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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DIXON COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

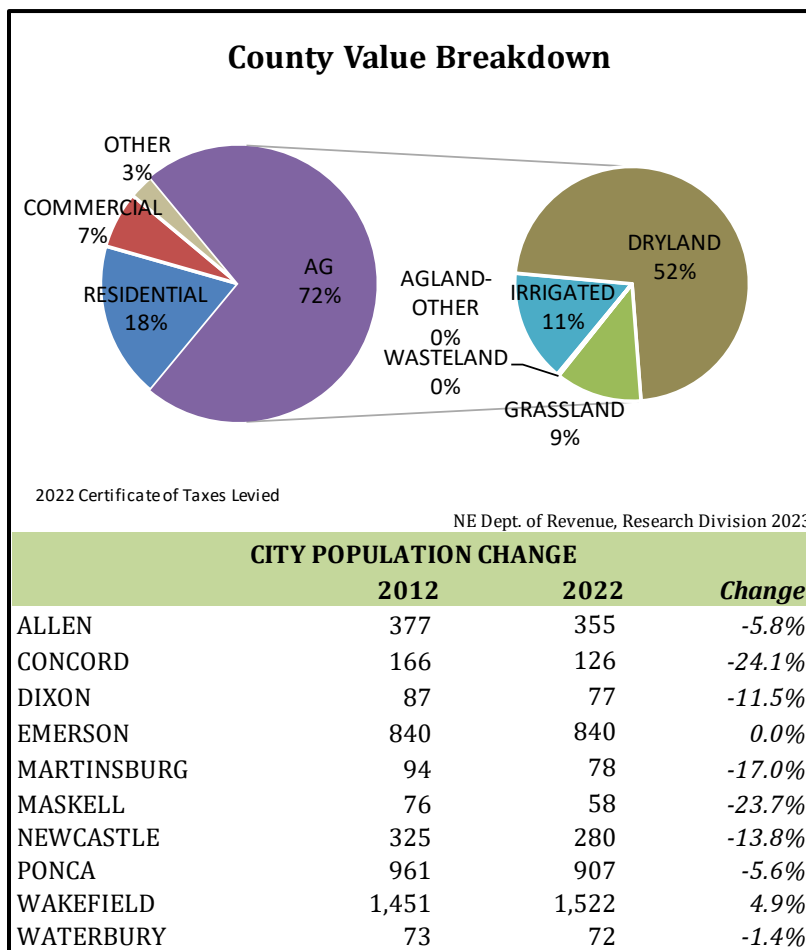
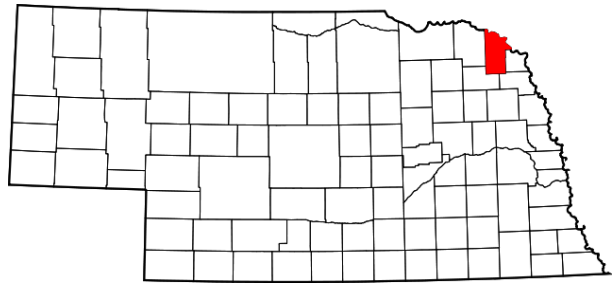
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 476 square miles, Dixon County has 5,545 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2010 U.S. Census. Reports indicate that 77% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$105,263 (2022 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 114 employer establishments with total employment of 1,120, a 4% decrease since 2019.

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).

2023 Residential Correlation for Dixon County

Assessment Actions

A full inspection and review was completed for Allen, Ponca, and Wakefield which included updating pictures and property record cards. Costing and depreciation were updated in Allen, Ponca, Wakefield, and the rural residential area. Pickup work was completed in all residential areas.

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 review of sales qualifications indicated that the county assessor qualifies sales at a rate above the state average residential sales. Review of the qualified and non-qualified roster supports that the county assessor has qualified sales without a bias.

There are seven valuation groups in Dixon County that mirror general economic areas and market influences in the county, and all have a sufficient number of sales for analysis. The county assessor is current on the six-year inspection and review cycle. Lot value studies range from 2019 to 2022. Costing and depreciations tables range from 2017 to 2022.

The Dixon County assessor has a written valuation methodology on file.

Description of Analysis

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

Valuation Group	Description
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 148 qualified sales representing all valuations groups. Review of the overall statistics show all three measures of central tendency are within the acceptable range. The COD is within the acceptable range for rural communities while the PRD is

2023 Residential Correlation for Dixon County

elevated. The sale price stratum does not reflect an organized pattern of regressivity, removal of the low dollar sales brings the PRD into the acceptable range recommended by the IAAO.

Further review of the valuations groups indicates that all medians are within the acceptable range.

A review of the sold parcels compared to the change in the 2023 County Abstract of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are 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	35	97.73	96.40	91.62	12.71	105.22
5	34	98.47	101.15	97.13	12.90	104.14
10	11	98.22	100.41	95.78	13.65	104.83
15	12	93.64	92.04	88.37	09.01	104.15
20	12	97.91	87.97	80.41	15.93	109.40
25	32	98.16	109.38	102.13	38.03	107.10
30	12	94.55	94.53	94.49	12.04	100.04
<u>ALL</u>	148	97.33	99.41	93.77	18.40	106.01

Level of Value

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

2023 Commercial Correlation for Dixon County

Assessment Actions

A full inspection and review including updated pictures and property record cards and updated costing and depreciation was completed for Ponca and Wakefield. An inspection and review was done in Allen, lots were revalued but improvements did not need to be adjusted. Pick-up work was completed for entire commercial class.

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 review indicates that a higher percent of sales were used than the state average percentage of sales. A review of the qualified and non-qualified sales shows that all available arm's-length sales have been utilized.

There are six valuation groups in Dixon County which mirror the county assessor locations with the exception that Valuation Group 15 combines the county assessor locations of Allen and Newcastle and Valuation Group 25 is a combination of several small villages. The six-year inspection and review cycle is current. The lot study for the commercial class ranges from 2018 to 2022 and are all now valued using the square foot method. Costing and depreciation range from 2018 to 2022.

Description of Analysis

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

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

Review of the sample shows 18 qualified sales representing five of the six valuation groups. All three measures of central tendency are within the acceptable range for the overall statistics. The COD is within the acceptable range recommended by the IAAO while the PRD is only slightly elevated.

2023 Commercial Correlation for Dixon County

Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are therefore 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	93.53	96.34	97.36	09.98	98.95
5	5	98.83	105.18	100.95	22.95	104.19
10	1	93.93	93.93	93.93	00.00	100.00
15	4	89.60	86.41	59.69	32.78	144.76
25	2	88.57	88.57	76.63	16.83	115.58
<u> ALL </u>	18	94.44	95.59	91.91	18.92	104.00

Level of Value

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

2023 Agricultural Correlation for Dixon County

Assessment Actions

For the agricultural class in Market Area 1, irrigated values increased approximately 20%, dryland values increased approximately 20-27%, grassland values increased approximately 15% and waste increased approximately 20%. In Market Area 2, all three subclasses increased approximately 15% and timber increased approximately 25%. Depreciation and costing tables were updated to 2022 for farm homes and agricultural outbuildings.

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.

A review of sales qualifications indicated that a higher percentage of sales are used than the state average percentage and all arm's-length sales available are being used.

Dixon County has two agricultural market areas identified. Market Area 1 is the southern part of the county, while Market Area 2 is the northern part which is bordered on the north by the Missouri River. The county reviews three or four townships each year and is current on the six-year inspection and review cycle.

Agricultural homes, outbuildings and home sites are valued the same as rural residential. Costing and depreciation are both 2022. Parcels under 20 acres are classified as rural residential. Recreational land is consistently found along the river and consists of small mobile home parks. Intensive use has been identified and is valued at \$4,500 per acre.

Description of Analysis

The agricultural statistical sample includes 59 qualified sales. All three measures of central tendency are within the acceptable range. The two market areas each have a sufficient number of sales and all are within the acceptable range. In reviewing the 80% Majority Land Use (MLU) substrata only dryland has a sufficient sample of sales and is within the acceptable range in both market areas. When reviewing the irrigated land, dryland and grassland in all areas compared to the surrounding counties indicates that the Dixon County values are comparable with surrounding counties.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Dixon County has a school bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the Appendix of this report but contains a small sample of sales. Based on the review of the statistics and the reduced values reported by the Dixon County Assessor, the statutory 50% level of value has been achieved.

2023 Agricultural Correlation for Dixon County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Dixon County complies with generally accepted mass appraisal techniques

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	61.49	63.54	52.00	25.32	122.19
1	1	68.19	68.19	68.19	00.00	100.00
2	5	54.79	62.61	50.28	29.20	124.52
<u>Dry</u>						
County	40	70.53	71.54	66.75	18.16	107.18
1	14	69.52	73.29	69.90	16.63	104.85
2	26	71.81	70.59	65.02	18.67	108.57
<u>Grass</u>						
County	3	113.44	91.97	102.84	21.72	89.43
2	3	113.44	91.97	102.84	21.72	89.43
<u>ALL</u>	59	70.96	72.98	68.68	24.20	106.26

Level of Value

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

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

A review of agricultural land value in Dixon County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dixon County is 50%.

2023 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
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	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, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary

for Dixon County

Residential Real Property - Current

Number of Sales	148	Median	97.33
Total Sales Price	\$16,950,515	Mean	99.41
Total Adj. Sales Price	\$16,950,515	Wgt. Mean	93.77
Total Assessed Value	\$15,894,340	Average Assessed Value of the Base	\$88,676
Avg. Adj. Sales Price	\$114,531	Avg. Assessed Value	\$107,394

Confidence Interval - Current

95% Median C.I	94.42 to 99.40
95% Wgt. Mean C.I	90.07 to 97.47
95% Mean C.I	94.41 to 104.41
% of Value of the Class of all Real Property Value in the County	13.97
% of Records Sold in the Study Period	5.77
% of Value Sold in the Study Period	6.99

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	170	97	96.60
2021	138	96	96.23
2020	132	95	95.40
2019	140	96	96.41

2023 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	18	Median	94.44
Total Sales Price	\$1,300,685	Mean	95.59
Total Adj. Sales Price	\$1,300,685	Wgt. Mean	91.91
Total Assessed Value	\$1,195,415	Average Assessed Value of the Base	\$280,418
Avg. Adj. Sales Price	\$72,260	Avg. Assessed Value	\$66,412

Confidence Interval - Current

95% Median C.I	80.29 to 98.90
95% Wgt. Mean C.I	75.52 to 108.29
95% Mean C.I	81.41 to 109.77
% of Value of the Class of all Real Property Value in the County	5.82
% of Records Sold in the Study Period	5.33
% of Value Sold in the Study Period	1.26

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	24	100	91.71
2021	24	94	93.79
2020	23	100	92.63
2019	23	100	94.36

26 Dixon
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 148
 Total Sales Price : 16,950,515
 Total Adj. Sales Price : 16,950,515
 Total Assessed Value : 15,894,340
 Avg. Adj. Sales Price : 114,531
 Avg. Assessed Value : 107,394

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 99
 COD : 18.40
 PRD : 106.01

COV : 31.20
 STD : 31.02
 Avg. Abs. Dev : 17.91
 MAX Sales Ratio : 300.75
 MIN Sales Ratio : 26.74

