.44	70.84	65.90	12.16	107.50	56.66	83.81	N/A	504,538	332,505	
01-JAN-20 To 31-MAR-20	3	70.40	86.88	87.80	23.93	98.95	69.85	120.40	N/A	995,333	873,928	
01-APR-20 To 30-JUN-20	8	70.57	62.51	57.80	26.80	108.15	19.05	106.74	19.05 to 106.74	638,856	369,286	
01-JUL-20 To 30-SEP-20	3	78.27	83.23	82.06	14.17	101.43	69.07	102.34	N/A	576,000	472,673	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	16	78.76	77.66	74.41	18.75	104.37	33.92	105.39	65.12 to 91.00	1,169,111	869,883	
01-OCT-18 To 30-SEP-19	12	68.96	75.04	77.43	14.12	96.91	61.22	115.58	65.86 to 80.27	825,827	639,440	
01-OCT-19 To 30-SEP-20	18	70.57	71.87	70.29	21.86	102.25	19.05	120.40	67.63 to 78.27	657,945	462,451	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	16	74.76	79.42	79.44	17.59	99.97	61.22	115.58	65.12 to 90.73	715,534	568,453	
01-JAN-19 To 31-DEC-19	10	69.49	73.72	71.60	11.67	102.96	56.66	99.96	65.87 to 83.81	673,450	482,203	
<u>ALL</u>	46	70.57	74.71	73.94	20.15	101.04	19.05	120.40	69.07 to 78.27	879,537	650,338	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	15	69.85	74.05	70.04	14.95	105.73	53.76	106.74	65.12 to 81.90	1,368,873	958,715	
2	31	70.77	75.03	77.96	22.62	96.24	19.05	120.40	68.79 to 84.44	642,761	501,122	
<u>ALL</u>	46	70.57	74.71	73.94	20.15	101.04	19.05	120.40	69.07 to 78.27	879,537	650,338	

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

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 46  
 Total Sales Price : 40,458,695  
 Total Adj. Sales Price : 40,458,695  
 Total Assessed Value : 29,915,525  
 Avg. Adj. Sales Price : 879,537  
 Avg. Assessed Value : 650,338

MEDIAN : 71  
 WGT. MEAN : 74  
 MEAN : 75  
 COD : 20.15  
 PRD : 101.04

COV : 27.09  
 STD : 20.24  
 Avg. Abs. Dev : 14.22  
 MAX Sales Ratio : 120.40  
 MIN Sales Ratio : 19.05

95% Median C.I. : 69.07 to 78.27  
 95% Wgt. Mean C.I. : 67.84 to 80.05  
 95% Mean C.I. : 68.86 to 80.56

Printed:3/18/2021 10:43:27AM

**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>Irrigated</b>											
County	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
2	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
<b>Dry</b>											
County	21	70.57	74.91	72.23	11.45	103.71	56.66	105.39	69.13 to 78.27	1,096,641	792,104
1	8	69.78	67.98	68.45	06.62	99.31	56.66	80.27	56.66 to 80.27	1,984,354	1,358,219
2	13	73.90	79.17	80.63	13.10	98.19	64.65	105.39	69.13 to 91.00	550,355	443,725
<b>Grass</b>											
County	2	85.09	85.09	85.08	20.27	100.01	67.84	102.34	N/A	578,395	492,078
2	2	85.09	85.09	85.08	20.27	100.01	67.84	102.34	N/A	578,395	492,078
<b>ALL</b>	<b>46</b>	<b>70.57</b>	<b>74.71</b>	<b>73.94</b>	<b>20.15</b>	<b>101.04</b>	<b>19.05</b>	<b>120.40</b>	<b>69.07 to 78.27</b>	<b>879,537</b>	<b>650,338</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	4	61.28	54.31	53.54	29.21	101.44	19.05	75.62	N/A	978,988	524,125
1	2	64.69	64.69	63.45	16.90	101.95	53.76	75.62	N/A	1,061,545	673,588
2	2	43.92	43.92	41.79	56.63	105.10	19.05	68.79	N/A	896,431	374,663
<b>Dry</b>											
County	29	70.77	76.76	74.13	13.90	103.55	56.66	120.40	69.71 to 80.27	970,984	719,793
1	11	69.85	70.42	68.96	08.80	102.12	56.66	83.81	61.22 to 81.90	1,584,621	1,092,804
2	18	75.10	80.63	82.53	14.77	97.70	62.19	120.40	70.57 to 90.73	595,984	491,842
<b>Grass</b>											
County	5	67.84	70.01	69.76	35.58	100.36	31.01	102.34	N/A	358,588	250,152
2	5	67.84	70.01	69.76	35.58	100.36	31.01	102.34	N/A	358,588	250,152
<b>ALL</b>	<b>46</b>	<b>70.57</b>	<b>74.71</b>	<b>73.94</b>	<b>20.15</b>	<b>101.04</b>	<b>19.05</b>	<b>120.40</b>	<b>69.07 to 78.27</b>	<b>879,537</b>	<b>650,338</b>

## Dixon County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	5285	5190	4930	4770	4435	4115	4030	3865	<b>4625</b>
Cedar	2	6045	6045	5830	5830	5745	5745	4650	4650	<b>5172</b>
Wayne	1	6100	6050	6000	5950	5750	5600	5400	4700	<b>5624</b>
Thurston	1	6000	6000	5800	5800	5600	5600	4700	4290	<b>5530</b>
Dixon	2	5285	5790	4930	4770	4435	4115	4030	3865	<b>4495</b>
Dixon	2	5285	5790	4930	4770	4435	4115	4030	3865	<b>4495</b>
Cedar	1	5670	5670	5615	5615	5035	5035	4450	4450	<b>5075</b>
Dakota	1	5590	n/a	5420	5410	n/a	5170	5165	5040	<b>5465</b>

