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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DODGE COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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

Table of Contents

2022 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

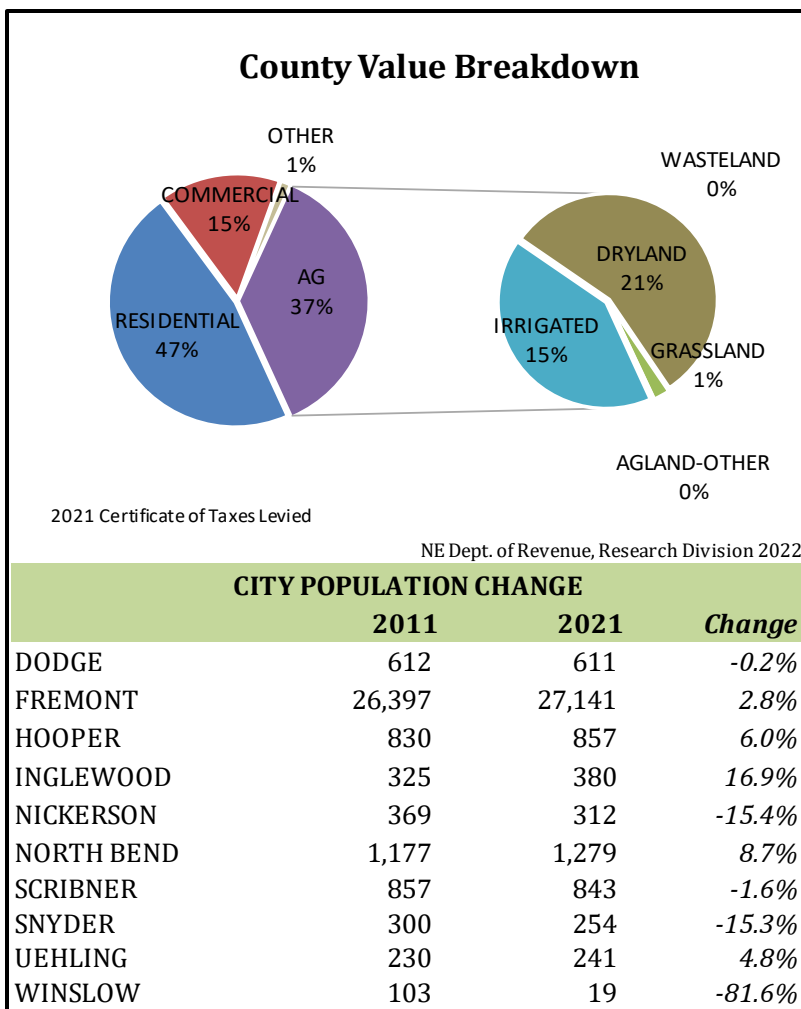
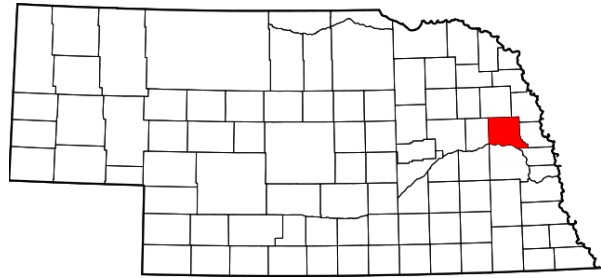
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 529 square miles, Dodge County has 37,167 residents, per the Census Bureau Quick Facts for 2020, a slight 1% population increase from the 2010 U.S. Census. Reports indicate that 62% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$144,363 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau, there are 1,003 employer establishments with total employment of 16,610, for a 1% employment increase from the prior year.

Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD).

Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, and Wholestone Farms, a food processing plant. Lincoln Premium Poultry is a supplier for Costco Wholesale and has a new processing facility.

2022 Residential Correlation for Dodge County

Assessment Actions

For the residential class, all valuation groups and neighborhoods within the city of Fremont were reviewed and updated cost factors were applied to increase the value to adjust for an increasing market. All pick-up work was timely completed and added to the assessment rolls

Assessment Practice Review

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

Sales reviews on the residential properties are completed with the newly reinstated sales review questionnaire forms which are mailed only to the buyer, for clarification. Further review of the qualified sales indicates Dodge County utilizes sales at a rate above the state average usability rate. There is no apparent bias existing in the qualification determinations and all arm's-length transactions were made available for the measurement of the real property.

Lot values are reviewed analyzing the land to building ratios and vacant lot sales. The county reported that a lot study was completed in 2021 with the exception of the rural area, however the home sites were increased for the 2021 assessment year.

The valuation groups are defined as 10 geographic locations. Some of the smaller villages are combined where the commercial amenities are similar.

Dodge County began converting to the Vanguard Computer-Assisted Mass Appraisal (CAMA) software in 2018. Due to staff changes and learning the new system it took time to be able to move the valuation process the new system. Currently the villages of Dodge, Ames, North Bend, Hooper, Scribner, Snyder and Uehling are all converted to the new CAMA system. Many neighborhoods in Fremont have been converted as well. The Dodge County Assessor has reported that approximately 54% of the county is using the Vanguard tables. A full review of the property record characteristics is needed due to the fact that there have been many listing errors in the past and the county assessor wants to have correct information.

The Dodge County Assessor is having difficulty completing the six-year review and inspections. Though there has been a delay in the physical inspections, the appraisal staff has implemented cost factors to bring values up to date. The county is waiting on the second set of aerial flights to be flown so that comparison of the properties can be reviewed with the change finder feature. This will begin as soon as the flight information is available.

A written valuation methodology was provided for the assessment changes.

2022 Residential Correlation for Dodge County

Description of Analysis

Residential parcels are analyzed utilizing 10 valuation groups that are based on the assessor locations in the county. Fremont is the county seat and represents 67% of the total parcels.

Valuation Group	Description
1	Fremont
2	North Bend
3	Hooper
4	Dodge and Scribner
5	Snyder and Uehling
6	Rural Residential
8	Ames, Nickerson and Winslow
9	Lakes 1 – Year around Residence
10	Lakes 2 -- Seasonal
11	Inglewood

For the residential property class, a review of the statistical sample has 1,192 qualified residential sales which represents all 10 valuation groups. The overall measures of central tendency are all in the acceptable range and the qualitative statistics are within the range recommended by IAAO. Valuation Group 8 and 10 are statistically outside the acceptable range but neither have a sufficient number of sales to rely on the median as a stable statistical measure. Valuation Group 11 is statistically within the range but also lacks a sufficient number of sales for a stable statistical measure.

The comparison of the sold parcels indicated a 10% increase in the sales while the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated an increase of 9% excluding growth indicating the movement in each is supportive of the assessment actions of the Dodge County Assessor.

2022 Residential Correlation for Dodge County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	931	93.66	93.24	92.54	13.59	100.76
2	34	95.70	95.35	92.87	19.13	102.67
3	39	93.85	98.04	94.73	16.05	103.49
4	52	96.68	101.45	96.97	19.95	104.62
5	14	98.00	100.73	97.49	16.47	103.32
6	68	96.15	97.65	89.24	24.38	109.42
8	6	88.50	83.56	74.31	16.61	112.45
9	38	96.82	95.93	88.74	20.96	108.10
10	2	78.02	78.02	76.36	07.37	102.17
11	8	97.20	95.74	91.94	19.52	104.13
____ALL____	1,192	93.96	94.18	92.17	15.18	102.18

Level of Value

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

2022 Commercial Correlation for Dodge County

Assessment Actions

For the 2022 assessment year, several occupancy codes were reviewed which included the Hotels and Motels (343), Restaurants, Bars and Lounges (350/442), Golf Courses (100), Auto Parts Dealer (353), and Grocery Stores (446). These parcels are all valued with the Vanguard Computer- Assisted Mass Appraisal (CAMA) System. The Fremont downtown area was reviewed as well as parcels outside the city limits. A review and inspection as completed in the villages of North Bend and Uehling during 2021, the were also priced in the Vanguard Computer-Assisted Mass Appraisal (CAMA) system. All pick-up work was timely completed.

Assessment Practice Review

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

Sales reviews on commercial properties are completed with the newly reinstated sales review questionnaire forms are mailed only to the buyer, for clarification. Comparison of the usable qualified sales is above the state average. There is no apparent bias in the qualification determinations and all arm's-length transactions were made available for the measurement of the real property.

Lot values were reviewed by analyzing the land to building ratios and vacant lot sales. Lot values were reviewed during 2021. The costing date has been updated to 2021. The review and inspection process is ongoing for the city of Fremont, the original town area is completed and now the county assessor is working on occupancy code variations, like the storage units, hotels and motels. The range of inspections date from 2020 to 2021. The county assessor has also been working on reviewing the small towns and between 2019 to 2021.

Two valuation groups are defined in Dodge County. The city of Fremont is one and the remainder of the county makes up the other valuation group. In Valuation Group 2, all of the properties are the smaller communities with like amenities.

A current valuation methodology is on file and is updated annually.

2022 Commercial Correlation for Dodge County

Description of Analysis

The commercial parcels are analyzed utilizing two valuation groups. The city of Fremont represents 57% of the commercial parcels

Valuation Group	Description
1	Fremont
2	North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties

The overall statistical sample includes 99 qualified sales. All three measures of central tendency are within the acceptable range and the qualitative statistics are within the range recommended by IAAO. Both valuation groups are within the acceptable range, the qualitative measures are high in Valuation Group 2, which represents the small towns in Dodge County.

The sample includes 20 occupancy codes. Occupancy Code 528, Service Repair Garage, has 10 sales with a median of 90%. The COD of this small subclass is high at 33%, suggesting the ratios contain a significant amount of dispersion. Removal of one sale from either end of the ratio array moves the median from 83-98%, this statistic is not a reliable representation of the assessment level of service repair garage. A substat of this occupancy code can be found in the appendix of this report.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the Certificate of Taxes Levied Report (CTL) indicate the sales file changed at a higher rate in the small villages compared to the population. The village of North Bend, Snyder and Uehling sold parcels increased significantly in the sales file compared to the population. The sales sample is small in each of these locations, suggesting that the sale may not adequately represent the commercial population.

Equalization and Quality of Assessment

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

2022 Commercial Correlation for Dodge County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	82	97.43	91.96	93.21	19.45	98.66
2	17	99.89	102.62	80.20	29.46	127.96
____ALL____	99	98.48	93.79	92.62	21.10	101.26

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dodge County is 98%.

2022 Agricultural Correlation for Dodge County

Assessment Actions

An analysis was completed of the sold agricultural parcels and it was decided that the county should have a third market area. This area is located in the southeast portion of the county east of Fremont and Inglewood and currently has the same values as Market Area 1. The analysis also concluded that no land value adjustments be made for the 2022 assessment year. The pick-up work was timely completed.

Assessment Practice Review

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

A review of the qualified sales indicates the percentage of usable sales is below the state average usability rate. There is no apparent bias existing in the qualification determinations and all arm's-length transactions were made available for the measurement of the real property.

The county assessor sent letters to rural property owners asking for verification of land use. This information will assist in land use changes for the 2023 assessment year. New aerial imagery was recently flown, and the county assessor will compare the parcels with the change finder to assist in locating changes. A physical inspection will occur when major discrepancies are found between the imagery and the property record card. This entire process is not planned to be completed until the 2023 assessment year. This process was started in 2016 and has been ongoing.

Prior to the current county assessor's administration, the county had special valuation applications on file. Due to some issues with the prior administration, those special valuation applications were lost. Since the current assessor took office, there have been no special valuation applications filed. Current analysis indicates that non-agricultural influences are not impacting the agricultural market.

A discussion was held with the assessor concerning the identification of intensive use parcels as nothing was identified for the 2022 assessment year. The county assessor has had difficulty identifying the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 24% of the enrolled acres. Verification letters are to be mailed out during 2022 to assist in identifying CRP. Intensive use parcels will also be reviewed at this time.

Dodge County has a valuation methodology for real property and is updated annually.