95% Median C.I. : 94.42 to 99.40
 95% Wgt. Mean C.I. : 90.07 to 97.47
 95% Mean C.I. : 94.41 to 104.41

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	12	99.75	105.47	101.65	10.52	103.76	74.71	165.67	98.67 to 112.01	94,375	95,928
01-JAN-21 To 31-MAR-21	18	99.89	103.74	102.17	12.65	101.54	73.02	128.20	93.91 to 113.53	74,319	75,934
01-APR-21 To 30-JUN-21	24	98.82	98.65	96.71	14.85	102.01	63.84	154.00	92.73 to 105.00	151,345	146,371
01-JUL-21 To 30-SEP-21	28	98.88	112.15	96.00	26.63	116.82	63.52	300.75	93.39 to 107.85	101,018	96,974
01-OCT-21 To 31-DEC-21	21	96.31	89.89	92.39	17.56	97.29	26.74	138.98	80.93 to 103.58	107,790	99,588
01-JAN-22 To 31-MAR-22	15	93.70	101.73	89.61	23.74	113.53	60.48	172.67	81.14 to 104.51	129,139	115,724
01-APR-22 To 30-JUN-22	17	83.70	85.86	87.56	15.42	98.06	52.87	118.58	77.67 to 95.71	137,576	120,467
01-JUL-22 To 30-SEP-22	13	94.42	92.15	86.02	16.03	107.13	51.74	150.08	76.31 to 101.05	113,846	97,927
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	82	99.43	105.38	97.93	17.71	107.61	63.52	300.75	98.09 to 102.03	108,915	106,660
01-OCT-21 To 30-SEP-22	66	92.61	91.99	89.14	18.53	103.20	26.74	172.67	83.98 to 96.65	121,507	108,306
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	91	98.77	101.79	96.27	18.68	105.73	26.74	300.75	95.27 to 102.03	110,573	106,444
<u>ALL</u>	148	97.33	99.41	93.77	18.40	106.01	26.74	300.75	94.42 to 99.40	114,531	107,394

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	35	97.73	96.40	91.62	12.71	105.22	51.74	138.98	92.38 to 100.77	166,643	152,681
5	34	98.47	101.15	97.13	12.90	104.14	68.91	150.08	93.91 to 104.51	107,822	104,731
10	11	98.22	100.41	95.78	13.65	104.83	74.71	159.35	83.17 to 105.89	60,303	57,760
15	12	93.64	92.04	88.37	09.01	104.15	71.03	107.85	84.40 to 101.56	109,986	97,192
20	12	97.91	87.97	80.41	15.93	109.40	55.23	117.47	63.73 to 100.89	76,033	61,138
25	32	98.16	109.38	102.13	38.03	107.10	26.74	300.75	80.93 to 118.58	60,906	62,204
30	12	94.55	94.53	94.49	12.04	100.04	70.39	120.41	78.40 to 106.75	217,292	205,317
<u>ALL</u>	148	97.33	99.41	93.77	18.40	106.01	26.74	300.75	94.42 to 99.40	114,531	107,394

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	148	97.33	99.41	93.77	18.40	106.01	26.74	300.75	94.42 to 99.40	114,531	107,394
06											
07											
<u>ALL</u>	148	97.33	99.41	93.77	18.40	106.01	26.74	300.75	94.42 to 99.40	114,531	107,394

26 Dixon
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 148
 Total Sales Price : 16,950,515
 Total Adj. Sales Price : 16,950,515
 Total Assessed Value : 15,894,340
 Avg. Adj. Sales Price : 114,531
 Avg. Assessed Value : 107,394

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 99
 COD : 18.40
 PRD : 106.01

COV : 31.20
 STD : 31.02
 Avg. Abs. Dev : 17.91
 MAX Sales Ratio : 300.75
 MIN Sales Ratio : 26.74

95% Median C.I. : 94.42 to 99.40
 95% Wgt. Mean C.I. : 90.07 to 97.47
 95% Mean C.I. : 94.41 to 104.41

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	172.67	172.67	172.67	00.00	100.00	172.67	172.67	N/A	3,000	5,180
Less Than 15,000	4	166.01	178.99	166.59	34.78	107.44	83.17	300.75	N/A	7,000	11,661
Less Than 30,000	10	116.78	145.65	138.02	50.46	105.53	80.93	300.75	83.17 to 258.71	15,629	21,572
Ranges Excl. Low \$											
Greater Than 4,999	147	96.92	98.91	93.76	18.08	105.49	26.74	300.75	94.42 to 99.29	115,289	108,090
Greater Than 14,999	144	96.86	97.20	93.65	16.46	103.79	26.74	258.71	93.95 to 99.29	117,517	110,053
Greater Than 29,999	138	96.86	96.06	93.36	15.35	102.89	26.74	165.67	93.95 to 99.29	121,697	113,613
Incremental Ranges											
0 TO 4,999	1	172.67	172.67	172.67	00.00	100.00	172.67	172.67	N/A	3,000	5,180
5,000 TO 14,999	3	159.35	181.09	165.86	45.52	109.18	83.17	300.75	N/A	8,333	13,822
15,000 TO 29,999	6	93.08	123.42	131.79	43.69	93.65	80.93	258.71	80.93 to 258.71	21,382	28,178
30,000 TO 59,999	31	101.56	101.95	100.36	21.76	101.58	26.74	165.67	96.65 to 109.56	42,225	42,377
60,000 TO 99,999	40	100.06	101.45	100.84	10.56	100.60	66.63	147.65	98.22 to 104.54	78,348	79,010
100,000 TO 149,999	29	92.68	87.79	87.58	12.86	100.24	51.74	112.27	77.76 to 97.80	123,566	108,213
150,000 TO 249,999	23	91.92	90.84	91.47	13.23	99.31	63.52	120.41	82.54 to 97.73	183,061	167,450
250,000 TO 499,999	14	93.31	94.55	94.32	14.68	100.24	63.84	154.00	77.67 to 100.03	288,036	271,670
500,000 TO 999,999	1	78.40	78.40	78.40	00.00	100.00	78.40	78.40	N/A	525,000	411,615
1,000,000 +											
ALL	148	97.33	99.41	93.77	18.40	106.01	26.74	300.75	94.42 to 99.40	114,531	107,394

26 Dixon
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 18
Total Sales Price : 1,300,685
Total Adj. Sales Price : 1,300,685
Total Assessed Value : 1,195,415
Avg. Adj. Sales Price : 72,260
Avg. Assessed Value : 66,412

MEDIAN : 94
WGT. MEAN : 92
MEAN : 96
COD : 18.92
PRD : 104.00

COV : 29.83
STD : 28.51
Avg. Abs. Dev : 17.87
MAX Sales Ratio : 171.36
MIN Sales Ratio : 33.78

95% Median C.I. : 80.29 to 98.90
95% Wgt. Mean C.I. : 75.52 to 108.29
95% Mean C.I. : 81.41 to 109.77

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	3	98.90	110.14	110.83	11.39	99.38	98.87	132.65	N/A	18,830	20,870
01-OCT-20 To 31-DEC-20	2	57.04	57.04	45.83	40.78	124.46	33.78	80.29	N/A	67,500	30,938
01-JAN-21 To 31-MAR-21	1	73.66	73.66	73.66	00.00	100.00	73.66	73.66	N/A	65,000	47,880
01-APR-21 To 30-JUN-21	1	76.95	76.95	76.95	00.00	100.00	76.95	76.95	N/A	28,000	21,545
01-JUL-21 To 30-SEP-21	2	86.26	86.26	70.62	19.96	122.15	69.04	103.47	N/A	78,598	55,505
01-OCT-21 To 31-DEC-21	6	95.48	107.54	105.47	15.22	101.96	91.95	171.36	91.95 to 171.36	88,167	92,985
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	2	106.92	106.92	111.33	17.90	96.04	87.78	126.05	N/A	65,000	72,365
01-JUL-22 To 30-SEP-22	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	3	98.90	110.14	110.83	11.39	99.38	98.87	132.65	N/A	18,830	20,870
01-OCT-20 To 30-SEP-21	6	75.31	72.87	62.91	18.64	115.83	33.78	103.47	33.78 to 103.47	64,199	40,385
01-OCT-21 To 30-SEP-22	9	94.94	105.89	103.67	14.80	102.14	87.78	171.36	91.95 to 126.05	95,444	98,944
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	5	98.87	88.90	65.01	23.77	136.75	33.78	132.65	N/A	38,298	24,897
01-JAN-21 To 31-DEC-21	10	93.53	96.83	94.76	17.20	102.18	69.04	171.36	73.66 to 103.47	77,920	73,835
<u>ALL</u>	18	94.44	95.59	91.91	18.92	104.00	33.78	171.36	80.29 to 98.90	72,260	66,412

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	93.53	96.34	97.36	09.98	98.95	76.95	126.05	76.95 to 126.05	82,333	80,158
5	5	98.83	105.18	100.95	22.95	104.19	69.04	171.36	N/A	73,800	74,501
10	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855
15	4	89.60	86.41	59.69	32.78	144.76	33.78	132.65	N/A	41,373	24,695
25	2	88.57	88.57	76.63	16.83	115.58	73.66	103.47	N/A	36,098	27,663
<u>ALL</u>	18	94.44	95.59	91.91	18.92	104.00	33.78	171.36	80.29 to 98.90	72,260	66,412

26 Dixon
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 18
 Total Sales Price : 1,300,685
 Total Adj. Sales Price : 1,300,685
 Total Assessed Value : 1,195,415
 Avg. Adj. Sales Price : 72,260
 Avg. Assessed Value : 66,412

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 96
 COD : 18.92
 PRD : 104.00

COV : 29.83
 STD : 28.51
 Avg. Abs. Dev : 17.87
 MAX Sales Ratio : 171.36
 MIN Sales Ratio : 33.78

95% Median C.I. : 80.29 to 98.90
 95% Wgt. Mean C.I. : 75.52 to 108.29
 95% Mean C.I. : 81.41 to 109.77

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	73.66	73.66	73.66	00.00	100.00	73.66	73.66	N/A	65,000	47,880
03	17	94.94	96.88	92.87	18.61	104.32	33.78	171.36	80.29 to 103.47	72,687	67,502
04											
<u>ALL</u>	<u>18</u>	<u>94.44</u>	<u>95.59</u>	<u>91.91</u>	<u>18.92</u>	<u>104.00</u>	<u>33.78</u>	<u>171.36</u>	<u>80.29 to 98.90</u>	<u>72,260</u>	<u>66,412</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	2	101.19	101.19	100.76	02.26	100.43	98.90	103.47	N/A	8,843	8,910
Less Than 30,000	6	98.89	100.96	98.81	10.83	102.18	76.95	132.65	76.95 to 132.65	19,614	19,381
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	94.44	95.59	91.91	18.92	104.00	33.78	171.36	80.29 to 98.90	72,260	66,412
Greater Than 14,999	16	93.03	94.89	91.78	20.63	103.39	33.78	171.36	76.95 to 98.87	80,188	73,600
Greater Than 29,999	12	92.04	92.90	91.22	21.89	101.84	33.78	171.36	73.66 to 98.83	98,583	89,928
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	101.19	101.19	100.76	02.26	100.43	98.90	103.47	N/A	8,843	8,910
15,000 TO 29,999	4	96.91	100.85	98.47	15.39	102.42	76.95	132.65	N/A	25,000	24,616
30,000 TO 59,999	3	87.78	86.67	87.55	04.43	98.99	80.29	91.95	N/A	46,667	40,855
60,000 TO 99,999	5	98.83	113.18	116.57	25.85	97.09	73.66	171.36	N/A	69,600	81,135
100,000 TO 149,999	1	33.78	33.78	33.78	00.00	100.00	33.78	33.78	N/A	100,000	33,775
150,000 TO 249,999	3	92.12	85.03	86.91	09.01	97.84	69.04	93.93	N/A	198,333	172,372
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>18</u>	<u>94.44</u>	<u>95.59</u>	<u>91.91</u>	<u>18.92</u>	<u>104.00</u>	<u>33.78</u>	<u>171.36</u>	<u>80.29 to 98.90</u>	<u>72,260</u>	<u>66,412</u>

