

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**DODGE COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Dodge 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 Dodge 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: Debbie Churchill, Dodge County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

**Analysis of Assessment Practices:**

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

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

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

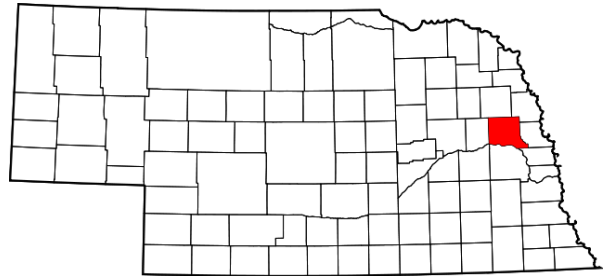
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

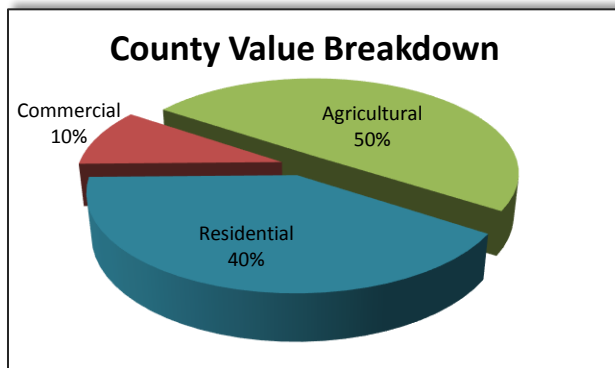
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 528 miles, Dodge had 36,706 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty-five years, Dodge has seen a steady rise in population of 13% (Nebraska Department of Economic Development). Reports indicated that 67% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dodge convene in and around the county seat of Fremont. Per the latest information available from the U.S. Census Bureau, there were 1,004 employer establishments in Dodge. County-wide employment was at 18,583 people, a 4% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Dodge that has fortified the local rural area economies. Dodge is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD). Dry land makes up a majority of the land in the county.

2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
DODGE	700	612	-13%
FREMONT	25,174	26,397	5%
HOOPER	827	832	1%
INGLEWOOD	382	325	-15%
NICKERSON	431	369	-14%
NORTH BEND	1,213	1,177	-3%
SCRIBNER	971	857	-12%
SNYDER	318	300	-6%
UEHLING	275	230	-16%
WINSLOW	104	103	-1%

Major employers in Dodge include Valmont Industries an agricultural equipment manufacturer and Hormel Foods, Inc. a food processing plant.

# 2017 Residential Correlation for Dodge County

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## *Assessment Actions*

The past year Dodge County outlined a schedule for completion of the review, inspection and assessments for the residential class. In 2017, Dodge County has completed a review of the villages of Dodge, Inglewood, Nickerson, Snyder, Uehling and Winslow. They have also completed the neighborhood code 300 in the city of Fremont. Other areas of review were the improvements on leased land at McGinn's Lake, Morehouse and Schmales. A review began of the mobile homes throughout the county. The review includes verification of the improvement measurements and updated photos. The cost and depreciation tables were reviewed, revised and recalculated as needed. Discrepancies were eliminated to maintain statutory ratio between assessments and market values.

## *Description of Analysis*

Residential parcels are valued utilizing ten valuation groupings based on the assessor locations or towns in the county. The county reviewed the groupings this year and separated the city of Fremont and Inglewood to represent them individually. The county expressed there is enough difference in Inglewood that it should stand alone.

<b>Valuation Grouping</b>	<b>Definition</b>
01	Fremont
02	North Bend
03	Hooper
04	Dodge and Scribner
05	Snyder and Uehling
06	Rural Residential
08	Ames, Nickerson, Winslow
09	Lakes 1 – Year around Residence
10	Lakes 2- Seasonal
11	Inglewood

Dodge County developed a plan of assessment to review and inspect the residential class. Dodge County has been working very aggressively to review and update the computer system to create a reliable base for establishing values. They have also studied the market activity and determined that there was the need to adjust other areas of the county beside those completed in the review. The statistical profile for Dodge County includes 1,101 sales. The measures of central tendency are within the acceptable range with the exception of the weight mean being one point below the range. All valuation groups with an adequate sample are within the acceptable level of value.



## 2017 Residential Correlation for Dodge County

### *Assessment Practice Review*

A review of the assessment practices is conducted for the county to ensure that the county is reporting the assessed values accurately. All values are reported accurately. Timely submission of the Real Estate Transfer statements were reviewed to assure the county is submitting all sales. The result being the transfer statements were submitted accurately. The supplemental data for the sales are also filed timely.

A review to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying that the sale is not arm's-length was completed. Dodge County considers all sales arm's-length. If the sale has is questionable, follow up is done with a review to determine if it is arm's-length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

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

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	884	91.90	94.78	91.09	14.81	104.05
02	38	92.42	97.70	93.36	17.21	104.65
03	30	97.38	112.32	101.05	26.47	111.15
04	50	96.91	101.42	96.20	15.09	105.43
05	12	98.17	96.76	85.42	14.63	113.28
06	47	92.50	91.88	90.64	14.61	101.37
08	6	98.40	98.51	97.84	03.39	100.68
09	26	92.07	95.57	91.08	10.43	104.93
10	5	87.26	107.57	81.52	45.58	131.96
11	3	72.81	78.19	81.29	11.78	96.19
ALL	1,101	92.47	95.61	91.28	15.29	104.74

## 2017 Residential Correlation for Dodge County

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### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Dodge County is 92%.

# 2017 Commercial Correlation for Dodge County

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## *Assessment Actions*

The past year Dodge County outlined a schedule for completion of the review, inspection and assessments for the commercial class. In 2017, Dodge County has completed a review of the villages of Dodge, Inglewood, Nickerson, Snyder, Uehling and Winslow. They have also completed certain properties in the city of Fremont. The review includes verification of the improvement measurements and updated photos. The cost and depreciation tables were reviewed, revised and recalculated as needed. Discrepancies were eliminated to maintain statutory ratio between assessments and market values.

## *Description of Analysis*

Commercial parcels are valued utilizing ten valuation groupings based on the assessor locations or towns in the county. The county reviewed the groupings this year and separated the city of Fremont and Inglewood to represent them individually. The county expressed there is enough difference in Inglewood that it should stand alone.

Valuation Group	Definition
01	Fremont
02	North Bend
03	Hooper
04	Dodge and Scribner
05	Snyder and Uehling
06	Rural Residential
08	Ames, Nickerson, Winslow
09	Lakes 1
10	Lakes 2
11	Inglewood

Dodge County developed a plan of assessment to review and inspect the commercial class. Dodge County has been working very aggressively to review and update the computer system to create a reliable base for establishing values. They have also studied the market activity and determined that there was the need to adjust other areas of the county beside those completed in the review. The statistical profile for Dodge County includes 103 sales. The measures of central tendency median is the only statistic the acceptable range. The weighted mean and mean are slightly outside the acceptable the range. The city of Fremont (valuation group 1) is the commercial hub of the county and represents approximately 78% of the sold parcels. All remainder valuation groups with an adequate sample are within the acceptable level of value.

## 2017 Commercial Correlation for Dodge County

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### *Assessment Practice Review*

A review of the assessment practices is conducted for the county to ensure that the county is reporting the assessed values accurately. All values are reported accurately. Timely submission of the Real Estate Transfer Statements were reviewed to assure the county is submitting all sales. The result being the transfer statements were submitted accurately. The supplemental data for the sales are also filed timely.

The county is reviewed to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying the sale is not arm's-length was completed. Dodge County considers all sales arm's-length. If the sale has is questionable, follow up is done with a review to determine if it is arm's length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

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

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	80	96.17	100.19	105.63	13.42	94.85
02	6	105.53	110.13	106.72	22.85	103.20
03	2	97.07	97.07	90.74	08.14	106.98
04	8	95.89	92.96	88.40	18.91	105.16
05	1	123.61	123.61	123.61	00.00	100.00
06	3	74.24	128.34	80.00	76.67	160.43
11	3	90.21	94.43	83.62	30.88	112.93
____ALL____	103	95.82	101.03	105.31	16.70	95.94

## 2017 Commercial Correlation for Dodge County

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### *Level of Value*

Based on analysis of all available information, the level of value for the commercial class in Dodge County is 96%.

# 2017 Agricultural Correlation for Dodge County

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## *Assessment Actions*

Dodge county analyzed the sales activity of the agricultural class and determined that the land values would remain unchanged for 2017. The review process has begun of the agricultural and rural residences. Improvement measurements are verified and new photos taken. The computer tables are reviewed, revised, and recalculated as needed. Discrepancies were eliminated to maintain statutory ratio between assessments and market values. Building permits were picked up and new values established for 2017.

## *Description of Analysis*

Dodge County again considered the entire county as one market area for the 2017 assessment year. In prior assessment years the county had multiple market areas, but there was no documentation found in the office to support the multiple areas.

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

The county analyzed all the sales as one market area. Comparison was made with the adjoining county values of Cuming, Burt, Colfax, Saunders and Washington and the values established were comparable.

The Division's standard statistical output removes sales less than 40 acres to reduce the possibility of non-agricultural influences affecting the measurement of agricultural land. However, agricultural parcels under 40 acres are not a rarity for this county, and the automatic removal of the sales significantly reduced the size of measurement sample. These smaller parcel size sales were scrutinized and were found to be arm's-length and valid indicators of market value for agricultural land. Further, if the inclusion of these sales in the sample does not negatively influence the median as would be expected if non-agricultural influences were present. The sample in Dodge County is large enough with 44 sales and the smaller parcel size sales being included does not influence the median.

## *Assessment Practice Review*

A review of the timely submission of the Real Estate Transfer statements to assure the county is submitting all sales was completed. The result being the transfer statements were submitted accurately. The supplemental data for the sales are also filed timely.

The county is reviewed to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation for a sale that is not arm's-length. Dodge County considers all sales arm's-length. If the sale has is questionable, follow up is done with a review to determine if it is arm's length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

## 2017 Agricultural Correlation for Dodge County

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Discussion was held with the office to determine the market area is sufficient to identify the economic markets in the county. The data supports the fact that one market area for the agricultural class is adequate for the county. The process for the agricultural values are discussed to determine land use verification and improvement assessments. The county is reviewed to determine if the six-year review and inspections are current and up to date. Dodge County is aggressively working to stay on task with the review and inspection process.

### *Equalization*

Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing.

The majority land use supports the irrigated and dry are acceptable when reviewing the county as a whole. The grass values when compared to surrounding counties is considered acceptable.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	11	75.00	100.30	81.64	49.13	122.86
1	9	75.00	79.96	75.26	25.11	106.25
11	1	73.86	73.86	73.86	00.00	100.00
2	1	309.76	309.76	309.76	00.00	100.00
<u>Dry</u>						
County	22	73.19	74.88	70.64	13.92	106.00
1	14	75.65	76.78	72.22	12.45	106.31
11	1	82.43	82.43	82.43	00.00	100.00
2	7	66.67	70.02	67.79	14.05	103.29
<u>Grass</u>						
County	1	109.93	109.93	109.93	00.00	100.00
1	1	109.93	109.93	109.93	00.00	100.00
<u>ALL</u>	44	73.80	81.62	72.52	23.58	112.55

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Dodge County is 74%.

## 2017 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	92	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	96	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	74	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2017 Commission Summary for Dodge County

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### Residential Real Property - Current

Number of Sales	1101	Median	92.47
Total Sales Price	\$139,625,069	Mean	95.61
Total Adj. Sales Price	\$139,784,569	Wgt. Mean	91.28
Total Assessed Value	\$127,589,657	Average Assessed Value of the Base	\$103,586
Avg. Adj. Sales Price	\$126,961	Avg. Assessed Value	\$115,885

### Confidence Interval - Current

95% Median C.I	91.48 to 93.62
95% Wgt. Mean C.I	90.31 to 92.24
95% Mean C.I	94.29 to 96.93
% of Value of the Class of all Real Property Value in the County	39.02
% of Records Sold in the Study Period	7.79
% of Value Sold in the Study Period	8.72

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	965	0	92.45
2015	745	95	94.66
2014	887	95	95.47
2013	749	99	98.74

## 2017 Commission Summary for Dodge County

### Commercial Real Property - Current

Number of Sales	103	Median	95.82
Total Sales Price	\$53,717,224	Mean	101.03
Total Adj. Sales Price	\$53,932,224	Wgt. Mean	105.31
Total Assessed Value	\$56,795,932	Average Assessed Value of the Base	\$299,746
Avg. Adj. Sales Price	\$523,614	Avg. Assessed Value	\$551,417

### Confidence Interval - Current

95% Median C.I	93.50 to 99.45
95% Wgt. Mean C.I	87.56 to 123.06
95% Mean C.I	95.87 to 106.19
% of Value of the Class of all Real Property Value in the County	13.43
% of Records Sold in the Study Period	6.13
% of Value Sold in the Study Period	11.28

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	100	0	93.19
2015	73	93	93.09
2014	90	97	96.69
2013	98	97	96.58

**27 Dodge**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 1,101  
Total Sales Price : 139,625,069  
Total Adj. Sales Price : 139,784,569  
Total Assessed Value : 127,589,657  
Avg. Adj. Sales Price : 126,961  
Avg. Assessed Value : 115,885

MEDIAN : 92  
WGT. MEAN : 91  
MEAN : 96  
COD : 15.29  
PRD : 104.74

COV : 23.40  
STD : 22.37  
Avg. Abs. Dev : 14.14  
MAX Sales Ratio : 373.07  
MIN Sales Ratio : 41.20

95% Median C.I. : 91.48 to 93.62  
95% Wgt. Mean C.I. : 90.31 to 92.24  
95% Mean C.I. : 94.29 to 96.93

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	131	95.05	99.59	95.30	14.73	104.50	64.63	216.92	92.54 to 97.10	110,873	105,659
01-JAN-15 To 31-MAR-15	96	95.55	98.07	94.83	14.01	103.42	41.56	192.16	92.32 to 99.04	128,119	121,499
01-APR-15 To 30-JUN-15	110	90.11	91.59	88.67	13.21	103.29	61.34	130.88	86.33 to 93.21	128,526	113,963
01-JUL-15 To 30-SEP-15	183	92.58	96.24	92.28	15.52	104.29	59.66	373.07	90.15 to 95.07	136,019	125,518
01-OCT-15 To 31-DEC-15	147	94.92	99.32	93.45	15.93	106.28	63.63	194.72	92.32 to 96.79	120,245	112,364
01-JAN-16 To 31-MAR-16	123	91.47	94.12	91.04	13.45	103.38	41.20	233.21	88.30 to 93.54	131,225	119,471
01-APR-16 To 30-JUN-16	154	91.42	93.53	89.26	15.01	104.78	63.49	193.45	87.08 to 94.52	133,851	119,471
01-JUL-16 To 30-SEP-16	157	87.62	92.61	87.01	17.85	106.44	56.37	203.75	84.22 to 91.42	124,214	108,075
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	520	93.53	96.44	92.65	14.67	104.09	41.56	373.07	92.14 to 95.05	126,640	117,329
01-OCT-15 To 30-SEP-16	581	91.78	94.87	90.05	15.78	105.35	41.20	233.21	89.93 to 92.90	127,249	114,593
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	536	93.41	96.46	92.29	15.03	104.52	41.56	373.07	92.10 to 94.93	128,740	118,819
<u>ALL</u>	1,101	92.47	95.61	91.28	15.29	104.74	41.20	373.07	91.48 to 93.62	126,961	115,885

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	884	91.90	94.78	91.09	14.81	104.05	41.31	373.07	90.55 to 93.13	129,344	117,817
02	38	92.42	97.70	93.36	17.21	104.65	68.68	193.45	86.17 to 100.00	78,868	73,634
03	30	97.38	112.32	101.05	26.47	111.15	68.56	233.21	90.34 to 120.74	58,503	59,119
04	50	96.91	101.42	96.20	15.09	105.43	61.85	151.67	92.72 to 102.00	58,136	55,929
05	12	98.17	96.76	85.42	14.63	113.28	61.34	126.24	76.39 to 114.77	50,917	43,495
06	47	92.50	91.88	90.64	14.61	101.37	41.56	154.72	88.51 to 97.95	170,994	154,986
08	6	98.40	98.51	97.84	03.39	100.68	90.69	103.75	90.69 to 103.75	51,049	49,945
09	26	92.07	95.57	91.08	10.43	104.93	75.34	149.67	88.65 to 95.17	308,496	280,972
10	5	87.26	107.57	81.52	45.58	131.96	41.20	167.56	N/A	102,964	83,933
11	3	72.81	78.19	81.29	11.78	96.19	68.00	93.75	N/A	98,667	80,203
<u>ALL</u>	1,101	92.47	95.61	91.28	15.29	104.74	41.20	373.07	91.48 to 93.62	126,961	115,885