2022 Agricultural Correlation for Dodge County

Description of Analysis

For the 2022 assessment year the county assessor has defined three market areas in Dodge County. Market Area 1 is the southern portion of the county, Market Area 2 is defined as the northern portion of the county and Market Area 3 is in the southeast corner of the county.

The statistical sample includes 56 sales within Dodge County. The overall measures of central tendency are within the acceptable ranges. The overall COD is within the acceptable range indicating the data used for measurement is reliable. Further review of the market areas indicates that two of the three are within the acceptable range. Market Area 3 statistics are outside the range, but the sample is small and unreliable. The market area was established to better study the market, if sales studies continue to support a need for adjustment, it will be reflected in future assessments.

The 80% Majority Land Use (MLU) with sufficient sales are within the acceptable ranges. The Average Acre Value Comparison chart indicates that the values assigned are comparable to adjoining counties and suggests the values are equalized. There are no grassland sales; however, the acre value comparison with adjoining counties indicates the values are similar.

Comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values are representative of no land value changes.

Equalization and Quality of Assessment

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

Review of the statistical sample, comparable counties, and assessment practices indicate that the Dodge County Assessor has achieved equalization. The quality of assessment in the agricultural land class of property in Dodge County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	11	70.50	65.07	59.89	12.43	108.65
1	8	67.60	61.60	57.78	14.97	106.61
2	2	76.26	76.26	77.08	05.40	98.94
3	1	70.50	70.50	70.50	00.00	100.00
<u>Dry</u>						
County	29	74.63	76.86	75.44	15.76	101.88
1	10	70.14	69.79	69.37	12.76	100.61
2	17	74.82	77.81	75.94	14.53	102.46
3	2	104.11	104.11	102.80	06.05	101.27
<u>ALL</u>	56	72.38	74.67	72.04	15.49	103.65

2022 Agricultural Correlation for Dodge County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dodge County is 72%.

2022 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	1192	Median	93.96
Total Sales Price	\$229,383,852	Mean	94.18
Total Adj. Sales Price	\$229,383,852	Wgt. Mean	92.17
Total Assessed Value	\$211,433,698	Average Assessed Value of the Base	\$146,391
Avg. Adj. Sales Price	\$192,436	Avg. Assessed Value	\$177,377

Confidence Interval - Current

95% Median C.I	92.96 to 95.25
95% Wgt. Mean C.I	91.10 to 93.25
95% Mean C.I	92.96 to 95.40
% of Value of the Class of all Real Property Value in the County	46.75
% of Records Sold in the Study Period	8.03
% of Value Sold in the Study Period	9.73

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	1,102	96	95.98
2020	1,025	97	96.65
2019	1,189	92	92.09
2018	1,184	95	94.53

2022 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	99	Median	98.48
Total Sales Price	\$34,136,785	Mean	93.79
Total Adj. Sales Price	\$34,136,785	Wgt. Mean	92.62
Total Assessed Value	\$31,618,242	Average Assessed Value of the Base	\$403,684
Avg. Adj. Sales Price	\$344,816	Avg. Assessed Value	\$319,376

Confidence Interval - Current

95% Median C.I	90.32 to 101.21
95% Wgt. Mean C.I	83.91 to 101.33
95% Mean C.I	88.20 to 99.38
% of Value of the Class of all Real Property Value in the County	15.58
% of Records Sold in the Study Period	5.52
% of Value Sold in the Study Period	4.37

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	70	97	97.36
2020	68	77	94.51
2019	100	88	88.01
2018	119	97	96.57

27 Dodge
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 1,192
 Total Sales Price : 229,383,852
 Total Adj. Sales Price : 229,383,852
 Total Assessed Value : 211,433,698
 Avg. Adj. Sales Price : 192,436
 Avg. Assessed Value : 177,377

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 94
 COD : 15.18
 PRD : 102.18

COV : 22.80
 STD : 21.47
 Avg. Abs. Dev : 14.26
 MAX Sales Ratio : 368.19
 MIN Sales Ratio : 31.35

95% Median C.I. : 92.96 to 95.25
 95% Wgt. Mean C.I. : 91.10 to 93.25
 95% Mean C.I. : 92.96 to 95.40

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	136	101.79	102.89	102.41	10.59	100.47	67.46	151.88	100.06 to 103.43	170,038	174,135	
01-JAN-20 To 31-MAR-20	116	98.96	100.46	99.41	12.86	101.06	65.16	149.12	95.85 to 103.22	162,134	161,183	
01-APR-20 To 30-JUN-20	152	98.72	102.79	98.93	15.45	103.90	31.35	368.19	96.75 to 101.64	172,077	170,235	
01-JUL-20 To 30-SEP-20	166	97.08	97.22	95.29	11.96	102.03	44.63	172.05	94.58 to 99.30	190,926	181,938	
01-OCT-20 To 31-DEC-20	170	94.25	94.74	94.60	13.50	100.15	41.16	215.02	91.49 to 96.40	187,970	177,821	
01-JAN-21 To 31-MAR-21	103	92.51	92.72	89.31	14.94	103.82	54.51	184.90	88.88 to 94.57	208,649	186,355	
01-APR-21 To 30-JUN-21	184	84.63	85.12	84.64	15.22	100.57	37.15	168.36	81.97 to 87.28	222,933	188,695	
01-JUL-21 To 30-SEP-21	165	82.17	82.06	82.06	16.81	100.00	42.50	163.53	78.31 to 85.55	212,948	174,743	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	570	99.18	100.72	98.67	12.85	102.08	31.35	368.19	98.17 to 100.53	175,056	172,732	
01-OCT-20 To 30-SEP-21	622	88.37	88.20	87.17	15.81	101.18	37.15	215.02	86.40 to 89.75	208,363	181,634	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	604	97.10	98.55	96.68	13.58	101.93	31.35	368.19	95.89 to 98.16	179,821	173,848	
<u>ALL</u>	1,192	93.96	94.18	92.17	15.18	102.18	31.35	368.19	92.96 to 95.25	192,436	177,377	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	931	93.66	93.24	92.54	13.59	100.76	37.15	215.02	92.66 to 94.64	189,600	175,452	
2	34	95.70	95.35	92.87	19.13	102.67	31.35	156.64	84.44 to 103.01	137,547	127,734	
3	39	93.85	98.04	94.73	16.05	103.49	66.71	163.53	86.94 to 100.92	156,441	148,198	
4	52	96.68	101.45	96.97	19.95	104.62	62.02	176.60	90.38 to 102.64	105,412	102,219	
5	14	98.00	100.73	97.49	16.47	103.32	55.19	149.12	85.68 to 115.28	106,064	103,399	
6	68	96.15	97.65	89.24	24.38	109.42	37.72	368.19	88.12 to 98.59	255,322	227,837	
8	6	88.50	83.56	74.31	16.61	112.45	51.87	105.49	51.87 to 105.49	86,167	64,029	
9	38	96.82	95.93	88.74	20.96	108.10	46.31	269.47	84.42 to 99.29	408,901	362,841	
10	2	78.02	78.02	76.36	07.37	102.17	72.27	83.76	N/A	97,000	74,066	
11	8	97.20	95.74	91.94	19.52	104.13	60.18	123.92	60.18 to 123.92	188,875	173,651	
<u>ALL</u>	1,192	93.96	94.18	92.17	15.18	102.18	31.35	368.19	92.96 to 95.25	192,436	177,377	

27 Dodge
RESIDENTIAL

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Qualified

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 95% Wgt. Mean C.I. : 91.10 to 93.25
 95% Mean C.I. : 92.96 to 95.40

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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
01	1,190	93.92	94.17	92.17	15.19	102.17	31.35	368.19	92.88 to 95.04	192,690	177,603
06											
07	2	103.11	103.11	103.54	02.31	99.58	100.73	105.49	N/A	41,500	42,970
<u>ALL</u>	1,192	93.96	94.18	92.17	15.18	102.18	31.35	368.19	92.96 to 95.25	192,436	177,377

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	116.43	116.43	114.28	23.95	101.88	88.54	144.32	N/A	6,500	7,429
Less Than 30,000	10	116.12	148.01	152.13	40.06	97.29	88.54	368.19	100.06 to 186.29	20,100	30,577
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,192	93.96	94.18	92.17	15.18	102.18	31.35	368.19	92.96 to 95.25	192,436	177,377
Greater Than 14,999	1,190	93.96	94.15	92.17	15.14	102.15	31.35	368.19	92.96 to 95.25	192,749	177,663
Greater Than 29,999	1,182	93.86	93.73	92.12	14.82	101.75	31.35	269.47	92.85 to 94.93	193,894	178,619
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	116.43	116.43	114.28	23.95	101.88	88.54	144.32	N/A	6,500	7,429
15,000 TO 29,999	8	116.12	155.91	154.74	44.08	100.76	100.06	368.19	100.06 to 368.19	23,500	36,364
30,000 TO 59,999	28	114.85	129.01	128.46	28.90	100.43	68.76	269.47	100.73 to 149.12	44,411	57,051
60,000 TO 99,999	115	101.74	102.81	102.57	19.53	100.23	31.35	194.33	96.40 to 109.08	81,288	83,376
100,000 TO 149,999	294	92.81	91.70	91.52	15.01	100.20	37.15	146.51	89.97 to 95.70	125,543	114,896
150,000 TO 249,999	503	92.84	92.08	92.16	12.96	99.91	43.63	176.60	91.55 to 94.17	189,933	175,043
250,000 TO 499,999	222	94.04	91.69	91.74	11.90	99.95	44.63	133.95	92.05 to 96.67	328,885	301,711
500,000 TO 999,999	18	91.04	87.20	86.83	13.22	100.43	52.00	110.43	82.53 to 99.83	612,938	532,229
1,000,000 +	2	74.57	74.57	74.10	12.97	100.63	64.90	84.23	N/A	1,050,000	778,102
<u>ALL</u>	1,192	93.96	94.18	92.17	15.18	102.18	31.35	368.19	92.96 to 95.25	192,436	177,377

27 Dodge
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 99
Total Sales Price : 34,136,785
Total Adj. Sales Price : 34,136,785
Total Assessed Value : 31,618,242
Avg. Adj. Sales Price : 344,816
Avg. Assessed Value : 319,376

MEDIAN : 98
WGT. MEAN : 93
MEAN : 94
COD : 21.10
PRD : 101.26

COV : 30.24
STD : 28.36
Avg. Abs. Dev : 20.78
MAX Sales Ratio : 196.52
MIN Sales Ratio : 34.32

95% Median C.I. : 90.32 to 101.21
95% Wgt. Mean C.I. : 83.91 to 101.33
95% Mean C.I. : 88.20 to 99.38

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	8	96.03	96.82	101.22	18.27	95.65	54.20	125.97	54.20 to 125.97	209,688	212,249	
01-JAN-19 To 31-MAR-19	9	102.82	104.75	93.86	14.70	111.60	57.98	144.71	95.65 to 126.84	520,755	488,786	
01-APR-19 To 30-JUN-19	4	105.82	103.26	95.11	10.02	108.57	82.62	118.76	N/A	614,642	584,581	
01-JUL-19 To 30-SEP-19	10	105.74	106.51	116.67	25.81	91.29	42.62	196.52	65.27 to 129.85	638,490	744,916	
01-OCT-19 To 31-DEC-19	8	97.70	94.88	93.40	08.02	101.58	79.66	105.19	79.66 to 105.19	244,750	228,601	
01-JAN-20 To 31-MAR-20	5	93.38	91.66	85.96	08.83	106.63	79.64	107.84	N/A	162,150	139,388	
01-APR-20 To 30-JUN-20	9	97.64	99.85	92.06	23.82	108.46	57.79	189.91	60.28 to 113.90	204,933	188,661	
01-JUL-20 To 30-SEP-20	6	99.02	100.71	94.91	16.06	106.11	60.57	130.45	60.57 to 130.45	236,933	224,880	
01-OCT-20 To 31-DEC-20	10	99.57	91.50	67.06	20.09	136.44	43.55	138.05	60.75 to 111.57	300,700	201,646	
01-JAN-21 To 31-MAR-21	13	80.18	79.10	84.69	27.33	93.40	34.32	114.91	60.20 to 104.84	250,423	212,095	
01-APR-21 To 30-JUN-21	7	68.63	80.78	70.31	37.69	114.89	41.93	148.54	41.93 to 148.54	480,102	337,550	
01-JUL-21 To 30-SEP-21	10	85.17	86.11	92.45	24.10	93.14	38.44	123.95	56.84 to 109.67	327,106	302,418	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	31	102.69	103.08	104.45	18.68	98.69	42.62	196.52	95.65 to 111.09	490,573	512,405	
01-OCT-19 To 30-SEP-20	28	97.02	97.15	92.35	15.35	105.20	57.79	189.91	87.26 to 101.79	215,527	199,035	
01-OCT-20 To 30-SEP-21	40	84.99	84.24	78.80	28.13	106.90	34.32	148.54	68.63 to 100.66	322,357	254,018	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	31	102.69	102.58	103.40	16.32	99.21	42.62	196.52	95.65 to 108.41	499,621	516,625	
01-JAN-20 To 31-DEC-20	30	97.43	95.87	81.32	19.05	117.89	43.55	189.91	90.32 to 101.79	236,125	192,021	
<u>ALL</u>	99	98.48	93.79	92.62	21.10	101.26	34.32	196.52	90.32 to 101.21	344,816	319,376	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	82	97.43	91.96	93.21	19.45	98.66	34.32	148.54	87.08 to 101.21	397,431	370,454	
2	17	99.89	102.62	80.20	29.46	127.96	37.35	196.52	60.75 to 130.45	91,026	72,999	
<u>ALL</u>	99	98.48	93.79	92.62	21.10	101.26	34.32	196.52	90.32 to 101.21	344,816	319,376	