26 Dixon
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 18
 Total Sales Price : 1,300,685
 Total Adj. Sales Price : 1,300,685
 Total Assessed Value : 1,195,415
 Avg. Adj. Sales Price : 72,260
 Avg. Assessed Value : 66,412

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 96
 COD : 18.92
 PRD : 104.00

COV : 29.83
 STD : 28.51
 Avg. Abs. Dev : 17.87
 MAX Sales Ratio : 171.36
 MIN Sales Ratio : 33.78

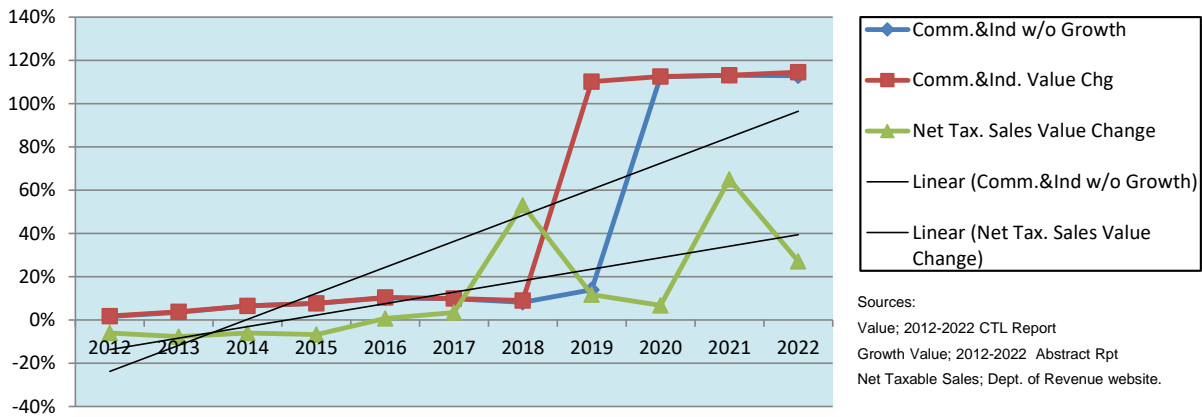
95% Median C.I. : 80.29 to 98.90
 95% Wgt. Mean C.I. : 75.52 to 108.29
 95% Mean C.I. : 81.41 to 109.77

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	2	71.35	71.35	70.44	03.24	101.29	69.04	73.66	N/A	107,500	75,723
325	1	87.78	87.78	87.78	00.00	100.00	87.78	87.78	N/A	50,000	43,890
344	1	96.02	96.02	96.02	00.00	100.00	96.02	96.02	N/A	60,000	57,610
350	1	126.05	126.05	126.05	00.00	100.00	126.05	126.05	N/A	80,000	100,840
353	1	98.90	98.90	98.90	00.00	100.00	98.90	98.90	N/A	10,490	10,375
384	3	98.83	107.81	100.99	13.73	106.75	91.95	132.65	N/A	46,000	46,455
406	2	91.88	91.88	84.24	12.61	109.07	80.29	103.47	N/A	21,098	17,773
421	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855
434	1	94.94	94.94	94.94	00.00	100.00	94.94	94.94	N/A	26,000	24,685
499	1	98.87	98.87	98.87	00.00	100.00	98.87	98.87	N/A	26,000	25,705
528	2	55.37	55.37	43.22	38.99	128.11	33.78	76.95	N/A	64,000	27,660
544	1	92.12	92.12	92.12	00.00	100.00	92.12	92.12	N/A	245,000	225,695
FUB	1	171.36	171.36	171.36	00.00	100.00	171.36	171.36	N/A	80,000	137,085
<u>ALL</u>	<u>18</u>	94.44	95.59	91.91	18.92	104.00	33.78	171.36	80.29 to 98.90	72,260	66,412

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 43,083,420	\$ 996,830	2.31%	\$ 42,086,590		\$ 13,348,587	
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%
2021	\$ 91,846,960	\$ 39,990	0.04%	\$ 91,806,970	0.25%	\$ 22,025,660	54.52%
2022	\$ 92,431,920	\$ 711,245	0.77%	\$ 91,720,675	-0.14%	\$ 16,971,652	-22.95%
Ann %chg	7.74%			Average	1.19%	3.07%	4.73%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	1.60%	1.83%	-6.02%
2013	3.58%	3.73%	-7.69%
2014	6.47%	6.47%	-6.09%
2015	7.63%	7.63%	-6.74%
2016	10.21%	10.39%	0.71%
2017	9.86%	9.90%	3.46%
2018	8.15%	9.04%	53.00%
2019	13.97%	110.18%	11.73%
2020	112.39%	112.56%	6.79%
2021	113.09%	113.18%	65.00%
2022	112.89%	114.54%	27.14%

County Number	26
County Name	Dixon

26 Dixon
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 59
 Total Sales Price : 63,813,887
 Total Adj. Sales Price : 63,813,887
 Total Assessed Value : 43,824,350
 Avg. Adj. Sales Price : 1,081,591
 Avg. Assessed Value : 742,786

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 73
 COD : 24.20
 PRD : 106.26

COV : 32.12
 STD : 23.44
 Avg. Abs. Dev : 17.17
 MAX Sales Ratio : 138.46
 MIN Sales Ratio : 16.62

95% Median C.I. : 62.66 to 76.55
 95% Wgt. Mean C.I. : 59.90 to 77.45
 95% Mean C.I. : 67.00 to 78.96

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	5	77.76	82.15	75.94	15.28	108.18	67.83	109.68	N/A	632,343	480,215	
01-JAN-20 To 31-MAR-20	3	92.33	107.58	108.42	16.80	99.23	91.94	138.46	N/A	995,333	1,079,172	
01-APR-20 To 30-JUN-20	6	81.26	89.68	85.61	15.81	104.75	68.19	137.03	68.19 to 137.03	618,965	529,883	
01-JUL-20 To 30-SEP-20	3	92.90	100.36	100.77	10.12	99.59	90.00	118.19	N/A	576,000	580,427	
01-OCT-20 To 31-DEC-20	3	61.17	65.76	63.52	10.28	103.53	58.62	77.48	N/A	1,230,017	781,248	
01-JAN-21 To 31-MAR-21	5	74.41	81.68	74.29	12.19	109.95	71.66	113.44	N/A	495,241	367,901	
01-APR-21 To 30-JUN-21	2	74.12	74.12	76.02	12.48	97.50	64.87	83.36	N/A	825,040	627,220	
01-JUL-21 To 30-SEP-21	8	73.32	75.78	67.46	18.77	112.33	58.94	121.80	58.94 to 121.80	1,142,862	770,927	
01-OCT-21 To 31-DEC-21	9	53.93	57.80	54.74	15.04	105.59	43.36	71.89	49.30 to 70.96	1,413,114	773,494	
01-JAN-22 To 31-MAR-22	13	56.98	58.67	66.42	25.45	88.33	16.62	110.53	46.08 to 71.93	1,630,863	1,083,182	
01-APR-22 To 30-JUN-22	1	46.08	46.08	46.08	00.00	100.00	46.08	46.08	N/A	1,180,823	544,170	
01-JUL-22 To 30-SEP-22	1	44.28	44.28	44.28	00.00	100.00	44.28	44.28	N/A	165,080	73,100	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	17	89.19	92.51	91.11	16.99	101.54	67.83	138.46	77.76 to 109.68	681,735	621,128	
01-OCT-20 To 30-SEP-21	18	73.53	75.56	68.43	15.56	110.42	58.62	121.80	61.17 to 79.90	942,180	644,728	
01-OCT-21 To 30-SEP-22	24	54.36	57.22	61.42	21.74	93.16	16.62	110.53	47.14 to 67.19	1,469,381	902,503	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	15	89.19	90.61	86.66	18.81	104.56	58.62	138.46	77.48 to 92.90	807,856	700,123	
01-JAN-21 To 31-DEC-21	24	70.53	70.13	62.43	17.86	112.33	43.36	121.80	59.44 to 76.24	1,082,800	675,950	
<u>ALL</u>	59	70.96	72.98	68.68	24.20	106.26	16.62	138.46	62.66 to 76.55	1,081,591	742,786	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	16	69.52	76.95	71.95	20.74	106.95	48.25	137.03	62.66 to 91.94	960,653	691,192	
2	43	71.66	71.51	67.64	25.30	105.72	16.62	138.46	59.44 to 77.76	1,126,592	761,983	
<u>ALL</u>	59	70.96	72.98	68.68	24.20	106.26	16.62	138.46	62.66 to 76.55	1,081,591	742,786	

26 Dixon
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 59
 Total Sales Price : 63,813,887
 Total Adj. Sales Price : 63,813,887
 Total Assessed Value : 43,824,350
 Avg. Adj. Sales Price : 1,081,591
 Avg. Assessed Value : 742,786

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 73
 COD : 24.20
 PRD : 106.26

COV : 32.12
 STD : 23.44
 Avg. Abs. Dev : 17.17
 MAX Sales Ratio : 138.46
 MIN Sales Ratio : 16.62

95% Median C.I. : 62.66 to 76.55
 95% Wgt. Mean C.I. : 59.90 to 77.45
 95% Mean C.I. : 67.00 to 78.96

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	25	71.93	74.50	70.52	15.90	105.64	47.14	121.80	67.20 to 81.14	947,170	667,989
1	10	71.01	74.85	73.93	11.25	101.24	60.24	92.33	67.19 to 91.94	987,396	729,966
2	15	76.55	74.27	68.09	17.54	109.08	47.14	121.80	59.64 to 81.37	920,353	626,671
_____Grass_____											
County	2	81.24	81.24	101.77	45.49	79.83	44.28	118.19	N/A	371,540	378,105
2	2	81.24	81.24	101.77	45.49	79.83	44.28	118.19	N/A	371,540	378,105
_____ALL_____	59	70.96	72.98	68.68	24.20	106.26	16.62	138.46	62.66 to 76.55	1,081,591	742,786