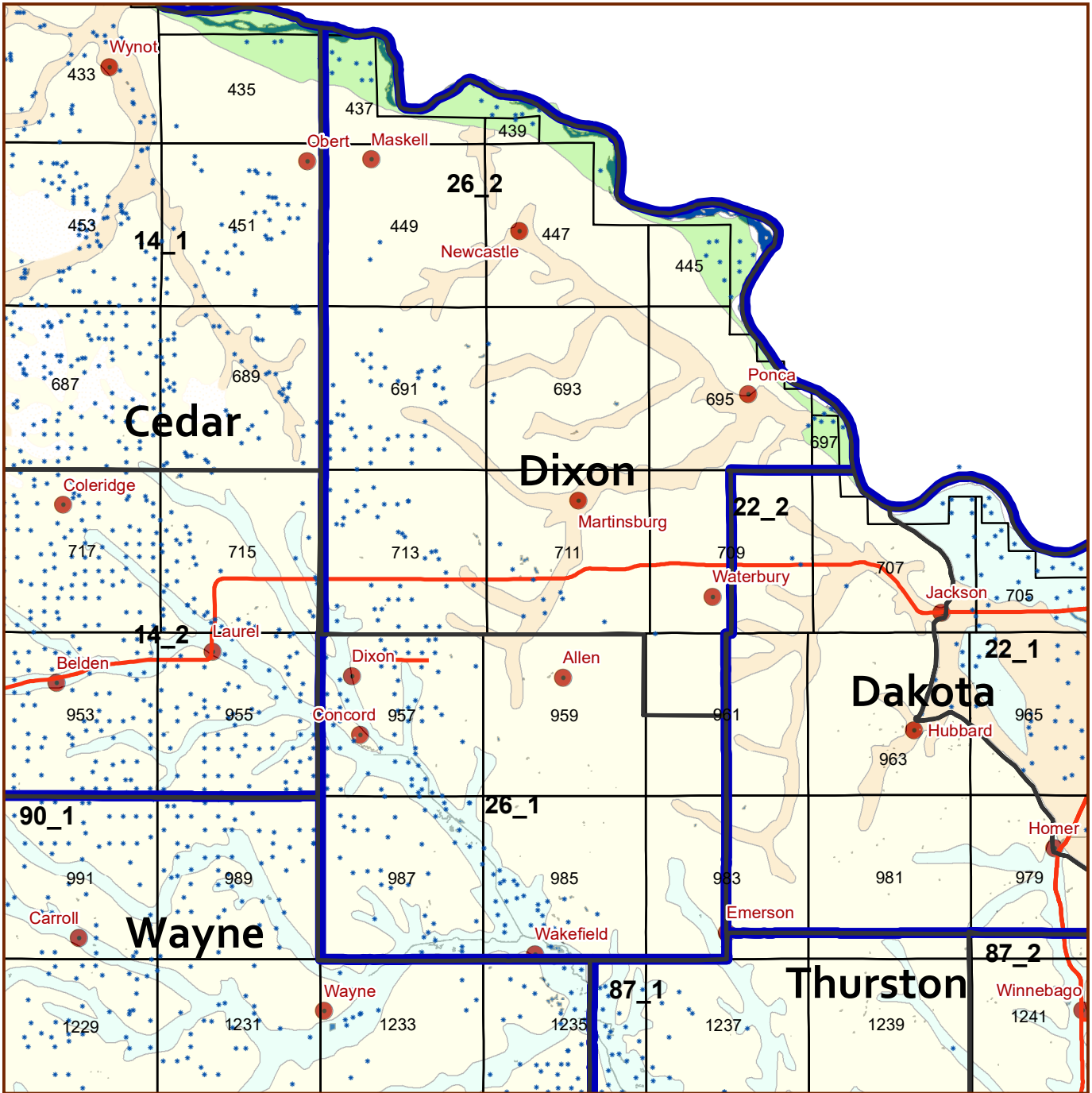
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	5285	4890	4770	4700	4675	4200	4000	3520	<b>4383</b>
Cedar	2	5155	5155	4979	4980	4950	4949	3875	3875	<b>4779</b>
Wayne	1	5700	5650	5550	5450	5200	4650	4100	3795	<b>4988</b>
Thurston	1	5400	5300	5000	4900	4700	4600	3500	3400	<b>4630</b>
Dixon	2	4255	3900	3900	3890	3620	3515	3205	3205	<b>3551</b>
Dixon	2	4255	3900	3900	3890	3620	3515	3205	3205	<b>3551</b>
Cedar	1	4465	4465	4430	4430	4419	4420	3445	3445	<b>4080</b>
Dakota	1	4975	4955	4895	n/a	4800	4030	3875	3800	<b>4886</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2430	2300	2030	n/a	1845	1720	n/a	n/a	<b>2227</b>
Cedar	2	2454	2455	2235	2235	2030	2030	1810	n/a	<b>2357</b>
Wayne	1	2200	2100	1950	1850	1750	n/a	n/a	n/a	<b>2084</b>
Thurston	1	1800	1800	1700	1700	1600	n/a	1400	n/a	<b>1772</b>
Dixon	2	1900	1800	1700	1600	1500	1500	1440	n/a	<b>1726</b>
Dixon	2	1900	1800	1700	1600	1500	1500	1440	n/a	<b>1726</b>
Cedar	1	2456	2455	2236	2238	2030	2032	1810	1810	<b>2277</b>
Dakota	1	1950	1950	1950	1950	n/a	n/a	n/a	n/a	<b>1950</b>

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	4450	1309	93
Cedar	2	1950	1028	600
Wayne	1	3806	n/a	100
Thurston	1	n/a	475	75
Dixon	2	3482	866	119
Dixon	2	3482	866	119
Cedar	1	1948	985	601
Dakota	1	n/a	650	215

Source: 2021 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.

# DIXON COUNTY



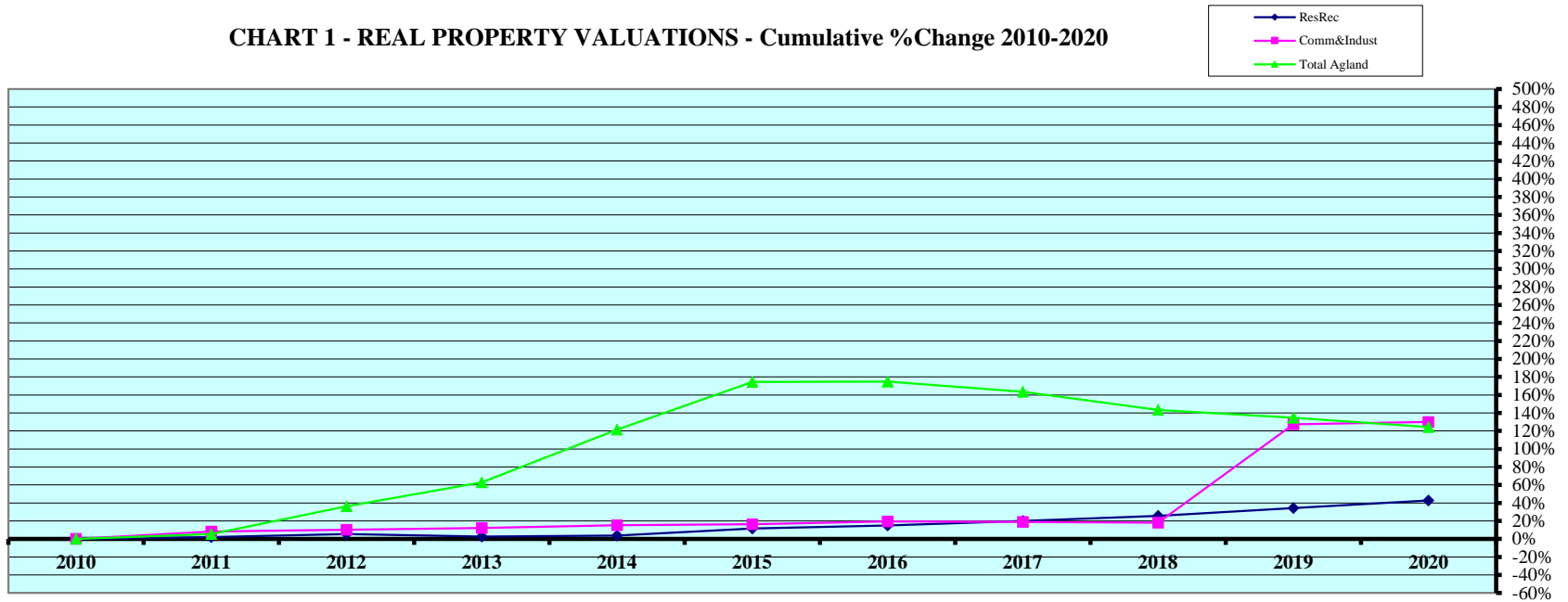
### Legend

- 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 2010-2020**



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
2010	113,421,300	--	--	--	39,808,760	--	--	--	435,177,090	--	--	--
2011	115,722,435	2,301,135	2.03%	2.03%	43,083,420	3,274,660	8.23%	8.23%	459,237,725	24,060,635	5.53%	5.53%
2012	119,684,835	3,962,400	3.42%	5.52%	43,870,190	786,770	1.83%	10.20%	593,191,475	133,953,750	29.17%	36.31%
2013	116,475,355	-3,209,480	-2.68%	2.69%	44,690,795	820,605	1.87%	12.26%	709,500,840	116,309,365	19.61%	63.04%
2014	117,627,715	1,152,360	0.99%	3.71%	45,871,540	1,180,745	2.64%	15.23%	963,644,090	254,143,250	35.82%	121.44%
2015	126,495,525	8,867,810	7.54%	11.53%	46,372,705	501,165	1.09%	16.49%	1,194,835,285	231,191,195	23.99%	174.56%
2016	130,535,295	4,039,770	3.19%	15.09%	47,561,465	1,188,760	2.56%	19.47%	1,196,158,955	1,323,670	0.11%	174.87%
2017	136,254,245	5,718,950	4.38%	20.13%	47,347,450	-214,015	-0.45%	18.94%	1,146,399,475	-49,759,480	-4.16%	163.43%
2018	142,584,635	6,330,390	4.65%	25.71%	46,976,495	-370,955	-0.78%	18.01%	1,058,662,205	-87,737,270	-7.65%	143.27%
2019	152,268,875	9,684,240	6.79%	34.25%	90,552,480	43,575,985	92.76%	127.47%	1,021,849,910	-36,812,295	-3.48%	134.81%
2020	161,926,605	9,657,730	6.34%	42.77%	91,579,825	1,027,345	1.13%	130.05%	976,579,815	-45,270,095	-4.43%	124.41%