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,098	92.46	95.56	91.26	15.28	104.71	41.20	373.07	91.47 to 93.54	127,231	116,109
06											
07	3	104.50	113.46	120.49	09.05	94.17	103.75	132.13	N/A	28,324	34,127
<u>ALL</u>	1,101	92.47	95.61	91.28	15.29	104.74	41.20	373.07	91.48 to 93.62	126,961	115,885

**27 Dodge**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 1,101  
 Total Sales Price : 139,625,069  
 Total Adj. Sales Price : 139,784,569  
 Total Assessed Value : 127,589,657  
 Avg. Adj. Sales Price : 126,961  
 Avg. Assessed Value : 115,885

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 96  
 COD : 15.29  
 PRD : 104.74

COV : 23.40  
 STD : 22.37  
 Avg. Abs. Dev : 14.14  
 MAX Sales Ratio : 373.07  
 MIN Sales Ratio : 41.20

95% Median C.I. : 91.48 to 93.62  
 95% Wgt. Mean C.I. : 90.31 to 92.24  
 95% Mean C.I. : 94.29 to 96.93

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	104.50	104.50	104.50	00.00	100.00	104.50	104.50	N/A	4,000	4,180	
Less Than 15,000	10	129.71	139.52	142.72	20.10	97.76	104.50	201.25	106.67 to 193.45	10,425	14,879	
Less Than 30,000	37	117.45	125.31	121.00	22.39	103.56	73.48	233.21	109.18 to 130.88	18,926	22,900	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,100	92.47	95.60	91.28	15.30	104.73	41.20	373.07	91.47 to 93.62	127,073	115,987	
Greater Than 14,999	1,091	92.38	95.21	91.24	14.98	104.35	41.20	373.07	91.38 to 93.50	128,030	116,811	
Greater Than 29,999	1,064	92.15	94.58	91.13	14.51	103.79	41.20	373.07	91.16 to 93.13	130,718	119,119	
<u>Incremental Ranges</u>												
0 TO 4,999	1	104.50	104.50	104.50	00.00	100.00	104.50	104.50	N/A	4,000	4,180	
5,000 TO 14,999	9	133.22	143.41	144.24	19.34	99.42	106.67	201.25	107.75 to 193.45	11,139	16,067	
15,000 TO 29,999	27	114.77	120.04	117.20	22.03	102.42	73.48	233.21	97.14 to 130.88	22,074	25,871	
30,000 TO 59,999	137	104.47	115.64	115.12	22.93	100.45	41.31	373.07	101.76 to 111.25	46,100	53,069	
60,000 TO 99,999	270	96.12	96.86	96.58	13.23	100.29	41.56	159.97	93.97 to 98.59	79,118	76,415	
100,000 TO 149,999	365	89.93	90.35	90.20	11.55	100.17	58.83	167.63	88.26 to 91.87	122,511	110,509	
150,000 TO 249,999	209	87.44	88.11	87.86	11.40	100.28	41.20	126.13	85.60 to 90.21	183,647	161,352	
250,000 TO 499,999	75	87.37	87.27	87.59	10.27	99.63	60.27	114.60	82.38 to 89.95	319,909	280,210	
500,000 TO 999,999	8	90.38	87.52	87.27	06.86	100.29	64.20	95.35	64.20 to 95.35	539,375	470,715	
1,000,000 +												
<u>ALL</u>	1,101	92.47	95.61	91.28	15.29	104.74	41.20	373.07	91.48 to 93.62	126,961	115,885	

**27 Dodge**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 103  
Total Sales Price : 53,717,224  
Total Adj. Sales Price : 53,932,224  
Total Assessed Value : 56,795,932  
Avg. Adj. Sales Price : 523,614  
Avg. Assessed Value : 551,417

MEDIAN : 96  
WGT. MEAN : 105  
MEAN : 101  
COD : 16.70  
PRD : 95.94

COV : 26.47  
STD : 26.74  
Avg. Abs. Dev : 16.00  
MAX Sales Ratio : 240.77  
MIN Sales Ratio : 48.74

95% Median C.I. : 93.50 to 99.45  
95% Wgt. Mean C.I. : 87.56 to 123.06  
95% Mean C.I. : 95.87 to 106.19

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	2	99.36	99.36	98.31	06.31	101.07	93.09	105.63	N/A	75,000	73,735
01-JAN-14 To 31-MAR-14	5	109.90	117.31	149.63	25.85	78.40	76.86	158.04	N/A	1,987,760	2,974,286
01-APR-14 To 30-JUN-14	9	97.67	101.36	96.40	18.71	105.15	48.74	138.32	85.30 to 125.91	539,907	520,448
01-JUL-14 To 30-SEP-14	6	99.08	96.06	92.82	06.68	103.49	78.15	104.45	78.15 to 104.45	165,083	153,230
01-OCT-14 To 31-DEC-14	15	93.09	94.09	92.37	16.31	101.86	54.75	129.32	83.29 to 109.69	460,594	425,448
01-JAN-15 To 31-MAR-15	7	93.71	96.69	88.27	09.47	109.54	80.17	112.15	80.17 to 112.15	123,214	108,765
01-APR-15 To 30-JUN-15	5	105.89	149.85	146.86	55.86	102.04	76.18	240.77	N/A	106,166	155,918
01-JUL-15 To 30-SEP-15	13	97.63	105.23	108.14	17.30	97.31	74.57	147.15	88.08 to 123.61	224,550	242,826
01-OCT-15 To 31-DEC-15	9	93.99	96.90	94.08	10.88	103.00	70.02	127.04	88.94 to 111.73	1,962,239	1,846,121
01-JAN-16 To 31-MAR-16	10	96.94	97.32	96.89	09.79	100.44	68.13	118.85	90.98 to 117.90	166,660	161,473
01-APR-16 To 30-JUN-16	10	93.20	93.12	84.38	11.72	110.36	63.49	128.20	83.04 to 107.89	433,965	366,163
01-JUL-16 To 30-SEP-16	12	96.40	95.82	103.12	10.88	92.92	67.28	118.67	90.21 to 106.72	258,830	266,898
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	22	99.17	103.36	129.39	17.00	79.88	48.74	158.04	93.09 to 109.90	724,476	937,378
01-OCT-14 To 30-SEP-15	40	95.49	105.14	98.73	21.94	106.49	54.75	240.77	92.21 to 105.95	280,535	276,985
01-OCT-15 To 30-SEP-16	41	94.32	95.76	93.73	11.04	102.17	63.49	128.20	92.03 to 99.45	652,985	612,054
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	35	96.91	99.62	118.32	17.85	84.20	48.74	158.04	92.21 to 104.45	648,496	767,331
01-JAN-15 To 31-DEC-15	34	97.45	107.83	97.00	20.75	111.16	70.02	240.77	92.96 to 105.95	646,254	626,846
<u>ALL</u>	103	95.82	101.03	105.31	16.70	95.94	48.74	240.77	93.50 to 99.45	523,614	551,417

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	80	96.17	100.19	105.63	13.42	94.85	63.49	228.78	93.71 to 99.45	657,770	694,804
02	6	105.53	110.13	106.72	22.85	103.20	76.86	158.04	76.86 to 158.04	72,933	77,833
03	2	97.07	97.07	90.74	08.14	106.98	89.17	104.96	N/A	60,500	54,898
04	8	95.89	92.96	88.40	18.91	105.16	48.74	125.91	48.74 to 125.91	37,752	33,374
05	1	123.61	123.61	123.61	00.00	100.00	123.61	123.61	N/A	8,001	9,890
06	3	74.24	128.34	80.00	76.67	160.43	70.02	240.77	N/A	107,500	86,002
11	3	90.21	94.43	83.62	30.88	112.93	54.75	138.32	N/A	39,833	33,307
<u>ALL</u>	103	95.82	101.03	105.31	16.70	95.94	48.74	240.77	93.50 to 99.45	523,614	551,417

**27 Dodge  
COMMERCIAL**

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

Qualified

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 MEAN : 101  
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 STD : 26.74  
 Avg. Abs. Dev : 16.00  
 MAX Sales Ratio : 240.77  
 MIN Sales Ratio : 48.74

95% Median C.I. : 93.50 to 99.45  
 95% Wgt. Mean C.I. : 87.56 to 123.06  
 95% Mean C.I. : 95.87 to 106.19

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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	9	98.01	109.07	108.68	22.94	100.36	83.04	228.78	83.06 to 105.95	158,006	171,719
03	80	96.92	101.62	106.78	17.00	95.17	48.74	240.77	93.86 to 101.24	577,736	616,894
04	14	93.09	92.45	93.76	08.49	98.60	74.57	118.23	80.17 to 97.67	449,380	421,350
<u>ALL</u>	103	95.82	101.03	105.31	16.70	95.94	48.74	240.77	93.50 to 99.45	523,614	551,417

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	158.04	158.04	158.04	00.00	100.00	158.04	158.04	N/A	50,000	79,020
Less Than 15,000	5	112.15	114.99	136.74	17.92	84.09	76.18	158.04	N/A	17,100	23,382
Less Than 30,000	10	108.56	121.86	130.56	30.13	93.34	76.18	240.77	83.29 to 158.04	18,352	23,960
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	102	95.77	100.47	105.26	16.23	95.45	48.74	240.77	93.26 to 99.45	528,257	556,048
Greater Than 14,999	98	95.25	100.31	105.26	16.20	95.30	48.74	240.77	93.25 to 98.06	549,456	578,357
Greater Than 29,999	93	95.71	98.79	105.22	14.63	93.89	48.74	228.78	93.26 to 98.06	577,943	608,133
<u>Incremental Ranges</u>											
0 TO 4,999	1	158.04	158.04	158.04	00.00	100.00	158.04	158.04	N/A	50,000	79,020
5,000 TO 14,999	4	108.56	104.23	106.73	12.58	97.66	76.18	123.61	N/A	8,875	9,473
15,000 TO 29,999	5	91.12	128.74	125.17	45.13	102.85	83.29	240.77	N/A	19,603	24,537
30,000 TO 59,999	16	103.40	103.41	102.72	14.56	100.67	54.75	147.15	90.98 to 118.08	45,678	46,922
60,000 TO 99,999	16	96.02	96.98	96.47	15.50	100.53	48.74	129.32	90.46 to 109.69	79,900	77,076
100,000 TO 149,999	13	94.32	91.74	90.01	12.87	101.92	68.13	117.90	74.57 to 105.48	129,454	116,516
150,000 TO 249,999	15	93.50	103.90	102.96	20.19	100.91	76.86	228.78	83.04 to 105.89	188,432	194,010
250,000 TO 499,999	16	95.77	95.15	95.60	05.87	99.53	80.17	111.85	88.94 to 99.79	358,056	342,284
500,000 TO 999,999	9	94.23	104.29	103.62	13.67	100.65	84.02	143.22	92.96 to 118.67	626,235	648,914
1,000,000 +	8	93.48	96.07	108.27	17.89	88.73	63.49	151.31	63.49 to 151.31	4,483,133	4,853,843
<u>ALL</u>	103	95.82	101.03	105.31	16.70	95.94	48.74	240.77	93.50 to 99.45	523,614	551,417

**27 Dodge**  
**COMMERCIAL**

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Qualified

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MEAN : 101  
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PRD : 95.94

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STD : 26.74  
Avg. Abs. Dev : 16.00  
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95% Median C.I. : 93.50 to 99.45  
95% Wgt. Mean C.I. : 87.56 to 123.06  
95% Mean C.I. : 95.87 to 106.19

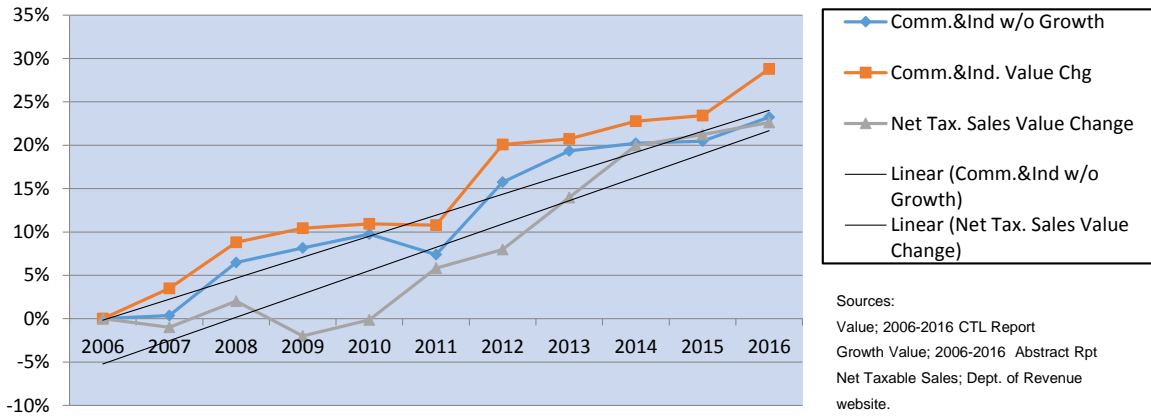
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	9	102.59	114.82	121.86	28.42	94.22	70.02	228.78	83.04 to 143.22	240,105	292,596
303	1	111.85	111.85	111.85	00.00	100.00	111.85	111.85	N/A	450,000	503,330
304	1	127.04	127.04	127.04	00.00	100.00	127.04	127.04	N/A	215,000	273,130
311	1	78.15	78.15	78.15	00.00	100.00	78.15	78.15	N/A	225,000	175,830
321	1	129.32	129.32	129.32	00.00	100.00	129.32	129.32	N/A	75,000	96,990
326	6	90.60	91.93	93.13	10.32	98.71	74.24	107.89	74.24 to 107.89	43,853	40,842
330	1	151.31	151.31	151.31	00.00	100.00	151.31	151.31	N/A	9,627,800	14,567,965
341	3	99.79	97.94	97.02	01.85	100.95	94.23	99.79	N/A	603,333	585,370
342	1	100.02	100.02	100.02	00.00	100.00	100.02	100.02	N/A	591,000	591,110
343	1	63.49	63.49	63.49	00.00	100.00	63.49	63.49	N/A	1,325,000	841,245
344	16	95.42	104.32	94.17	21.91	110.78	54.75	240.77	90.46 to 106.72	1,158,703	1,091,203
350	4	109.81	117.20	116.32	22.57	100.76	91.12	158.04	N/A	52,625	61,215
352	6	93.63	94.61	90.92	09.00	104.06	84.02	105.63	84.02 to 105.63	257,483	234,112
353	21	95.82	98.39	88.39	11.71	111.31	68.61	128.20	92.21 to 109.69	160,284	141,676
387	1	92.22	92.22	92.22	00.00	100.00	92.22	92.22	N/A	1,000,000	922,195
406	11	94.18	98.23	98.06	08.98	100.17	80.17	120.07	88.08 to 118.23	248,120	243,313
407	1	95.71	95.71	95.71	00.00	100.00	95.71	95.71	N/A	315,000	301,480
412	1	109.09	109.09	109.09	00.00	100.00	109.09	109.09	N/A	1,400,000	1,527,310
434	2	105.52	105.52	99.74	12.63	105.80	92.19	118.85	N/A	175,750	175,285
442	1	48.74	48.74	48.74	00.00	100.00	48.74	48.74	N/A	89,500	43,625
444	1	91.10	91.10	91.10	00.00	100.00	91.10	91.10	N/A	295,000	268,750
446	1	96.91	96.91	96.91	00.00	100.00	96.91	96.91	N/A	3,998,012	3,874,375
453	2	95.37	95.37	95.76	02.39	99.59	93.09	97.64	N/A	106,250	101,748
459	2	107.64	107.64	93.13	36.71	115.58	68.13	147.15	N/A	79,000	73,575
468	1	76.86	76.86	76.86	00.00	100.00	76.86	76.86	N/A	150,000	115,290
491	1	123.61	123.61	123.61	00.00	100.00	123.61	123.61	N/A	8,001	9,890
494	2	96.88	96.88	93.23	03.91	103.92	93.09	100.66	N/A	1,019,001	950,005
528	4	87.90	92.11	87.67	12.97	105.06	74.57	118.08	N/A	195,975	171,816
<u>ALL</u>	<u>103</u>	<u>95.82</u>	<u>101.03</u>	<u>105.31</u>	<u>16.70</u>	<u>95.94</u>	<u>48.74</u>	<u>240.77</u>	<u>93.50 to 99.45</u>	<u>523,614</u>	<u>551,417</u>