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	6	61.49	63.54	52.00	25.32	122.19	43.36	92.90	43.36 to 92.90	2,056,250	1,069,216
1	1	68.19	68.19	68.19	00.00	100.00	68.19	68.19	N/A	1,182,090	806,075
2	5	54.79	62.61	50.28	29.20	124.52	43.36	92.90	N/A	2,231,082	1,121,844
_____Dry_____											
County	40	70.53	71.54	66.75	18.16	107.18	46.08	121.80	62.66 to 77.48	964,562	643,873
1	14	69.52	73.29	69.90	16.63	104.85	48.25	109.68	60.24 to 91.94	977,739	683,418
2	26	71.81	70.59	65.02	18.67	108.57	46.08	121.80	59.44 to 79.90	957,466	622,580
_____Grass_____											
County	3	113.44	91.97	102.84	21.72	89.43	44.28	118.19	N/A	272,895	280,658
2	3	113.44	91.97	102.84	21.72	89.43	44.28	118.19	N/A	272,895	280,658
_____ALL_____	59	70.96	72.98	68.68	24.20	106.26	16.62	138.46	62.66 to 76.55	1,081,591	742,786

Dixon County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	6,780	6,540	6,210	6,010	6,000	5,400	5,075	4,870	5,858
Cedar	2	6,600	6,600	6,490	6,490	6,275	6,275	5,625	5,625	6,003
Wayne	1	7,000	7,000	6,840	6,610	6,200	6,000	5,670	5,400	6,125
Thurston	1	6,060	6,060	5,850	5,850	5,650	5,650	4,750	4,350	5,577
Dixon	2	6,080	5,970	5,670	5,485	5,100	4,730	4,635	4,445	5,165
Dixon	2	6,080	5,970	5,670	5,485	5,100	4,730	4,635	4,445	5,165
Cedar	1	5,785	5,785	5,725	5,725	5,135	5,135	4,675	4,675	5,236
Dakota	1	6,600	n/a	6,380	5,950	n/a	5,685	5,680	5,545	6,297

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	6,660	6,420	6,010	5,920	5,890	5,600	5,040	4,620	5,713
Cedar	2	5,675	5,675	5,479	5,480	5,450	5,449	4,500	4,499	5,313
Wayne	1	7,000	7,000	6,840	6,610	6,200	5,900	5,300	5,000	6,263
Thurston	1	5,550	5,450	5,150	5,050	4,850	4,750	3,600	3,500	4,766
Dixon	2	4,895	4,485	4,485	4,475	4,165	4,040	3,685	3,685	4,082
Dixon	2	4,895	4,485	4,485	4,475	4,165	4,040	3,685	3,685	4,082
Cedar	1	4,984	4,985	4,945	4,945	4,934	4,935	4,055	4,055	4,628
Dakota	1	5,860	5,450	5,765	n/a	5,280	4,435	4,260	4,180	5,641

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2,795	2,645	2,335	n/a	2,120	1,980	n/a	n/a	2,562
Cedar	2	2,639	2,640	2,405	2,405	2,185	2,185	1,950	n/a	2,535
Wayne	1	2,615	2,495	2,315	2,180	1,965	n/a	n/a	n/a	2,475
Thurston	1	1,900	1,900	1,800	1,800	1,700	n/a	1,500	n/a	1,872
Dixon	2	2,185	2,070	1,955	1,840	1,725	1,725	1,655	1,525	1,983
Dixon	2	2,185	2,070	1,955	1,840	1,725	1,725	1,655	1,525	1,983
Cedar	1	2,641	2,640	2,406	2,408	2,185	2,187	1,950	1,950	2,450
Dakota	1	2,145	2,145	2,145	2,145	n/a	n/a	n/a	n/a	2,145

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	5,779	1,506	93
Cedar	2	1,950	1,111	600
Wayne	1	4,161	n/a	100
Thurston	1	n/a	500	85
Dixon	2	4,010	1,097	121
Dixon	2	4,010	1,097	121
Cedar	1	1,947	1,067	601
Dakota	1	n/a	682	240

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	1	Median :	40	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	1,462,500	Wgt. Mean :	40	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,462,500	Mean :	40	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	587,353						
Avg. Adj. Sales Price :	1,462,500	COD :	00.00	MAX Sales Ratio :	40.16		
Avg. Assessed Value :	587,353	PRD :	100.00	MIN Sales Ratio :	40.16		

Printed : 03/24/2023

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020											
10/01/2020 To 09/30/2021											
10/01/2021 To 09/30/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020											
01/01/2021 To 12/31/2021											
<u>ALL</u>											
10/01/2019 To 09/30/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	1	Median :	40	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	1,462,500	Wgt. Mean :	40	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,462,500	Mean :	40	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	587,353						
Avg. Adj. Sales Price :	1,462,500	COD :	00.00	MAX Sales Ratio :	40.16		
Avg. Assessed Value :	587,353	PRD :	100.00	MIN Sales Ratio :	40.16		

Printed : 03/24/2023

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
_____ALL_____											
10/01/2019 To 09/30/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140008											
140054											
140101											
260001											
260024											
260070											
260561											
900017	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
900560											
_____ALL_____											
10/01/2019 To 09/30/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
1	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
_____ALL_____											
10/01/2019 To 09/30/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

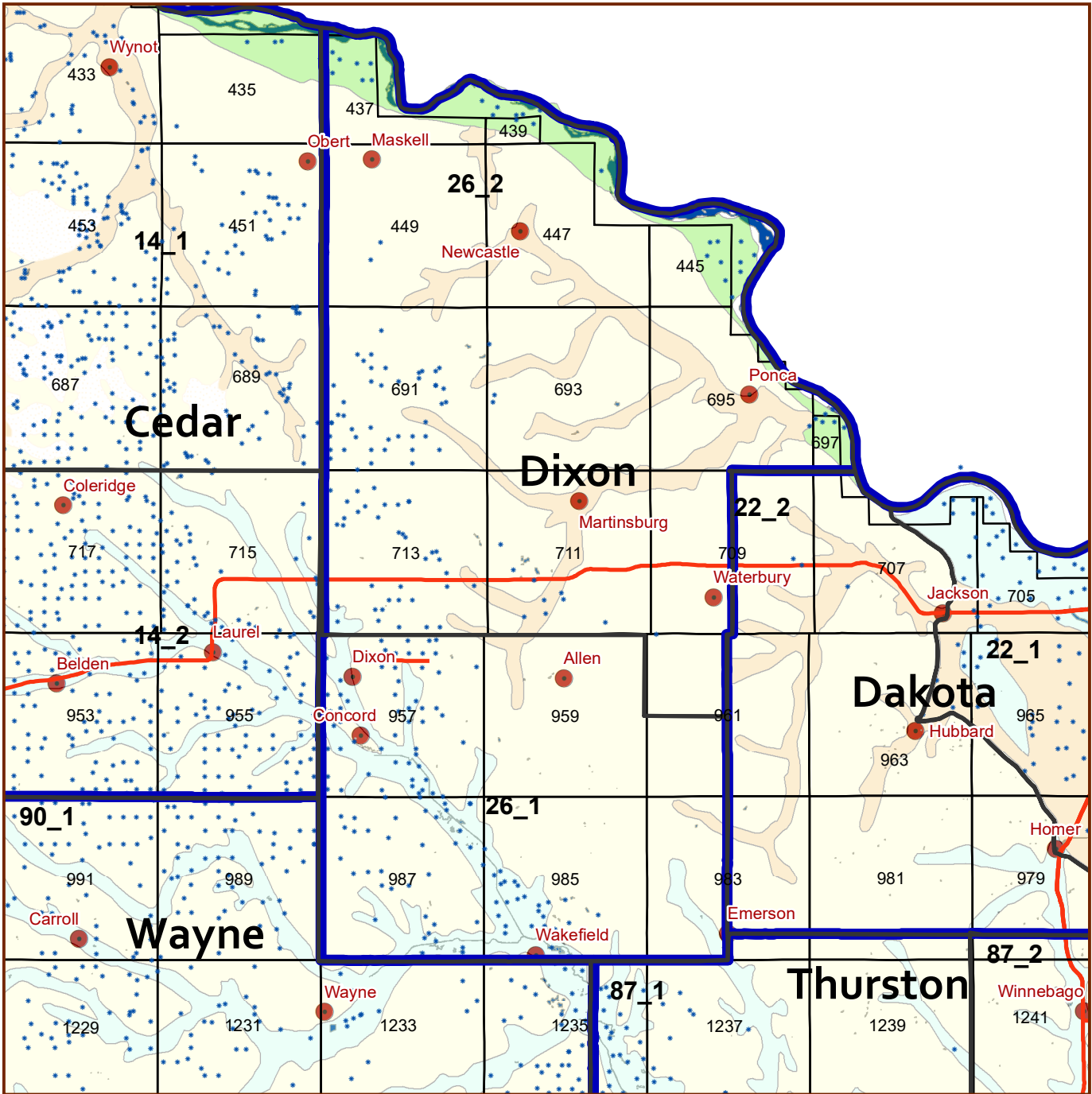
Number of Sales :	1	Median :	40	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	1,462,500	Wgt. Mean :	40	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,462,500	Mean :	40	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	587,353						
Avg. Adj. Sales Price :	1,462,500	COD :	00.00	MAX Sales Ratio :	40.16		
Avg. Assessed Value :	587,353	PRD :	100.00	MIN Sales Ratio :	40.16		

Printed : 03/24/2023

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u> Dry </u>											
County	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
1	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353
<u> ALL </u>											
10/01/2019 To 09/30/2022	1	40.16	40.16	40.16		100.00	40.16	40.16	N/A	1,462,500	587,353