Rate Annual %chg: Residential & Recreational **3.62%**

Commercial & Industrial **8.69%**

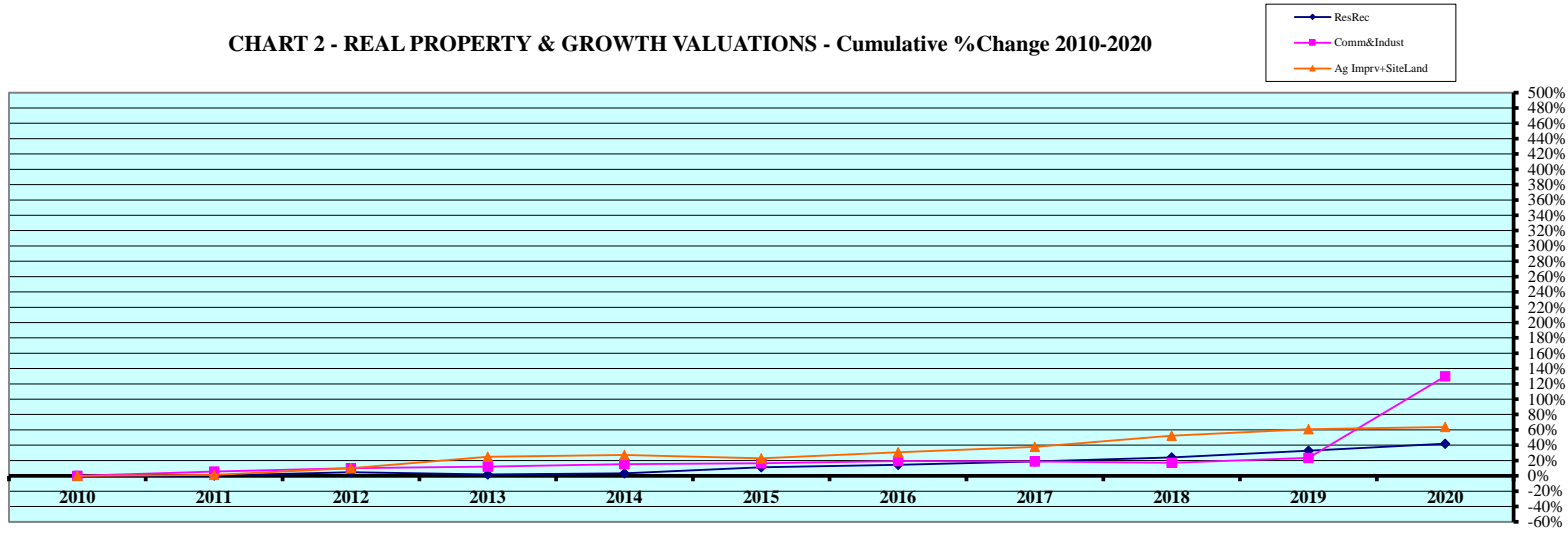
Agricultural Land **8.42%**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



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						
2010	113,421,300	1,022,857	0.90%	112,398,443	--	--	39,808,760	133,460	0.34%	39,675,300	--	--						
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	0.23%	43,083,420	996,830	2.31%	42,086,590	5.72%	5.72%						
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	4.72%	43,870,190	97,305	0.22%	43,772,885	1.60%	9.96%						
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	1.85%	44,690,795	65,610	0.15%	44,625,185	1.72%	12.10%						
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	3.29%	45,871,540	0	0.00%	45,871,540	2.64%	15.23%						
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	11.11%	46,372,705	0	0.00%	46,372,705	1.09%	16.49%						
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	14.24%	47,561,465	77,775	0.16%	47,483,690	2.40%	19.28%						
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	18.74%	47,347,450	17,095	0.04%	47,330,355	-0.49%	18.89%						
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	24.14%	46,976,495	380,520	0.81%	46,595,975	-1.59%	17.05%						
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	32.94%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	23.34%						
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	41.95%	91,579,825	73,275	0.08%	91,506,550	1.05%	129.87%						
Rate Ann%chg	3.62%			Resid & Recreat w/o growth			2.75%			8.69%			C & I w/o growth			1.87%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	--	--		
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	1.34%		
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	9.98%		
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	24.91%		
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	27.20%		
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	22.97%		
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	30.84%		
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	37.68%		
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	52.49%		
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	60.91%		
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	63.75%		
Rate Ann%chg	3.60%		8.18%		5.13%		Ag Imprv+Site w/o growth		2.76%	

(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; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

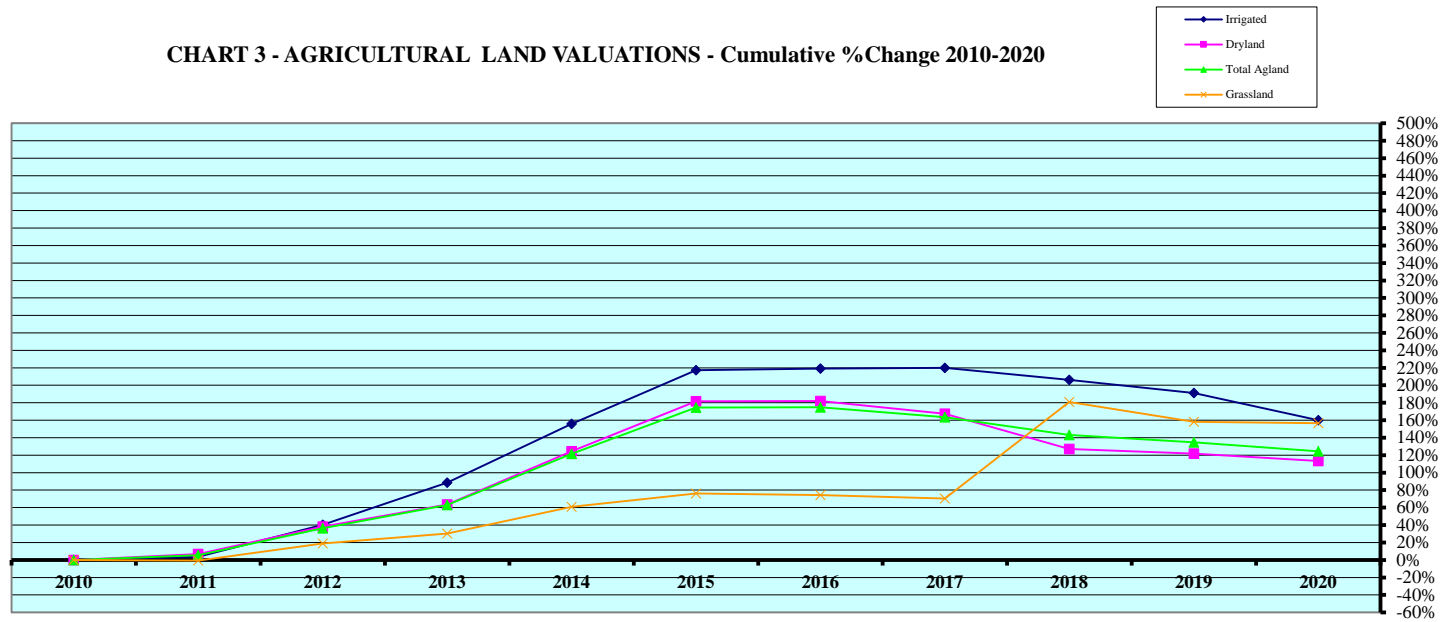
Cnty# 26  
County DIXON

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	57,566,215	--	--	--	329,451,210	--	--	--	47,387,360	--	--	--
2011	59,697,730	2,131,515	3.70%	3.70%	351,687,085	22,235,875	6.75%	6.75%	47,072,835	-314,525	-0.66%	-0.66%
2012	80,724,930	21,027,200	35.22%	40.23%	455,209,340	103,522,255	29.44%	38.17%	56,365,010	9,292,175	19.74%	18.95%
2013	108,603,060	27,878,130	34.53%	88.66%	538,303,445	83,094,105	18.25%	63.39%	61,752,760	5,387,750	9.56%	30.31%
2014	147,248,735	38,645,675	35.58%	155.79%	739,360,310	201,056,865	37.35%	124.42%	76,195,215	14,442,455	23.39%	60.79%
2015	182,694,050	35,445,315	24.07%	217.36%	927,865,070	188,504,760	25.50%	181.64%	83,428,600	7,233,385	9.49%	76.06%
2016	183,758,080	1,064,030	0.58%	219.21%	928,982,255	1,117,185	0.12%	181.98%	82,617,720	-810,880	-0.97%	74.35%
2017	184,197,670	439,590	0.24%	219.98%	880,683,300	-48,298,955	-5.20%	167.32%	80,701,915	-1,915,805	-2.32%	70.30%
2018	176,259,095	-7,938,575	-4.31%	206.18%	748,452,575	-132,230,725	-15.01%	127.18%	133,125,145	52,423,230	64.96%	180.93%
2019	167,607,430	-8,651,665	-4.91%	191.16%	731,003,175	-17,449,400	-2.33%	121.89%	122,404,040	-10,721,105	-8.05%	158.31%
2020	149,670,205	-17,937,225	-10.70%	160.00%	702,643,505	-28,359,670	-3.88%	113.28%	121,541,430	-862,610	-0.70%	156.48%