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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 352,806,285	\$ 6,591,391	1.87%	\$ 346,214,894	-	\$ 378,342,012	-
2007	\$ 365,081,495	\$ 10,965,185	3.00%	\$ 354,116,310	0.37%	\$ 374,585,385	-0.99%
2008	\$ 383,877,035	\$ 8,238,843	2.15%	\$ 375,638,192	2.89%	\$ 385,988,078	3.04%
2009	\$ 389,624,505	\$ 8,036,630	2.06%	\$ 381,587,875	-0.60%	\$ 370,787,318	-3.94%
2010	\$ 391,335,735	\$ 4,119,690	1.05%	\$ 387,216,045	-0.62%	\$ 377,800,473	1.89%
2011	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810	-3.18%	\$ 400,363,101	5.97%
2012	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740	4.50%	\$ 408,559,080	2.05%
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2016	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
<b>Ann %chg</b>	2.56%			<b>Average</b>	<b>0.03%</b>	<b>2.16%</b>	<b>2.10%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	0.37%	3.48%	-0.99%
2008	6.47%	8.81%	2.02%
2009	8.16%	10.44%	-2.00%
2010	9.75%	10.92%	-0.14%
2011	7.40%	10.77%	5.82%
2012	15.75%	20.09%	7.99%
2013	19.36%	20.73%	13.96%
2014	20.23%	22.77%	19.98%
2015	20.47%	23.41%	21.25%
2016	23.24%	28.80%	22.62%

County Number   
 County Name

**27 Dodge**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 44  
Total Sales Price : 35,033,803  
Total Adj. Sales Price : 35,033,803  
Total Assessed Value : 25,408,030  
Avg. Adj. Sales Price : 796,223  
Avg. Assessed Value : 577,455

MEDIAN : 74  
WGT. MEAN : 73  
MEAN : 82  
COD : 23.58  
PRD : 112.55

COV : 48.22  
STD : 39.36  
Avg. Abs. Dev : 17.40  
MAX Sales Ratio : 309.76  
MIN Sales Ratio : 49.26

95% Median C.I. : 66.67 to 80.91  
95% Wgt. Mean C.I. : 67.08 to 77.97  
95% Mean C.I. : 69.99 to 93.25

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	7	68.88	69.96	69.23	05.98	101.05	62.57	78.76	62.57 to 78.76	897,889	621,564
01-JAN-14 To 31-MAR-14	1	80.91	80.91	80.91	00.00	100.00	80.91	80.91	N/A	1,160,000	938,545
01-APR-14 To 30-JUN-14	4	71.05	74.82	66.29	22.98	112.87	54.24	102.93	N/A	793,669	526,124
01-JUL-14 To 30-SEP-14	3	71.56	75.02	70.98	12.76	105.69	63.05	90.44	N/A	585,723	415,730
01-OCT-14 To 31-DEC-14	10	64.16	66.05	63.81	13.73	103.51	49.26	82.58	54.72 to 78.24	840,991	536,668
01-JAN-15 To 31-MAR-15	2	78.09	78.09	77.34	05.57	100.97	73.74	82.43	N/A	464,010	358,843
01-APR-15 To 30-JUN-15	2	86.58	86.58	65.85	26.97	131.48	63.23	109.93	N/A	733,130	482,765
01-JUL-15 To 30-SEP-15	2	73.22	73.22	71.36	11.72	102.61	64.64	81.80	N/A	670,340	478,365
01-OCT-15 To 31-DEC-15	5	81.36	93.54	91.41	25.64	102.33	63.46	150.44	N/A	649,061	593,281
01-JAN-16 To 31-MAR-16	4	81.02	82.76	81.32	08.76	101.77	72.64	96.37	N/A	760,890	618,728
01-APR-16 To 30-JUN-16	1	101.51	101.51	101.51	00.00	100.00	101.51	101.51	N/A	205,000	208,095
01-JUL-16 To 30-SEP-16	3	88.44	153.32	77.42	93.48	198.04	61.75	309.76	N/A	1,339,333	1,036,938
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	15	71.08	73.00	69.82	12.58	104.55	54.24	102.93	63.05 to 79.37	825,138	576,079
01-OCT-14 To 30-SEP-15	16	69.83	71.02	65.93	15.65	107.72	49.26	109.93	61.16 to 81.80	759,054	500,414
01-OCT-15 To 30-SEP-16	13	83.36	104.63	83.34	37.46	125.55	61.75	309.76	72.64 to 101.51	808,605	673,863
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	18	69.12	70.32	66.59	16.07	105.60	49.26	102.93	61.16 to 79.37	805,653	536,495
01-JAN-15 To 31-DEC-15	11	81.36	85.77	80.32	19.76	106.79	63.23	150.44	63.46 to 109.93	634,570	509,668
<u>ALL</u>	44	73.80	81.62	72.52	23.58	112.55	49.26	309.76	66.67 to 80.91	796,223	577,455

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	32	76.28	78.05	71.86	17.41	108.61	49.26	150.44	65.17 to 81.80	785,819	564,717
11	2	78.15	78.15	77.74	05.49	100.53	73.86	82.43	N/A	424,010	329,623
2	9	66.67	96.06	74.02	51.78	129.78	54.72	309.76	61.16 to 94.87	859,954	636,557
7	1	72.99	72.99	72.99	00.00	100.00	72.99	72.99	N/A	1,300,000	948,835
<u>ALL</u>	44	73.80	81.62	72.52	23.58	112.55	49.26	309.76	66.67 to 80.91	796,223	577,455

**27 Dodge**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 44  
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PRD : 112.55

COV : 48.22  
STD : 39.36  
Avg. Abs. Dev : 17.40  
MAX Sales Ratio : 309.76  
MIN Sales Ratio : 49.26

95% Median C.I. : 66.67 to 80.91  
95% Wgt. Mean C.I. : 67.08 to 77.97  
95% Mean C.I. : 69.99 to 93.25

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	5	73.86	83.54	76.42	32.18	109.32	49.26	150.44	N/A	882,464	674,351
1	4	72.07	85.96	76.72	41.24	112.04	49.26	150.44	N/A	987,080	757,263
11	1	73.86	73.86	73.86	00.00	100.00	73.86	73.86	N/A	464,000	342,705
<b>_____Dry_____</b>											
County	14	68.59	71.74	67.62	13.81	106.09	54.72	102.93	61.16 to 82.43	821,920	555,758
1	8	74.90	76.00	71.94	13.87	105.64	59.42	102.93	59.42 to 102.93	726,118	522,345
11	1	82.43	82.43	82.43	00.00	100.00	82.43	82.43	N/A	384,020	316,540
2	5	63.05	62.78	61.82	06.06	101.55	54.72	68.29	N/A	1,062,782	657,062
<b>_____Grass_____</b>											
County	1	109.93	109.93	109.93	00.00	100.00	109.93	109.93	N/A	82,260	90,425
1	1	109.93	109.93	109.93	00.00	100.00	109.93	109.93	N/A	82,260	90,425
<b>_____ALL_____</b>	<b>44</b>	<b>73.80</b>	<b>81.62</b>	<b>72.52</b>	<b>23.58</b>	<b>112.55</b>	<b>49.26</b>	<b>309.76</b>	<b>66.67 to 80.91</b>	<b>796,223</b>	<b>577,455</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	11	75.00	100.30	81.64	49.13	122.86	49.26	309.76	61.64 to 150.44	692,347	565,217
1	9	75.00	79.96	75.26	25.11	106.25	49.26	150.44	61.64 to 96.37	771,313	580,464
11	1	73.86	73.86	73.86	00.00	100.00	73.86	73.86	N/A	464,000	342,705
2	1	309.76	309.76	309.76	00.00	100.00	309.76	309.76	N/A	210,000	650,505
<b>_____Dry_____</b>											
County	22	73.19	74.88	70.64	13.92	106.00	54.72	102.93	63.05 to 81.80	741,180	523,551
1	14	75.65	76.78	72.22	12.45	106.31	59.42	102.93	62.73 to 82.58	657,716	475,026
11	1	82.43	82.43	82.43	00.00	100.00	82.43	82.43	N/A	384,020	316,540
2	7	66.67	70.02	67.79	14.05	103.29	54.72	94.87	54.72 to 94.87	959,130	650,176
<b>_____Grass_____</b>											
County	1	109.93	109.93	109.93	00.00	100.00	109.93	109.93	N/A	82,260	90,425
1	1	109.93	109.93	109.93	00.00	100.00	109.93	109.93	N/A	82,260	90,425
<b>_____ALL_____</b>	<b>44</b>	<b>73.80</b>	<b>81.62</b>	<b>72.52</b>	<b>23.58</b>	<b>112.55</b>	<b>49.26</b>	<b>309.76</b>	<b>66.67 to 80.91</b>	<b>796,223</b>	<b>577,455</b>

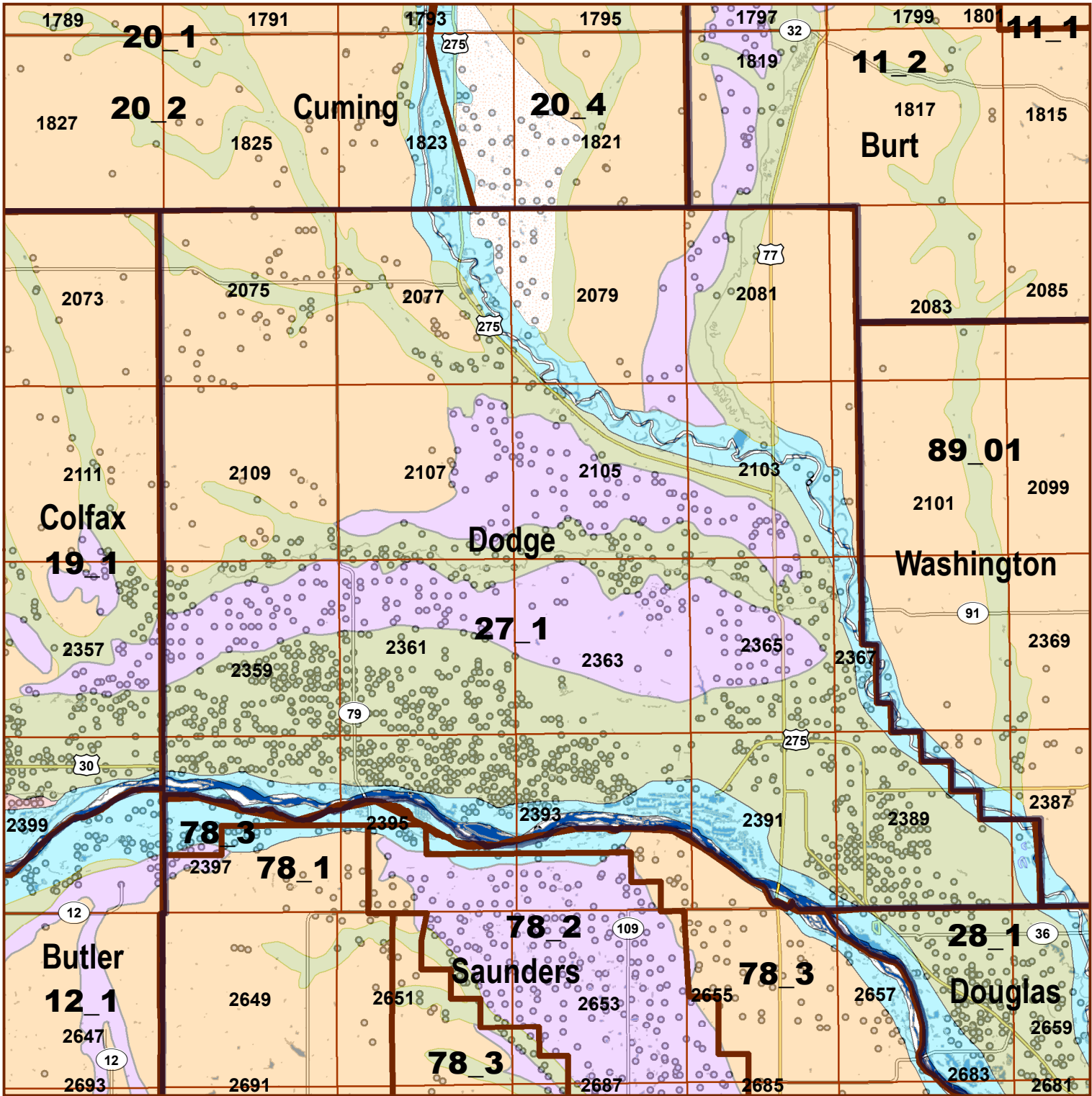
## Dodge County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6737	6521	6302	6100	5869	5670	5455	5240	<b>6214</b>
Cuming	2	7380	7392	6977	6897	6452	6446	5479	5292	<b>6871</b>
Cuming	4	7468	7484	7055	6986	6497	6487	5494	5483	<b>6951</b>
Burt	2	7460	7425	n/a	6555	6029	6175	4960	3850	<b>6879</b>
Washington	1	6720	6690	6095	5905	5655	5565	4470	3470	<b>6082</b>
Colfax	1	6575	6250	6150	6050	5725	5500	5400	4975	<b>5983</b>
Saunders	1	6320	6104	5844	5455	5270	4466	3910	3670	<b>5152</b>
Saunders	2	7251	7097	6725	6230	5959	5530	5078	4891	<b>6905</b>
Saunders	3	6930	6691	6453	5910	5740	5016	4516	4060	<b>6083</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	6634	6411	6205	5454	5745	5559	5343	5132	<b>6027</b>
Cuming	2	7080	7079	6670	6627	6140	6138	5150	5150	<b>6468</b>
Cuming	4	7174	7174	6750	6711	6167	5984	4821	5164	<b>6601</b>
Burt	2	7425	7385	6730	6490	6178	6140	4925	3780	<b>6573</b>
Washington	1	6690	6655	6065	5845	5625	5530	4435	3405	<b>5981</b>
Colfax	1	5835	5745	5549	5449	5250	5026	4704	4316	<b>5266</b>
Saunders	1	5834	5605	5400	4858	4655	3917	3506	3253	<b>4404</b>
Saunders	2	6405	6289	5966	5538	5220	4839	4094	3849	<b>6010</b>
Saunders	3	5883	5656	5438	5036	4821	4100	3708	3492	<b>4831</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2460	2460	2355	2355	2245	2245	2144	2140	<b>2274</b>
Cuming	2	2830	2802	2559	2375	2158	2161	2038	2048	<b>2435</b>
Cuming	4	2836	2836	2562	2446	2172	2371	1920	2074	<b>2402</b>
Burt	2	2740	2525	2155	2080	2015	1975	1910	1770	<b>2109</b>
Washington	1	2470	2280	1940	1875	1815	1780	1720	1595	<b>1984</b>
Colfax	1	2335	2335	2200	2200	2050	2050	1800	1800	<b>2055</b>
Saunders	1	1923	2602	2067	2501	2036	2223	1727	2105	<b>2003</b>
Saunders	2	2685	2684	2061	2605	2312	2350	1736	2299	<b>2300</b>
Saunders	3	1901	2607	1962	2501	2171	2256	1661	2119	<b>2131</b>