DIXON COUNTY



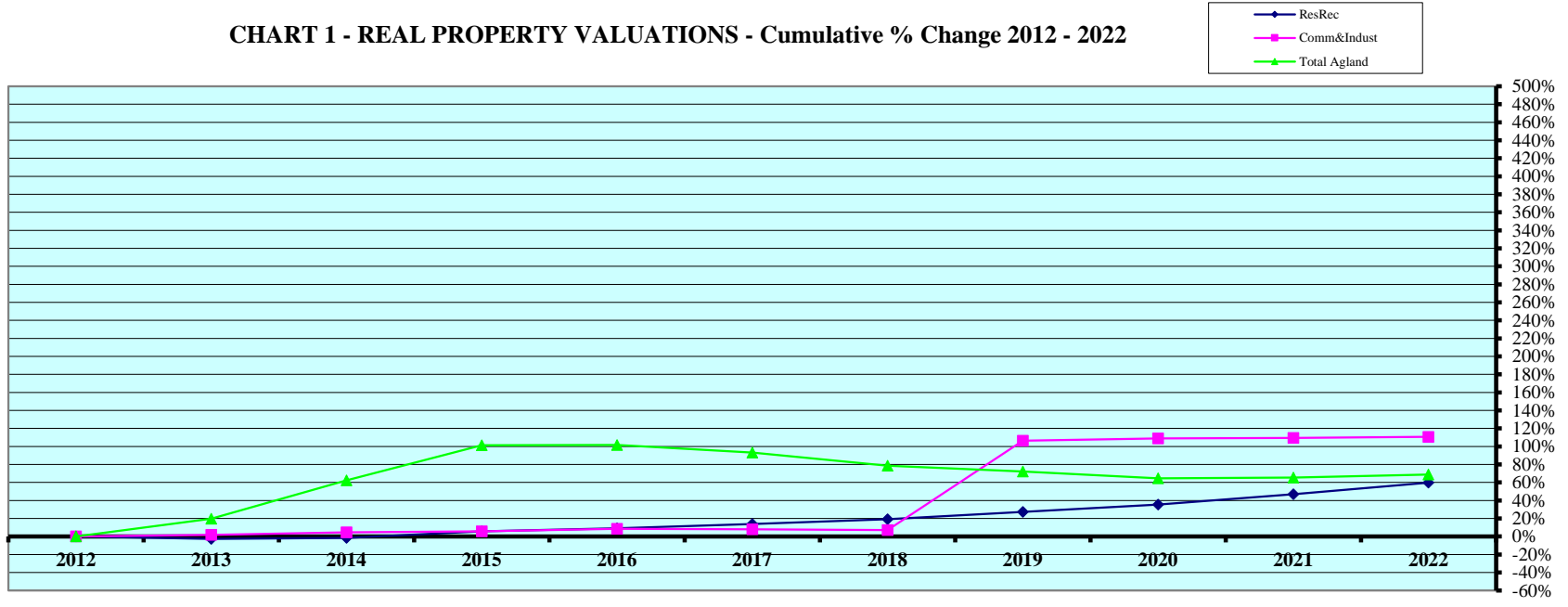
Legend

- 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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	119,684,835	-	-	-	43,870,190	-	-	-	593,191,475	-	-	-
2013	116,475,355	-3,209,480	-2.68%	-2.68%	44,690,795	820,605	1.87%	1.87%	709,500,840	116,309,365	19.61%	19.61%
2014	117,627,715	1,152,360	0.99%	-1.72%	45,871,540	1,180,745	2.64%	4.56%	963,644,090	254,143,250	35.82%	62.45%
2015	126,495,525	8,867,810	7.54%	5.69%	46,372,705	501,165	1.09%	5.70%	1,194,835,285	231,191,195	23.99%	101.42%
2016	130,535,295	4,039,770	3.19%	9.07%	47,561,465	1,188,760	2.56%	8.41%	1,196,158,955	1,323,670	0.11%	101.65%
2017	136,254,245	5,718,950	4.38%	13.84%	47,347,450	-214,015	-0.45%	7.93%	1,146,399,475	-49,759,480	-4.16%	93.26%
2018	142,584,635	6,330,390	4.65%	19.13%	46,976,495	-370,955	-0.78%	7.08%	1,058,662,205	-87,737,270	-7.65%	78.47%
2019	152,268,875	9,684,240	6.79%	27.22%	90,552,480	43,575,985	92.76%	106.41%	1,021,849,910	-36,812,295	-3.48%	72.26%
2020	161,926,605	9,657,730	6.34%	35.29%	91,579,825	1,027,345	1.13%	108.75%	976,579,815	-45,270,095	-4.43%	64.63%
2021	176,004,300	14,077,695	8.69%	47.06%	91,846,960	267,135	0.29%	109.36%	980,900,885	4,321,070	0.44%	65.36%
2022	191,208,745	15,204,445	8.64%	59.76%	92,434,360	587,400	0.64%	110.70%	1,001,479,385	20,578,500	2.10%	68.83%

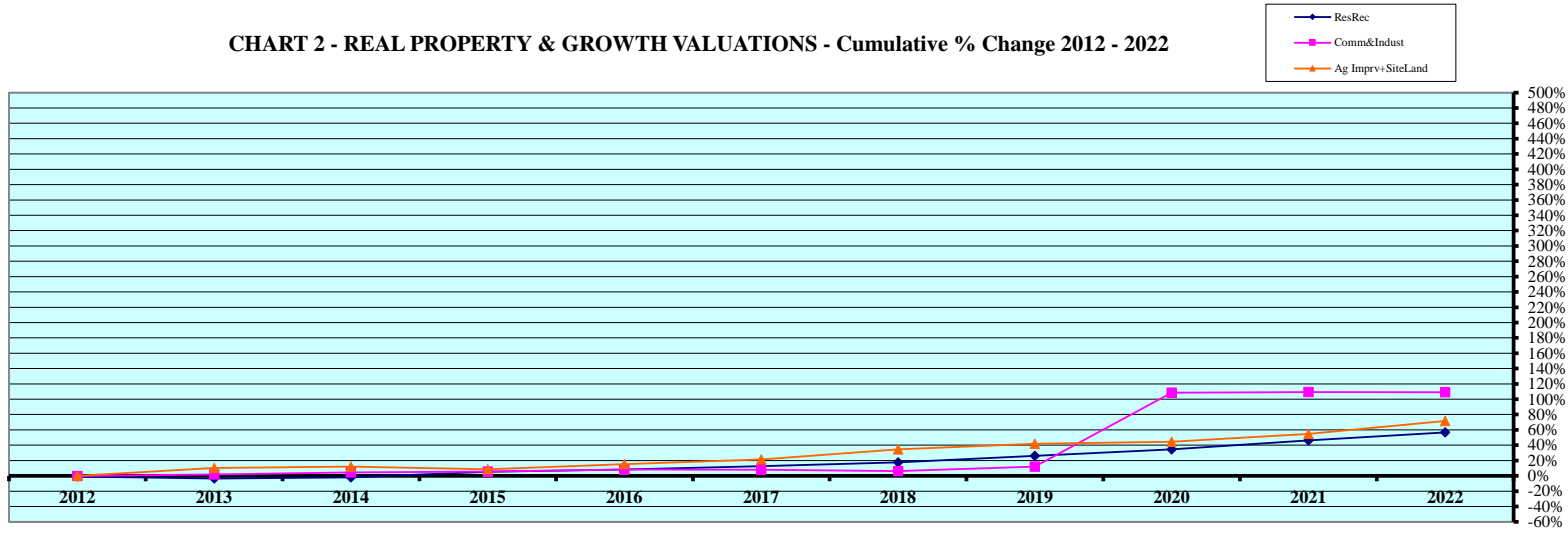
Rate Annual %chg: Residential & Recreational **4.80%** Commercial & Industrial **7.74%** Agricultural Land **5.38%**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	119,684,835	908,640	0.76%	118,776,195	-	-0.76%	43,870,190	97,305	0.22%	43,772,885	-	-0.22%
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	-3.48%	44,690,795	65,610	0.15%	44,625,185	1.72%	1.72%
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	-2.11%	45,871,540	0	0.00%	45,871,540	2.64%	4.56%
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	5.29%	46,372,705	0	0.00%	46,372,705	1.09%	5.70%
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	8.26%	47,561,465	77,775	0.16%	47,483,690	2.40%	8.24%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	12.53%	47,347,450	17,095	0.04%	47,330,355	-0.49%	7.89%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	17.64%	46,976,495	380,520	0.81%	46,595,975	-1.59%	6.21%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	25.98%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	11.92%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	34.52%	91,579,825	73,275	0.08%	91,506,550	1.05%	108.58%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	46.22%	91,846,960	39,990	0.04%	91,806,970	0.25%	109.27%
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	56.67%	92,434,360	711,245	0.77%	91,723,115	-0.13%	109.08%
Rate Ann%chg	4.80%			Resid & Recreat w/o growth 3.93%			7.74%			C & I w/o growth 1.15%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	-	-
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	10.15%
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	12.17%
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	8.44%
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	15.38%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	21.41%
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	34.47%
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	41.90%
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	44.41%
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	54.57%
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	71.61%
Rate Ann%chg	4.64%	8.23%	5.87%	Ag Imprv+Site w/o growth			3.58%	

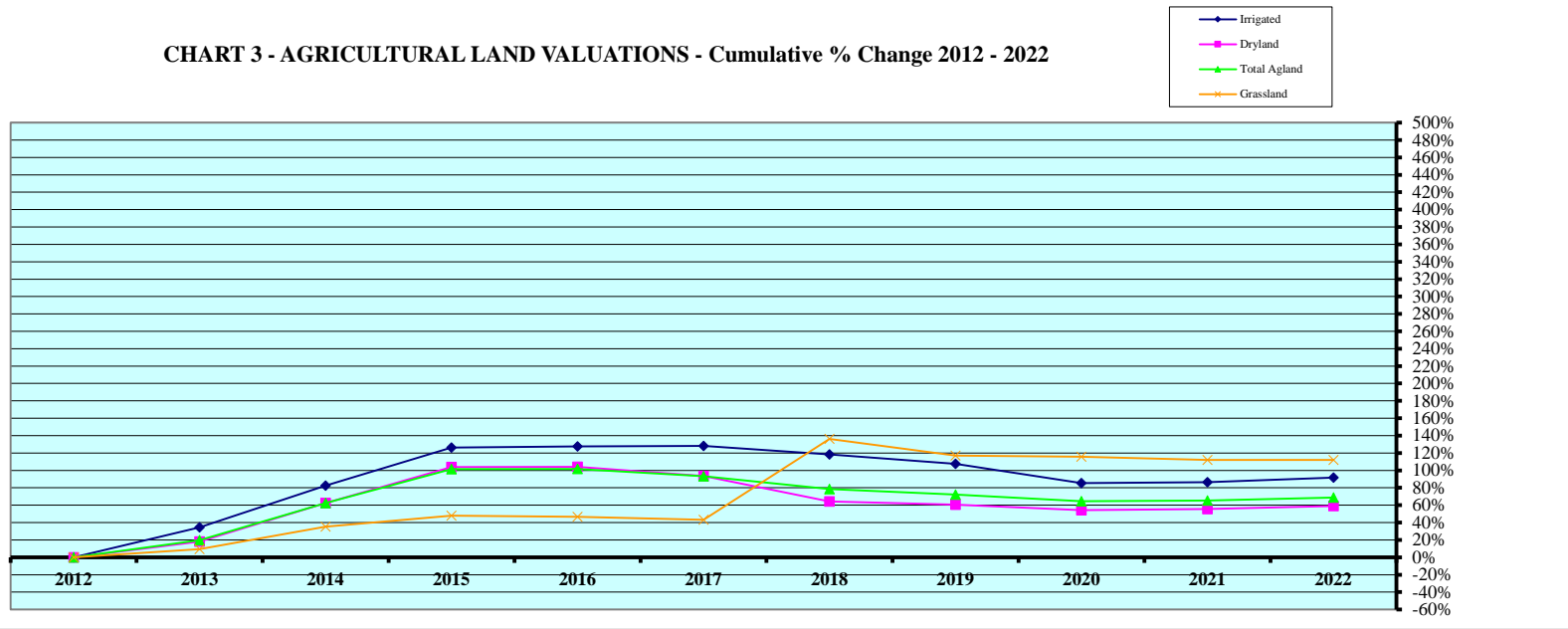
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 26
County DIXON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	80,724,930	-	-	-	455,209,340	-	-	-	56,365,010	-	-	-
2013	108,603,060	27,878,130	34.53%	34.53%	538,303,445	83,094,105	18.25%	18.25%	61,752,760	5,387,750	9.56%	9.56%
2014	147,248,735	38,645,675	35.58%	82.41%	739,360,310	201,056,865	37.35%	62.42%	76,195,215	14,442,455	23.39%	35.18%
2015	182,694,050	35,445,315	24.07%	126.32%	927,865,070	188,504,760	25.50%	103.83%	83,428,600	7,233,385	9.49%	48.01%
2016	183,758,080	1,064,030	0.58%	127.63%	928,982,255	1,117,185	0.12%	104.08%	82,617,720	-810,880	-0.97%	46.58%
2017	184,197,670	439,590	0.24%	128.18%	880,683,300	-48,298,955	-5.20%	93.47%	80,701,915	-1,915,805	-2.32%	43.18%
2018	176,259,095	-7,938,575	-4.31%	118.35%	748,452,575	-132,230,725	-15.01%	64.42%	133,125,145	52,423,230	64.96%	136.18%
2019	167,607,430	-8,651,665	-4.91%	107.63%	731,003,175	-17,449,400	-2.33%	60.59%	122,404,040	-10,721,105	-8.05%	117.16%
2020	149,670,205	-17,937,225	-10.70%	85.41%	702,643,505	-28,359,670	-3.88%	54.36%	121,541,430	-862,610	-0.70%	115.63%
2021	150,462,060	791,855	0.53%	86.39%	708,190,670	5,547,165	0.79%	55.57%	119,457,925	-2,083,505	-1.71%	111.94%
2022	154,792,545	4,330,485	2.88%	91.75%	724,287,895	16,097,225	2.27%	59.11%	119,537,375	79,450	0.07%	112.08%