27 Dodge
COMMERCIAL

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 95% Wgt. Mean C.I. : 83.91 to 101.33
 95% Mean C.I. : 88.20 to 99.38

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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	6	99.99	84.67	78.09	19.25	108.43	38.44	108.95	38.44 to 108.95	461,467	360,377
03	78	99.18	95.26	94.23	21.52	101.09	34.32	196.52	90.32 to 102.70	323,320	304,665
04	15	95.25	89.80	92.57	18.32	97.01	54.20	123.95	72.59 to 108.52	409,936	379,472
<u>ALL</u>	<u>99</u>	<u>98.48</u>	<u>93.79</u>	<u>92.62</u>	<u>21.10</u>	<u>101.26</u>	<u>34.32</u>	<u>196.52</u>	<u>90.32 to 101.21</u>	<u>344,816</u>	<u>319,376</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	193.22	193.22	193.64	01.71	99.78	189.91	196.52	N/A	11,500	22,269
Less Than 30,000	6	134.25	126.26	110.26	36.18	114.51	37.35	196.52	37.35 to 196.52	20,233	22,310
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	99	98.48	93.79	92.62	21.10	101.26	34.32	196.52	90.32 to 101.21	344,816	319,376
Greater Than 14,999	97	97.64	91.74	92.55	19.72	99.12	34.32	148.54	90.32 to 100.95	351,689	325,502
Greater Than 29,999	93	97.64	91.70	92.56	18.74	99.07	34.32	148.54	90.32 to 100.95	365,757	338,542
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	193.22	193.22	193.64	01.71	99.78	189.91	196.52	N/A	11,500	22,269
15,000 TO 29,999	4	97.86	92.78	90.77	42.38	102.21	37.35	138.05	N/A	24,600	22,331
30,000 TO 59,999	6	103.39	97.49	95.71	10.00	101.86	60.28	111.57	60.28 to 111.57	46,525	44,529
60,000 TO 99,999	11	99.89	105.75	107.36	16.71	98.50	76.74	148.54	82.20 to 144.71	77,318	83,008
100,000 TO 149,999	11	72.65	81.16	81.35	32.20	99.77	42.62	118.56	54.20 to 116.08	118,508	96,408
150,000 TO 249,999	23	93.38	86.40	85.50	20.51	101.05	34.32	118.62	72.59 to 102.69	190,222	162,646
250,000 TO 499,999	22	92.93	90.87	91.89	16.19	98.89	38.44	126.84	80.18 to 101.26	331,499	304,598
500,000 TO 999,999	13	101.79	100.17	99.49	11.98	100.68	62.40	123.95	87.08 to 114.91	582,505	579,529
1,000,000 TO 1,999,999	5	68.63	70.42	70.87	23.43	99.37	43.55	99.33	N/A	1,478,503	1,047,866
2,000,000 TO 4,999,999	2	123.05	123.05	121.81	05.53	101.02	116.25	129.85	N/A	2,474,500	3,014,199
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>99</u>	<u>98.48</u>	<u>93.79</u>	<u>92.62</u>	<u>21.10</u>	<u>101.26</u>	<u>34.32</u>	<u>196.52</u>	<u>90.32 to 101.21</u>	<u>344,816</u>	<u>319,376</u>

27 Dodge
COMMERCIAL

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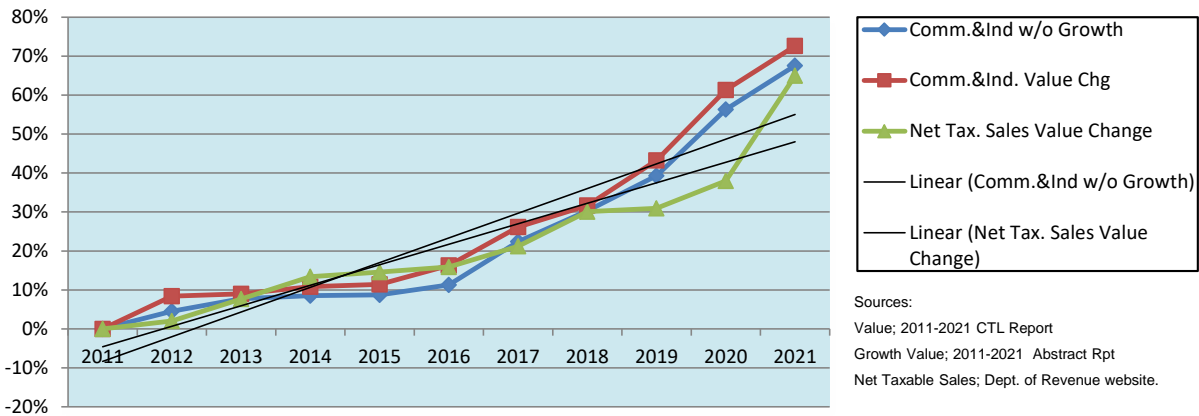
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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
163	1	110.26	110.26	110.26	00.00	100.00	110.26	110.26	N/A	500,000	551,275
306	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	95,000	90,867
318	1	116.25	116.25	116.25	00.00	100.00	116.25	116.25	N/A	2,925,000	3,400,215
341	6	103.87	100.24	98.82	15.87	101.44	71.79	126.84	71.79 to 126.84	643,167	635,571
342	1	43.55	43.55	43.55	00.00	100.00	43.55	43.55	N/A	1,530,000	666,343
344	14	100.21	99.96	95.54	14.79	104.63	64.76	148.54	83.25 to 118.56	223,857	213,874
351	1	60.49	60.49	60.49	00.00	100.00	60.49	60.49	N/A	325,000	196,600
352	7	100.12	88.52	78.69	18.11	112.49	38.44	111.57	38.44 to 111.57	402,686	316,864
353	14	97.84	90.74	96.44	16.18	94.09	37.35	116.08	72.65 to 109.98	195,536	188,578
386	4	90.32	90.85	86.63	06.50	104.87	79.64	103.10	N/A	262,500	227,402
406	18	98.36	96.04	107.34	22.67	89.47	56.84	144.71	72.59 to 109.67	307,007	329,545
408	1	41.93	41.93	41.93	00.00	100.00	41.93	41.93	N/A	240,000	100,632
442	2	146.31	146.31	117.74	29.81	124.27	102.70	189.91	N/A	29,000	34,144
455	1	103.98	103.98	103.98	00.00	100.00	103.98	103.98	N/A	123,088	127,988
494	9	81.81	81.85	81.95	25.12	99.88	54.20	118.62	57.79 to 108.52	268,789	220,266
495	1	118.76	118.76	118.76	00.00	100.00	118.76	118.76	N/A	586,566	696,633
528	10	90.13	90.77	84.12	33.06	107.91	34.32	196.52	42.62 to 105.19	301,100	253,283
530	4	94.53	97.03	78.58	20.19	123.48	68.63	130.45	N/A	677,429	532,335
595	1	125.97	125.97	125.97	00.00	100.00	125.97	125.97	N/A	360,000	453,500
999	2	80.26	80.26	88.53	18.68	90.66	65.27	95.25	N/A	64,450	57,058
<u>ALL</u>	99	98.48	93.79	92.62	21.10	101.26	34.32	196.52	90.32 to 101.21	344,816	319,376

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810		\$ 400,363,101	
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%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
2018	\$ 514,664,905	\$ 5,531,578	1.07%	\$ 509,133,327	3.30%	\$ 520,950,826	7.33%
2019	\$ 559,808,147	\$ 15,309,900	2.73%	\$ 544,498,247	5.80%	\$ 524,338,050	0.65%
2020	\$ 630,548,905	\$ 19,522,645	3.10%	\$ 611,026,260	9.15%	\$ 552,495,940	5.37%
2021	\$ 674,550,731	\$ 19,665,730	2.92%	\$ 654,885,001	3.86%	\$ 660,589,732	19.56%
Ann %chg	5.61%			Average	2.89%	5.14%	5.26%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.50%	8.41%	2.05%
2013	7.75%	8.99%	7.69%
2014	8.54%	10.83%	13.38%
2015	8.76%	11.41%	14.58%
2016	11.26%	16.28%	15.87%
2017	22.43%	26.12%	21.24%
2018	30.28%	31.70%	30.12%
2019	39.33%	43.25%	30.97%
2020	56.35%	61.35%	38.00%
2021	67.58%	72.61%	65.00%

County Number
 County Name

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	49.33	95% Median C.I. :	42.62 to 105.19
Total Sales Price :	3,011,000	Wgt. Mean :	84	STD :	44.78	95% Wgt. Mean C.I. :	73.34 to 94.90
Total Adj. Sales Price :	3,011,000	Mean :	91	Avg. Abs. Dev :	29.80	95% Mean C.I. :	58.74 to 122.80
Total Assessed Value :	2,532,828						
Avg. Adj. Sales Price :	301,100	COD :	33.06	MAX Sales Ratio :	196.52		
Avg. Assessed Value :	253,283	PRD :	107.91	MIN Sales Ratio :	34.32		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	1	102.82	102.82	102.82		100.00	102.82	102.82	N/A	425,000	436,977
04/01/2019 To 06/30/2019	1	82.62	82.62	82.62		100.00	82.62	82.62	N/A	1,475,000	1,218,688
07/01/2019 To 09/30/2019	2	119.57	119.57	57.22	64.36	208.97	42.62	196.52	N/A	68,500	39,199
10/01/2019 To 12/31/2019	1	105.19	105.19	105.19		100.00	105.19	105.19	N/A	150,000	157,781
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	2	89.28	89.28	89.38	09.38	99.89	80.91	97.64	N/A	197,500	176,528
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	2	82.52	82.52	85.48	21.99	96.54	64.37	100.66	N/A	137,500	117,539
01/01/2021 To 03/31/2021	1	34.32	34.32	34.32		100.00	34.32	34.32	N/A	154,000	52,851
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	4	92.72	106.15	85.13	46.95	124.69	42.62	196.52	N/A	509,250	433,516
10/01/2019 To 09/30/2020	3	97.64	94.58	93.73	08.29	100.91	80.91	105.19	N/A	181,667	170,279
10/01/2020 To 09/30/2021	3	64.37	66.45	67.12	34.35	99.00	34.32	100.66	N/A	143,000	95,976
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	5	102.82	105.95	86.50	34.32	122.49	42.62	196.52	N/A	437,400	378,369
01/01/2020 To 12/31/2020	4	89.28	85.90	87.78	14.85	97.86	64.37	100.66	N/A	167,500	147,033