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



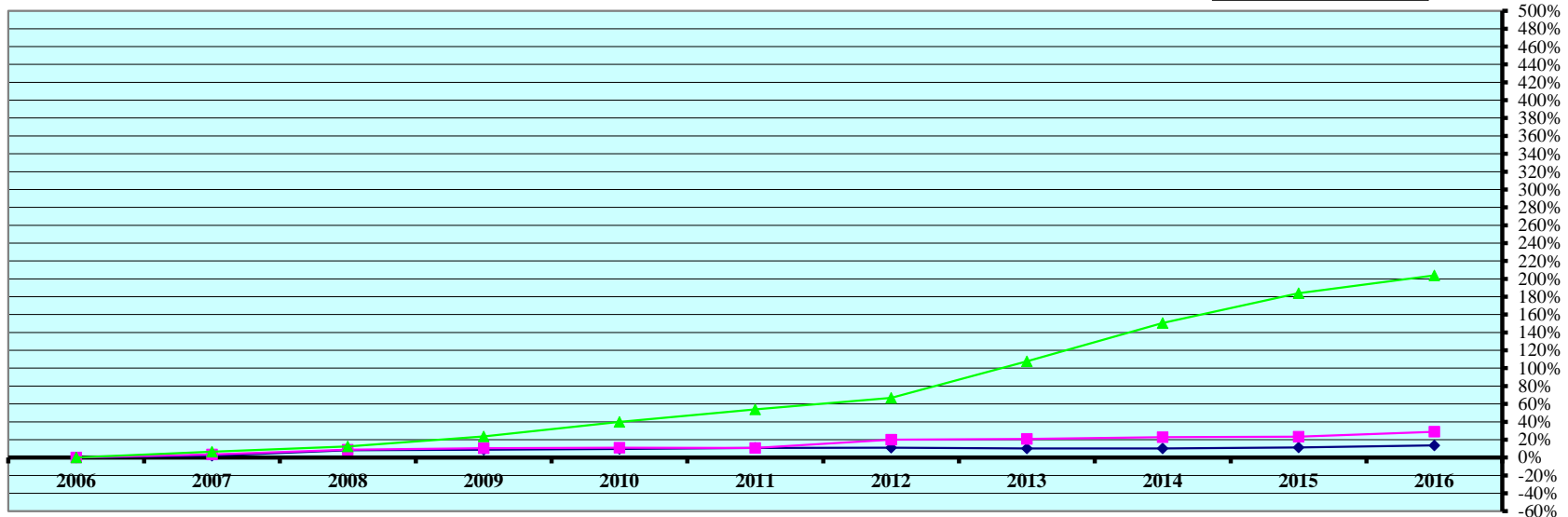
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Dodge County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	1,245,466,655	--	--	--	352,806,285	--	--	--	547,323,805	--	--	--
2007	1,270,276,780	24,810,125	1.99%	1.99%	365,081,495	12,275,210	3.48%	3.48%	582,862,945	35,539,140	6.49%	6.49%
2008	1,346,048,145	75,771,365	5.96%	8.08%	383,877,035	18,795,540	5.15%	8.81%	614,572,835	31,709,890	5.44%	12.29%
2009	1,355,897,050	9,848,905	0.73%	8.87%	389,624,505	5,747,470	1.50%	10.44%	675,887,690	61,314,855	9.98%	23.49%
2010	1,366,478,670	10,581,620	0.78%	9.72%	391,335,735	1,711,230	0.44%	10.92%	765,765,430	89,877,740	13.30%	39.91%
2011	1,379,781,385	13,302,715	0.97%	10.78%	390,797,075	-538,660	-0.14%	10.77%	842,566,945	76,801,515	10.03%	53.94%
2012	1,381,731,993	1,950,608	0.14%	10.94%	423,677,895	32,880,820	8.41%	20.09%	912,851,530	70,284,585	8.34%	66.78%
2013	1,371,816,357	-9,915,636	-0.72%	10.14%	425,945,575	2,267,680	0.54%	20.73%	1,137,161,285	224,309,755	24.57%	107.77%
2014	1,370,479,222	-1,337,135	-0.10%	10.04%	433,124,692	7,179,117	1.69%	22.77%	1,371,344,790	234,183,505	20.59%	150.55%
2015	1,386,872,444	16,393,222	1.20%	11.35%	435,380,937	2,256,245	0.52%	23.41%	1,554,199,505	182,854,715	13.33%	183.96%
2016	1,414,873,356	28,000,912	2.02%	13.60%	454,428,792	19,047,855	4.37%	28.80%	1,663,137,560	108,938,055	7.01%	203.87%

Rate Annual %chg: Residential & Recreational 1.28%

Commercial & Industrial 2.56%

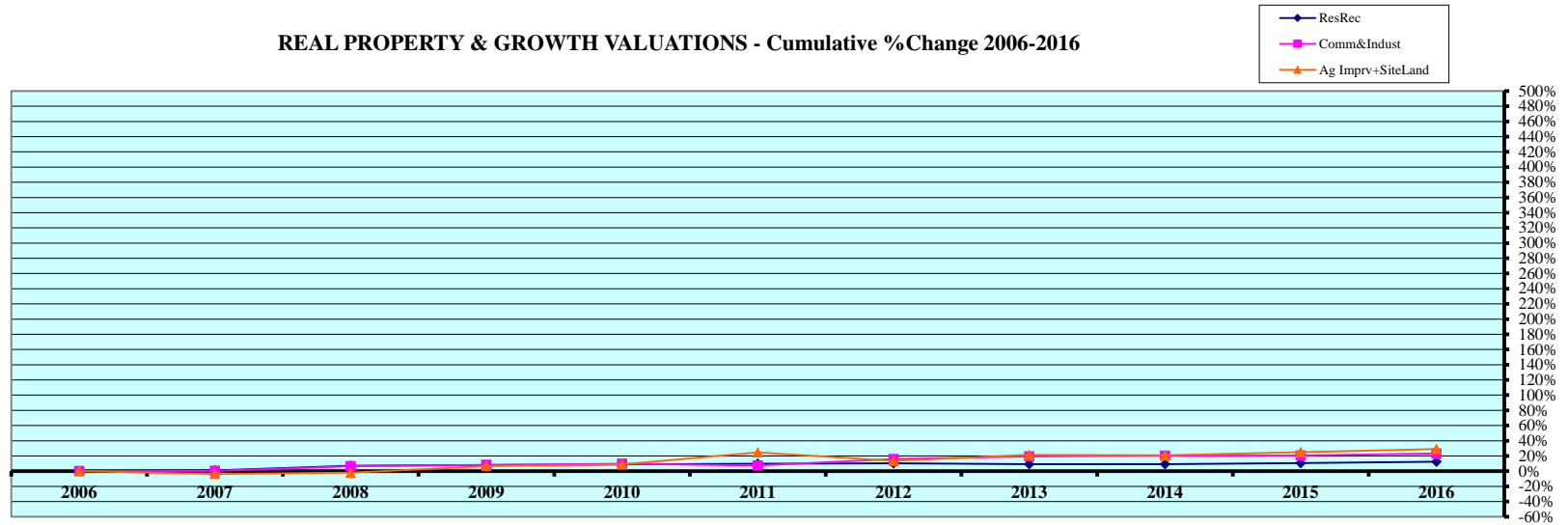
Agricultural Land 11.76%

Cnty# 27  
 County DODGE

CHART 1      EXHIBIT      27B      Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2006	1,245,466,655	21,465,585	1.72%	1,224,001,070	--	--	352,806,285	6,591,391	1.87%	346,214,894	--	--	
2007	1,270,276,780	14,641,067	1.15%	1,255,635,713	0.82%	0.82%	365,081,495	10,965,185	3.00%	354,116,310	0.37%	0.37%	
2008	1,346,048,145	12,485,023	0.93%	1,333,563,122	4.98%	7.07%	383,877,035	8,238,843	2.15%	375,638,192	2.89%	6.47%	
2009	1,355,897,050	10,264,164	0.76%	1,345,632,886	-0.03%	8.04%	389,624,505	8,036,630	2.06%	381,587,875	-0.60%	8.16%	
2010	1,366,478,670	8,949,205	0.65%	1,357,529,465	0.12%	9.00%	391,335,735	4,119,690	1.05%	387,216,045	-0.62%	9.75%	
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	0.13%	9.86%	390,797,075	11,886,265	3.04%	378,910,810	-3.18%	7.40%	
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	10.41%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	15.75%	
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	9.20%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	19.36%	
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	9.27%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	20.23%	
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	10.51%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	20.47%	
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	12.39%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	23.24%	
Rate Ann%chg	<b>1.28%</b>					<b>0.47%</b>	<b>2.56%</b>					C & I w/o growth	<b>0.03%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2006	58,562,985	23,445,680	82,008,665	1,698,474	2.07%	80,310,191	--	--
2007	56,557,080	24,269,580	80,826,660	1,921,800	2.38%	78,904,860	-3.78%	-3.78%
2008	56,377,455	25,562,745	81,940,200	1,451,890	1.77%	80,488,310	-0.42%	-1.85%
2009	64,907,010	24,639,485	89,546,495	2,258,765	2.52%	87,287,730	6.53%	6.44%
2010	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	89,320,090	-0.25%	8.92%
2011	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	102,112,795	11.37%	24.51%
2012	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-11.46%	13.42%
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	21.57%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	20.98%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	24.80%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	29.10%
Rate Ann%chg	<b>2.10%</b>	<b>5.51%</b>	<b>3.18%</b>	Ag Imprv+Site w/o growth			<b>0.40%</b>	

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

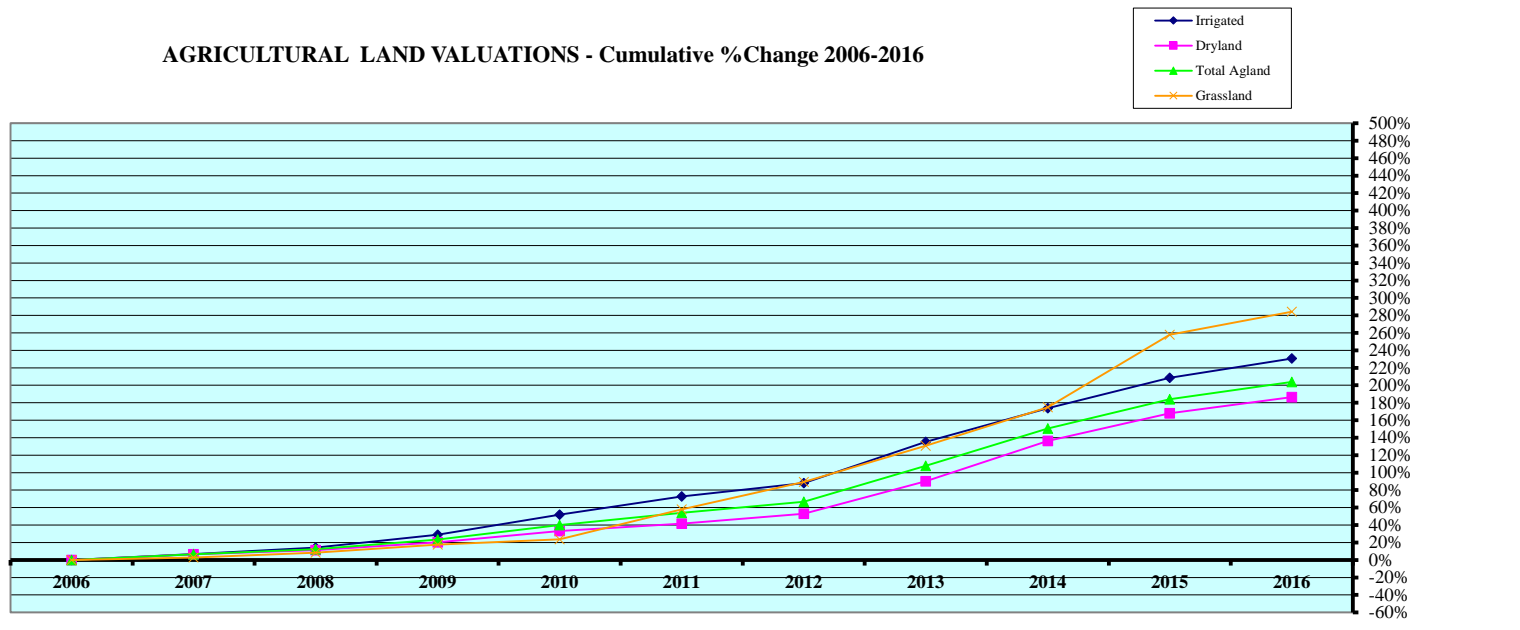
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

Cnty# 27  
County DODGE

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	214,994,020	--	--	--	318,465,580	--	--	--	9,726,300	--	--	--
2007	229,384,030	14,390,010	6.69%	6.69%	339,295,190	20,829,610	6.54%	6.54%	9,991,380	265,080	2.73%	2.73%
2008	245,242,605	15,858,575	6.91%	14.07%	354,524,325	15,229,135	4.49%	11.32%	10,543,865	552,485	5.53%	8.41%
2009	277,361,045	32,118,440	13.10%	29.01%	382,809,375	28,285,050	7.98%	20.20%	11,450,870	907,005	8.60%	17.73%
2010	326,434,345	49,073,300	17.69%	51.83%	423,729,445	40,920,070	10.69%	33.05%	12,024,135	573,265	5.01%	23.62%
2011	371,392,425	44,958,080	13.77%	72.75%	451,237,440	27,507,995	6.49%	41.69%	15,368,175	3,344,040	27.81%	58.01%
2012	404,140,780	32,748,355	8.82%	87.98%	486,953,540	35,716,100	7.92%	52.91%	18,404,395	3,036,220	19.76%	89.22%
2013	505,841,985	101,701,205	25.16%	135.28%	605,214,585	118,261,045	24.29%	90.04%	22,438,980	4,034,585	21.92%	130.70%
2014	588,419,045	82,577,060	16.32%	173.69%	752,632,635	147,418,050	24.36%	136.33%	26,735,525	4,296,545	19.15%	174.88%
2015	663,305,925	74,886,880	12.73%	208.52%	853,206,640	100,574,005	13.36%	167.91%	34,810,565	8,075,040	30.20%	257.90%
2016	710,830,785	47,524,860	7.16%	230.63%	912,279,035	59,072,395	6.92%	186.46%	37,371,940	2,561,375	7.36%	284.24%

Rate Ann.%chg: Irrigated **12.70%** Dryland **11.10%** Grassland **14.41%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	3,859,840	--	--	--	278,065	--	--	--	547,323,805	--	--	--
2007	3,820,180	-39,660	-1.03%	-1.03%	372,165	94,100	33.84%	33.84%	582,862,945	35,539,140	6.49%	6.49%
2008	3,915,230	95,050	2.49%	1.44%	346,810	-25,355	-6.81%	24.72%	614,572,835	31,709,890	5.44%	12.29%
2009	4,177,240	262,010	6.69%	8.22%	89,160	-257,650	-74.29%	-67.94%	675,887,690	61,314,855	9.98%	23.49%
2010	3,467,530	-709,710	-16.99%	-10.16%	109,975	20,815	23.35%	-60.45%	765,765,430	89,877,740	13.30%	39.91%
2011	4,560,285	1,092,755	31.51%	18.15%	8,620	-101,355	-92.16%	-96.90%	842,566,945	76,801,515	10.03%	53.94%
2012	3,199,105	-1,361,180	-29.85%	-17.12%	153,710	145,090	1683.18%	-44.72%	912,851,530	70,284,585	8.34%	66.78%
2013	3,281,035	81,930	2.56%	-15.00%	384,700	230,990	150.28%	38.35%	1,137,161,285	224,309,755	24.57%	107.77%
2014	3,220,695	-60,340	-1.84%	-16.56%	336,890	-47,810	-12.43%	21.16%	1,371,344,790	234,183,505	20.59%	150.55%
2015	2,616,695	-604,000	-18.75%	-32.21%	259,680	-77,210	-22.92%	-6.61%	1,554,199,505	182,854,715	13.33%	183.96%
2016	2,625,300	8,605	0.33%	-31.98%	30,500	-229,180	-88.25%	-89.03%	1,663,137,560	108,938,055	7.01%	203.87%

Cnty# **27**  
County **DODGE**

Rate Ann.%chg: Total Agric Land **11.76%**



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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	214,827,830	99,472	2,160			318,595,060	171,445	1,858			9,769,620	15,098	647		
2007	227,535,995	101,289	2,246	4.02%	4.02%	341,719,850	169,146	2,020	8.72%	8.72%	9,993,585	14,956	668	3.26%	3.26%
2008	245,325,920	102,803	2,386	6.23%	10.50%	354,483,805	167,241	2,120	4.92%	14.06%	10,575,890	14,813	714	6.85%	10.33%
2009	278,244,500	106,719	2,607	9.26%	20.72%	385,872,835	162,862	2,369	11.78%	27.50%	11,482,560	15,043	763	6.91%	17.96%
2010	326,693,570	110,034	2,969	13.88%	37.48%	424,191,695	159,269	2,663	12.41%	43.32%	12,048,755	14,720	819	7.23%	26.49%
2011	371,301,130	113,510	3,271	10.17%	51.46%	450,455,800	154,831	2,909	9.24%	56.56%	15,291,760	15,488	987	20.63%	52.58%
2012	404,169,350	114,408	3,533	8.00%	63.57%	486,383,770	153,888	3,161	8.64%	70.08%	17,894,220	15,434	1,159	17.43%	79.17%
2013	506,218,125	114,703	4,413	24.93%	104.35%	606,166,635	153,550	3,948	24.90%	112.44%	22,427,865	15,513	1,446	24.70%	123.42%
2014	589,662,670	114,674	5,142	16.51%	138.09%	753,827,690	153,224	4,920	24.62%	164.75%	26,582,400	15,465	1,719	18.90%	165.63%
2015	644,239,050	114,806	5,612	9.13%	159.83%	796,096,775	152,986	5,204	5.77%	180.03%	30,204,660	15,568	1,940	12.88%	199.83%
2016	710,687,500	114,928	6,184	10.20%	186.33%	913,265,290	152,916	5,972	14.77%	221.39%	37,093,340	15,612	2,376	22.46%	267.17%