Rate Ann.%chg: Irrigated **10.03%** Dryland **7.87%** Grassland **9.88%**

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
2010	772,305	--	--	--	0	--	--	--	435,177,090	--	--	--
2011	774,075	1,770	0.23%	0.23%	6,000	6,000	--	--	459,237,725	24,060,635	5.53%	5.53%
2012	810,825	36,750	4.75%	4.99%	81,370	75,370	1256.17%	--	593,191,475	133,953,750	29.17%	36.31%
2013	810,095	-730	-0.09%	4.89%	31,480	-49,890	-61.31%	--	709,500,840	116,309,365	19.61%	63.04%
2014	808,350	-1,745	-0.22%	4.67%	31,480	0	0.00%	--	963,644,090	254,143,250	35.82%	121.44%
2015	807,065	-1,285	-0.16%	4.50%	40,500	9,020	28.65%	--	1,194,835,285	231,191,195	23.99%	174.56%
2016	800,900	-6,165	-0.76%	3.70%	0	-40,500	-100.00%	--	1,196,158,955	1,323,670	0.11%	174.87%
2017	816,590	15,690	1.96%	5.73%	0	0	--	--	1,146,399,475	-49,759,480	-4.16%	163.43%
2018	825,390	8,800	1.08%	6.87%	0	0	--	--	1,058,662,205	-87,737,270	-7.65%	143.27%
2019	835,265	9,875	1.20%	8.15%	0	0	--	--	1,021,849,910	-36,812,295	-3.48%	134.81%
2020	858,030	22,765	2.73%	11.10%	1,866,645	1,866,645	--	--	976,579,815	-45,270,095	-4.43%	124.41%

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

Rate Ann.%chg: Total Agric Land **8.42%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	57,121,520	27,831	2,052			329,921,290	190,857	1,729			81,700,995	133,333	613		
2011	60,973,590	28,461	2,142	4.38%	4.38%	352,482,045	190,809	1,847	6.86%	6.86%	89,688,965	135,300	663	8.18%	9.46%
2012	80,882,350	28,309	2,857	33.36%	39.21%	455,114,065	190,037	2,395	29.64%	38.54%	89,574,800	130,628	686	3.44%	13.24%
2013	104,010,380	29,222	3,559	24.58%	73.42%	539,019,355	190,631	2,828	18.07%	63.57%	97,239,960	127,646	762	11.09%	25.80%
2014	145,847,300	30,408	4,796	34.76%	133.70%	740,856,080	191,165	3,875	37.06%	124.19%	128,539,130	127,483	1,008	32.36%	66.50%
2015	182,215,225	31,923	5,708	19.01%	178.11%	925,506,690	190,437	4,860	25.40%	181.14%	149,636,865	127,257	1,176	16.62%	94.17%
2016	182,652,800	32,006	5,707	-0.02%	178.05%	929,456,485	191,291	4,859	-0.02%	181.08%	164,929,515	127,713	1,291	9.83%	113.25%
2017	183,254,750	32,144	5,701	-0.10%	177.77%	880,282,115	191,715	4,592	-5.50%	165.62%	174,353,050	127,360	1,369	6.01%	126.06%
2018	176,259,095	32,556	5,414	-5.03%	163.79%	745,722,025	176,558	4,224	-8.01%	144.34%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	166,886,490	32,477	5,139	-5.09%	150.37%	731,433,780	179,788	4,068	-3.68%	135.35%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	149,719,525	32,859	4,556	-11.33%	122.01%	703,019,870	181,524	3,873	-4.80%	124.04%	121,080,955	59,008	2,052	59.16%	234.87%

Rate Annual %chg Average Value/Acre:

8.30%

8.40%

12.85%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	772,780	7,150	108			0	0				435,204,140	282,775	1,539		
2011	804,075	7,013	115	6.09%	6.09%	0	0				461,624,340	282,678	1,633	6.11%	6.11%
2012	812,840	7,011	116	1.11%	7.27%	0	0				593,357,890	280,926	2,112	29.34%	37.24%
2013	810,300	7,165	113	-2.45%	4.63%	0	0				593,357,890	280,996	2,516	19.12%	63.48%
2014	808,605	7,156	113	-0.08%	4.55%	0	0				963,756,255	281,171	3,428	36.23%	122.71%
2015	794,905	7,095	112	-0.85%	3.66%	0	0				1,193,150,110	281,069	4,245	23.85%	175.82%
2016	801,175	7,137	112	0.19%	3.86%	0	0				1,195,702,740	281,100	4,254	0.20%	176.38%
2017	816,485	7,165	114	1.51%	5.43%	0	0				1,145,541,320	280,828	4,079	-4.10%	165.04%
2018	825,510	7,189	115	0.77%	6.24%	0	0				1,058,220,295	280,810	3,768	-7.62%	144.86%
2019	835,330	7,222	116	0.73%	7.02%	0	0				1,021,476,680	280,887	3,637	-3.50%	136.29%
2020	852,420	7,287	117	1.14%	8.23%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	125.73%

26  
DIXON

Rate Annual %chg Average Value/Acre:

8.48%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,000	DIXON	59,751,864	5,278,154	9,434,507	160,621,705	61,719,500	29,860,325	1,304,900	976,579,815	53,220,810	33,664,240	0	1,391,435,820
cnty sectorvalue % of total value:		4.29%	0.38%	0.68%	11.54%	4.44%	2.15%	0.09%	70.19%	3.82%	2.42%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	515,275	101,732	278,205	12,237,485	958,235	0	0	0	0	19,880	0	14,110,812
6.28%	%sector of county sector	0.86%	1.93%	2.95%	7.62%	1.55%					0.06%		1.01%
	%sector of municipality	3.65%	0.72%	1.97%	86.72%	6.79%					0.14%		100.00%
166	CONCORD	5,008	0	0	3,377,980	41,565	0	0	0	0	0	0	3,424,553
2.77%	%sector of county sector	0.01%			2.10%	0.07%							0.25%
	%sector of municipality	0.15%			98.64%	1.21%							100.00%
87	DIXON	121,104	86,211	479,243	1,877,080	1,132,190	0	0	0	0	0	0	3,695,828
1.45%	%sector of county sector	0.20%	1.63%	5.08%	1.17%	1.83%							0.27%
	%sector of municipality	3.28%	2.33%	12.97%	50.79%	30.63%							100.00%
840	EMERSON	115,042	222,970	45,361	9,973,240	1,070,935	0	0	0	0	0	0	11,427,548
14.00%	%sector of county sector	0.19%	4.22%	0.48%	6.21%	1.74%							0.82%
	%sector of municipality	1.01%	1.95%	0.40%	87.27%	9.37%							100.00%
94	MARTINSBURG	145,540	315	136	2,212,400	79,155	0	0	0	0	0	0	2,437,546
1.57%	%sector of county sector	0.24%	0.01%	0.00%	1.38%	0.13%							0.18%
	%sector of municipality	5.97%	0.01%	0.01%	90.76%	3.25%							100.00%
76	MASKELL	76,765	0	0	1,546,665	186,095	0	0	125,550	95,940	3,810	0	2,034,825
1.27%	%sector of county sector	0.13%			0.96%	0.30%			0.01%	0.18%	0.01%		0.15%
	%sector of municipality	3.77%			76.01%	9.15%			6.17%	4.71%	0.19%		100.00%
325	NEWCASTLE	137,770	0	0	7,256,940	606,880	0	0	0	0	0	0	8,001,590
5.42%	%sector of county sector	0.23%			4.52%	0.98%							12.96%
	%sector of municipality	1.72%			90.69%	7.58%							100.00%
961	PONCA	691,566	412,915	91,441	34,478,165	3,603,925	0	0	23,260	0	0	0	39,301,272
16.02%	%sector of county sector	1.16%	7.82%	0.97%	21.47%	5.84%			0.08%				131.62%
	%sector of municipality	1.76%	1.05%	0.23%	87.73%	9.17%			0.06%				100.00%
1451	WAKEFIELD	20,740,808	379,979	68,654	28,263,145	4,232,050	10,183,940	0	0	0	0	0	63,868,576
24.18%	%sector of county sector	34.71%	7.20%	0.73%	17.60%	6.86%	34.11%						6.54%
	%sector of municipality	32.47%	0.59%	0.11%	44.25%	6.63%	15.95%						100.00%
73	WATERBURY	12,624	62,776	336,144	926,105	118,355	0	0	0	0	0	0	1,456,004
1.22%	%sector of county sector	0.02%	1.19%	3.56%	0.58%	0.19%							0.10%
	%sector of municipality	0.87%	4.31%	23.09%	63.61%	8.13%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
4,450	Total Municipalities	22,561,502	1,266,898	1,299,184	102,149,205	12,029,385	10,183,940	0	148,810	95,940	23,690	0	149,758,554
74.17%	%all municip.sectors of cnty	37.76%	24.00%	13.77%	63.60%	19.49%	34.11%		0.02%	0.18%	0.07%		10.76%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,968</b>	<b>Value : 1,340,246,870</b>	<b>Growth 1,914,750</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	195	878,735	125	1,173,975	251	1,485,865	571	3,538,575	
<b>02. Res Improve Land</b>	1,307	8,011,385	201	3,124,075	318	7,649,125	1,826	18,784,585	
<b>03. Res Improvements</b>	1,300	89,700,465	202	23,005,455	337	37,963,790	1,839	150,669,710	
<b>04. Res Total</b>	1,495	98,590,585	327	27,303,505	588	47,098,780	2,410	172,992,870	988,080
<b>% of Res Total</b>	62.03	56.99	13.57	15.78	24.40	27.23	40.38	12.91	51.60
<b>05. Com UnImp Land</b>	56	121,330	16	284,400	11	1,692,095	83	2,097,825	
<b>06. Com Improve Land</b>	194	731,620	28	125,765	10	2,778,075	232	3,635,460	
<b>07. Com Improvements</b>	194	9,136,310	28	2,408,655	24	44,560,565	246	56,105,530	
<b>08. Com Total</b>	250	9,989,260	44	2,818,820	35	49,030,735	329	61,838,815	39,990
<b>% of Com Total</b>	75.99	16.15	13.37	4.56	10.64	79.29	5.51	4.61	2.09
<b>09. Ind UnImp Land</b>	0	0	1	38,100	0	0	1	38,100	
<b>10. Ind Improve Land</b>	0	0	3	74,470	7	2,033,270	10	2,107,740	
<b>11. Ind Improvements</b>	0	0	4	10,071,370	7	17,719,150	11	27,790,520	
<b>12. Ind Total</b>	0	0	5	10,183,940	7	19,752,420	12	29,936,360	0
<b>% of Ind Total</b>	0.00	0.00	41.67	34.02	58.33	65.98	0.20	2.23	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	4	115,455	4	115,455	
<b>15. Rec Improvements</b>	0	0	0	0	115	1,316,275	115	1,316,275	
<b>16. Rec Total</b>	0	0	0	0	115	1,431,730	115	1,431,730	12,410
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.93	0.11	0.65
<b>Res &amp; Rec Total</b>	1,495	98,590,585	327	27,303,505	703	48,530,510	2,525	174,424,600	1,000,490
<b>% of Res &amp; Rec Total</b>	59.21	56.52	12.95	15.65	27.84	27.82	42.31	13.01	52.25
<b>Com &amp; Ind Total</b>	250	9,989,260	49	13,002,760	42	68,783,155	341	91,775,175	39,990
<b>% of Com &amp; Ind Total</b>	73.31	10.88	14.37	14.17	12.32	74.95	5.71	6.85	2.09
<b>17. Taxable Total</b>	1,745	108,579,845	376	40,306,265	745	117,313,665	2,866	266,199,775	1,040,480
<b>% of Taxable Total</b>	60.89	40.79	13.12	15.14	25.99	44.07	48.02	19.86	54.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	67	1,306,505	918,015	6	72,820	4,040
19. Commercial	58	1,620,615	689,015	4	191,150	499,685
20. Industrial	0	0	0	1	3,428,725	13,561,620
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	73	1,379,325	922,055
19. Commercial	0	0	0	62	1,811,765	1,188,700
20. Industrial	0	0	0	1	3,428,725	13,561,620
21. Other	0	0	0	0	0	0
22. Total Sch II				136	6,619,815	15,672,375

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	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	222	44	291	557

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	31,655	81	5,197,705	2,162	680,998,415	2,244	686,227,775
28. Ag-Improved Land	0	0	39	6,504,285	751	302,308,035	790	308,812,320
29. Ag Improvements	4	19,880	39	3,707,465	814	75,279,655	857	79,007,000

30. Ag Total					3,101	1,074,047,095
--------------	--	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	2.00	42,010	
32. HomeSite Improv Land	0	0.00	0	30	30.00	600,000	
33. HomeSite Improvements	0	0.00	0	30	0.00	3,211,830	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	10.16	10,380	
36. FarmSite Improv Land	0	0.00	0	29	71.40	72,450	
37. FarmSite Improvements	4	0.00	19,880	30	0.00	495,635	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	24	35.94	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	15,540	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	30	30.00	600,000	33	32.00	642,010	
32. HomeSite Improv Land	477	486.44	9,755,000	507	516.44	10,355,000	
33. HomeSite Improvements	489	0.00	44,226,520	519	0.00	47,438,350	59,930
34. HomeSite Total				552	548.44	58,435,360	
35. FarmSite UnImp Land	110	329.73	333,530	117	339.89	343,910	
36. FarmSite Improv Land	645	2,650.58	2,641,120	674	2,721.98	2,713,570	
37. FarmSite Improvements	729	0.00	31,053,135	763	0.00	31,568,650	814,340
38. FarmSite Total				880	3,061.87	34,626,130	
39. Road & Ditches	2,227	5,313.16	0	2,252	5,349.90	0	
40. Other- Non Ag Use	9	116.57	76,500	10	124.34	92,040	
41. Total Section VI				1,432	9,084.55	93,153,530	874,270

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	2,843,995	4	637.38	2,843,995

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	1,953.45	12.77%	10,323,965	14.60%	5,284.99
46. 1A	484.71	3.17%	2,515,650	3.56%	5,190.01
47. 2A1	2,191.44	14.33%	10,803,820	15.28%	4,930.01
48. 2A	5,320.50	34.79%	25,378,840	35.88%	4,770.01
49. 3A1	631.67	4.13%	2,801,465	3.96%	4,435.01
50. 3A	79.80	0.52%	328,380	0.46%	4,115.04
51. 4A1	4,086.65	26.72%	16,469,225	23.29%	4,030.01
52. 4A	544.54	3.56%	2,104,655	2.98%	3,865.01
53. Total	15,292.76	100.00%	70,726,000	100.00%	4,624.80
<b>Dry</b>					
54. 1D1	2,950.21	3.89%	15,591,850	4.69%	5,285.00
55. 1D	20,209.39	26.63%	98,823,995	29.71%	4,890.00
56. 2D1	7,309.57	9.63%	34,866,740	10.48%	4,770.01
57. 2D	2,195.08	2.89%	10,316,860	3.10%	4,699.99
58. 3D1	1,849.23	2.44%	8,645,165	2.60%	4,675.01
59. 3D	23,189.93	30.56%	97,397,795	29.28%	4,200.00
60. 4D1	6,115.62	8.06%	24,462,480	7.36%	4,000.00
61. 4D	12,069.58	15.90%	42,484,885	12.77%	3,520.00
62. Total	75,888.61	100.00%	332,589,770	100.00%	4,382.60
<b>Grass</b>					
63. 1G1	2,229.99	26.92%	5,601,650	26.18%	2,511.96
64. 1G	2,766.38	33.40%	7,320,035	34.22%	2,646.07
65. 2G1	1,745.79	21.08%	3,833,900	17.92%	2,196.08
66. 2G	114.85	1.39%	539,795	2.52%	4,700.00
67. 3G1	827.33	9.99%	1,776,640	8.30%	2,147.44
68. 3G	334.76	4.04%	1,389,340	6.49%	4,150.26
69. 4G1	32.25	0.39%	127,240	0.59%	3,945.43
70. 4G	231.84	2.80%	805,555	3.77%	3,474.62
71. Total	8,283.19	100.00%	21,394,155	100.00%	2,582.84
<b>Irrigated Total</b>					
	15,292.76	15.28%	70,726,000	16.62%	4,624.80
<b>Dry Total</b>					
	75,888.61	75.82%	332,589,770	78.16%	4,382.60
<b>Grass Total</b>					
	8,283.19	8.28%	21,394,155	5.03%	2,582.84
72. Waste	456.89	0.46%	42,595	0.01%	93.23
73. Other	171.12	0.17%	770,040	0.18%	4,500.00
74. Exempt	2,349.58	2.35%	0	0.00%	0.00
75. Market Area Total	100,092.57	100.00%	425,522,560	100.00%	4,251.29