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	49.33	95% Median C.I. :	42.62 to 105.19
Total Sales Price :	3,011,000	Wgt. Mean :	84	STD :	44.78	95% Wgt. Mean C.I. :	73.34 to 94.90
Total Adj. Sales Price :	3,011,000	Mean :	91	Avg. Abs. Dev :	29.80	95% Mean C.I. :	58.74 to 122.80
Total Assessed Value :	2,532,828						
Avg. Adj. Sales Price :	301,100	COD :	33.06	MAX Sales Ratio :	196.52		
Avg. Assessed Value :	253,283	PRD :	107.91	MIN Sales Ratio :	34.32		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	9	82.62	79.02	83.63	24.75	94.49	34.32	105.19	42.62 to 102.82	333,111	278,587
2	1	196.52	196.52	196.52		100.00	196.52	196.52	N/A	13,000	25,547

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	9	97.64	91.67	85.56	32.20	107.14	34.32	196.52	42.62 to 105.19	170,667	146,016
04	1	82.62	82.62	82.62		100.00	82.62	82.62	N/A	1,475,000	1,218,688

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	49.33	95% Median C.I. :	42.62 to 105.19
Total Sales Price :	3,011,000	Wgt. Mean :	84	STD :	44.78	95% Wgt. Mean C.I. :	73.34 to 94.90
Total Adj. Sales Price :	3,011,000	Mean :	91	Avg. Abs. Dev :	29.80	95% Mean C.I. :	58.74 to 122.80
Total Assessed Value :	2,532,828						
Avg. Adj. Sales Price :	301,100	COD :	33.06	MAX Sales Ratio :	196.52		
Avg. Assessed Value :	253,283	PRD :	107.91	MIN Sales Ratio :	34.32		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	196.52	196.52	196.52		100.00	196.52	196.52	N/A	13,000	25,547
Less Than 30,000	1	196.52	196.52	196.52		100.00	196.52	196.52	N/A	13,000	25,547
__ Ranges Excl. Low \$ __											
Greater Than 4,999	10	90.13	90.77	84.12	33.06	107.91	34.32	196.52	42.62 to 105.19	301,100	253,283
Greater Than 15,000	9	82.62	79.02	83.63	24.75	94.49	34.32	105.19	42.62 to 102.82	333,111	278,587
Greater Than 30,000	9	82.62	79.02	83.63	24.75	94.49	34.32	105.19	42.62 to 102.82	333,111	278,587
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	196.52	196.52	196.52		100.00	196.52	196.52	N/A	13,000	25,547
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	2	53.50	53.50	53.09	20.34	100.77	42.62	64.37	N/A	119,500	63,440
150,000 TO 249,999	5	97.64	83.74	84.37	18.56	99.25	34.32	105.19	N/A	171,800	144,947
250,000 TO 499,999	1	102.82	102.82	102.82		100.00	102.82	102.82	N/A	425,000	436,977
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	82.62	82.62	82.62		100.00	82.62	82.62	N/A	1,475,000	1,218,688
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2022 R&O Statistics 2022 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	90	COV :	49.33	95% Median C.I. :	42.62 to 105.19
Total Sales Price :	3,011,000	Wgt. Mean :	84	STD :	44.78	95% Wgt. Mean C.I. :	73.34 to 94.90
Total Adj. Sales Price :	3,011,000	Mean :	91	Avg. Abs. Dev :	29.80	95% Mean C.I. :	58.74 to 122.80
Total Assessed Value :	2,532,828						
Avg. Adj. Sales Price :	301,100	COD :	33.06	MAX Sales Ratio :	196.52		
Avg. Assessed Value :	253,283	PRD :	107.91	MIN Sales Ratio :	34.32		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
528	10	90.13	90.77	84.12	33.06	107.91	34.32	196.52	42.62 to 105.19	301,100	253,283

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	528	Total	Increase	0%

What IF

27 Dodge
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 56
 Total Sales Price : 44,410,040
 Total Adj. Sales Price : 44,410,040
 Total Assessed Value : 31,992,500
 Avg. Adj. Sales Price : 793,036
 Avg. Assessed Value : 571,295

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 75
 COD : 15.49
 PRD : 103.65

COV : 21.92
 STD : 16.37
 Avg. Abs. Dev : 11.21
 MAX Sales Ratio : 131.10
 MIN Sales Ratio : 29.43

95% Median C.I. : 69.39 to 75.18
 95% Wgt. Mean C.I. : 66.45 to 77.62
 95% Mean C.I. : 70.38 to 78.96

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	5	72.14	70.18	68.22	05.95	102.87	62.00	75.36	N/A	568,381	387,752
01-JAN-19 To 31-MAR-19	8	77.37	75.88	75.33	06.84	100.73	64.79	82.88	64.79 to 82.88	642,191	483,750
01-APR-19 To 30-JUN-19	2	94.69	94.69	94.57	12.12	100.13	83.21	106.16	N/A	261,320	247,122
01-JUL-19 To 30-SEP-19	4	68.10	67.65	67.70	05.98	99.93	59.56	74.82	N/A	786,728	532,592
01-OCT-19 To 31-DEC-19	2	72.84	72.84	74.21	03.21	98.15	70.50	75.18	N/A	1,485,557	1,102,362
01-JAN-20 To 31-MAR-20	9	73.56	75.75	74.51	12.75	101.66	59.52	97.81	65.48 to 94.93	766,110	570,799
01-APR-20 To 30-JUN-20	6	72.64	73.16	75.08	11.78	97.44	60.78	94.86	60.78 to 94.86	661,414	496,567
01-JUL-20 To 30-SEP-20	2	90.17	90.17	87.70	04.10	102.82	86.47	93.87	N/A	1,200,000	1,052,411
01-OCT-20 To 31-DEC-20	6	66.39	69.70	61.35	20.14	113.61	50.31	110.40	50.31 to 110.40	979,270	600,816
01-JAN-21 To 31-MAR-21	6	76.49	80.15	73.04	29.86	109.73	29.43	131.10	29.43 to 131.10	917,598	670,257
01-APR-21 To 30-JUN-21	3	65.16	60.15	64.72	11.14	92.94	46.75	68.53	N/A	942,667	610,058
01-JUL-21 To 30-SEP-21	3	73.41	79.20	72.34	18.54	109.48	61.68	102.52	N/A	772,419	558,792
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	19	74.75	74.63	72.40	09.85	103.08	59.56	106.16	67.60 to 82.17	613,104	443,861
01-OCT-19 To 30-SEP-20	19	73.56	76.14	76.54	12.49	99.48	59.52	97.81	66.84 to 86.47	854,452	654,007
01-OCT-20 To 30-SEP-21	18	69.28	73.17	67.36	23.96	108.63	29.43	131.10	61.68 to 80.38	918,137	618,500
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	16	75.00	75.79	73.86	10.03	102.61	59.56	106.16	68.60 to 82.17	736,137	543,708
01-JAN-20 To 31-DEC-20	23	72.16	74.75	72.24	15.94	103.47	50.31	110.40	65.48 to 78.94	832,135	601,144
<u>ALL</u>	56	72.38	74.67	72.04	15.49	103.65	29.43	131.10	69.39 to 75.18	793,036	571,295

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	69.03	67.55	65.61	12.94	102.96	29.43	93.87	62.00 to 74.63	929,754	610,028
2	27	74.82	78.69	77.95	14.09	100.95	59.56	131.10	69.90 to 82.17	721,331	562,250
3	5	97.81	87.16	82.86	17.96	105.19	54.57	110.40	N/A	524,003	434,214
<u>ALL</u>	56	72.38	74.67	72.04	15.49	103.65	29.43	131.10	69.39 to 75.18	793,036	571,295

27 Dodge
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 56
 Total Sales Price : 44,410,040
 Total Adj. Sales Price : 44,410,040
 Total Assessed Value : 31,992,500
 Avg. Adj. Sales Price : 793,036
 Avg. Assessed Value : 571,295

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 75
 COD : 15.49
 PRD : 103.65

COV : 21.92
 STD : 16.37
 Avg. Abs. Dev : 11.21
 MAX Sales Ratio : 131.10
 MIN Sales Ratio : 29.43

95% Median C.I. : 69.39 to 75.18
 95% Wgt. Mean C.I. : 66.45 to 77.62
 95% Mean C.I. : 70.38 to 78.96

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	69.52	60.27	57.24	16.24	105.29	29.43	72.60	N/A	1,208,966	691,961
1	3	68.53	56.85	55.28	21.00	102.84	29.43	72.60	N/A	1,404,917	776,648
3	1	70.50	70.50	70.50	00.00	100.00	70.50	70.50	N/A	621,114	437,899
Dry											
County	21	74.82	78.90	77.69	15.73	101.56	59.56	131.10	69.39 to 78.94	655,938	509,594
1	8	70.14	69.65	69.20	07.56	100.65	60.87	78.94	60.87 to 78.94	540,658	374,115
2	11	77.19	81.03	79.39	15.96	102.07	59.56	131.10	61.68 to 106.16	778,722	618,212
3	2	104.11	104.11	102.80	06.05	101.27	97.81	110.40	N/A	441,750	454,118
ALL	56	72.38	74.67	72.04	15.49	103.65	29.43	131.10	69.39 to 75.18	793,036	571,295

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	11	70.50	65.07	59.89	12.43	108.65	29.43	80.38	50.31 to 73.56	1,117,957	669,513
1	8	67.60	61.60	57.78	14.97	106.61	29.43	73.56	29.43 to 73.56	1,342,844	775,889
2	2	76.26	76.26	77.08	05.40	98.94	72.14	80.38	N/A	466,834	359,820
3	1	70.50	70.50	70.50	00.00	100.00	70.50	70.50	N/A	621,114	437,899
Dry											
County	29	74.63	76.86	75.44	15.76	101.88	46.75	131.10	67.60 to 78.94	681,962	514,443
1	10	70.14	69.79	69.37	12.76	100.61	46.75	93.87	60.87 to 78.94	512,526	355,539
2	17	74.82	77.81	75.94	14.53	102.46	59.56	131.10	65.48 to 82.17	809,891	615,013
3	2	104.11	104.11	102.80	06.05	101.27	97.81	110.40	N/A	441,750	454,118
ALL	56	72.38	74.67	72.04	15.49	103.65	29.43	131.10	69.39 to 75.18	793,036	571,295

Dodge County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6,200	6,005	5,805	5,610	n/a	5,215	5,455	4,820	5,757
Washington	1	6,595	6,560	5,915	5,791	n/a	n/a	3,555	2,420	5,242
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,783
Saunders	2	6,882	n/a	6,394	5,915	n/a	5,358	4,758	4,646	6,238
Saunders	3	6,930	n/a	6,426	5,892	n/a	5,373	4,470	4,060	5,779
Colfax	1	6,000	5,800	5,600	5,357	5,300	5,100	4,800	4,408	5,374
Dodge	2	7,010	6,785	6,560	6,345	6,120	5,900	5,675	5,450	6,383
Colfax	1	6,000	5,800	5,600	5,357	5,300	5,100	4,800	4,408	5,374
Cuming	4	6,919	6,760	6,508	6,825	4,600	n/a	5,901	4,812	6,299
Burt	2	6,535	6,475	5,925	5,682	n/a	5,375	4,350	3,475	5,781
Washington	1	6,595	6,560	5,915	5,791	n/a	n/a	3,555	2,420	5,242
Dodge	3	7,010	6,785	6,560	6,345	6,120	5,900	5,675	5,450	6,640
Washington	1	6,595	6,560	5,915	5,791	n/a	n/a	3,555	2,420	5,242
Saunders	3	6,930	n/a	6,426	5,892	n/a	5,373	4,470	4,060	5,779