Rate Annual %chg Average Value/Acre: 11.09%

12.38%

13.89%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	3,945,510	14,383	274			331,455	579	573			547,469,475	300,976	1,819		
2007	3,818,695	14,282	267	-2.53%	-2.53%	422,795	553	764	33.48%	33.48%	583,490,920	300,226	1,944	6.85%	6.85%
2008	4,092,120	14,162	289	8.07%	5.33%	425,015	488	871	13.98%	52.14%	614,902,750	299,507	2,053	5.64%	12.87%
2009	4,229,120	18,056	234	-18.94%	-14.62%	89,160	111	806	-7.51%	40.72%	679,918,175	302,792	2,245	9.37%	23.45%
2010	3,571,610	17,025	210	-10.43%	-23.52%	109,975	111	994	23.35%	73.57%	766,615,605	301,159	2,546	13.36%	39.94%
2011	3,276,990	16,836	195	-7.22%	-29.05%	109,975	111	994	0.00%	73.57%	840,435,655	300,776	2,794	9.77%	53.61%
2012	3,133,730	13,230	237	21.69%	-13.66%	0	0				911,581,070	296,961	3,070	9.86%	68.76%
2013	3,282,885	13,529	243	2.45%	-11.55%	0	0				1,138,095,510	297,296	3,828	24.71%	110.46%
2014	3,219,245	13,735	234	-3.41%	-14.56%	0	0				1,373,292,005	297,098	4,622	20.75%	154.12%
2015	3,201,525	13,792	232	-0.96%	-15.38%	0	5	0		-100.00%	1,473,742,010	297,157	4,959	7.29%	172.65%
2016	2,620,360	14,293	183	-21.02%	-33.17%	30,500	5	6,100		965.45%	1,663,696,990	297,755	5,587	12.66%	207.18%

27  
**DODGE**

Rate Annual %chg Average Value/Acre: 11.88%

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

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,691	DODGE	170,235,363	35,045,580	89,530,614	1,407,221,266	315,005,156	139,423,636	7,652,090	1,663,137,560	72,107,635	40,100,395	0	3,939,459,295
cnty.sector.value % of total value:		4.32%	0.89%	2.27%	35.72%	8.00%	3.54%	0.19%	42.22%	1.83%	1.02%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	725,244	174,471	6,435	16,318,470	3,275,289	0	0	112,070	0	0	0	20,611,979
1.67%	%sector of county sector	0.43%	0.50%	0.01%	1.16%	1.04%			0.01%				0.52%
	%sector of municipality	3.52%	0.85%	0.03%	79.17%	15.89%			0.54%				100.00%
26,397	FREMONT	51,224,609	8,125,854	19,051,903	963,277,736	263,257,745	62,243,425	0	422,540	0	0	0	1,367,603,812
71.94%	%sector of county sector	30.09%	23.19%	21.28%	68.45%	83.57%	44.64%		0.03%				34.72%
	%sector of municipality	3.75%	0.59%	1.39%	70.44%	19.25%	4.55%		0.03%				100.00%
832	HOOPER	1,038,848	578,689	88,464	27,794,223	3,700,202	0	0	8,345	0	0	0	33,208,771
2.27%	%sector of county sector	0.61%	1.65%	0.10%	1.96%	1.17%			0.00%				0.84%
	%sector of municipality	3.13%	1.74%	0.27%	83.70%	11.14%			0.03%				100.00%
325	INGLEWOOD	650,976	4,216	2,091	9,037,565	2,417,155	0	0	0	0	0	0	12,112,003
0.89%	%sector of county sector	0.38%	0.01%	0.00%	0.64%	0.77%							0.31%
	%sector of municipality	5.37%	0.03%	0.02%	74.62%	19.96%							100.00%
369	NICKERSON	897,163	151,598	427,357	5,181,310	1,000,285	544,465	0	64,485	0	0	0	8,266,663
1.01%	%sector of county sector	0.53%	0.43%	0.48%	0.37%	0.32%	0.39%		0.00%				0.21%
	%sector of municipality	10.85%	1.83%	5.17%	62.68%	12.10%	6.59%		0.78%				100.00%
1,177	NORTH BEND	1,685,268	1,669,207	2,830,295	32,778,147	5,421,551	825,540	0	21,820	0	0	0	45,231,828
3.21%	%sector of county sector	0.99%	4.76%	3.16%	2.33%	1.72%	0.59%		0.00%				1.15%
	%sector of municipality	3.73%	3.69%	6.26%	72.47%	11.99%	1.83%		0.05%				100.00%
857	SCRIBNER	2,136,133	275,351	10,155	22,909,325	5,000,530	948,890	0	0	0	0	0	31,280,384
2.34%	%sector of county sector	1.25%	0.79%	0.01%	1.63%	1.59%	0.68%						0.79%
	%sector of municipality	6.83%	0.88%	0.03%	73.24%	15.99%	3.03%						100.00%
300	SNYDER	1,825,636	136,057	5,018	7,562,040	1,670,162	4,174,720	0	437,380	0	0	0	15,811,013
0.82%	%sector of county sector	1.07%	0.39%	0.01%	0.54%	0.53%	2.99%		0.03%				0.40%
	%sector of municipality	11.55%	0.86%	0.03%	47.83%	10.56%	26.40%		2.77%				100.00%
230	UEHLING	34,702	222,573	529,988	6,871,220	585,020	149,500	0	0	0	0	0	8,393,003
0.63%	%sector of county sector	0.02%	0.64%	0.59%	0.49%	0.19%	0.11%						0.21%
	%sector of municipality	0.41%	2.65%	6.31%	81.87%	6.97%	1.78%						100.00%
103	WINSLOW	38,139	160,658	503,170	1,923,065	146,520	75,780	0	0	0	0	0	2,847,332
0.28%	%sector of county sector	0.02%	0.46%	0.56%	0.14%	0.05%	0.05%						0.07%
	%sector of municipality	1.34%	5.64%	17.67%	67.54%	5.15%	2.66%						100.00%
31,202	Total Municipalities	60,256,718	11,498,674	23,454,876	1,093,653,101	286,474,459	68,962,320	0	1,066,640	0	0	0	1,545,366,788
85.04%	%all municip.sect of cnty	35.40%	32.81%	26.20%	77.72%	90.94%	49.46%		0.06%				39.23%

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

Cnty#	County
27	DODGE

CHART 5

EXHIBIT

27B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,139</b>	<b>Value : 3,750,537,149</b>	<b>Growth 32,737,890</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	533	11,666,250	184	13,402,635	92	3,603,270	809	28,672,155	
<b>02. Res Improve Land</b>	11,016	162,773,005	1,132	32,011,655	992	45,852,810	13,140	240,637,470	
<b>03. Res Improvements</b>	11,016	961,464,582	1,132	99,507,028	992	125,684,493	13,140	1,186,656,103	
<b>04. Res Total</b>	11,549	1,135,903,837	1,316	144,921,318	1,084	175,140,573	13,949	1,455,965,728	13,270,056
<b>% of Res Total</b>	82.79	78.02	9.43	9.95	7.77	12.03	69.26	38.82	40.53
<b>05. Com UnImp Land</b>	159	8,162,125	49	2,070,975	21	419,845	229	10,652,945	
<b>06. Com Improve Land</b>	1,026	64,253,491	98	6,181,895	22	211,860	1,146	70,647,246	
<b>07. Com Improvements</b>	1,026	237,109,768	98	31,125,201	22	1,974,645	1,146	270,209,614	
<b>08. Com Total</b>	1,185	309,525,384	147	39,378,071	43	2,606,350	1,375	351,509,805	10,957,705
<b>% of Com Total</b>	86.18	88.06	10.69	11.20	3.13	0.74	6.83	9.37	33.47
<b>09. Ind UnImp Land</b>	46	1,851,585	31	1,445,035	0	0	77	3,296,620	
<b>10. Ind Improve Land</b>	130	6,311,810	96	5,058,655	2	143,965	228	11,514,430	
<b>11. Ind Improvements</b>	130	67,085,600	96	67,807,626	2	2,359,250	228	137,252,476	
<b>12. Ind Total</b>	176	75,248,995	127	74,311,316	2	2,503,215	305	152,063,526	3,474,754
<b>% of Ind Total</b>	57.70	49.49	41.64	48.87	0.66	1.65	1.51	4.05	10.61
<b>13. Rec UnImp Land</b>	0	0	36	1,209,990	118	4,243,035	154	5,453,025	
<b>14. Rec Improve Land</b>	0	0	7	522,810	19	936,100	26	1,458,910	
<b>15. Rec Improvements</b>	0	0	7	171,320	19	510,765	26	682,085	
<b>16. Rec Total</b>	0	0	43	1,904,120	137	5,689,900	180	7,594,020	0
<b>% of Rec Total</b>	0.00	0.00	23.89	25.07	76.11	74.93	0.89	0.20	0.00
<b>Res &amp; Rec Total</b>	11,549	1,135,903,837	1,359	146,825,438	1,221	180,830,473	14,129	1,463,559,748	13,270,056
<b>% of Res &amp; Rec Total</b>	81.74	77.61	9.62	10.03	8.64	12.36	70.16	39.02	40.53
<b>Com &amp; Ind Total</b>	1,361	384,774,379	274	113,689,387	45	5,109,565	1,680	503,573,331	14,432,459
<b>% of Com &amp; Ind Total</b>	81.01	76.41	16.31	22.58	2.68	1.01	8.34	13.43	44.08
<b>17. Taxable Total</b>	12,910	1,520,678,216	1,633	260,514,825	1,266	185,940,038	15,809	1,967,133,079	27,702,515
<b>% of Taxable Total</b>	81.66	77.30	10.33	13.24	8.01	9.45	78.50	52.45	84.62

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	64,970	2,250	0	0	0
19. Commercial	24	2,357,470	6,411,058	0	0	0
20. Industrial	3	1,049,890	6,832,735	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	64,970	2,250
19. Commercial	0	0	0	24	2,357,470	6,411,058
20. Industrial	0	0	0	3	1,049,890	6,832,735
21. Other	0	0	0	0	0	0
22. Total Sch II				28	3,472,330	13,246,043

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	0	0	0	0	0	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	505	146	194	845

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	1,553,765	378	118,582,830	3,002	1,153,321,140	3,392	1,273,457,735
28. Ag-Improved Land	0	0	92	34,214,045	791	380,384,070	883	414,598,115
29. Ag Improvements	0	0	103	7,600,005	834	87,748,215	937	95,348,220
30. Ag Total							4,329	1,783,404,070

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	18,500	
32. HomeSite Improv Land	0	0.00	0	60	63.00	1,165,500	
33. HomeSite Improvements	0	0.00	0	60	0.00	5,755,190	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	14	232.22	578,380	
36. FarmSite Improv Land	0	0.00	0	87	216.98	685,275	
37. FarmSite Improvements	0	0.00	0	98	0.00	1,844,815	
38. FarmSite Total							
39. Road & Ditches	0	1.86	0	0	549.07	0	
40. Other- Non Ag Use	0	0.00	0	0	1.28	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	10.00	185,000	11	11.00	203,500	
32. HomeSite Improv Land	577	615.53	11,386,160	637	678.53	12,551,660	
33. HomeSite Improvements	577	0.00	54,008,770	637	0.00	59,763,960	4,253,370
34. HomeSite Total				<b>648</b>	<b>689.53</b>	<b>72,519,120</b>	
35. FarmSite UnImp Land	57	301.39	404,540	71	533.61	982,920	
36. FarmSite Improv Land	762	1,845.01	5,305,820	849	2,061.99	5,991,095	
37. FarmSite Improvements	805	0.00	33,739,445	903	0.00	35,584,260	782,005
38. FarmSite Total				<b>974</b>	<b>2,595.60</b>	<b>42,558,275</b>	
39. Road & Ditches	0	6,253.93	0	0	6,804.86	0	
40. Other- Non Ag Use	0	356.02	259,680	0	357.30	259,680	
41. Total Section VI				<b>1,622</b>	<b>10,447.29</b>	<b>115,337,075</b>	<b>5,035,375</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	299,370	3	286.99	299,370