Rate Ann.%chg: Irrigated **6.73%** Dryland **4.75%** Grassland **7.81%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	810,825	-	-	-	81,370	-	-	-	593,191,475	-	-	-
2013	810,095	-730	-0.09%	-0.09%	31,480	-49,890	-61.31%	-61.31%	709,500,840	116,309,365	19.61%	19.61%
2014	808,350	-1,745	-0.22%	-0.31%	31,480	0	0.00%	-61.31%	963,644,090	254,143,250	35.82%	62.45%
2015	807,065	-1,285	-0.16%	-0.46%	40,500	9,020	28.65%	-50.23%	1,194,835,285	231,191,195	23.99%	101.42%
2016	800,900	-6,165	-0.76%	-1.22%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	101.65%
2017	816,590	15,690	1.96%	0.71%	0	0	-	-100.00%	1,146,399,475	-49,759,480	-4.16%	93.26%
2018	825,390	8,800	1.08%	1.80%	0	0	-	-100.00%	1,058,662,205	-87,737,270	-7.65%	78.47%
2019	835,265	9,875	1.20%	3.01%	0	0	-	-100.00%	1,021,849,910	-36,812,295	-3.48%	72.26%
2020	858,030	22,765	2.73%	5.82%	1,866,645	1,866,645	2194.02%	2194.02%	1,196,579,815	174,729,905	14.43%	104.63%
2021	850,910	-7,120	-0.83%	4.94%	1,939,320	72,675	3.89%	2283.34%	980,900,885	4,321,070	0.44%	65.36%
2022	853,535	2,625	0.31%	5.27%	2,008,035	68,715	3.54%	2367.78%	1,001,479,385	20,578,500	2.10%	68.83%

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

Rate Ann.%chg: Total Agric Land **5.38%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	80,882,350	28,309	2,857			455,114,065	190,037	2,395			56,548,635	55,569	1,018		
2013	104,010,380	29,222	3,559	24.58%	24.58%	539,019,355	190,631	2,828	18.07%	18.07%	63,154,340	53,978	1,170	14.97%	14.97%
2014	145,847,300	30,408	4,796	34.76%	67.88%	740,856,080	191,165	3,875	37.06%	61.82%	76,244,270	52,443	1,454	24.26%	42.87%
2015	182,215,225	31,923	5,708	19.01%	99.78%	925,506,690	190,437	4,860	25.40%	102.93%	84,633,290	51,615	1,640	12.78%	61.13%
2016	182,652,800	32,006	5,707	-0.02%	99.74%	929,456,485	191,291	4,859	-0.02%	102.89%	82,792,280	50,665	1,634	-0.34%	60.58%
2017	183,254,750	32,144	5,701	-0.10%	99.54%	880,282,115	191,715	4,592	-5.50%	91.73%	81,187,970	49,803	1,630	-0.24%	60.19%
2018	176,259,095	32,556	5,414	-5.03%	89.50%	745,722,025	176,558	4,224	-8.01%	76.36%	135,413,665	64,507	2,099	28.77%	106.28%
2019	166,886,490	32,477	5,139	-5.09%	79.86%	731,433,780	179,788	4,068	-3.68%	69.88%	122,321,080	61,400	1,992	-5.10%	95.77%
2020	149,719,525	32,859	4,556	-11.33%	59.48%	703,019,870	181,524	3,873	-4.80%	61.71%	121,080,955	59,008	2,052	3.00%	101.64%
2021	150,269,640	32,987	4,555	-0.02%	59.44%	708,023,555	181,608	3,899	0.67%	62.79%	119,810,895	58,866	2,035	-0.81%	100.00%
2022	154,811,005	33,137	4,672	2.56%	63.52%	724,508,795	181,619	3,989	2.32%	66.57%	119,557,515	58,718	2,036	0.04%	100.08%

Rate Annual %chg Average Value/Acre: 5.04%

5.23%

7.18%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	812,840	7,011	116			0	0				593,357,890	280,926	2,112		
2013	810,300	7,165	113	-2.45%	-2.45%	0	0				706,994,375	280,996	2,516	19.12%	19.12%
2014	808,605	7,156	113	-0.08%	-2.53%	0	0				963,756,255	281,171	3,428	36.23%	62.28%
2015	794,905	7,095	112	-0.85%	-3.36%	0	0				1,193,150,110	281,069	4,245	23.85%	100.98%
2016	801,175	7,137	112	0.19%	-3.18%	0	0				1,195,702,740	281,100	4,254	0.20%	101.39%
2017	816,485	7,165	114	1.51%	-1.71%	0	0				1,145,541,320	280,828	4,079	-4.10%	93.13%
2018	825,510	7,189	115	0.77%	-0.96%	0	0				1,058,220,295	280,810	3,768	-7.62%	78.42%
2019	835,330	7,222	116	0.73%	-0.23%	0	0				1,021,476,680	280,887	3,637	-3.50%	72.18%
2020	852,420	7,287	117	1.14%	0.90%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	64.48%
2021	850,155	7,254	117	0.19%	1.09%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	65.18%
2022	853,595	7,276	117	0.10%	1.19%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	68.66%

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DIXON

Rate Annual %chg Average Value/Acre: 5.37%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,606	DIXON	69,391,911	5,911,164	10,518,973	189,230,535	61,887,565	30,546,795	1,978,210	1,001,479,385	64,956,270	40,805,250	0	1,476,706,058
cnty sectorvalue % of total value:		4.70%	0.40%	0.71%	12.81%	4.19%	2.07%	0.13%	67.82%	4.40%	2.76%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	586,907	117,248	321,044	12,264,365	958,235	0	0	0	0	19,880	0	14,267,679
6.72%	%sector of county sector	0.85%	1.98%	3.05%	6.48%	1.55%					0.05%		0.97%
	%sector of municipality	4.11%	0.82%	2.25%	85.96%	6.72%					0.14%		100.00%
166	CONCORD	3,948	0	0	4,061,765	34,775	0	0	0	0	0	0	4,100,488
2.96%	%sector of county sector	0.01%			2.15%	0.06%							0.28%
	%sector of municipality	0.10%			99.06%	0.85%							100.00%
87	DIXON	121,516	106,948	553,042	2,182,650	1,137,440	0	0	0	0	0	0	4,101,596
1.55%	%sector of county sector	0.18%	1.81%	5.26%	1.15%	1.84%							0.28%
	%sector of municipality	2.96%	2.61%	13.48%	53.21%	27.73%							100.00%
840	EMERSON	63,480	237,998	49,769	12,199,590	1,062,705	0	0	0	0	0	0	13,613,542
14.98%	%sector of county sector	0.09%	4.03%	0.47%	6.45%	1.72%							0.92%
	%sector of municipality	0.47%	1.75%	0.37%	89.61%	7.81%							100.00%
94	MARTINSBURG	204,517	358	176	2,614,915	123,255	0	0	0	0	0	0	2,943,221
1.68%	%sector of county sector	0.29%	0.01%	0.00%	1.38%	0.20%							0.20%
	%sector of municipality	6.95%	0.01%	0.01%	88.85%	4.19%							100.00%
76	MASKELL	163,363	0	0	1,819,120	186,095	0	0	125,550	123,795	3,880	0	2,421,803
1.36%	%sector of county sector	0.24%			0.96%	0.30%			0.01%	0.19%	0.01%		0.16%
	%sector of municipality	6.75%			75.11%	7.68%			5.18%	5.11%	0.16%		100.00%
325	NEWCASTLE	501,297	0	0	9,021,025	638,155	0	0	56,340	0	0	0	10,216,817
5.80%	%sector of county sector	0.72%			4.77%	1.03%			0.01%				0.69%
	%sector of municipality	4.91%			88.30%	6.25%			0.55%				100.00%
961	PONCA	579,312	416,518	67,486	39,694,040	3,489,515	0	0	23,260	0	0	0	44,270,131
17.14%	%sector of county sector	0.83%	7.05%	0.64%	20.98%	5.64%			0.00%				3.00%
	%sector of municipality	1.31%	0.94%	0.15%	89.66%	7.88%			0.05%				100.00%
1,451	WAKEFIELD	24,151,483	402,656	72,089	28,307,790	4,299,770	10,647,205	0	0	0	0	0	67,880,993
25.88%	%sector of county sector	34.80%	6.81%	0.69%	14.96%	6.95%	34.86%						4.60%
	%sector of municipality	35.58%	0.59%	0.11%	41.70%	6.33%	15.69%						100.00%
73	WATERBURY	7,788	77,615	388,061	1,696,355	126,250	0	0	0	0	0	0	2,296,069
1.30%	%sector of county sector	0.01%	1.31%	3.69%	0.90%	0.20%							0.16%
	%sector of municipality	0.34%	3.38%	16.90%	73.88%	5.50%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,451	Total Municipalities	26,383,612	1,359,341	1,451,667	113,861,623	12,056,196	10,647,206	0	205,150	123,795	23,760	0	166,112,349
79.39%	%all municip.sectors of cnty	38.02%	23.00%	13.80%	60.17%	19.48%	34.86%		0.02%	0.19%	0.06%		11.25%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 6,002	Value : 1,628,395,580	Growth 7,623,405	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	198	994,825	126	1,292,095	257	3,900,280	581	6,187,200	
02. Res Improve Land	1,307	10,196,420	206	3,641,945	328	9,218,340	1,841	23,056,705	
03. Res Improvements	1,316	111,420,445	207	30,005,105	346	54,690,945	1,869	196,116,495	
04. Res Total	1,514	122,611,690	333	34,939,145	603	67,809,565	2,450	225,360,400	4,388,365
% of Res Total	61.80	54.41	13.59	15.50	24.61	30.09	40.82	13.84	57.56
05. Com UnImp Land	62	188,835	19	380,320	11	1,941,355	92	2,510,510	
06. Com Improve Land	187	861,570	25	140,765	8	3,246,940	220	4,249,275	
07. Com Improvements	189	9,777,350	25	2,545,020	20	44,520,700	234	56,843,070	
08. Com Total	251	10,827,755	44	3,066,105	31	49,708,995	326	63,602,855	140,400
% of Com Total	76.99	17.02	13.50	4.82	9.51	78.16	5.43	3.91	1.84
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	4	117,250	7	2,256,165	11	2,373,415	
11. Ind Improvements	0	0	5	10,534,635	7	18,270,375	12	28,805,010	
12. Ind Total	0	0	5	10,651,885	7	20,526,540	12	31,178,425	519,370
% of Ind Total	0.00	0.00	41.67	34.16	58.33	65.84	0.20	1.91	6.81
13. Rec UnImp Land	0	0	0	0	1	20,000	1	20,000	
14. Rec Improve Land	0	0	0	0	4	131,735	4	131,735	
15. Rec Improvements	0	0	0	0	115	2,029,990	115	2,029,990	
16. Rec Total	0	0	0	0	116	2,181,725	116	2,181,725	122,620
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.93	0.13	1.61
Res & Rec Total	1,514	122,611,690	333	34,939,145	719	69,991,290	2,566	227,542,125	4,510,985
% of Res & Rec Total	59.00	53.89	12.98	15.36	28.02	30.76	42.75	13.97	59.17
Com & Ind Total	251	10,827,755	49	13,717,990	38	70,235,535	338	94,781,280	659,770
% of Com & Ind Total	74.26	11.42	14.50	14.47	11.24	74.10	5.63	5.82	8.65
17. Taxable Total	1,765	133,439,445	382	48,657,135	757	140,226,825	2,904	322,323,405	5,170,755
% of Taxable Total	60.78	41.40	13.15	15.10	26.07	43.51	48.38	19.79	67.83