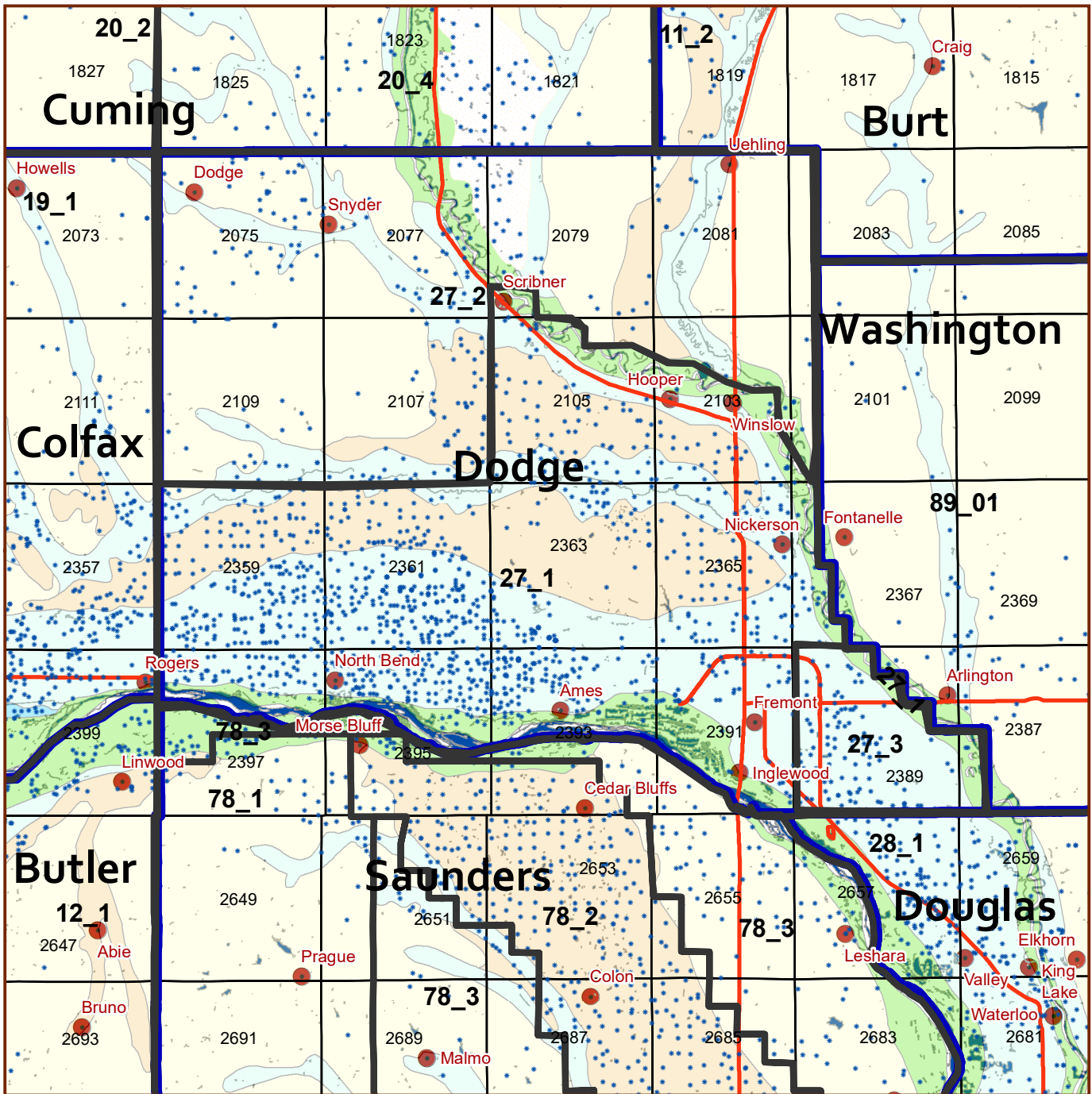
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	5,918	5,725	5,536	n/a	5,150	4,915	5,190	4,980	5,504
Washington	1	6,583	6,545	5,821	5,610	3,710	3,705	3,365	2,315	5,028
Saunders	1	5,370	5,025	5,016	n/a	4,330	3,797	3,260	3,030	4,016
Saunders	2	5,682	5,562	5,386	n/a	4,851	4,465	3,893	3,797	5,385
Saunders	3	5,055	4,885	4,789	n/a	3,993	3,856	3,515	3,295	4,369
Colfax	1	5,742	5,638	5,397	5,298	4,972	4,877	4,502	4,150	5,126
Dodge	2	6,820	6,600	6,377	6,160	5,930	5,660	5,500	5,280	6,222
Colfax	1	5,742	5,638	5,397	5,298	4,972	4,877	4,502	4,150	5,126
Cuming	4	6,639	6,635	6,227	6,157	3,582	5,719	4,765	4,527	6,148
Burt	2	6,225	6,150	5,675	n/a	4,407	5,175	4,175	3,200	5,469
Washington	1	6,583	6,545	5,821	5,610	3,710	3,705	3,365	2,315	5,028
Dodge	3	6,820	6,600	6,380	6,160	5,930	5,660	5,500	5,280	6,317
Washington	1	6,583	6,545	5,821	5,610	3,710	3,705	3,365	2,315	5,028
Saunders	3	5,055	4,885	4,789	n/a	3,993	3,856	3,515	3,295	4,369

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,460	2,460	2,355	2,355	n/a	n/a	n/a	2,140	2,427
Washington	1	2,125	1,964	1,663	1,600	n/a	1,520	1,475	1,365	1,935
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Saunders	2	2,240	2,245	2,250	n/a	n/a	n/a	n/a	1,998	2,226
Saunders	3	2,250	2,250	2,250	n/a	n/a	2,000	n/a	2,000	2,244
Colfax	1	1,987	1,987	1,800	1,800	n/a	1,700	n/a	1,600	1,942
Dodge	2	2,449	2,454	2,355	2,355	n/a	n/a	n/a	n/a	2,427
Colfax	1	1,987	1,987	1,800	1,800	n/a	1,700	n/a	1,600	1,942
Cuming	4	2,348	2,312	1,765	1,997	n/a	n/a	n/a	n/a	2,190
Burt	2	2,524	2,346	2,100	2,080	n/a	n/a	n/a	1,770	2,333
Washington	1	2,125	1,964	1,663	1,600	n/a	1,520	1,475	1,365	1,935
Dodge	3	2,460	2,460	2,355	2,355	n/a	n/a	n/a	n/a	2,441
Washington	1	2,125	1,964	1,663	1,600	n/a	1,520	1,475	1,365	1,935
Saunders	3	2,250	2,250	2,250	n/a	n/a	2,000	n/a	2,000	2,244

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3,210	n/a	179
Washington	1	3,712	n/a	389
Saunders	1	2,399	0	130
Saunders	2	2,400	0	129
Saunders	3	2,397	0	130
Colfax	1	3,984	n/a	150
Dodge	2	3,210	n/a	192
Colfax	1	3,984	n/a	150
Cuming	4	4,668	n/a	259
Burt	2	3,611	n/a	150
Washington	1	3,712	n/a	389
Dodge	3	3,210	n/a	164
Washington	1	3,712	n/a	389
Saunders	3	2,397	0	130

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

DODGE COUNTY



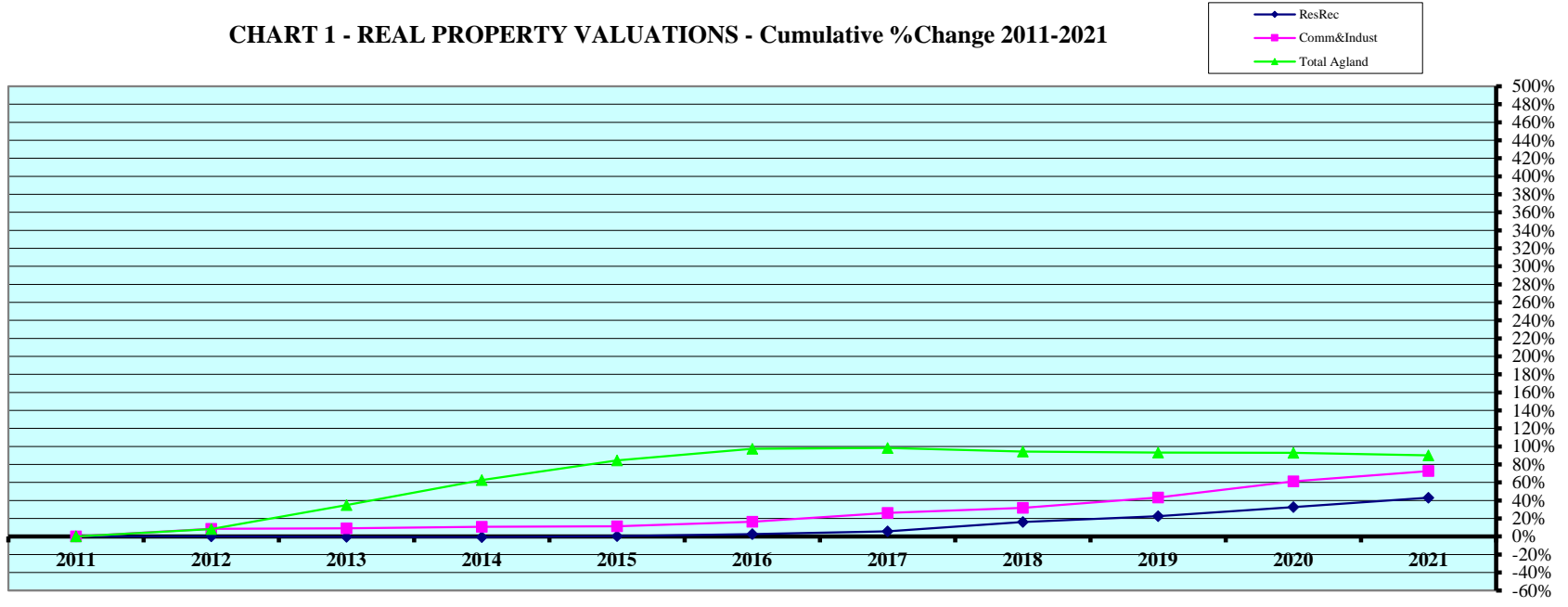
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	1,379,781,385	-	-	-	390,797,075	-	-	-	842,566,945	-	-	-
2012	1,381,731,993	1,950,608	0.14%	0.14%	423,677,895	32,880,820	8.41%	8.41%	912,851,530	70,284,585	8.34%	8.34%
2013	1,371,816,357	-9,915,636	-0.72%	-0.58%	425,945,575	2,267,680	0.54%	8.99%	1,137,161,285	224,309,755	24.57%	34.96%
2014	1,370,479,222	-1,337,135	-0.10%	-0.67%	433,124,692	7,179,117	1.69%	10.83%	1,371,344,790	234,183,505	20.59%	62.76%
2015	1,386,872,444	16,393,222	1.20%	0.51%	435,380,937	2,256,245	0.52%	11.41%	1,554,199,505	182,854,715	13.33%	84.46%
2016	1,414,873,356	28,000,912	2.02%	2.54%	454,428,792	19,047,855	4.37%	16.28%	1,663,137,560	108,938,055	7.01%	97.39%
2017	1,459,884,366	45,011,010	3.18%	5.81%	492,885,293	38,456,501	8.46%	26.12%	1,671,142,440	8,004,880	0.48%	98.34%
2018	1,601,638,654	141,754,288	9.71%	16.08%	514,664,905	21,779,612	4.42%	31.70%	1,636,928,981	-34,213,459	-2.05%	94.28%
2019	1,689,052,262	87,413,608	5.46%	22.41%	559,808,147	45,143,242	8.77%	43.25%	1,626,779,024	-10,149,957	-0.62%	93.07%
2020	1,830,981,916	141,929,654	8.40%	32.70%	630,548,905	70,740,758	12.64%	61.35%	1,626,470,396	-308,628	-0.02%	93.04%
2021	1,974,106,292	143,124,376	7.82%	43.07%	674,550,731	44,001,826	6.98%	72.61%	1,601,984,617	-24,485,779	-1.51%	90.13%