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	8,345	367	24,662.89	136,656,290
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,633	208,903.20	1,213,432,630	3,001	233,567.39	1,350,097,265
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	23,295.61	28.95%	156,935,055	31.39%	6,736.68
46. 1A	6,483.45	8.06%	42,275,980	8.46%	6,520.60
47. 2A1	2,431.21	3.02%	15,321,525	3.06%	6,302.02
48. 2A	22,434.51	27.88%	136,850,500	27.37%	6,100.00
49. 3A1	16,890.94	20.99%	99,129,935	19.83%	5,868.82
50. 3A	3,915.63	4.87%	22,201,625	4.44%	5,670.00
51. 4A1	4,648.08	5.78%	25,355,420	5.07%	5,455.03
52. 4A	357.70	0.44%	1,874,350	0.37%	5,240.01
<b>53. Total</b>	<b>80,457.13</b>	<b>100.00%</b>	<b>499,944,390</b>	<b>100.00%</b>	<b>6,213.80</b>
<b>Dry</b>					
54. 1D1	13,652.11	28.19%	90,568,685	31.03%	6,634.04
55. 1D	7,347.64	15.17%	47,105,190	16.14%	6,410.93
56. 2D1	1,538.71	3.18%	9,547,745	3.27%	6,205.03
57. 2D	7,384.56	15.25%	40,275,305	13.80%	5,453.99
58. 3D1	12,046.16	24.87%	69,208,585	23.71%	5,745.28
59. 3D	3,662.20	7.56%	20,357,385	6.97%	5,558.79
60. 4D1	2,220.94	4.59%	11,867,585	4.07%	5,343.50
61. 4D	575.71	1.19%	2,954,505	1.01%	5,131.93
<b>62. Total</b>	<b>48,428.03</b>	<b>100.00%</b>	<b>291,884,985</b>	<b>100.00%</b>	<b>6,027.19</b>
<b>Grass</b>					
63. 1G1	351.39	5.65%	880,190	5.86%	2,504.88
64. 1G	692.55	11.13%	1,776,240	11.82%	2,564.78
65. 2G1	53.89	0.87%	126,920	0.84%	2,355.17
66. 2G	1,309.41	21.04%	3,253,140	21.65%	2,484.43
67. 3G1	838.80	13.48%	2,178,500	14.50%	2,597.16
68. 3G	1,105.97	17.77%	2,619,500	17.43%	2,368.51
69. 4G1	1,076.15	17.29%	2,454,910	16.34%	2,281.20
70. 4G	794.57	12.77%	1,736,550	11.56%	2,185.52
<b>71. Total</b>	<b>6,222.73</b>	<b>100.00%</b>	<b>15,025,950</b>	<b>100.00%</b>	<b>2,414.69</b>
<b>Irrigated Total</b>	<b>80,457.13</b>	<b>58.27%</b>	<b>499,944,390</b>	<b>61.91%</b>	<b>6,213.80</b>
<b>Dry Total</b>	<b>48,428.03</b>	<b>35.07%</b>	<b>291,884,985</b>	<b>36.15%</b>	<b>6,027.19</b>
<b>Grass Total</b>	<b>6,222.73</b>	<b>4.51%</b>	<b>15,025,950</b>	<b>1.86%</b>	<b>2,414.69</b>
72. Waste	2,974.47	2.15%	629,465	0.08%	211.62
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>138,082.36</b>	<b>100.00%</b>	<b>807,484,790</b>	<b>100.00%</b>	<b>5,847.85</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,753.65	30.05%	52,253,445	32.36%	6,739.21
46. 1A	5,774.64	22.38%	37,613,525	23.29%	6,513.57
47. 2A1	594.90	2.31%	3,753,820	2.32%	6,310.00
48. 2A	3,638.30	14.10%	22,182,320	13.74%	6,096.89
49. 3A1	2,520.84	9.77%	14,674,970	9.09%	5,821.46
50. 3A	4,407.02	17.08%	24,987,805	15.47%	5,670.00
51. 4A1	792.12	3.07%	4,321,080	2.68%	5,455.08
52. 4A	322.30	1.25%	1,688,855	1.05%	5,240.01
<b>53. Total</b>	<b>25,803.77</b>	<b>100.00%</b>	<b>161,475,820</b>	<b>100.00%</b>	<b>6,257.84</b>
<b>Dry</b>					
54. 1D1	13,280.57	13.87%	87,996,610	15.36%	6,625.97
55. 1D	29,929.14	31.27%	192,064,065	33.53%	6,417.29
56. 2D1	1,368.70	1.43%	8,466,100	1.48%	6,185.50
57. 2D	8,188.88	8.56%	44,670,690	7.80%	5,455.04
58. 3D1	8,705.08	9.09%	50,228,325	8.77%	5,770.00
59. 3D	30,121.08	31.47%	167,588,415	29.26%	5,563.82
60. 4D1	2,822.84	2.95%	15,102,215	2.64%	5,350.01
61. 4D	1,300.47	1.36%	6,678,025	1.17%	5,135.09
<b>62. Total</b>	<b>95,716.76</b>	<b>100.00%</b>	<b>572,794,445</b>	<b>100.00%</b>	<b>5,984.26</b>
<b>Grass</b>					
63. 1G1	407.71	5.61%	1,056,835	6.06%	2,592.12
64. 1G	1,455.25	20.03%	3,655,180	20.96%	2,511.72
65. 2G1	107.85	1.48%	263,735	1.51%	2,445.39
66. 2G	1,804.05	24.83%	4,381,815	25.13%	2,428.88
67. 3G1	636.23	8.76%	1,486,175	8.52%	2,335.91
68. 3G	1,365.80	18.80%	3,248,160	18.63%	2,378.21
69. 4G1	566.80	7.80%	1,288,795	7.39%	2,273.81
70. 4G	921.10	12.68%	2,056,135	11.79%	2,232.26
<b>71. Total</b>	<b>7,264.79</b>	<b>100.00%</b>	<b>17,436,830</b>	<b>100.00%</b>	<b>2,400.18</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>25,803.77</b>	<b>19.43%</b>	<b>161,475,820</b>	<b>21.46%</b>	<b>6,257.84</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>95,716.76</b>	<b>72.08%</b>	<b>572,794,445</b>	<b>76.12%</b>	<b>5,984.26</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>7,264.79</b>	<b>5.47%</b>	<b>17,436,830</b>	<b>2.32%</b>	<b>2,400.18</b>
72. Waste	4,006.63	3.02%	779,030	0.10%	194.44
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>132,791.95</b>	<b>100.00%</b>	<b>752,486,125</b>	<b>100.00%</b>	<b>5,666.65</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	247.00	29.05%	1,664,780	31.28%	6,740.00
46. 1A	12.50	1.47%	81,565	1.53%	6,525.20
47. 2A1	109.00	12.82%	687,790	12.92%	6,310.00
48. 2A	341.50	40.17%	2,083,150	39.14%	6,100.00
49. 3A1	82.50	9.70%	485,520	9.12%	5,885.09
50. 3A	30.50	3.59%	172,935	3.25%	5,670.00
51. 4A1	21.70	2.55%	118,375	2.22%	5,455.07
52. 4A	5.50	0.65%	28,820	0.54%	5,240.00
<b>53. Total</b>	<b>850.20</b>	<b>100.00%</b>	<b>5,322,935</b>	<b>100.00%</b>	<b>6,260.80</b>
<b>Dry</b>					
54. 1D1	550.70	24.12%	3,653,915	27.28%	6,635.04
55. 1D	118.10	5.17%	758,200	5.66%	6,419.98
56. 2D1	102.70	4.50%	637,270	4.76%	6,205.16
57. 2D	785.56	34.41%	4,285,295	32.00%	5,455.08
58. 3D1	370.00	16.21%	2,134,900	15.94%	5,770.00
59. 3D	139.84	6.13%	778,220	5.81%	5,565.07
60. 4D1	164.30	7.20%	879,005	6.56%	5,350.00
61. 4D	51.80	2.27%	266,005	1.99%	5,135.23
<b>62. Total</b>	<b>2,283.00</b>	<b>100.00%</b>	<b>13,392,810</b>	<b>100.00%</b>	<b>5,866.32</b>
<b>Grass</b>					
63. 1G1	44.91	6.20%	110,480	6.51%	2,460.03
64. 1G	19.00	2.62%	53,490	3.15%	2,815.26
65. 2G1	2.00	0.28%	4,710	0.28%	2,355.00
66. 2G	328.61	45.39%	798,455	47.02%	2,429.80
67. 3G1	25.00	3.45%	56,130	3.31%	2,245.20
68. 3G	83.00	11.46%	186,340	10.97%	2,245.06
69. 4G1	74.85	10.34%	167,315	9.85%	2,235.34
70. 4G	146.60	20.25%	321,320	18.92%	2,191.81
<b>71. Total</b>	<b>723.97</b>	<b>100.00%</b>	<b>1,698,240</b>	<b>100.00%</b>	<b>2,345.73</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>850.20</b>	<b>14.53%</b>	<b>5,322,935</b>	<b>25.65%</b>	<b>6,260.80</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,283.00</b>	<b>39.01%</b>	<b>13,392,810</b>	<b>64.54%</b>	<b>5,866.32</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>723.97</b>	<b>12.37%</b>	<b>1,698,240</b>	<b>8.18%</b>	<b>2,345.73</b>
72. Waste	1,995.45	34.09%	337,965	1.63%	169.37
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,852.62</b>	<b>100.00%</b>	<b>20,751,950</b>	<b>100.00%</b>	<b>3,545.75</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	453.98	25.44%	3,059,825	27.90%	6,740.00
46. 1A	24.50	1.37%	159,870	1.46%	6,525.31
47. 2A1	108.50	6.08%	684,635	6.24%	6,310.00
48. 2A	483.38	27.08%	2,948,620	26.89%	6,100.00
49. 3A1	369.91	20.73%	2,176,920	19.85%	5,885.00
50. 3A	284.00	15.91%	1,610,280	14.68%	5,670.00
51. 4A1	44.00	2.47%	240,030	2.19%	5,455.23
52. 4A	16.50	0.92%	86,460	0.79%	5,240.00
<b>53. Total</b>	<b>1,784.77</b>	<b>100.00%</b>	<b>10,966,640</b>	<b>100.00%</b>	<b>6,144.57</b>
<b>Dry</b>					
54. 1D1	612.14	20.38%	4,061,610	23.01%	6,635.10
55. 1D	129.30	4.30%	830,105	4.70%	6,419.99
56. 2D1	280.15	9.33%	1,738,340	9.85%	6,205.03
57. 2D	958.97	31.93%	5,231,255	29.64%	5,455.08
58. 3D1	672.98	22.41%	3,883,095	22.00%	5,770.00
59. 3D	185.80	6.19%	1,034,005	5.86%	5,565.15
60. 4D1	123.30	4.11%	659,655	3.74%	5,350.00
61. 4D	40.90	1.36%	210,035	1.19%	5,135.33
<b>62. Total</b>	<b>3,003.54</b>	<b>100.00%</b>	<b>17,648,100</b>	<b>100.00%</b>	<b>5,875.77</b>
<b>Grass</b>					
63. 1G1	139.10	15.44%	360,635	17.11%	2,592.63
64. 1G	23.58	2.62%	63,330	3.00%	2,685.75
65. 2G1	21.80	2.42%	51,350	2.44%	2,355.50
66. 2G	302.18	33.54%	716,775	34.01%	2,372.01
67. 3G1	71.50	7.94%	170,940	8.11%	2,390.77
68. 3G	115.90	12.86%	258,800	12.28%	2,232.96
69. 4G1	82.50	9.16%	176,550	8.38%	2,140.00
70. 4G	144.50	16.04%	309,230	14.67%	2,140.00
<b>71. Total</b>	<b>901.06</b>	<b>100.00%</b>	<b>2,107,610</b>	<b>100.00%</b>	<b>2,339.03</b>
<hr/>					
<b>Irrigated Total</b>	<b>1,784.77</b>	<b>19.65%</b>	<b>10,966,640</b>	<b>35.01%</b>	<b>6,144.57</b>
<b>Dry Total</b>	<b>3,003.54</b>	<b>33.07%</b>	<b>17,648,100</b>	<b>56.34%</b>	<b>5,875.77</b>
<b>Grass Total</b>	<b>901.06</b>	<b>9.92%</b>	<b>2,107,610</b>	<b>6.73%</b>	<b>2,339.03</b>
72. Waste	3,394.18	37.37%	600,425	1.92%	176.90
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>9,083.55</b>	<b>100.00%</b>	<b>31,322,775</b>	<b>100.00%</b>	<b>3,448.30</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	219.09	11.79%	1,476,665	13.14%	6,739.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	169.00	9.10%	1,066,390	9.49%	6,310.00
48. 2A	825.91	44.45%	5,038,050	44.84%	6,100.00
49. 3A1	24.00	1.29%	141,240	1.26%	5,885.00
50. 3A	613.70	33.03%	3,479,680	30.97%	5,670.00
51. 4A1	5.00	0.27%	27,275	0.24%	5,455.00
52. 4A	1.40	0.08%	7,335	0.07%	5,239.29
<b>53. Total</b>	<b>1,858.10</b>	<b>100.00%</b>	<b>11,236,635</b>	<b>100.00%</b>	<b>6,047.38</b>
<b>Dry</b>					
54. 1D1	105.81	12.01%	702,055	14.15%	6,635.05
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.50	1.19%	65,155	1.31%	6,205.24
57. 2D	513.01	58.21%	2,798,490	56.40%	5,455.04
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	237.49	26.95%	1,321,640	26.64%	5,565.03
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	14.50	1.65%	74,460	1.50%	5,135.17
<b>62. Total</b>	<b>881.31</b>	<b>100.00%</b>	<b>4,961,800</b>	<b>100.00%</b>	<b>5,630.03</b>
<b>Grass</b>					
63. 1G1	7.00	0.80%	17,220	0.81%	2,460.00
64. 1G	34.72	3.94%	111,450	5.22%	3,209.97
65. 2G1	2.00	0.23%	4,710	0.22%	2,355.00
66. 2G	228.81	25.99%	546,045	25.59%	2,386.46
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	329.12	37.39%	833,930	39.08%	2,533.82
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	278.56	31.65%	620,730	29.09%	2,228.35
<b>71. Total</b>	<b>880.21</b>	<b>100.00%</b>	<b>2,134,085</b>	<b>100.00%</b>	<b>2,424.52</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,858.10</b>	<b>34.20%</b>	<b>11,236,635</b>	<b>60.36%</b>	<b>6,047.38</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>881.31</b>	<b>16.22%</b>	<b>4,961,800</b>	<b>26.66%</b>	<b>5,630.03</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>880.21</b>	<b>16.20%</b>	<b>2,134,085</b>	<b>11.46%</b>	<b>2,424.52</b>
72. Waste	1,806.64	33.26%	245,395	1.32%	135.83
73. Other	6.00	0.11%	36,600	0.20%	6,100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,432.26</b>	<b>100.00%</b>	<b>18,614,515</b>	<b>100.00%</b>	<b>3,426.66</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	83.79	100.00%	511,120	100.00%	6,100.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.79	100.00%	511,120	100.00%	6,100.01
<b>Dry</b>					
54. 1D1	0.50	0.47%	3,320	0.57%	6,640.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	106.81	99.53%	582,645	99.43%	5,454.97
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	107.31	100.00%	585,965	100.00%	5,460.49
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.12	100.00%	4,995	100.00%	2,356.13
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	2.12	100.00%	4,995	100.00%	2,356.13
<b>Irrigated Total</b>					
	83.79	43.14%	511,120	46.37%	6,100.01
<b>Dry Total</b>					
	107.31	55.25%	585,965	53.16%	5,460.49
<b>Grass Total</b>					
	2.12	1.09%	4,995	0.45%	2,356.13
72. Waste	1.00	0.51%	200	0.02%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	194.22	100.00%	1,102,280	100.00%	5,675.42

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	236.73	8.03%	1,595,555	8.88%	6,739.98
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	16.73	0.57%	105,565	0.59%	6,309.92
48. 2A	1,938.03	65.75%	11,821,990	65.78%	6,100.00
49. 3A1	745.23	25.28%	4,385,675	24.40%	5,885.00
50. 3A	11.00	0.37%	62,370	0.35%	5,670.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>2,947.72</b>	<b>100.00%</b>	<b>17,971,155</b>	<b>100.00%</b>	<b>6,096.63</b>
<b>Dry</b>					
54. 1D1	100.78	7.69%	668,675	8.93%	6,635.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	8.20	0.63%	50,880	0.68%	6,204.88
57. 2D	457.99	34.93%	2,498,355	33.36%	5,455.04
58. 3D1	705.07	53.78%	4,068,260	54.33%	5,770.01
59. 3D	3.00	0.23%	16,695	0.22%	5,565.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	36.10	2.75%	185,375	2.48%	5,135.04
<b>62. Total</b>	<b>1,311.14</b>	<b>100.00%</b>	<b>7,488,240</b>	<b>100.00%</b>	<b>5,711.24</b>
<b>Grass</b>					
63. 1G1	7.52	11.11%	18,500	11.96%	2,460.11
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2.07	3.06%	4,875	3.15%	2,355.07
66. 2G	18.07	26.70%	42,555	27.51%	2,355.01
67. 3G1	7.00	10.34%	15,715	10.16%	2,245.00
68. 3G	22.91	33.86%	51,435	33.25%	2,245.09
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	10.10	14.93%	21,615	13.97%	2,140.10
<b>71. Total</b>	<b>67.67</b>	<b>100.00%</b>	<b>154,695</b>	<b>100.00%</b>	<b>2,286.02</b>
<b>Irrigated Total</b>	<b>2,947.72</b>	<b>66.83%</b>	<b>17,971,155</b>	<b>70.12%</b>	<b>6,096.63</b>
<b>Dry Total</b>	<b>1,311.14</b>	<b>29.73%</b>	<b>7,488,240</b>	<b>29.22%</b>	<b>5,711.24</b>
<b>Grass Total</b>	<b>67.67</b>	<b>1.53%</b>	<b>154,695</b>	<b>0.60%</b>	<b>2,286.02</b>
72. Waste	83.96	1.90%	16,795	0.07%	200.04
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>4,410.49</b>	<b>100.00%</b>	<b>25,630,885</b>	<b>100.00%</b>	<b>5,811.35</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13.50	1.53%	90,990	1.71%	6,740.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	561.73	63.59%	3,426,545	64.29%	6,099.99
49. 3A1	303.10	34.31%	1,783,740	33.47%	5,884.99
50. 3A	5.00	0.57%	28,350	0.53%	5,670.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>883.33</b>	<b>100.00%</b>	<b>5,329,625</b>	<b>100.00%</b>	<b>6,033.56</b>
<b>Dry</b>					
54. 1D1	105.47	12.10%	699,790	14.01%	6,634.97
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	315.80	36.23%	1,722,680	34.48%	5,454.97
58. 3D1	447.36	51.32%	2,557,980	51.20%	5,717.95
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.34%	15,405	0.31%	5,135.00
<b>62. Total</b>	<b>871.63</b>	<b>100.00%</b>	<b>4,995,855</b>	<b>100.00%</b>	<b>5,731.62</b>
<b>Grass</b>					
63. 1G1	23.68	31.59%	60,505	33.54%	2,555.11
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	31.00	41.36%	74,460	41.28%	2,401.94
67. 3G1	19.28	25.72%	43,285	24.00%	2,245.07
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.00	1.33%	2,140	1.19%	2,140.00
<b>71. Total</b>	<b>74.96</b>	<b>100.00%</b>	<b>180,390</b>	<b>100.00%</b>	<b>2,406.48</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>883.33</b>	<b>46.43%</b>	<b>5,329,625</b>	<b>50.66%</b>	<b>6,033.56</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>871.63</b>	<b>45.81%</b>	<b>4,995,855</b>	<b>47.49%</b>	<b>5,731.62</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>74.96</b>	<b>3.94%</b>	<b>180,390</b>	<b>1.71%</b>	<b>2,406.48</b>
72. Waste	72.59	3.82%	14,520	0.14%	200.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>1,902.51</b>	<b>100.00%</b>	<b>10,520,390</b>	<b>100.00%</b>	<b>5,529.74</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 101