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	16	532,175	318,040	0	0	0
19. Commercial	49	1,509,810	1,041,830	3	142,295	549,700
20. Industrial	0	0	0	1	3,428,725	13,626,100
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	16	532,175	318,040
19. Commercial	0	0	0	52	1,652,105	1,591,530
20. Industrial	0	0	0	1	3,428,725	13,626,100
21. Other	0	0	0	0	0	0
22. Total Sch II				69	5,613,005	15,535,670

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	220	46	292	558

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	36,410	84	6,458,915	2,172	833,137,150	2,257	839,632,475
28. Ag-Improved Land	0	0	35	7,445,065	749	356,035,565	784	363,480,630
29. Ag Improvements	4	19,880	36	4,503,245	800	98,435,945	840	102,959,070

30. Ag Total				3,097	1,306,072,175
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	3.00	62,010	
32. HomeSite Improv Land	0	0.00	0	28	28.00	560,000	
33. HomeSite Improvements	0	0.00	0	28	0.00	3,891,385	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	9.11	21,400	
36. FarmSite Improv Land	0	0.00	0	26	67.09	134,980	
37. FarmSite Improvements	4	0.00	19,880	29	0.00	611,860	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	24	35.62	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	39	38.19	780,000	43	41.19	842,010	
32. HomeSite Improv Land	469	479.82	9,624,600	497	507.82	10,184,600	
33. HomeSite Improvements	484	0.00	61,629,425	512	0.00	65,520,810	150,000
34. HomeSite Total				555	549.01	76,547,420	
35. FarmSite UnImp Land	114	325.13	659,120	122	334.24	680,520	
36. FarmSite Improv Land	637	2,560.30	5,091,570	663	2,627.39	5,226,550	
37. FarmSite Improvements	718	0.00	36,806,520	751	0.00	37,438,260	2,302,650
38. FarmSite Total				873	2,961.63	43,345,330	
39. Road & Ditches	2,221	5,297.23	0	2,246	5,333.65	0	
40. Other- Non Ag Use	9	114.46	91,730	10	122.23	107,270	
41. Total Section VI				1,428	8,966.52	120,000,020	2,452,650

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	636.70	3,269,535	4	636.70	3,269,535

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	1,953.13	12.77%	13,242,215	14.78%	6,780.00
46. 1A	482.77	3.16%	3,157,320	3.52%	6,540.01
47. 2A1	2,166.84	14.17%	13,456,080	15.02%	6,210.00
48. 2A	5,326.64	34.83%	32,013,145	35.74%	6,010.01
49. 3A1	632.59	4.14%	3,795,540	4.24%	6,000.00
50. 3A	79.79	0.52%	430,865	0.48%	5,399.99
51. 4A1	4,105.53	26.85%	20,835,590	23.26%	5,075.01
52. 4A	544.54	3.56%	2,651,905	2.96%	4,869.99
53. Total	15,291.83	100.00%	89,582,660	100.00%	5,858.20
Dry					
54. 1D1	2,966.83	3.93%	19,759,090	4.59%	6,660.00
55. 1D	19,986.66	26.50%	128,314,350	29.78%	6,420.00
56. 2D1	7,251.07	9.61%	43,578,970	10.11%	6,010.01
57. 2D	2,197.21	2.91%	13,007,495	3.02%	5,920.01
58. 3D1	1,850.63	2.45%	10,900,205	2.53%	5,890.00
59. 3D	23,045.20	30.55%	129,053,170	29.95%	5,600.00
60. 4D1	6,123.17	8.12%	30,860,785	7.16%	5,040.00
61. 4D	12,004.48	15.92%	55,460,655	12.87%	4,620.00
62. Total	75,425.25	100.00%	430,934,720	100.00%	5,713.40
Grass					
63. 1G1	2,225.12	26.50%	6,419,310	24.60%	2,884.93
64. 1G	2,829.62	33.70%	9,067,590	34.75%	3,204.53
65. 2G1	1,752.97	20.88%	4,545,505	17.42%	2,593.03
66. 2G	115.73	1.38%	685,120	2.63%	5,919.99
67. 3G1	827.53	9.85%	2,069,065	7.93%	2,500.29
68. 3G	348.43	4.15%	1,927,490	7.39%	5,531.93
69. 4G1	53.39	0.64%	266,790	1.02%	4,997.00
70. 4G	244.60	2.91%	1,115,510	4.27%	4,560.55
71. Total	8,397.39	100.00%	26,096,380	100.00%	3,107.68
Irrigated Total					
Irrigated Total	15,291.83	15.33%	89,582,660	16.36%	5,858.20
Dry Total					
Dry Total	75,425.25	75.62%	430,934,720	78.72%	5,713.40
Grass Total					
Grass Total	8,397.39	8.42%	26,096,380	4.77%	3,107.68
72. Waste	457.12	0.46%	42,590	0.01%	93.17
73. Other	171.12	0.17%	770,040	0.14%	4,500.00
74. Exempt	2,346.38	2.35%	0	0.00%	0.00
75. Market Area Total	99,742.71	100.00%	547,426,390	100.00%	5,488.38

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,653.79	9.27%	10,055,055	10.91%	6,080.01
46. 1A	80.99	0.45%	483,520	0.52%	5,970.12
47. 2A1	1,917.90	10.75%	10,874,495	11.80%	5,670.00
48. 2A	5,957.92	33.39%	32,679,170	35.46%	5,485.00
49. 3A1	600.32	3.36%	3,061,650	3.32%	5,100.03
50. 3A	368.38	2.06%	1,742,445	1.89%	4,730.02
51. 4A1	5,124.05	28.72%	23,749,985	25.77%	4,635.00
52. 4A	2,138.09	11.98%	9,503,820	10.31%	4,445.00
53. Total	17,841.44	100.00%	92,150,140	100.00%	5,164.95
Dry					
54. 1D1	4,600.42	4.34%	22,519,065	5.21%	4,895.00
55. 1D	24,357.96	22.98%	109,245,490	25.25%	4,485.00
56. 2D1	8,871.64	8.37%	39,789,365	9.20%	4,485.01
57. 2D	836.45	0.79%	3,743,135	0.87%	4,475.03
58. 3D1	1,709.59	1.61%	7,120,460	1.65%	4,165.01
59. 3D	23,898.78	22.55%	96,551,085	22.32%	4,040.00
60. 4D1	2,738.03	2.58%	10,089,655	2.33%	3,685.01
61. 4D	38,963.55	36.77%	143,580,875	33.19%	3,685.00
62. Total	105,976.42	100.00%	432,639,130	100.00%	4,082.41
Grass					
63. 1G1	9,228.73	18.41%	18,717,280	16.74%	2,028.15
64. 1G	10,121.46	20.20%	25,726,420	23.01%	2,541.77
65. 2G1	9,120.21	18.20%	17,472,770	15.63%	1,915.83
66. 2G	12,051.53	24.05%	22,286,340	19.93%	1,849.25
67. 3G1	700.34	1.40%	1,792,025	1.60%	2,558.79
68. 3G	1,880.28	3.75%	7,588,850	6.79%	4,036.02
69. 4G1	720.53	1.44%	1,765,550	1.58%	2,450.35
70. 4G	6,293.58	12.56%	16,458,595	14.72%	2,615.14
71. Total	50,116.66	100.00%	111,807,830	100.00%	2,230.95
Irrigated Total					
Irrigated Total	17,841.44	9.86%	92,150,140	14.43%	5,164.95
Dry Total					
Dry Total	105,976.42	58.58%	432,639,130	67.74%	4,082.41
Grass Total					
Grass Total	50,116.66	27.70%	111,807,830	17.51%	2,230.95
72. Waste	6,698.69	3.70%	810,670	0.13%	121.02
73. Other	275.11	0.15%	1,237,995	0.19%	4,500.00
74. Exempt	4,147.63	2.29%	19,735	0.00%	4.76
75. Market Area Total	180,908.32	100.00%	638,645,765	100.00%	3,530.22

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	877,825	32,993.73	180,854,975	33,133.27	181,732,800
77. Dry Land	7.72	35,840	1,816.10	9,025,995	179,577.85	854,512,015	181,401.67	863,573,850
78. Grass	0.26	570	1,555.31	3,197,260	56,958.48	134,706,380	58,514.05	137,904,210
79. Waste	0.00	0	87.06	8,970	7,068.75	844,290	7,155.81	853,260
80. Other	0.00	0	0.00	0	446.23	2,008,035	446.23	2,008,035
81. Exempt	15.17	19,735	108.80	0	6,370.04	0	6,494.01	19,735
82. Total	7.98	36,410	3,598.01	13,110,050	277,045.04	1,172,925,695	280,651.03	1,186,072,155

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	33,133.27	11.81%	181,732,800	15.32%	5,484.90
Dry Land	181,401.67	64.64%	863,573,850	72.81%	4,760.56
Grass	58,514.05	20.85%	137,904,210	11.63%	2,356.77
Waste	7,155.81	2.55%	853,260	0.07%	119.24
Other	446.23	0.16%	2,008,035	0.17%	4,500.00
Exempt	6,494.01	2.31%	19,735	0.00%	3.04
Total	280,651.03	100.00%	1,186,072,155	100.00%	4,226.15