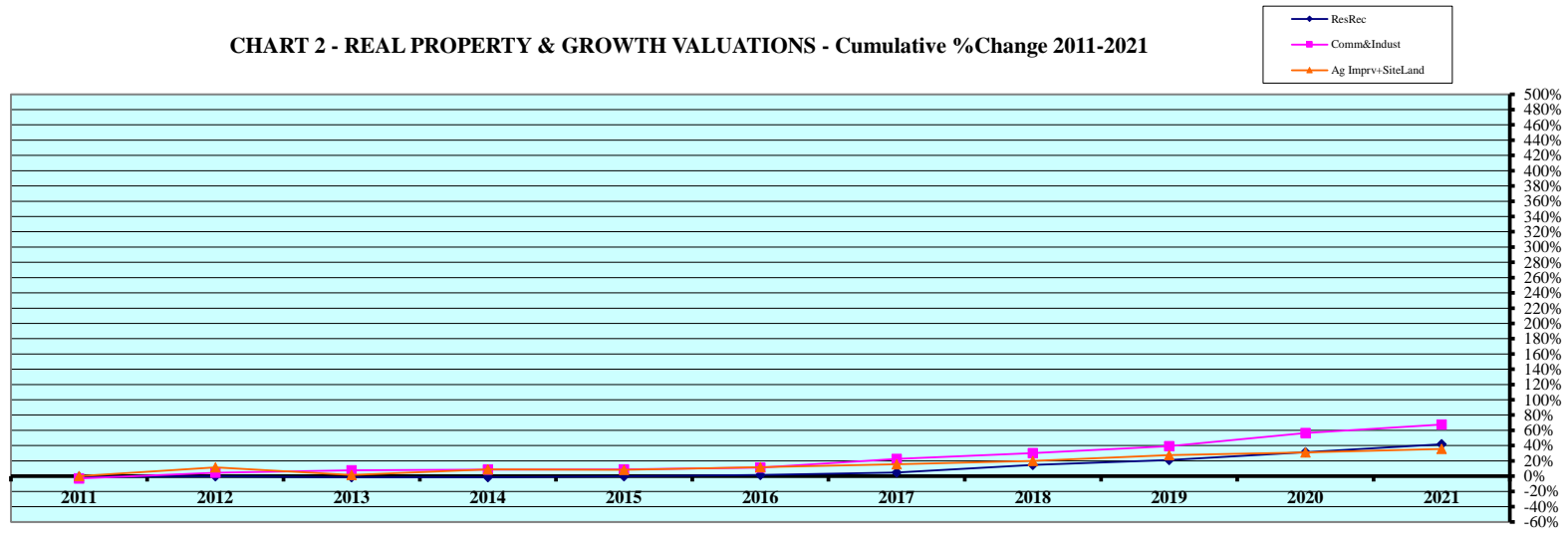
Rate Annual %chg: Residential & Recreational **3.65%** Commercial & Industrial **5.61%** Agricultural Land **6.64%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	-	-0.84%	390,797,075	11,886,265	3.04%	378,910,810	-	-3.04%	
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	-0.34%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	4.50%	
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	-1.43%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	7.75%	
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	-1.36%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	8.54%	
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	-0.25%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	8.76%	
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	1.45%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	11.26%	
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	4.84%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	22.43%	
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	14.76%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	30.28%	
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	21.20%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	39.33%	
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	31.38%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	56.35%	
2021	1,974,106,292	18,415,646	0.93%	1,955,690,646	6.81%	41.74%	674,550,731	19,665,730	2.92%	654,885,001	3.86%	67.58%	
Rate Ann%chg	3.65%			Resid & Recreat w/o growth			5.61%			C & I w/o growth			2.89%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	89,320,090	-	-
2012	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	102,112,795	11.37%	11.37%
2013	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-11.46%	1.44%
2014	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	8.74%
2015	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	8.21%
2016	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	11.62%
2017	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	15.47%
2018	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	19.96%
2019	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	27.59%
2020	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	30.97%
2021	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	35.59%
Rate Ann%chg	1.39%	7.28%	3.44%	Ag Imprv+Site w/o growth			-0.02%	

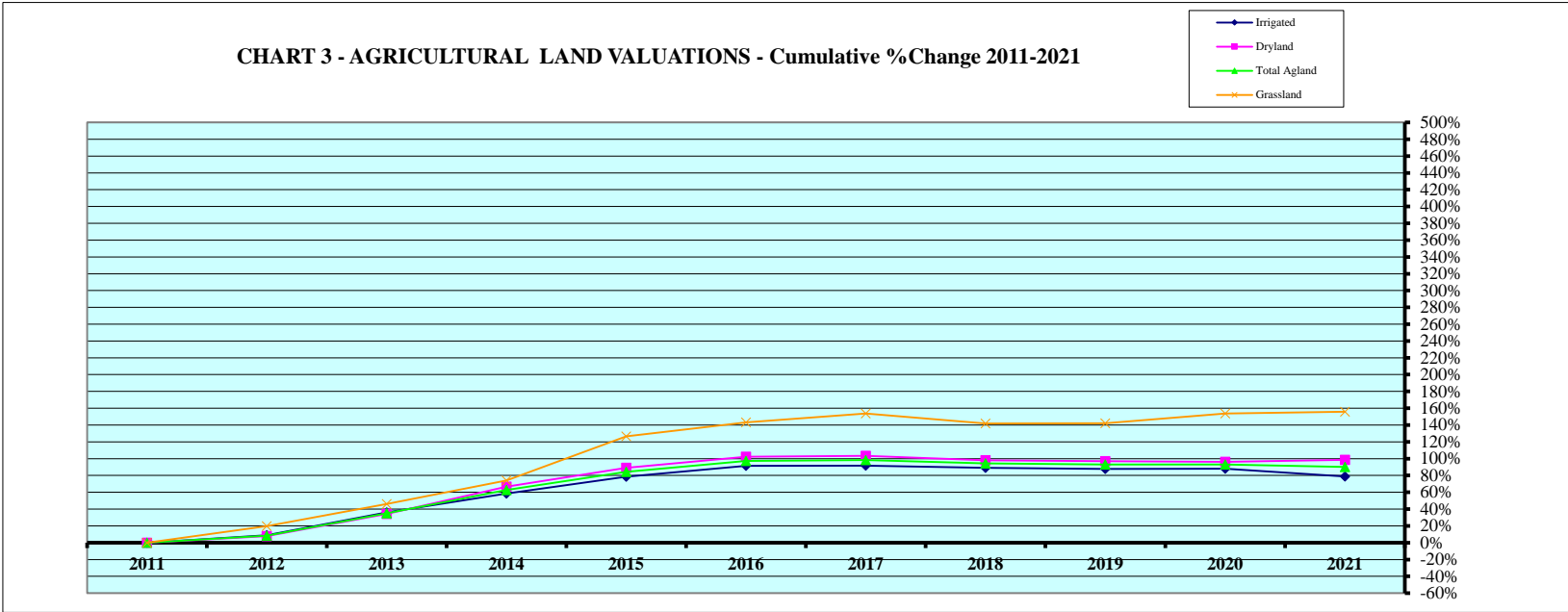
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 27
County DODGE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	371,392,425	-	-	-	451,237,440	-	-	-	15,368,175	-	-	-
2012	404,140,780	32,748,355	8.82%	8.82%	486,953,540	35,716,100	7.92%	7.92%	18,404,395	3,036,220	19.76%	19.76%
2013	505,841,985	101,701,205	25.16%	36.20%	605,214,585	118,261,045	24.29%	34.12%	22,438,980	4,034,585	21.92%	46.01%
2014	588,419,045	82,577,060	16.32%	58.44%	752,632,635	147,418,050	24.36%	66.79%	26,735,525	4,296,545	19.15%	73.97%
2015	663,305,925	74,886,880	12.73%	78.60%	853,206,640	100,574,005	13.36%	89.08%	34,810,565	8,075,040	30.20%	126.51%
2016	710,830,785	47,524,860	7.16%	91.40%	912,279,035	59,072,395	6.92%	102.17%	37,371,940	2,561,375	7.36%	143.18%
2017	711,863,945	1,033,160	0.15%	91.67%	917,601,565	5,322,530	0.58%	103.35%	38,975,160	1,603,220	4.29%	153.61%
2018	702,370,888	-9,493,057	-1.33%	89.12%	893,445,978	-24,155,587	-2.63%	98.00%	37,169,587	-1,805,573	-4.63%	141.86%
2019	697,640,482	-4,730,406	-0.67%	87.84%	889,064,064	-4,381,914	-0.49%	97.03%	37,212,499	42,912	0.12%	142.14%
2020	698,723,609	1,083,127	0.16%	88.14%	885,906,867	-3,157,197	-0.36%	96.33%	38,992,926	1,780,427	4.78%	153.73%
2021	663,611,316	-35,112,293	-5.03%	78.68%	896,210,393	10,303,526	1.16%	98.61%	39,316,836	323,910	0.83%	155.83%

Rate Ann.%chg: Irrigated **5.98%** Dryland **7.10%** Grassland **9.85%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	4,560,285	-	-	-	8,620	-	-	-	842,566,945	-	-	-
2012	3,199,105	-1,361,180	-29.85%	-29.85%	153,710	145,090	1683.18%	1683.18%	912,851,530	70,284,585	8.34%	8.34%
2013	3,281,035	81,930	2.56%	-28.05%	384,700	230,990	150.28%	4362.88%	1,137,161,285	224,309,755	24.57%	34.96%
2014	3,220,695	-60,340	-1.84%	-29.38%	336,890	-47,810	-12.43%	3808.24%	1,371,344,790	234,183,505	20.59%	62.76%
2015	2,616,695	-604,000	-18.75%	-42.62%	259,680	-77,210	-22.92%	2912.53%	1,554,199,505	182,854,715	13.33%	84.46%
2016	2,625,300	8,605	0.33%	-42.43%	30,500	-229,180	-88.25%	253.83%	1,663,137,560	108,938,055	7.01%	97.39%
2017	2,665,170	39,870	1.52%	-41.56%	36,600	6,100	20.00%	324.59%	1,671,142,440	8,004,880	0.48%	98.34%
2018	2,893,838	228,668	8.58%	-36.54%	1,048,690	1,012,090	2765.27%	12065.78%	1,636,928,981	-34,213,459	-2.05%	94.28%
2019	2,861,979	-31,859	-1.10%	-37.24%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	93.07%
2020	2,846,994	-14,985	-0.52%	-37.57%	0	0	-100.00%	-100.00%	1,626,470,396	-308,628	-0.02%	93.04%
2021	2,846,072	-922	-0.03%	-37.59%	0	0	-100.00%	-100.00%	1,601,984,617	-24,485,779	-1.51%	90.13%

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

Rate Ann.%chg: Total Agric Land **6.64%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	326,693,570	110,034	2,969			424,191,695	159,269	2,663			81,700,995	133,333	613		
2012	371,301,130	113,510	3,271	10.17%	10.17%	450,455,800	154,831	2,909	9.24%	9.24%	89,688,965	135,300	663	8.18%	9.46%
2013	404,169,350	114,408	3,533	8.00%	18.99%	486,383,770	153,888	3,161	8.64%	18.67%	89,574,800	130,628	686	3.44%	13.24%
2014	506,218,125	114,703	4,413	24.93%	48.64%	606,166,635	153,550	3,948	24.90%	48.22%	97,239,960	127,646	762	11.09%	25.80%
2015	589,662,670	114,674	5,142	16.51%	73.19%	753,827,690	153,224	4,920	24.62%	84.72%	128,539,130	127,483	1,008	32.36%	66.50%
2016	644,239,050	114,806	5,612	9.13%	89.00%	796,096,775	152,986	5,204	5.77%	95.38%	149,636,865	127,257	1,176	16.62%	94.17%
2017	710,687,500	114,928	6,184	10.20%	108.28%	913,265,290	152,916	5,972	14.77%	124.24%	164,929,515	127,713	1,291	9.83%	113.25%
2018	712,758,320	114,669	6,216	0.52%	109.35%	913,905,485	152,631	5,988	0.26%	124.82%	174,353,050	127,360	1,369	6.01%	126.06%
2019	706,688,540	113,268	6,239	0.37%	110.14%	893,780,385	152,103	5,876	-1.86%	120.63%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	700,902,078	112,310	6,241	0.03%	110.20%	891,573,591	151,838	5,872	-0.07%	120.47%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	700,009,345	112,504	6,222	-0.30%	109.57%	890,467,352	151,106	5,893	0.36%	121.26%	39,388,127	15,959	2,468	91.44%	302.79%