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	5.27	100.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5.27	100.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 113

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	28.10	100.00%	153,285	100.00%	5,454.98
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	28.10	100.00%	153,285	100.00%	5,454.98
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<b>Irrigated Total</b>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
Dry Total	28.10	100.00%	153,285	100.00%	5,454.98
<b>Grass Total</b>					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	28.10	100.00%	153,285	100.00%	5,454.98



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	67.23	448,650	12,472.53	76,102,125	102,129.05	636,207,545	114,668.81	712,758,320
<b>77. Dry Land</b>	186.26	1,090,565	11,758.28	69,526,280	140,686.28	843,288,640	152,630.82	913,905,485
<b>78. Grass</b>	5.00	12,300	1,887.33	4,343,015	14,245.18	34,387,480	16,137.51	38,742,795
<b>79. Waste</b>	11.24	2,250	1,827.06	377,800	12,501.89	2,243,745	14,340.19	2,623,795
<b>80. Other</b>	0.00	0	0.00	0	6.00	36,600	6.00	36,600
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>269.73</b>	<b>1,553,765</b>	<b>27,945.20</b>	<b>150,349,220</b>	<b>269,568.40</b>	<b>1,516,164,010</b>	<b>297,783.33</b>	<b>1,668,066,995</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	114,668.81	38.51%	712,758,320	42.73%	6,215.80
<b>Dry Land</b>	152,630.82	51.26%	913,905,485	54.79%	5,987.69
<b>Grass</b>	16,137.51	5.42%	38,742,795	2.32%	2,400.79
<b>Waste</b>	14,340.19	4.82%	2,623,795	0.16%	182.97
<b>Other</b>	6.00	0.00%	36,600	0.00%	6,100.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>297,783.33</b>	<b>100.00%</b>	<b>1,668,066,995</b>	<b>100.00%</b>	<b>5,601.61</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 ** Unknown **	0	0	5	0	5	76,963	5	76,963	0
83.2 Ag Mkt Area 1	127	4,172,925	46	2,443,760	46	2,913,495	173	9,530,180	220,765
83.3 Ag Mkt Area 2	29	1,353,390	20	1,365,275	20	2,073,030	49	4,791,695	0
83.4 Ams Nk Win	23	128,350	199	714,345	199	6,238,500	222	7,081,195	0
83.5 Commercial Rural	1	94,565	1	646,960	1	258,150	2	999,675	0
83.6 Dge Scbnr	65	416,930	658	3,139,025	658	37,720,260	723	41,276,215	49,415
83.7 Frem Ingl	256	4,988,335	9,426	153,719,390	9,426	879,810,275	9,682	1,038,518,000	6,111,565
83.8 Fremont	0	0	62	0	62	446,945	62	446,945	0
83.9 Hooper	50	536,860	353	4,914,740	353	23,838,108	403	29,289,708	262,065
83.10 Ingl	27	341,485	100	1,974,250	100	7,285,085	127	9,600,820	0
83.11 Inglewood	0	0	1	9,925	1	23,365	1	33,290	0
83.12 Lakes	7	701,185	110	632,120	110	3,726,537	117	5,059,842	11,430
83.13 Lakes A	193	11,926,520	428	34,306,420	428	78,414,364	621	124,647,304	3,981,350
83.14 Lakes B	8	6,050,415	252	2,033,415	252	17,210,667	260	25,294,497	137,285
83.15 Lakes D	0	0	28	0	28	1,714,755	28	1,714,755	0
83.16 Nrth Bnd	53	566,565	467	4,365,045	467	28,272,444	520	33,204,054	358,175
83.17 Rural Res	102	2,731,205	745	30,484,375	745	87,086,765	847	120,302,345	1,939,526
83.18 Snyd Uehl	22	116,450	265	1,347,335	265	10,228,480	287	11,692,265	198,480
84 Residential Total	963	34,125,180	13,166	242,096,380	13,166	1,187,338,188	14,129	1,463,559,748	13,270,056

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag Mkt Area 1	3	234,180	3	1,380,845	3	3,871,105	6	5,486,130	1,884,035
85.2	Ag Mkt Area 2	0	0	1	131,165	1	2,299,955	1	2,431,120	949,275
85.3	Ams Nk Win	5	24,765	28	274,200	28	1,937,650	33	2,236,615	126,290
85.4	Commercial Rural	29	593,460	16	267,500	16	2,298,802	45	3,159,762	57,930
85.5	Dge Scbnr	19	169,485	137	1,008,150	137	13,280,509	156	14,458,144	420,775
85.6	Frem Ingl	193	12,382,050	933	75,652,543	933	353,655,695	1,126	441,690,288	10,195,844
85.7	Fremont	0	0	2	912,150	2	6,144,450	2	7,056,600	0
85.8	Hooper	9	42,875	58	397,763	58	4,648,928	67	5,089,566	52,070
85.9	Inglewood	4	127,635	18	544,725	18	1,715,660	22	2,388,020	0
85.10	Lakes A	0	0	1	38,000	1	51,618	1	89,618	0
85.11	Ne Rural	0	0	6	92,325	6	324,785	6	417,110	7,470
85.12	Nrth Bnd	27	227,040	101	822,050	101	10,930,056	128	11,979,146	664,310
85.13	Snyd Uehl	17	148,075	70	640,260	70	6,302,877	87	7,091,212	74,460
86	Commercial Total	306	13,949,565	1,374	82,161,676	1,374	407,462,090	1,680	503,573,331	14,432,459

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	330.34	6.25%	812,625	6.76%	2,459.97
88. 1G	595.96	11.27%	1,466,075	12.19%	2,460.02
89. 2G1	53.89	1.02%	126,920	1.06%	2,355.17
90. 2G	1,113.60	21.06%	2,622,565	21.81%	2,355.03
91. 3G1	533.10	10.08%	1,196,850	9.95%	2,245.08
92. 3G	964.49	18.24%	2,165,350	18.00%	2,245.07
93. 4G1	936.85	17.71%	2,008,240	16.70%	2,143.61
94. 4G	760.77	14.38%	1,628,050	13.54%	2,140.00
95. Total	5,289.00	100.00%	12,026,675	100.00%	2,273.90
<b>CRP</b>					
96. 1C1	21.05	2.25%	67,565	2.25%	3,209.74
97. 1C	96.59	10.34%	310,165	10.34%	3,211.15
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	195.81	20.97%	630,575	21.02%	3,220.34
100. 3C1	305.70	32.74%	981,650	32.73%	3,211.15
101. 3C	141.48	15.15%	454,150	15.14%	3,209.99
102. 4C1	139.30	14.92%	446,670	14.89%	3,206.53
103. 4C	33.80	3.62%	108,500	3.62%	3,210.06
104. Total	933.73	100.00%	2,999,275	100.00%	3,212.14
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	5,289.00	84.99%	12,026,675	80.04%	2,273.90
CRP Total	933.73	15.01%	2,999,275	19.96%	3,212.14
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	6,222.73	100.00%	15,025,950	100.00%	2,414.69

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	335.87	5.17%	826,230	5.51%	2,459.97
88. 1G	1,354.84	20.84%	3,332,865	22.24%	2,459.97
89. 2G1	96.46	1.48%	227,170	1.52%	2,355.07
90. 2G	1,648.25	25.35%	3,881,695	25.90%	2,355.04
91. 3G1	576.34	8.87%	1,293,925	8.63%	2,245.07
92. 3G	1,177.39	18.11%	2,643,365	17.64%	2,245.11
93. 4G1	495.92	7.63%	1,061,265	7.08%	2,139.99
94. 4G	815.90	12.55%	1,718,445	11.47%	2,106.20
95. Total	6,500.97	100.00%	14,984,960	100.00%	2,305.03
<b>CRP</b>					
96. 1C1	71.84	9.41%	230,605	9.41%	3,209.98
97. 1C	100.41	13.15%	322,315	13.15%	3,209.99
98. 2C1	11.39	1.49%	36,565	1.49%	3,210.27
99. 2C	155.80	20.40%	500,120	20.40%	3,210.01
100. 3C1	59.89	7.84%	192,250	7.84%	3,210.05
101. 3C	188.41	24.67%	604,795	24.67%	3,209.99
102. 4C1	70.88	9.28%	227,530	9.28%	3,210.07
103. 4C	105.20	13.77%	337,690	13.77%	3,209.98
104. Total	763.82	100.00%	2,451,870	100.00%	3,210.01
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	6,500.97	89.49%	14,984,960	85.94%	2,305.03
CRP Total	763.82	10.51%	2,451,870	14.06%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	7,264.79	100.00%	17,436,830	100.00%	2,400.18

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	44.91	6.68%	110,480	7.21%	2,460.03
88. 1G	10.00	1.49%	24,600	1.60%	2,460.00
89. 2G1	2.00	0.30%	4,710	0.31%	2,355.00
90. 2G	299.87	44.59%	706,200	46.07%	2,355.02
91. 3G1	25.00	3.72%	56,130	3.66%	2,245.20
92. 3G	83.00	12.34%	186,340	12.16%	2,245.06
93. 4G1	68.18	10.14%	145,905	9.52%	2,140.00
94. 4G	139.50	20.74%	298,530	19.47%	2,140.00
95. Total	672.46	100.00%	1,532,895	100.00%	2,279.53
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	9.00	17.47%	28,890	17.47%	3,210.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	28.74	55.79%	92,255	55.80%	3,209.99
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	6.67	12.95%	21,410	12.95%	3,209.90
103. 4C	7.10	13.78%	22,790	13.78%	3,209.86
104. Total	51.51	100.00%	165,345	100.00%	3,209.96
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	672.46	92.89%	1,532,895	90.26%	2,279.53
CRP Total	51.51	7.11%	165,345	9.74%	3,209.96
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	723.97	100.00%	1,698,240	100.00%	2,345.73

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 7

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	114.50	13.43%	281,670	14.43%	2,460.00
88. 1G	16.48	1.93%	40,540	2.08%	2,459.95
89. 2G1	21.80	2.56%	51,350	2.63%	2,355.50
90. 2G	296.18	34.74%	697,515	35.73%	2,355.04
91. 3G1	60.70	7.12%	136,275	6.98%	2,245.06
92. 3G	115.90	13.59%	258,800	13.26%	2,232.96
93. 4G1	82.50	9.68%	176,550	9.04%	2,140.00
94. 4G	144.50	16.95%	309,230	15.84%	2,140.00
95. Total	852.56	100.00%	1,951,930	100.00%	2,289.49
<b>CRP</b>					
96. 1C1	24.60	50.72%	78,965	50.72%	3,209.96
97. 1C	7.10	14.64%	22,790	14.64%	3,209.86
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	6.00	12.37%	19,260	12.37%	3,210.00
100. 3C1	10.80	22.27%	34,665	22.27%	3,209.72
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	48.50	100.00%	155,680	100.00%	3,209.90
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	852.56	94.62%	1,951,930	92.61%	2,289.49
CRP Total	48.50	5.38%	155,680	7.39%	3,209.90
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	901.06	100.00%	2,107,610	100.00%	2,339.03

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 9

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7.00	0.99%	17,220	1.10%	2,460.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2.00	0.28%	4,710	0.30%	2,355.00
90. 2G	210.06	29.79%	485,860	30.90%	2,312.96
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	230.62	32.70%	517,745	32.93%	2,245.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	255.56	36.24%	546,900	34.78%	2,140.01
95. Total	705.24	100.00%	1,572,435	100.00%	2,229.65
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	34.72	19.84%	111,450	19.84%	3,209.97
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	18.75	10.72%	60,185	10.72%	3,209.87
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	98.50	56.30%	316,185	56.30%	3,210.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	23.00	13.15%	73,830	13.15%	3,210.00
104. Total	174.97	100.00%	561,650	100.00%	3,209.98
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	705.24	80.12%	1,572,435	73.68%	2,229.65
CRP Total	174.97	19.88%	561,650	26.32%	3,209.98
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	880.21	100.00%	2,134,085	100.00%	2,424.52



Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 10

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2.12	100.00%	4,995	100.00%	2,356.13
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	2.12	100.00%	4,995	100.00%	2,356.13
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	2.12	100.00%	4,995	100.00%	2,356.13
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	2.12	100.00%	4,995	100.00%	2,356.13

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 11

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7.52	11.11%	18,500	11.96%	2,460.11
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2.07	3.06%	4,875	3.15%	2,355.07
90. 2G	18.07	26.70%	42,555	27.51%	2,355.01
91. 3G1	7.00	10.34%	15,715	10.16%	2,245.00
92. 3G	22.91	33.86%	51,435	33.25%	2,245.09
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	10.10	14.93%	21,615	13.97%	2,140.10
95. Total	67.67	100.00%	154,695	100.00%	2,286.02
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	67.67	100.00%	154,695	100.00%	2,286.02
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	67.67	100.00%	154,695	100.00%	2,286.02

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 12

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	20.68	29.43%	50,875	30.78%	2,460.11
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	29.30	41.70%	69,005	41.74%	2,355.12
91. 3G1	19.28	27.44%	43,285	26.18%	2,245.07
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	1.00	1.42%	2,140	1.29%	2,140.00
95. Total	70.26	100.00%	165,305	100.00%	2,352.76
<b>CRP</b>					
96. 1C1	3.00	63.83%	9,630	63.84%	3,210.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	1.70	36.17%	5,455	36.16%	3,208.82
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	4.70	100.00%	15,085	100.00%	3,209.57
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	70.26	93.73%	165,305	91.64%	2,352.76
CRP Total	4.70	6.27%	15,085	8.36%	3,209.57
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	74.96	100.00%	180,390	100.00%	2,406.48

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 101

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 113

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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

27 Dodge

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,407,221,266	1,455,965,728	48,744,462	3.46%	13,270,056	2.52%
02. Recreational	7,652,090	7,594,020	-58,070	-0.76%	0	-0.76%
03. Ag-Homesite Land, Ag-Res Dwelling	72,107,635	72,519,120	411,485	0.57%	4,253,370	-5.33%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,486,980,991</b>	<b>1,536,078,868</b>	<b>49,097,877</b>	<b>3.30%</b>	<b>17,523,426</b>	<b>2.12%</b>
05. Commercial	315,005,156	351,509,805	36,504,649	11.59%	10,957,705	8.11%
06. Industrial	139,423,636	152,063,526	12,639,890	9.07%	3,474,754	6.57%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>454,428,792</b>	<b>503,573,331</b>	<b>49,144,539</b>	<b>10.81%</b>	<b>14,432,459</b>	<b>7.64%</b>
08. Ag-Farmsite Land, Outbuildings	39,813,440	42,558,275	2,744,835	6.89%	782,005	4.93%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	286,955	259,680	-27,275	-9.50%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>40,100,395</b>	<b>42,817,955</b>	<b>2,717,560</b>	<b>6.78%</b>	<b>782,005</b>	<b>4.83%</b>
12. Irrigated	710,830,785	712,758,320	1,927,535	0.27%		
13. Dryland	912,279,035	913,905,485	1,626,450	0.18%		
14. Grassland	37,371,940	38,742,795	1,370,855	3.67%		
15. Wasteland	2,625,300	2,623,795	-1,505	-0.06%		
16. Other Agland	30,500	36,600	6,100	20.00%		
<b>17. Total Agricultural Land</b>	<b>1,663,137,560</b>	<b>1,668,066,995</b>	<b>4,929,435</b>	<b>0.30%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,644,647,738</b>	<b>3,750,537,149</b>	<b>105,889,411</b>	<b>2.91%</b>	<b>32,737,890</b>	<b>2.01%</b>

## 2017 Assessment Survey for Dodge County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 Head Appraiser Assistant, 2 Appraiser Assistants
<b>3.</b>	<b>Other full-time employees:</b>
	1 Administrative Assistant II; 2 Administrative Assistant I
<b>4.</b>	<b>Other part-time employees:</b>
	1 Assessment Clerk I
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$489,529
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$489,529
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$156,439
<b>9.</b>	
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$100,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$13,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$43,000 (Printing; Computer Repairs; Office Equipment and Supplies; Misc)
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$112,505 (Includes dismissal of 5 Office Staff and Hiring of only 3)

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	<b>When was zoning implemented?</b>
	1974



### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Tax Valuation Inc. to appraise top 225 Comm/Ind parcels beginning in 2017 for the 2018 assessment
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	Eagle View Technologies: Pictometry Online (Office use only)

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Normally - No, See above D. Contracted Services
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed Appraisers for contract work, Real Property Appraisal or Real Estate training and/or experience, course work, training, etc. as deemed necessary by County for County Appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Tax Valuation Inc. will do so for the top 225 Comm/Ind parcels