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	126,760	2	126,760	0
83.2 Allen	37	352,700	166	1,347,515	167	15,009,860	204	16,710,075	478,315
83.3 Condixmskmburgwbury	76	205,105	225	621,350	226	12,069,240	302	12,895,695	510,760
83.4 Emerson	24	132,330	170	935,255	171	11,540,485	195	12,608,070	406,415
83.5 Newcastle	30	237,305	139	1,013,475	142	7,894,485	172	9,145,265	0
83.6 Ponca	81	596,260	362	4,478,825	364	41,282,185	445	46,357,270	719,710
83.7 Rural	302	4,456,610	423	11,628,120	551	76,255,910	853	92,340,640	1,993,305
83.8 Wakefield	32	226,890	360	3,163,900	361	33,967,560	393	37,358,350	402,480
84 Residential Total	582	6,207,200	1,845	23,188,440	1,984	198,146,485	2,566	227,542,125	4,510,985

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	12,190	24	133,655	25	864,240	28	1,010,085	0
85.2	Condixmskmburgwbury	21	22,810	27	33,135	29	1,549,985	50	1,605,930	0
85.3	Emerson	10	41,710	21	77,275	21	943,720	31	1,062,705	0
85.4	Newcastle	3	6,605	26	100,025	26	446,065	29	552,695	0
85.5	Ponca	20	58,115	45	249,180	44	3,335,545	64	3,642,840	0
85.6	Rural	11	1,947,055	20	5,531,640	32	63,086,755	43	70,565,450	519,370
85.7	Rural Commercial	2	2,065	5	20,770	5	438,985	7	461,820	0
85.8	Wakefield	22	419,960	63	477,010	64	14,982,785	86	15,879,755	140,400
86	Commercial Total	92	2,510,510	231	6,622,690	246	85,648,080	338	94,781,280	659,770

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	2,170.62	31.50%	6,066,870	34.37%	2,794.99
88. 1G	2,350.62	34.11%	6,217,405	35.22%	2,645.01
89. 2G1	1,618.60	23.49%	3,779,470	21.41%	2,335.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	744.06	10.80%	1,577,435	8.94%	2,120.04
92. 3G	6.55	0.10%	12,970	0.07%	1,980.15
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,890.45	100.00%	17,654,150	100.00%	2,562.12
CRP					
96. 1C1	52.26	3.62%	348,060	4.17%	6,660.16
97. 1C	432.99	29.97%	2,779,785	33.30%	6,419.98
98. 2C1	125.29	8.67%	752,990	9.02%	6,009.98
99. 2C	115.73	8.01%	685,120	8.21%	5,919.99
100. 3C1	83.47	5.78%	491,630	5.89%	5,889.90
101. 3C	341.88	23.66%	1,914,520	22.93%	5,599.98
102. 4C1	52.78	3.65%	266,005	3.19%	5,039.88
103. 4C	240.37	16.64%	1,110,495	13.30%	4,619.94
104. Total	1,444.77	100.00%	8,348,605	100.00%	5,778.50
Timber					
105. 1T1	2.24	3.60%	4,380	4.68%	1,955.36
106. 1T	46.01	74.01%	70,400	75.19%	1,530.10
107. 2T1	9.08	14.61%	13,045	13.93%	1,436.67
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%	785	0.84%	1,286.89
112. 4T	4.23	6.80%	5,015	5.36%	1,185.58
113. Total	62.17	100.00%	93,625	100.00%	1,505.95
<hr/>					
Grass Total	6,890.45	82.05%	17,654,150	67.65%	2,562.12
CRP Total	1,444.77	17.20%	8,348,605	31.99%	5,778.50
Timber Total	62.17	0.74%	93,625	0.36%	1,505.95
<hr/>					
114. Market Area Total	8,397.39	100.00%	26,096,380	100.00%	3,107.68

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	7,558.70	21.81%	16,514,325	24.02%	2,184.81
88. 1G	6,892.09	19.88%	14,266,605	20.75%	2,070.00
89. 2G1	7,634.69	22.02%	14,925,825	21.71%	1,955.00
90. 2G	11,953.81	34.48%	21,995,015	31.99%	1,840.00
91. 3G1	236.74	0.68%	408,375	0.59%	1,724.99
92. 3G	3.24	0.01%	5,590	0.01%	1,725.31
93. 4G1	327.50	0.94%	542,020	0.79%	1,655.02
94. 4G	58.14	0.17%	88,670	0.13%	1,525.11
95. Total	34,664.91	100.00%	68,746,425	100.00%	1,983.17
CRP					
96. 1C1	28.38	0.32%	138,925	0.39%	4,895.17
97. 1C	2,266.40	25.28%	10,164,785	28.28%	4,484.99
98. 2C1	268.78	3.00%	1,205,490	3.35%	4,485.04
99. 2C	53.91	0.60%	241,250	0.67%	4,475.05
100. 3C1	297.81	3.32%	1,240,375	3.45%	4,164.99
101. 3C	1,877.04	20.94%	7,583,260	21.10%	4,040.01
102. 4C1	308.88	3.45%	1,138,210	3.17%	3,684.96
103. 4C	3,862.45	43.09%	14,233,140	39.60%	3,685.00
104. Total	8,963.65	100.00%	35,945,435	100.00%	4,010.13
Timber					
105. 1T1	1,641.65	25.30%	2,064,030	29.01%	1,257.29
106. 1T	962.97	14.84%	1,295,030	18.20%	1,344.83
107. 2T1	1,216.74	18.75%	1,341,455	18.85%	1,102.50
108. 2T	43.81	0.68%	50,075	0.70%	1,143.00
109. 3T1	165.79	2.56%	143,275	2.01%	864.20
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	84.15	1.30%	85,320	1.20%	1,013.90
112. 4T	2,372.99	36.57%	2,136,785	30.03%	900.46
113. Total	6,488.10	100.00%	7,115,970	100.00%	1,096.77
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Grass Total	34,664.91	69.17%	68,746,425	61.49%	1,983.17
CRP Total	8,963.65	17.89%	35,945,435	32.15%	4,010.13
Timber Total	6,488.10	12.95%	7,115,970	6.36%	1,096.77
<hr/>					
114. Market Area Total	50,116.66	100.00%	111,807,830	100.00%	2,230.95

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

26 Dixon

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	189,230,535	225,360,400	36,129,865	19.09%	4,388,365	16.77%
02. Recreational	1,978,210	2,181,725	203,515	10.29%	122,620	4.09%
03. Ag-Homesite Land, Ag-Res Dwelling	64,956,270	76,547,420	11,591,150	17.84%	150,000	17.61%
04. Total Residential (sum lines 1-3)	256,165,015	304,089,545	47,924,530	18.71%	4,660,985	16.89%
05. Commercial	61,887,565	63,602,855	1,715,290	2.77%	140,400	2.54%
06. Industrial	30,546,795	31,178,425	631,630	2.07%	519,370	0.37%
07. Total Commercial (sum lines 5-6)	92,434,360	94,781,280	2,346,920	2.54%	659,770	1.83%
08. Ag-Farmsite Land, Outbuildings	40,696,925	43,345,330	2,648,405	6.51%	2,302,650	0.85%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	108,325	107,270	-1,055	-0.97%		
11. Total Non-Agland (sum lines 8-10)	40,805,250	43,452,600	2,647,350	6.49%	2,302,650	0.84%
12. Irrigated	154,792,545	181,732,800	26,940,255	17.40%		
13. Dryland	724,287,895	863,573,850	139,285,955	19.23%		
14. Grassland	119,537,375	137,904,210	18,366,835	15.36%		
15. Wasteland	853,535	853,260	-275	-0.03%		
16. Other Agland	2,008,035	2,008,035	0	0.00%		
17. Total Agricultural Land	1,001,479,385	1,186,072,155	184,592,770	18.43%		
18. Total Value of all Real Property (Locally Assessed)	1,390,884,010	1,628,395,580	237,511,570	17.08%	7,623,405	16.53%

2023 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3 - losing one in May
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$156,634
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$59,440
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,476
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Office
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; dixon.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor Office Staff & gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, obliques and Google Earth
10.	When was the aerial imagery last updated?
	April 2021 - there are 2022 maps but they are just what gWorks gets from FSA and they are very fuzzy

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	NA
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2023 Residential Assessment Survey for Dixon County

1.	Valuation data collection done by:																				
	Assessor/staff																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
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5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																				
	No, the county utilizes one depreciation table for each valuation group. If adjustments are needed they use economic depreciation.																				
6.	Describe the methodology used to determine the residential lot values?																				
	A vacant lot study is done and the square foot methodology is used to determine residential lot values.																				

7.	How are rural residential site values developed?																																																						
	The cost to add amenities to the vacant site are reviewed and then compared with surrounding counties.																																																						
8.	Are there form 191 applications on file?																																																						
	No																																																						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
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2023 Commercial Assessment Survey for Dixon County

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

7.	<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	2022	2022	2022	2022
	5	2022	2022	2022	2022
	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
<p>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.</p>					

2023 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:										
	Assessor and Office Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; 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										
3.	Describe the process used to determine and monitor market areas.										
	Monitor sales and review land use in each area.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Recreational land can consistently be found along the river and consists of small mobile home parks. Rural residential is classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes, currently farm sites and rural residential sites have the same values.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Intensive use has been defined to include chicken houses, hog houses and large feedlots.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	Sold parcels with similar timber land use are reviewed. WRP land is valued at half of the per acre value of the T2 values.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	No										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										

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

AMY WATCHORN

DIXON COUNTY ASSESSOR

302 3RD ST

PO BOX 369

PONCA, NE 68770

PHONE: (402) 755-5601

FAX: (402) 755-5650

DIXON COUNTY 2022

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, 2022.

GENERAL DESCRIPTION OF THE COUNTY

In 2022 Dixon County has a total of 6,344 parcels 574 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 2022 is **1,476,712.898**.

BUDGET

2022-2023 General Budget = \$ 156,634.13

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

2022 -2023Reappraisal Budget = \$ 59,440.00

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

RESPONSIBILITES

The office currently has 3 employees besides me. I do not have a Deputy Assessor as of 2021. The staff assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. All 3 of my clerks work 5 days a week and we handle all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. My staff and I are also responsible for the GIS system. The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office. As the Assessor I file all reports when they are due following the statutes, assist with pickup work, enter information into the CAMA system, price out improvements, and calculate

depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

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

RESIDENTIAL

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

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. We received a GIS grant and our website is up and running. 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. We are having homes sell that have never been listed on the open market, home owners are being contacted and asking what they would sell their home for and in many cases that's exactly what they are getting for a selling price. Many of the homes that are listed are sold in just under a week. While we realize this isn't going to continue this is going to have a substantial effect on the current market and in exchange upcoming valuations. Ponca & Wakefield will be revalued using updated costs for 2023.

2023 –Ponca, Wakefield, Allen

2024- Newcastle

2025-Waterbury

COMMERCIAL

Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owner's business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market. We continue to have very little commercial activity and very few new businesses. Ponca & Wakefield commercial will be revalued with updated costs. I have also looked at properties by occupancies and not just location, so if we have gas stations sell, the gas stations in all the cities and villages are revalued etc. Having very few active business's this has been the most effective,

2023 -Allen, Emerson, Newcastle, Wakefield & Ponca

2024 – Concord, Dixon, Martinsburg

2025 - Review

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. In Area 1 3D was increase in value 200 per acre.

2023 - Monitor market by LCG

2024 – Monitor market by LCG

2025 – 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

In 2021 my Deputy retired and my appraisal clerk left for other employment, so we have 2 new people being trained this year and who are coming in with no experience in this field what so ever. We received 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