Rate Annual %chg Average Value/Acre: **7.68%**

8.27%

14.95%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	3,571,610	17,025	210			109,975	111	994			766,615,605	301,159	2,546		
2012	3,276,990	16,836	195	-7.22%	-7.22%	109,975	111	994	0.00%	0.00%	840,435,655	300,776	2,794	9.77%	9.77%
2013	3,133,730	13,230	237	21.69%	12.90%	0	0				911,581,070	296,961	3,070	9.86%	20.59%
2014	3,282,885	13,529	243	2.45%	15.66%	0	0				911,581,070	297,296	3,828	24.71%	50.39%
2015	3,219,245	13,735	234	-3.41%	11.72%	0	0				1,373,292,005	297,098	4,622	20.75%	81.59%
2016	3,201,525	13,792	232	-0.96%	10.65%	0	5	0			1,473,742,010	297,157	4,959	7.29%	94.83%
2017	2,620,360	14,293	183	-21.02%	-12.62%	30,500	5	6,100		513.85%	1,663,696,990	297,755	5,587	12.66%	119.50%
2018	2,623,795	14,340	183	-0.20%	-12.79%	36,600	6	6,100	0.00%	513.85%	1,668,066,995	297,783	5,602	0.25%	120.05%
2019	2,951,615	17,080	173	-5.55%	-17.63%	0	0				1,640,868,535	298,518	5,497	-1.87%	115.93%
2020	2,881,372	17,218	167	-3.16%	-20.23%	0	0				1,634,211,367	298,051	5,483	-0.25%	115.40%
2021	2,872,526	16,932	170	1.37%	-19.13%	0	0				1,632,737,350	296,501	5,507	0.43%	116.33%

27
DODGE

Rate Annual %chg Average Value/Acre: **8.02%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
37,167	DODGE	201,892,289	49,851,489	122,668,541	1,966,917,102	469,099,071	205,451,660	7,189,190	1,601,984,617	73,270,641	57,528,798	0	4,755,853,398
cnty sectorvalue % of total value:		4.25%	1.05%	2.58%	41.36%	9.86%	4.32%	0.15%	33.68%	1.54%	1.21%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	750,626	424,866	86,081	21,663,415	4,087,850	0	0	56,661	0	0	0	27,069,499
1.65%	%sector of county sector	0.37%	0.85%	0.07%	1.10%	0.87%			0.00%				0.57%
	%sector of municipality	2.77%	1.57%	0.32%	80.03%	15.10%			0.21%				100.00%
26,399	FREMONT	64,965,955	9,159,982	24,066,165	1,337,308,928	391,103,868	120,104,474	0	48,725	0	0	0	1,946,758,097
71.03%	%sector of county sector	32.18%	18.37%	19.62%	67.99%	83.37%	58.46%		0.00%				40.93%
	%sector of municipality	3.34%	0.47%	1.24%	68.69%	20.09%	6.17%		0.00%				100.00%
832	HOOPER	1,053,492	2,351,456	173,313	45,728,609	4,592,084	0	0	7,443	0	0	0	53,906,397
2.24%	%sector of county sector	0.52%	4.72%	0.14%	2.32%	0.98%			0.00%				1.13%
	%sector of municipality	1.95%	4.36%	0.32%	84.83%	8.52%			0.01%				100.00%
325	INGLEWOOD	855,715	6,101	2,057	14,663,219	7,666,759	0	0	30,022	130,921	38,779	0	23,393,573
0.87%	%sector of county sector	0.42%	0.01%	0.00%	0.75%	1.63%			0.00%	0.18%	0.07%		0.49%
	%sector of municipality	3.66%	0.03%	0.01%	62.68%	32.77%			0.13%	0.56%	0.17%		100.00%
369	NICKERSON	807,544	187,198	560,101	5,569,799	716,961	1,287,432	0	0	0	0	0	9,129,035
0.99%	%sector of county sector	0.40%	0.38%	0.46%	0.28%	0.15%	0.63%						0.19%
	%sector of municipality	8.85%	2.05%	6.14%	61.01%	7.85%	14.10%						100.00%
1,212	NORTH BEND	1,872,485	2,448,106	4,141,877	73,998,335	6,905,628	4,847,136	46,110	0	0	0	0	94,259,677
3.26%	%sector of county sector	0.93%	4.91%	3.38%	3.76%	1.47%	2.36%	0.64%					1.98%
	%sector of municipality	1.99%	2.60%	4.39%	78.50%	7.33%	5.14%	0.05%					100.00%
857	SCRIBNER	1,724,747	671,147	135,979	36,557,254	7,936,801	0	0	0	0	0	0	47,025,928
2.31%	%sector of county sector	0.85%	1.35%	0.11%	1.86%	1.69%							10.02%
	%sector of municipality	3.67%	1.43%	0.29%	77.74%	16.88%							100.00%
300	SNYDER	1,435,192	332,244	67,315	10,732,042	2,110,928	2,452,479	36,712	382,553	0	0	0	17,549,465
0.81%	%sector of county sector	0.71%	0.67%	0.05%	0.55%	0.45%	1.19%	0.02%	0.19%	0.02%			8.54%
	%sector of municipality	8.18%	1.89%	0.38%	61.15%	12.03%	13.97%	0.21%	2.18%				100.00%
230	UEHLING	65,676	641,030	703,888	9,684,623	896,184	0	0	0	0	0	0	11,991,401
0.62%	%sector of county sector	0.03%	1.29%	0.57%	0.49%	0.19%							0.75%
	%sector of municipality	0.55%	5.35%	5.87%	80.76%	7.47%							100.00%
103	WINSLOW	35,453	294,966	635,133	1,129,131	38,144	5,882	0	0	0	0	0	2,138,709
0.28%	%sector of county sector	0.02%	0.59%	0.52%	0.06%	0.01%	0.00%						0.04%
	%sector of municipality	1.66%	13.79%	29.70%	52.79%	1.78%	0.28%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
31,239	Total Municipalities	73,566,885	16,517,096	30,571,909	1,557,035,355	426,055,207	128,697,403	82,822	525,404	130,921	38,779	0	2,233,221,781
84.05%	%all municip.sectors of cnty	36.44%	33.13%	24.92%	79.16%	90.82%	62.64%	1.15%	0.03%	0.18%	0.07%		46.96%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 20,998	Value : 4,647,192,544	Growth 62,645,961	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	695	13,684,464	357	18,166,811	84	4,238,643	1,136	36,089,918	
02. Res Improve Land	10,766	249,284,020	811	44,831,541	859	68,996,243	12,436	363,111,804	
03. Res Improvements	11,191	1,414,407,492	1,221	159,776,803	1,005	189,256,992	13,417	1,763,441,287	
04. Res Total	11,886	1,677,375,976	1,578	222,775,155	1,089	262,491,878	14,553	2,162,643,009	29,346,417
% of Res Total	81.67	77.56	10.84	10.30	7.48	12.14	69.31	46.54	46.84
05. Com UnImp Land	167	13,545,304	50	2,993,578	32	769,951	249	17,308,833	
06. Com Improve Land	1,066	83,575,190	101	9,309,492	20	1,174,708	1,187	94,059,390	
07. Com Improvements	1,084	333,296,541	105	56,459,065	23	8,502,451	1,212	398,258,057	
08. Com Total	1,251	430,417,035	155	68,762,135	55	10,447,110	1,461	509,626,280	27,083,860
% of Com Total	85.63	84.46	10.61	13.49	3.76	2.05	6.96	10.97	43.23
09. Ind UnImp Land	46	2,463,358	44	2,689,162	0	0	90	5,152,520	
10. Ind Improve Land	121	8,658,753	104	9,437,770	1	7,055	226	18,103,578	
11. Ind Improvements	136	94,366,819	106	96,893,207	1	66,752	243	191,326,778	
12. Ind Total	182	105,488,930	150	109,020,139	1	73,807	333	214,582,876	1,635,984
% of Ind Total	54.65	49.16	45.05	50.81	0.30	0.03	1.59	4.62	2.61
13. Rec UnImp Land	3	45,262	39	2,035,966	147	5,838,043	189	7,919,271	
14. Rec Improve Land	0	0	7	277,125	23	812,031	30	1,089,156	
15. Rec Improvements	0	0	7	398,246	93	686,533	100	1,084,779	
16. Rec Total	3	45,262	46	2,711,337	240	7,336,607	289	10,093,206	219,465
% of Rec Total	1.04	0.45	15.92	26.86	83.04	72.69	1.38	0.22	0.35
Res & Rec Total	11,889	1,677,421,238	1,624	225,486,492	1,329	269,828,485	14,842	2,172,736,215	29,565,882
% of Res & Rec Total	80.10	77.20	10.94	10.38	8.95	12.42	70.68	46.75	47.20
Com & Ind Total	1,433	535,905,965	305	177,782,274	56	10,520,917	1,794	724,209,156	28,719,844
% of Com & Ind Total	79.88	74.00	17.00	24.55	3.12	1.45	8.54	15.58	45.84
17. Taxable Total	13,322	2,213,327,203	1,929	403,268,766	1,385	280,349,402	16,636	2,896,945,371	58,285,726
% of Taxable Total	80.08	76.40	11.60	13.92	8.33	9.68	79.23	62.34	93.04

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	220,909	1,629,927	0	0	0
19. Commercial	33	4,450,404	23,518,559	0	0	0
20. Industrial	1	321,285	6,660	6	1,297,470	167,428,351
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	9	220,909	1,629,927
19. Commercial	0	0	0	33	4,450,404	23,518,559
20. Industrial	0	0	0	7	1,618,755	167,435,011
21. Other	0	0	0	0	0	0
22. Total Sch II				49	6,290,068	192,583,497

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	1	0	2	0	0
25. Total	0	0	0	0	0	0	2	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	526	201	327	1,054

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	15	1,036,346	406	112,908,000	3,011	1,125,275,710	3,432	1,239,220,056
28. Ag-Improved Land	3	72,783	93	31,124,574	782	355,082,089	878	386,279,446
29. Ag Improvements	3	286,300	102	10,415,220	823	114,046,151	928	124,747,671

30. Ag Total				4,360	1,750,247,173
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	1.52	30,400	54	56.00	1,120,000	
33. HomeSite Improvements	2	0.00	249,647	55	0.00	6,405,773	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	21	178.29	349,450	
36. FarmSite Improv Land	1	1.40	4,200	85	366.28	1,215,103	
37. FarmSite Improvements	2	0.00	36,653	94	0.00	4,009,447	
38. FarmSite Total							
39. Road & Ditches	0	0.75	0	0	550.42	0	
40. Other- Non Ag Use	0	0.00	0	0	71.93	71,930	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	40,000	2	2.00	40,000	
32. HomeSite Improv Land	529	561.41	11,228,200	585	618.93	12,378,600	
33. HomeSite Improvements	538	0.00	60,655,597	595	0.00	67,311,017	1,243,379
34. HomeSite Total				597	620.93	79,729,617	
35. FarmSite UnImp Land	76	426.54	498,137	97	604.83	847,587	
36. FarmSite Improv Land	738	1,984.04	5,663,880	824	2,351.72	6,883,183	
37. FarmSite Improvements	752	0.00	53,390,554	848	0.00	57,436,654	3,116,856
38. FarmSite Total				945	2,956.55	65,167,424	
39. Road & Ditches	0	7,610.36	0	0	8,161.53	0	
40. Other- Non Ag Use	0	692.60	692,600	0	764.53	764,530	
41. Total Section VI				1,542	12,503.54	145,661,571	4,360,235