## 2017 Residential Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Assessor, Lead Appraiser Assistant & Assistants																								
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hooper; guided by K-12 school availability.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dodge &amp; Scribner; guided by K-12 school availability. Located between West Point and Fremont; influenced by those economies.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Snyder &amp; Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Lakes 1 – Year round residences. Many contain home owners associations and all have a relatively homogeneous look with a subdivision feel</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners’ approach to the care and maintenance of them</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Inglewood - area has no school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.	2	North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.	3	Hooper; guided by K-12 school availability.	4	Dodge & Scribner; guided by K-12 school availability. Located between West Point and Fremont; influenced by those economies.	5	Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.	6	Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.	8	Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.	9	Lakes 1 – Year round residences. Many contain home owners associations and all have a relatively homogeneous look with a subdivision feel	10	Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners’ approach to the care and maintenance of them	11	Inglewood - area has no school and tends to have lower quality dwellings.	AG	Agricultural homes and outbuildings
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																								
	Cost approach with market depreciation																								
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																								
	Both. Depreciation tables are based on local market information																								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																								
	No; there is one depreciation table County-wide																								
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																								
	Vacant lot analysis and sales																								
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																								

They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2013	2015	2013	2008-2013, 2016
2	2013	2015	2009	2011-2012
3	2013	2015	2009	2007
4	2013	2015	2013	2014
5	2013	2015	2009	2009-2010
6	2013	2015	2009	2008-2010
8	2013	2015	2009	2009-2011
9	2013	2015	2014	2014
10	2013	2015	2014	2014
11	2015	2015	2013	2016
AG	2013	2015	2009	2008-2010

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 1, Fremont Market area 300 inspection and reassessment - 2016

Valuation Group 4, Dodge inspection completed in 2016

Valuation Group 8, Nickerson and Winslow inspection completed in 2016

Valuation Group 10, McGinn's and Schurman's inspection completed in 2016

## 2017 Commercial Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor; Head Appraiser; Appraiser Assistants																
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data																
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																
	The County looks for comparable sales, including outside the county																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Depreciation tables are based on local market information																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																
	Primarily vacant sales analysis.																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2015	2008	2011-2013
	2	2013	2015	2008	2003-2014
	3	2013	2015	2008	2003-2014
	4	2013	2015	2008	2003-2014
	5	2013	2015	2008	2003-2014
	6	2013	2015	2008	2003-2014
	8	2013	2015	2008	2003-2014

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 5 - Uehling inspections completed 2016

Valuation Group 8 - Nickerson inspections completed 2016

## 2017 Agricultural Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor, Lead Appraiser Assistant and Staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; 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>The county holds one area and set of values for the entire county. Under review in 2016 for 2017</td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td>All land considered "special value" is in this market area. Under review in 2016 for 2017</td> <td></td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county holds one area and set of values for the entire county. Under review in 2016 for 2017		2	All land considered "special value" is in this market area. Under review in 2016 for 2017	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	The county holds one area and set of values for the entire county. Under review in 2016 for 2017										
2	All land considered "special value" is in this market area. Under review in 2016 for 2017										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	Yes										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	The assessor reviews every sale in the county to see what the selling price per acre was. A physical sale review and interview also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.										
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>										
<b>7a.</b>	<b>How many special valuation applications are on file?</b>										
	To date, these special value applications cannot be found. (3/15/2016) Sales reviews and comparisons are done. Additionally, questionnaires and interviews are part of the sales review process for all sales in the county. These may be performed on site, which is particularly true if something with the sale seemed to warrant it.										
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>										
	Development and recreational use.										
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>										
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>										

	Roughly 2,600 parcels have filed applications.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Surrounding Fremont and along the rivers.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Sales are analyzed in the uninfluenced portion of the county (Market Area 1). The values established from that analysis are used county-wide, including in the influenced portion of the county (Market Area 2).

**2016 PLAN OF ASSESSMENT  
FOR  
DODGE COUNTY  
Prepared by Debbie Churchill**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade”. Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Dodge County:**

Per the 2016 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,100  
Total Taxable Value Base: \$3,651,053,790



	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	13,933	69.32%	\$ 1,407,670,571	38.55%
Commercial	1,372	6.83%	\$ 316,234,708	8.66%
Industrial	303	1.50%	\$ 143,633,681	3.93%
Recreational	177	0.88%	\$ 7,582,505	0.22%
Agricultural	4,315	21.47%	\$ 1,775,932,325	48.64%
Special Value	3,004	69.62% of Ag	\$ 1,348,761,935	75.95% of Ag
<i>(Special Value % Totals NOT Included in <b>Bold</b> % Totals)</i>				

Agricultural land - taxable acres: 297,755.11

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 45% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	114,928.30	38.60%
Dry	152,916.29	51.36%
Grass	15,612.04	5.24%
Waste	14,293.48	4.80%
Other	5.00	0.00%
Ag Exempt	0.00	0%
<i>(Ag Exempt Acres % Totals NOT included in <b>Bold</b> % Totals)</i>		

Dodge County also consists of four cities (Fremont [County Seat], Hooper, North Bend, Scribner); six villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and one unincorporated community (Ames).

For more information, see 2016 Reports & Opinions, Abstract, and Assessor Survey.

### Current Resources:

#### **A. Staff/Budget/Training**

1 Assessor; 3 full-time Assessment Clerks; 1 part-time Assessment Clerk; 1 Head Appraiser; 1 Appraiser Assistant I; 1 Appraiser Assistant II. We anticipate hiring another Appraiser Assistant II in the near future.

The total budget for Dodge County for fiscal period 2015/2016 was \$498,740. This includes money for technological budget items such as the Orion CAMA system, Beacon GIS mapping (changed to GIS Workshop mid-2016), and Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. The assessor is currently working on educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

There are no continuing education requirements for the assessment staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Orion user

education and webinars, GIS training, and classes provided by the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser and Appraiser Assistants at this time. However, classes are voluntarily attended throughout the year on various subjects such as Orion user education and webinars, GIS training, and classes provided by the Nebraska Department of Revenue, such as residential, commercial, and mass appraisals, and the like.

## **B. Cadastral Maps**

Dodge County's cadastral maps were drawn/taken around 1967. The county surveyor kept the maps up-to-date until the State of Nebraska, Department of Revenue Property Assessment Division assumed control of the assessment functions on July 1, 1998. At that time, it became the assessment staff's responsibility to maintain the maps, including all ownership transfers, new subdivisions, and parcel splits. Even after Dodge County resumed control of the office in 2012, the assessment staff continues to diligently maintain the maps to the best of their ability.

## **C. Property Record Cards**

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. While hard files are no longer kept up to date, they remain on-site for needed historical data. A concentrated effort towards a "paperless" property record card is in effect. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

## **D. Software for CAMA, Assessment Administration, GIS**

Dodge County went live with the Orion/Tyler Technologies CAMA system in June of 2011. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, changing over to GIS Workshop on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid, and the AgriData program to assist with FSA records and Agland inquiries. For 2016, the Assessor's Office is looking to update their GIS data for greater accuracy, adding additional layers such as soil types, land use, and IOLL's, a Tab from the Clerk's Office displaying school and voting districts, and a Tab from the Roads Dept highlighting roads, highways, and zoning. All of which will greatly benefit the Assessor, other county offices, and the general public.

## **E. Web based – Property Record Information Access**

Dodge County Assessment Office website: [www.dodgerealproperty.com](http://www.dodgerealproperty.com).

## **Current Assessment Procedures for Real Property:**

### **A. Discover, List & Inventory All Property**

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Orion CAMA program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed

on a timely basis. All Form 521's are now transferred electronically to the Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. If further information is needed or questions arise, printed questionnaires may be mailed to both the buyer and seller for clarification.

Building permits sent to this office on a regular basis from city/village clerks, as well as from the Zoning Building Inspection for rural properties, are entered into the computer for review. Inspections and reviews are conducted, measurements and photos taken, and physical characteristics noted at the time of inspection. Data is entered into the Orion CAMA system using Marshall & Swift cost tables and market data, generating a value for each property inspected. The value is compared to similar properties in the area for equalization purposes. Permits are closed and notes made in the file to roll the value for the following assessment year as well as new growth recorded.

## **B. Data Collection**

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September through December each year.

All relevant sales are gathered, analyzed, and separated into areas with like characteristics, purchased at similar rates. A study is then conducted to determine if there are patterns, or similarities in sales prices, etc. If so, market areas are then developed to analyze sales data and ascertain what aspects of real property affects value. This information is carefully studied and a model created to assist in determining property values. At the conclusion, a ratio study is conducted to measure the viability of new valuations. Individual property information is gathered in the same manner as properties that have building permits.

## **C. Review Assessment Sales Ratio Studies before Assessment Actions**

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

Because this process is now electronic, sales rosters and statistical reports for Dodge County can be viewed at any time. Each sale is reviewed against information in the computer and on the 521 to determine whether it is an arm's length transaction or not based on all relevant information. Our assigned Field Liaison is available at all times to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

## D. Approaches to Value

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine values of properties under rent restrictions.

1) Market Approach; Sales Comparisons:

See above

2) Cost Approach:

Residential and Commercial (Marshall & Swift Tables 09/01/2015)

3) Income Approach; Income & Expense Data Collection/Analysis from the Market:

See above

4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:

All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Analysis of sales in special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage. The market areas surrounding Fremont are based on sales located in the sections defined as high-end residential, low-end residential, and commercial. To date, special valuation has been applied using the agricultural tables developed for the related market areas. These relationships were determined based on geographic characteristics and are considered to be the best indicators of the market value for uninfluenced parcels.

## E. Reconciliation of Final Value and Documentation

See above

## **F. Review Assessment Sales Ratio Studies after Assessment Actions**

See above. Statistical Analyses of sales ratio studies received in March before Abstract is completed to determine if Levels of Values are within range as determined by statute.

## **G. Notices and Public Relations**

It is the responsibility of the Assessor's Office to provide public notification for the multiple functions that take place, including, but not limited to: appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to provide both a written and verbal explanation as to their current property valuations. Next, the taxpayer is provided the opportunity to meet with a referee to discuss their valuation protest and request. For 2016, the Appraiser and/or Assistants will sit in on these meetings to answer any questions from either taxpayer or referee. Finally, both written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

### **Level of Value, Quality, and Uniformity for Assessment Year 2016:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	None	None	None
Commercial	None	None	None
Agricultural Land	69%	17.10	101.86
Special Valuation	69%	17.10	101.86

\* COD means coefficient of dispersion

\*\*PRD means price related differential

For more information regarding statistical measures, see 2016 Reports & Opinions

### **Assessment Actions Planned for Assessment Year 2016:**

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

### **Residential:**

Review the villages of Dodge, Inglewood, Nickerson, Snyder, Uehling, Winslow, and one-third of the city of Fremont. Measurements verified and pictures updated. Tables reviewed and revised

if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

Redefine neighborhood codes in the city of Fremont for more uniformity and consistency.

Review Improvements on Leased Land (IOLL) at McGinn's Lake, Morehouse, and Schmales. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

Lake classifications are confusing at best. Conduct review to simplify this category by removing obsolete groups.

Begin review of mobile homes throughout the county. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

#### **Commercial:**

Commercial properties in Fremont have not been reviewed for some time. Begin review of one-third of these properties. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

Review the villages of Dodge, Inglewood, Nickerson, Snyder, Uehling, and Winslow. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

#### **Agricultural:**

Review agricultural and rural residential parcels (Improvements, Outbuildings and Land). Update land tables. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

Redefine Market Areas and Special Value Areas based on sales information.

Compare and recode soil classifications based on new table.

#### **Assessment/Appraisal Actions Planned for Assessment Year 2017:**

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

#### **Residential:**

Review the cities of Hooper, Scribner, unincorporated Ames, and one-third of Fremont. Measurements verified and pictures updated. Tables reviewed and revised if necessary.

Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the villages of Dodge, Inglewood, Nickerson, Snyder, Uehling, and Winslow for any changes and/or updates.

Review all lake properties. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the remaining Improvements on Leased Land (IOLL). Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2017.

Review previous IOLL properties for any changes and/or updates.

Review second one-half of mobile homes. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review first one-half of mobile homes for any changes and/or updates.

#### **Commercial:**

Dodge County has contracted with Tax Valuation Inc. to begin reviewing the top 225 commercial/industrial properties. Such review to be completed no later than March 2018.

Review the cities of Hooper, Scribner, unincorporated Ames, and second one-third of Fremont. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the villages of Dodge, Inglewood, Nickerson, Snyder, Uehling, Winslow, and first one-third of the city of Fremont for any changes and/or updates.

#### **Agricultural:**

Review rural residential acreages. Have in place a definitive cut-off in number of acres from rural residential acreages to agricultural classifications. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review agricultural and rural residential parcels (Improvements, Outbuildings and Land) for and changes and/or updates.

Redefine Market Areas and Special Value Areas based on sales information.

Review land along the Platte River and Elkhorn Rivers.

**Assessment/Appraisal Actions Planned for Assessment Year 2018:**

**Residential:**

Review the city of North Bend. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the last one-third of the city of Fremont. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the cities of Hooper, Scribner, villages of Dodge, Inglewood, Nickerson, Snyder, Uehling, Winslow, unincorporated Ames, and first two-thirds of the city of Fremont for any changes and/or updates.

Review lake properties. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review all mobile homes throughout county for any changes and/or updates.

Review all IOLL properties for any changes and/or updates.

**Commercial:**

Review the city of North Bend. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the last one-third of the city of Fremont. Measurements verified and pictures updated. Tables reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review the cities of Hooper, Scribner, villages of Dodge, Inglewood, Nickerson, Snyder, Uehling, and Winslow, unincorporated Ames, and first two-thirds of Fremont for any changes and/or updates.

Tax Valuation Inc. to complete their review of the top 225 commercial/industrial properties.

**Agricultural:**

Review sales of farm properties as well as rural residential acreages in Dodge County.

Verify sales information still justifies our defined Market Areas and Special Value Areas.

Verify sales along the Platte and Elkhorn Rivers to determine if any changes and/or updates need to be made.



**Other Functions Performed by the Assessor's Office but not Limited to:**

**Record Maintenance, Mapping updates, Ownership Changes:**

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly.

**Annually prepare and file Assessor Administrative Reports required by law/regulation:**

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

**Personal Property:**

Administer annual filing of 1848 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, that would be the last year preprinted returns would be sent and a postcard reminder would be sent in the future. Instructions on how to access blank forms or preprinted forms are on the postcards.

**Permissive Exemptions:**

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Dodge County currently has 98 approved permissive exemption applications on file for a total of 248 exempt parcels.

**Taxable Government Owned Property:**

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions owning property to notify them of their requirements on new or updated contracts for leases they may have.

**Homestead Exemptions:**

Administer 1245 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual bases as allowed by Nebraska Statute 77-3512.

**Centrally Assessed:**

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

**Tax Increment Financing:**

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 30 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$22,592,566, a combined base value of \$4,482,595, and a combined excess value of \$18,109,971.

Twenty-four TIF parcels in Fremont:

- (1) MDI Limited Partnership #36, d/b/a Fremont Powerhouse Apartments;
- (1) Logger Investments LLC, d/b/a/ Christensen Lumber
- (1) TCK Leasing, d/b/a/ Budweiser
- (1) JAKK Investments LLC, d/b/a Fremont Contract Carriers
- (20) South Broad Street Development

Two TIF parcels in Scribner:

- Crush LLC, f/k/a Northeast NE Bio Diesel LLC
- Grain States Biofuels LLC, f/k/a Northeast NE Bio Diesel LLC

One TIF parcel in Snyder:

- Hunke Development LLC, d/b/a Redevelopment Area #1

Three TIF parcels in Hooper (NEW for 2016)

- First National Bank Northeast

**Tax Districts and Tax Rates:**

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process. The assessor works with both the Treasurer and the Clerk to ensure accuracy.

**Tax Lists:**

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are on the same computer systems.

**Tax List Corrections:**

Prepare tax list correction documents for county board approval. Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalization agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s).

**County Board of Equalization:**

Attends county board of equalization meetings for valuation protests – assemble and provide information. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

**TERC Appeals:**

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

**TERC Statewide Equalization:**

Attend hearings if applicable to county, defend values, and/or implement orders of the TERC. Appraiser and assessment manager works directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

**Education:**

Assessor and Appraiser – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

**Special Valuation (Greenbelt):**

Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.

**Sales File:**

Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.