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,648.59	9.32%	8,712,810	10.95%	5,285.01
46. 1A	79.89	0.45%	462,565	0.58%	5,790.02
47. 2A1	1,906.20	10.77%	9,397,575	11.81%	4,930.00
48. 2A	5,921.51	33.47%	28,245,635	35.51%	4,770.01
49. 3A1	596.74	3.37%	2,646,550	3.33%	4,435.01
50. 3A	368.38	2.08%	1,515,875	1.91%	4,114.98
51. 4A1	5,086.57	28.75%	20,498,830	25.77%	4,029.99
52. 4A	2,086.36	11.79%	8,063,800	10.14%	3,865.01
<b>53. Total</b>	<b>17,694.24</b>	<b>100.00%</b>	<b>79,543,640</b>	<b>100.00%</b>	<b>4,495.45</b>
<b>Dry</b>					
54. 1D1	4,590.61	4.34%	19,533,095	5.20%	4,255.01
55. 1D	24,348.84	23.03%	94,960,520	25.29%	3,900.00
56. 2D1	8,878.99	8.40%	34,628,035	9.22%	3,900.00
57. 2D	836.44	0.79%	3,253,770	0.87%	3,890.02
58. 3D1	1,712.11	1.62%	6,197,805	1.65%	3,619.98
59. 3D	23,894.68	22.60%	83,989,825	22.37%	3,515.00
60. 4D1	2,635.06	2.49%	8,445,385	2.25%	3,205.01
61. 4D	38,822.23	36.72%	124,425,350	33.14%	3,205.00
<b>62. Total</b>	<b>105,718.96</b>	<b>100.00%</b>	<b>375,433,785</b>	<b>100.00%</b>	<b>3,551.24</b>
<b>Grass</b>					
63. 1G1	9,246.82	18.28%	16,170,605	16.43%	1,748.77
64. 1G	10,178.71	20.12%	22,643,765	23.01%	2,224.62
65. 2G1	9,148.44	18.09%	15,208,915	15.45%	1,662.46
66. 2G	12,237.77	24.19%	19,673,790	19.99%	1,607.63
67. 3G1	708.50	1.40%	1,580,460	1.61%	2,230.71
68. 3G	1,914.50	3.78%	6,722,955	6.83%	3,511.60
69. 4G1	657.48	1.30%	1,440,930	1.46%	2,191.60
70. 4G	6,490.95	12.83%	14,975,320	15.22%	2,307.11
<b>71. Total</b>	<b>50,583.17</b>	<b>100.00%</b>	<b>98,416,740</b>	<b>100.00%</b>	<b>1,945.64</b>
<b>Irrigated Total</b>					
	17,694.24	9.77%	79,543,640	14.32%	4,495.45
<b>Dry Total</b>					
	105,718.96	58.39%	375,433,785	67.60%	3,551.24
<b>Grass Total</b>					
	50,583.17	27.94%	98,416,740	17.72%	1,945.64
72. Waste	6,796.86	3.75%	807,560	0.15%	118.81
73. Other	259.84	0.14%	1,169,280	0.21%	4,500.00
74. Exempt	4,152.46	2.29%	17,155	0.00%	4.13
<b>75. Market Area Total</b>	<b>181,053.07</b>	<b>100.00%</b>	<b>555,371,005</b>	<b>100.00%</b>	<b>3,067.45</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	139.54	680,840	32,847.46	149,588,800	32,987.00	150,269,640
<b>77. Dry Land</b>	7.72	31,160	1,839.04	7,469,345	179,760.81	700,523,050	181,607.57	708,023,555
<b>78. Grass</b>	0.26	495	1,571.69	2,802,320	57,294.41	117,008,080	58,866.36	119,810,895
<b>79. Waste</b>	0.00	0	88.00	9,105	7,165.75	841,050	7,253.75	850,155
<b>80. Other</b>	0.00	0	0.00	0	430.96	1,939,320	430.96	1,939,320
<b>81. Exempt</b>	22.34	17,155	108.80	0	6,370.90	0	6,502.04	17,155
<b>82. Total</b>	<b>7.98</b>	<b>31,655</b>	<b>3,638.27</b>	<b>10,961,610</b>	<b>277,499.39</b>	<b>969,900,300</b>	<b>281,145.64</b>	<b>980,893,565</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	32,987.00	11.73%	150,269,640	15.32%	4,555.42
<b>Dry Land</b>	181,607.57	64.60%	708,023,555	72.18%	3,898.65
<b>Grass</b>	58,866.36	20.94%	119,810,895	12.21%	2,035.30
<b>Waste</b>	7,253.75	2.58%	850,155	0.09%	117.20
<b>Other</b>	430.96	0.15%	1,939,320	0.20%	4,500.00
<b>Exempt</b>	6,502.04	2.31%	17,155	0.00%	2.64
<b>Total</b>	<b>281,145.64</b>	<b>100.00%</b>	<b>980,893,565</b>	<b>100.00%</b>	<b>3,488.92</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	2	113,160	2	113,160	81,370
83.2 Allen	38	281,580	165	1,007,715	166	10,965,665	204	12,254,960	0
83.3 Condixmskmburgwbury	74	189,780	227	623,365	215	10,864,850	289	11,677,995	131,415
83.4 Emerson	23	78,305	171	552,330	171	9,344,215	194	9,974,850	0
83.5 Newcastle	28	212,365	140	1,012,155	142	7,736,040	170	8,960,560	7,755
83.6 Ponca	82	633,795	359	4,441,790	360	33,340,950	442	38,416,535	207,200
83.7 Rural	295	1,991,055	406	9,650,985	535	53,180,005	830	64,822,045	540,150
83.8 Wakefield	31	151,695	362	1,611,700	363	26,441,100	394	28,204,495	32,600
84 Residential Total	571	3,538,575	1,830	18,900,040	1,954	151,985,985	2,525	174,424,600	1,000,490

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	3	6,250	24	86,795	25	865,190	28	958,235	2,955
85.2	Condixmskmburgwbury	20	18,610	29	32,345	29	1,545,260	49	1,596,215	0
85.3	Emerson	9	39,790	20	69,385	20	940,575	29	1,049,750	0
85.4	Newcastle	2	4,315	30	84,345	30	528,140	32	616,800	0
85.5	Ponca	18	52,925	49	265,045	48	3,505,095	66	3,823,065	37,035
85.6	Rural	10	1,690,775	22	4,841,785	34	62,472,410	44	69,004,970	0
85.7	Rural Commercial	2	2,065	6	21,320	8	509,445	10	532,830	0
85.8	Wakefield	20	321,195	62	342,180	63	13,529,935	83	14,193,310	0
86	Commercial Total	84	2,135,925	242	5,743,200	257	83,896,050	341	91,775,175	39,990

## 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	2,163.17	31.48%	5,256,535	34.35%	2,430.01
88. 1G	2,333.50	33.96%	5,367,020	35.07%	2,299.99
89. 2G1	1,628.30	23.70%	3,305,450	21.60%	2,030.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	738.93	10.75%	1,363,360	8.91%	1,845.05
92. 3G	6.72	0.10%	11,560	0.08%	1,720.24
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,870.62	100.00%	15,303,925	100.00%	2,227.44
<b>CRP</b>					
96. 1C1	64.58	4.78%	341,310	5.68%	5,285.07
97. 1C	386.87	28.65%	1,891,800	31.48%	4,890.01
98. 2C1	108.41	8.03%	517,115	8.61%	4,769.99
99. 2C	114.85	8.50%	539,795	8.98%	4,700.00
100. 3C1	88.40	6.55%	413,280	6.88%	4,675.11
101. 3C	328.04	24.29%	1,377,780	22.93%	4,200.04
102. 4C1	31.64	2.34%	126,560	2.11%	4,000.00
103. 4C	227.61	16.86%	801,200	13.33%	3,520.06
104. Total	1,350.40	100.00%	6,008,840	100.00%	4,449.67
<b>Timber</b>					
105. 1T1	2.24	3.60%	3,805	4.68%	1,698.66
106. 1T	46.01	74.01%	61,215	75.21%	1,330.47
107. 2T1	9.08	14.61%	11,335	13.93%	1,248.35
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%	680	0.84%	1,114.75
112. 4T	4.23	6.80%	4,355	5.35%	1,029.55
113. Total	62.17	100.00%	81,390	100.00%	1,309.15
<b>Grass Total</b>					
	6,870.62	82.95%	15,303,925	71.53%	2,227.44
<b>CRP Total</b>					
	1,350.40	16.30%	6,008,840	28.09%	4,449.67
<b>Timber Total</b>					
	62.17	0.75%	81,390	0.38%	1,309.15
114. Market Area Total	8,283.19	100.00%	21,394,155	100.00%	2,582.84

## 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	7,584.95	21.62%	14,410,275	23.80%	1,899.85
88. 1G	7,110.87	20.27%	12,799,540	21.14%	1,800.00
89. 2G1	7,743.75	22.07%	13,164,315	21.75%	1,699.99
90. 2G	12,140.05	34.60%	19,424,030	32.09%	1,600.00
91. 3G1	235.21	0.67%	352,815	0.58%	1,500.00
92. 3G	3.24	0.01%	4,860	0.01%	1,500.00
93. 4G1	264.65	0.75%	381,090	0.63%	1,439.98
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	35,082.72	100.00%	60,536,925	100.00%	1,725.55
<b>CRP</b>					
96. 1C1	28.94	0.31%	123,140	0.38%	4,255.01
97. 1C	2,322.10	24.84%	9,056,170	27.82%	3,899.99
98. 2C1	270.60	2.89%	1,055,345	3.24%	3,900.02
99. 2C	53.91	0.58%	209,705	0.64%	3,889.91
100. 3C1	307.44	3.29%	1,112,940	3.42%	3,620.02
101. 3C	1,911.26	20.44%	6,718,095	20.64%	3,515.01
102. 4C1	309.52	3.31%	992,010	3.05%	3,204.99
103. 4C	4,145.47	44.34%	13,286,240	40.81%	3,205.00
104. Total	9,349.24	100.00%	32,553,645	100.00%	3,481.96
<b>Timber</b>					
105. 1T1	1,632.93	26.55%	1,637,190	30.74%	1,002.61
106. 1T	745.74	12.12%	788,055	14.80%	1,056.74
107. 2T1	1,134.09	18.44%	989,255	18.57%	872.29
108. 2T	43.81	0.71%	40,055	0.75%	914.29
109. 3T1	165.85	2.70%	114,705	2.15%	691.62
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	83.31	1.35%	67,830	1.27%	814.19
112. 4T	2,345.48	38.13%	1,689,080	31.71%	720.14
113. Total	6,151.21	100.00%	5,326,170	100.00%	865.87
<b>Grass Total</b>					
	35,082.72	69.36%	60,536,925	61.51%	1,725.55
<b>CRP Total</b>					
	9,349.24	18.48%	32,553,645	33.08%	3,481.96
<b>Timber Total</b>					
	6,151.21	12.16%	5,326,170	5.41%	865.87
114. Market Area Total	50,583.17	100.00%	98,416,740	100.00%	1,945.64

**2021 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

26 Dixon

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	160,621,705	172,992,870	12,371,165	7.70%	988,080	7.09%
02. Recreational	1,304,900	1,431,730	126,830	9.72%	12,410	8.77%
03. Ag-Homesite Land, Ag-Res Dwelling	53,220,810	58,435,360	5,214,550	9.80%	59,930	9.69%
<b>04. Total Residential (sum lines 1-3)</b>	<b>215,147,415</b>	<b>232,859,960</b>	<b>17,712,545</b>	<b>8.23%</b>	<b>1,060,420</b>	<b>7.74%</b>
05. Commercial	61,719,500	61,838,815	119,315	0.19%	39,990	0.13%
06. Industrial	29,860,325	29,936,360	76,035	0.25%	0	0.25%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>91,579,825</b>	<b>91,775,175</b>	<b>195,350</b>	<b>0.21%</b>	<b>39,990</b>	<b>0.17%</b>
08. Ag-Farmsite Land, Outbuildings	33,600,200	34,626,130	1,025,930	3.05%	814,340	0.63%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	64,040	92,040	28,000	43.72%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>33,664,240</b>	<b>34,718,170</b>	<b>1,053,930</b>	<b>3.13%</b>	<b>814,340</b>	<b>0.71%</b>
12. Irrigated	149,670,205	150,269,640	599,435	0.40%		
13. Dryland	702,643,505	708,023,555	5,380,050	0.77%		
14. Grassland	121,541,430	119,810,895	-1,730,535	-1.42%		
15. Wasteland	858,030	850,155	-7,875	-0.92%		
16. Other Agland	1,866,645	1,939,320	72,675	3.89%		
<b>17. Total Agricultural Land</b>	<b>976,579,815</b>	<b>980,893,565</b>	<b>4,313,750</b>	<b>0.44%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,316,971,295</b>	<b>1,340,246,870</b>	<b>23,275,575</b>	<b>1.77%</b>	<b>1,914,750</b>	<b>1.62%</b>

## 2021 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>
	\$130,419.60
<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>
	\$51,676.80
<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>
	\$10,200
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,200
<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>
	Clerk
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, dixon.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Office Staff & gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks, obliques and Google Earth
10.	<b>When was the aerial imagery last updated?</b>
	2014 (planning a flight in Spring, 2021)

## 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>
	gWorks
<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

## 2021 Residential Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ponca - located in the northern portion of the county along Hwy 12; county seat; K-12 school system, estimated population is 915.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - located on the southern border on Hwy 16; estimated population is 1,545; no schools</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - located south of Hwy 35 and is split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; estimated population is 902.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; estimated population is 356.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - located in the Northwestern portion of the county along Hwy 12; estimated population is 314.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the estimated population of each of these villages was less than 162.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - All parcels located throughout the county outside the city or village parameters.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ponca - located in the northern portion of the county along Hwy 12; county seat; K-12 school system, estimated population is 915.	5	Wakefield - located on the southern border on Hwy 16; estimated population is 1,545; no schools	10	Emerson - located south of Hwy 35 and is split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; estimated population is 902.	15	Allen - located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; estimated population is 356.	20	Newcastle - located in the Northwestern portion of the county along Hwy 12; estimated population is 314.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the estimated population of each of these villages was less than 162.	30	Rural - All parcels located throughout the county outside the city or village parameters.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Ponca - located in the northern portion of the county along Hwy 12; county seat; K-12 school system, estimated population is 915.																		
5	Wakefield - located on the southern border on Hwy 16; estimated population is 1,545; no schools																		
10	Emerson - located south of Hwy 35 and is split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; estimated population is 902.																		
15	Allen - located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; estimated population is 356.																		
20	Newcastle - located in the Northwestern portion of the county along Hwy 12; estimated population is 314.																		
25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the estimated population of each of these villages was less than 162.																		
30	Rural - All parcels located throughout the county outside the city or village parameters.																		
AG	Agricultural homes and outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The cost approach and sales approach are used to determine market value of residential property.																		
<b>4.</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>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																		
	No																		
<b>6.</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>7.</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.																		

8.	<b>Are there form 191 applications on file?</b>																																																	
	No																																																	
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																	
10.	Reviews the market for vacant lot sales in the same market that are similar in size and location.																																																	
	<table border="1"> <thead> <tr> <th data-bbox="203 1984 365 2068"><u>Valuation Group</u></th> <th data-bbox="365 1984 649 2068"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 1984 906 2068"><u>Date of Costing</u></th> <th data-bbox="906 1984 1177 2068"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 1984 1485 2068"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 2068 365 2100">1</td> <td data-bbox="365 2068 649 2100">2018</td> <td data-bbox="649 2068 906 2100">2018</td> <td data-bbox="906 2068 1177 2100">2020</td> <td data-bbox="1177 2068 1485 2100">2018</td> </tr> <tr> <td data-bbox="203 2131 365 2100">5</td> <td data-bbox="365 2131 649 2100">2018</td> <td data-bbox="649 2131 906 2100">2018</td> <td data-bbox="906 2131 1177 2100">2019</td> <td data-bbox="1177 2131 1485 2100">2019</td> </tr> <tr> <td data-bbox="203 2194 365 2100">10</td> <td data-bbox="365 2194 649 2100">2018</td> <td data-bbox="649 2194 906 2100">2018</td> <td data-bbox="906 2194 1177 2100">2018</td> <td data-bbox="1177 2194 1485 2100">2018</td> </tr> <tr> <td data-bbox="203 2257 365 2100">15</td> <td data-bbox="365 2257 649 2100">2018</td> <td data-bbox="649 2257 906 2100">2018</td> <td data-bbox="906 2257 1177 2100">2019</td> <td data-bbox="1177 2257 1485 2100">2019</td> </tr> <tr> <td data-bbox="203 2320 365 2100">20</td> <td data-bbox="365 2320 649 2100">2018</td> <td data-bbox="649 2320 906 2100">2018</td> <td data-bbox="906 2320 1177 2100">2020</td> <td data-bbox="1177 2320 1485 2100">2020</td> </tr> <tr> <td data-bbox="203 2383 365 2100">25</td> <td data-bbox="365 2383 649 2100">2017/2018</td> <td data-bbox="649 2383 906 2100">2017/2018</td> <td data-bbox="906 2383 1177 2100">2020</td> <td data-bbox="1177 2383 1485 2100">2020</td> </tr> <tr> <td data-bbox="203 2446 365 2100">30</td> <td data-bbox="365 2446 649 2100">2018</td> <td data-bbox="649 2446 906 2100">2018</td> <td data-bbox="906 2446 1177 2100">2020</td> <td data-bbox="1177 2446 1485 2100">2020</td> </tr> <tr> <td data-bbox="203 2509 365 2100">AG</td> <td data-bbox="365 2509 649 2100">2018</td> <td data-bbox="649 2509 906 2100">2018</td> <td data-bbox="906 2509 1177 2100">2020</td> <td data-bbox="1177 2509 1485 2100">2017</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2018	2020	2018	5	2018	2018	2019	2019	10	2018	2018	2018	2018	15	2018	2018	2019	2019	20	2018	2018	2020	2020	25	2017/2018	2017/2018	2020	2020	30	2018	2018	2020	2020	AG	2018	2018	2020	2017
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																														
1	2018	2018	2020	2018																																														
5	2018	2018	2019	2019																																														
10	2018	2018	2018	2018																																														
15	2018	2018	2019	2019																																														
20	2018	2018	2020	2020																																														
25	2017/2018	2017/2018	2020	2020																																														
30	2018	2018	2020	2020																																														
AG	2018	2018	2020	2017																																														

## 2021 Commercial Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and staff														
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ponca - county seat, one grocery store, drug store, few other retail stores</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - one grocery store, few retail. Michaels Foods is located in Wakefield and the surrounding rural area, which is a large egg processing facility that employs a large amount of people in the area.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - located on the western side of the village; little retail</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen and Newcastle - few active commercial properties</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - very minimal commercial</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ponca - county seat, one grocery store, drug store, few other retail stores	5	Wakefield - one grocery store, few retail. Michaels Foods is located in Wakefield and the surrounding rural area, which is a large egg processing facility that employs a large amount of people in the area.	10	Emerson - located on the western side of the village; little retail	15	Allen and Newcastle - few active commercial properties	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - very minimal commercial	30	Rural
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Ponca - county seat, one grocery store, drug store, few other retail stores														
5	Wakefield - one grocery store, few retail. Michaels Foods is located in Wakefield and the surrounding rural area, which is a large egg processing facility that employs a large amount of people in the area.														
10	Emerson - located on the western side of the village; little retail														
15	Allen and Newcastle - few active commercial properties														
25	Concord, Dixon, Maskell, Martinsburg and Waterbury - very minimal commercial														
30	Rural														
<b>3.</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>3a.</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>4.</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>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	No														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	We currently use front foot for commercial property. We are trying to move to the square foot method as we have few commercial sales and in failing communities street front is not important as many of the buildings sell for storage.														

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2018	2019
	5	2018	2018	2019	2019
	10	2018	2018	2018	2018
	15	2018	2018	2018	2019/2018
	25	2017	2017	2018/2019/2020	2018/2019/2020
	30	2017	2018	2018	2019

Dixon was inspected and revalued in 2018. Martinsburg and all gas stations in the county were inspected and revalued in 2019. Concord, Dixon, Maskell and Waterbury were inspected and reviewed for 2020. In 2021, Valuation Groups 15 Allen and 20 Newcastle were combined into Valuation Group 15.

## 2021 Agricultural Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Clerks										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.</td> <td style="text-align: center;">Annually</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.	Annually	2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	Annually	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.	Annually									
2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	Annually									
	N/A										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Monitor sales and review land use in each area.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Yes, currently farm sites and rural residential sites have the same values.										
<b>6.</b>	<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.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	N/A										
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>										
	No										
	<b><u>If your county has special value applications, please answer the following</u></b>										
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>										
	N/A										

<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# **AMY WATCHORN DIXON COUNTY ASSESSOR**

---

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

**PO BOX 369**

**PONCA, NE 68770**

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

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

## **DIXON COUNTY 2020 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, 2020.

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

In 2020 Dixon County has a total of 6,311 parcels 623 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 199 Homesteads Applications were accepted. Dixon County's total valuation for 2020 is 1,391,233,057.

### **BUDGET**

2020 General Budget = \$ 130,419.60

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

2020 Reappraisal Budget = \$51,676.80

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

### **RESPONSIBILITES**

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

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

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that are sent out, we send a flyer for land sales and residential and rural homes and commercial properties which have sold. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few 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. The CAMA pricing currently is being updated to 6-/2018. Allen and Wakefield will be reviewed in 2019 revalued for 2020. We updated the pricing starting with Ponca and Martinsburg. We received a GIS grant and our website is up and running. We did reappraisals in Waterbury, Concord, Dixon & Maskell 2017, drawing them in the computer, repricing and putting value on in 2018. Ponca and Martinsburg are were completed for 2019 due to market increases for 2019. Allen one story 1990 & newer were done for 2018. Emerson was reappraised for 2018 and put on in 2018. Newcastle small older homes were lowered for 2018 based on the current market. Wakefield will be done in 2019 put on in 2020. We reviewed Area 1 for 2016 to be put on in 2017. Area 2 was reviewed in 2017 and put new pricing put on for 2018. All rural homes, Allen, Ponca, Martinsburg and Newcastle were done for 2018 put on in 2019. Ponca Ranch style were raised again and for 2021 all of Ponca will be increased again. Newcastle and the rural will also see increases for 2021 due to the market. We also are seeing the residential market in Dixon County have a drastic uptick in the last year. Houses in town had not been moving very quickly and were selling about the same as their assessed value. This last year has 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. The more expensive properties are the only things we are seeing sitting at this time, especially if the seller isn't willing to do any negotiating.

2020 – Allen & Wakefield don using 2018 pricing Ponca ranches  
2020- Review Concord, Dixon, Maskell,  
2021- Review Waterbury, Martinsburg  
2022 – Newcastle & Ponca

## **COMMERCIAL**

A complete reappraisal of commercial properties will be completed in 2019 for Allen & Wakefield using a CAMA pricing of 2018 by the Assessor's office staff. Ponca and rural commercial were done again for 2019 due to sales. Martinsburg was done for 2015. Dixon Village, Allen brick buildings commercial were done for 2018 new pricing and depreciation as were the bars in the all the small towns. Commercial business in Allen and Wakefield were reappraised for 2020. 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.

2020 – Allen gas station, Wakefield gas station revalued, ponca gas station updated  
Allen – metal buildings, bricks done 2017  
Wakefield all commercial repriced  
1 rural on hwy done biggest building we have

2020 – Review of Concord, Maskell & Waterbury  
2021 – Review Sales  
2022-Review Sales

## **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. We also will be reviewing the changes caused by the soil conversion.

2020 - Monitor market by LCG  
2021 - Monitor market by LCG  
2022- 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 will be getting Eagle View flights for 2021. A GIS system for the county was purchased in late 2004. 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