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	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,255.15	8.39%	44,990,435	9.04%	6,201.17
46. 1A	18,317.24	21.18%	109,995,032	22.09%	6,005.00
47. 2A1	27,811.85	32.16%	161,378,384	32.42%	5,802.50
48. 2A	24,809.14	28.69%	139,197,377	27.96%	5,610.73
49. 3A1	4.37	0.01%	9,352	0.00%	2,140.05
50. 3A	2,079.77	2.41%	10,772,185	2.16%	5,179.51
51. 4A1	2,605.30	3.01%	14,196,546	2.85%	5,449.10
52. 4A	3,590.49	4.15%	17,306,161	3.48%	4,820.00
53. Total	86,473.31	100.00%	497,845,472	100.00%	5,757.22
Dry					
54. 1D1	3,818.36	7.05%	22,632,935	7.63%	5,927.40
55. 1D	20,663.03	38.18%	118,296,084	39.89%	5,725.01
56. 2D1	10,792.55	19.94%	59,722,006	20.14%	5,533.63
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	12,678.23	23.42%	65,400,004	22.05%	5,158.45
59. 3D	3,608.60	6.67%	17,704,003	5.97%	4,906.06
60. 4D1	481.09	0.89%	2,471,164	0.83%	5,136.59
61. 4D	2,084.43	3.85%	10,346,641	3.49%	4,963.77
62. Total	54,126.29	100.00%	296,572,837	100.00%	5,479.28
Grass					
63. 1G1	4,317.63	52.39%	10,740,753	52.74%	2,487.65
64. 1G	1,938.55	23.52%	4,912,669	24.12%	2,534.20
65. 2G1	1,481.00	17.97%	3,523,305	17.30%	2,379.00
66. 2G	501.41	6.08%	1,182,929	5.81%	2,359.21
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	3.09	0.04%	6,613	0.03%	2,140.13
71. Total	8,241.68	100.00%	20,366,269	100.00%	2,471.13
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Irrigated Total	86,473.31	54.54%	497,845,472	60.98%	5,757.22
Dry Total	54,126.29	34.14%	296,572,837	36.33%	5,479.28
Grass Total	8,241.68	5.20%	20,366,269	2.49%	2,471.13
72. Waste	9,699.30	6.12%	1,615,690	0.20%	166.58
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	211.93	0.13%	0	0.00%	0.00
75. Market Area Total	158,540.58	100.00%	816,400,268	100.00%	5,149.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,784.13	10.86%	19,516,756	11.93%	7,010.00
46. 1A	4,654.56	18.16%	31,581,194	19.31%	6,785.00
47. 2A1	4,433.77	17.30%	29,085,533	17.78%	6,560.00
48. 2A	7,705.15	30.07%	48,890,072	29.89%	6,345.12
49. 3A1	357.84	1.40%	2,189,983	1.34%	6,120.01
50. 3A	426.09	1.66%	2,513,931	1.54%	5,900.00
51. 4A1	4,866.53	18.99%	27,617,667	16.89%	5,675.02
52. 4A	396.95	1.55%	2,163,391	1.32%	5,450.03
53. Total	25,625.02	100.00%	163,558,527	100.00%	6,382.77
Dry					
54. 1D1	5,746.07	6.11%	39,188,193	6.70%	6,820.00
55. 1D	41,654.49	44.29%	274,917,812	46.98%	6,599.96
56. 2D1	10,539.28	11.21%	67,184,404	11.48%	6,374.67
57. 2D	394.46	0.42%	2,429,874	0.42%	6,160.00
58. 3D1	1,551.23	1.65%	9,198,807	1.57%	5,930.01
59. 3D	30,722.85	32.66%	173,891,330	29.72%	5,660.00
60. 4D1	738.28	0.78%	4,060,540	0.69%	5,500.00
61. 4D	2,710.51	2.88%	14,311,496	2.45%	5,280.00
62. Total	94,057.17	100.00%	585,182,456	100.00%	6,221.56
Grass					
63. 1G1	3,381.51	47.23%	8,339,207	47.61%	2,466.12
64. 1G	1,988.91	27.78%	4,908,376	28.02%	2,467.87
65. 2G1	1,300.59	18.17%	3,117,583	17.80%	2,397.05
66. 2G	488.63	6.82%	1,150,725	6.57%	2,355.00
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	7,159.64	100.00%	17,515,891	100.00%	2,446.48
Irrigated Total					
Irrigated Total	25,625.02	19.54%	163,558,527	21.32%	6,382.77
Dry Total					
Dry Total	94,057.17	71.73%	585,182,456	76.29%	6,221.56
Grass Total					
Grass Total	7,159.64	5.46%	17,515,891	2.28%	2,446.48
72. Waste	4,276.09	3.26%	820,400	0.11%	191.86
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	23.84	0.02%	0	0.00%	0.00
75. Market Area Total	131,117.92	100.00%	767,077,274	100.00%	5,850.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	178.02	24.84%	1,247,922	26.22%	7,010.01
46. 1A	161.23	22.49%	1,093,944	22.98%	6,784.99
47. 2A1	201.57	28.12%	1,322,300	27.78%	6,560.00
48. 2A	145.84	20.35%	925,354	19.44%	6,344.99
49. 3A1	1.09	0.15%	6,671	0.14%	6,120.18
50. 3A	1.43	0.20%	8,437	0.18%	5,900.00
51. 4A1	19.76	2.76%	112,139	2.36%	5,675.05
52. 4A	7.87	1.10%	42,893	0.90%	5,450.19
53. Total	716.81	100.00%	4,759,660	100.00%	6,640.06
Dry					
54. 1D1	420.17	18.60%	2,865,563	20.08%	6,820.01
55. 1D	425.03	18.81%	2,805,198	19.65%	6,600.00
56. 2D1	735.47	32.55%	4,692,298	32.88%	6,380.00
57. 2D	2.89	0.13%	17,802	0.12%	6,159.86
58. 3D1	446.49	19.76%	2,647,688	18.55%	5,930.01
59. 3D	37.22	1.65%	210,665	1.48%	5,659.99
60. 4D1	89.36	3.96%	491,480	3.44%	5,500.00
61. 4D	102.64	4.54%	541,938	3.80%	5,279.99
62. Total	2,259.27	100.00%	14,272,632	100.00%	6,317.36
Grass					
63. 1G1	395.00	58.87%	1,011,909	60.22%	2,561.79
64. 1G	164.03	24.44%	404,737	24.09%	2,467.46
65. 2G1	46.13	6.87%	108,636	6.46%	2,355.00
66. 2G	65.86	9.81%	155,100	9.23%	2,355.00
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	671.02	100.00%	1,680,382	100.00%	2,504.22
Irrigated Total					
Irrigated Total	716.81	11.84%	4,759,660	22.55%	6,640.06
Dry Total					
Dry Total	2,259.27	37.32%	14,272,632	67.62%	6,317.36
Grass Total					
Grass Total	671.02	11.08%	1,680,382	7.96%	2,504.22
72. Waste	2,407.41	39.76%	395,386	1.87%	164.24
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	6,054.51	100.00%	21,108,060	100.00%	3,486.34

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.61	449,725	11,795.09	69,430,515	100,952.44	596,283,419	112,815.14	666,163,659
77. Dry Land	102.09	608,452	11,512.22	67,175,591	138,828.42	828,243,882	150,442.73	896,027,925
78. Grass	6.34	15,596	1,827.61	4,325,167	14,238.39	35,221,779	16,072.34	39,562,542
79. Waste	3.78	756	2,114.24	344,818	14,264.78	2,485,902	16,382.80	2,831,476
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	7.93	0	53.22	0	174.62	0	235.77	0
82. Total	179.82	1,074,529	27,249.16	141,276,091	268,284.03	1,462,234,982	295,713.01	1,604,585,602

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,815.14	38.15%	666,163,659	41.52%	5,904.91
Dry Land	150,442.73	50.87%	896,027,925	55.84%	5,955.94
Grass	16,072.34	5.44%	39,562,542	2.47%	2,461.53
Waste	16,382.80	5.54%	2,831,476	0.18%	172.83
Other	0.00	0.00%	0	0.00%	0.00
Exempt	235.77	0.08%	0	0.00%	0.00
Total	295,713.01	100.00%	1,604,585,602	100.00%	5,426.16

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 Ag 1	95	3,840,421	11	296,564	11	446,598	106	4,583,583	0
83.2 Ag 2	1	78,270	1	107,900	1	86,069	2	272,239	0
83.3 Ag 3	2	56,232	0	0	0	0	2	56,232	0
83.4 Ames/nckrson/winslow	21	178,090	141	1,139,573	198	6,304,067	219	7,621,730	15,863
83.5 Commercial Rural	2	115,045	0	0	0	0	2	115,045	0
83.6 Dodge & Scribner	48	532,951	659	6,675,618	664	56,741,697	712	63,950,266	176,370
83.7 Dodge & Snyder	1	4,465	0	0	0	0	1	4,465	0
83.8 Fremont-city	587	11,276,580	8,838	222,109,095	9,340	1,227,848,333	9,927	1,461,234,008	17,982,006
83.9 Fremont-outside	84	2,103,819	30	747,339	30	3,523,885	114	6,375,043	3,288,244
83.10 Hooper	40	642,221	368	6,533,820	369	41,775,550	409	48,951,591	1,023,857
83.11 Inglewood	27	541,123	99	2,796,735	126	11,563,922	153	14,901,780	10,387
83.12 Lakes A	149	10,228,645	476	48,735,051	494	128,627,114	643	187,590,810	2,125,263
83.13 Lakes B	24	6,489,078	11	1,913,928	353	23,738,832	377	32,141,838	753,317
83.14 North Bend	37	528,950	478	6,531,393	483	51,534,410	520	58,594,753	629,361
83.15 Recreational	55	3,238,007	15	578,408	86	397,470	141	4,213,885	0
83.16 Rural Res	126	3,862,121	1,080	62,792,893	1,098	190,796,758	1,224	257,451,772	3,527,429
83.17 Snyder & Uehling	26	293,171	259	3,242,643	264	21,141,361	290	24,677,175	33,785
84 Residential Total	1,325	44,009,189	12,466	364,200,960	13,517	1,764,526,066	14,842	2,172,736,215	29,565,882

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag 1	3	176,896	0	0	0	0	3	176,896	0
85.2	Ag 2	0	0	1	62,880	1	95,856	1	158,736	0
85.3	Ames/nckrson/winslow	9	18,174	25	296,757	27	2,267,908	36	2,582,839	0
85.4	Commercial Rural	31	1,144,589	17	934,422	20	8,642,422	51	10,721,433	6,095,537
85.5	Dodge & Scribner	17	222,153	136	1,305,319	136	16,542,516	153	18,069,988	23,241
85.6	Dodge & Snyder	1	59,960	1	8,100	1	465	2	68,525	0
85.7	Fremont-city	178	16,784,540	830	92,200,971	849	429,439,883	1,027	538,425,394	18,250,228
85.8	Fremont-outside	45	3,186,918	152	14,098,657	156	101,812,789	201	119,098,364	4,045,178
85.9	Hooper	5	34,704	58	607,787	61	5,041,803	66	5,684,294	94,024
85.10	Inglewood	7	311,264	22	907,876	22	7,061,010	29	8,280,150	210,481
85.11	Lakes A	0	0	1	42,370	1	15,898	1	58,268	0
85.12	North Bend	25	254,932	96	983,103	104	12,444,264	129	13,682,299	0
85.13	Rural Res	2	166,723	3	224,732	3	74,705	5	466,160	0
85.14	Snyder & Uehling	16	100,500	71	489,994	74	6,145,316	90	6,735,810	1,155
86	Commercial Total	339	22,461,353	1,413	112,162,968	1,455	589,584,835	1,794	724,209,156	28,719,844

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	4,042.15	52.41%	9,856,462	52.80%	2,438.42
88. 1G	1,729.09	22.42%	4,240,301	22.71%	2,452.33
89. 2G1	1,439.43	18.66%	3,389,865	18.16%	2,355.01
90. 2G	498.95	6.47%	1,175,032	6.29%	2,355.01
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	3.09	0.04%	6,613	0.04%	2,140.13
95. Total	7,712.71	100.00%	18,668,273	100.00%	2,420.46
CRP					
96. 1C1	275.48	52.08%	884,291	52.08%	3,210.00
97. 1C	209.46	39.60%	672,368	39.60%	3,210.01
98. 2C1	41.57	7.86%	133,440	7.86%	3,210.01
99. 2C	2.46	0.47%	7,897	0.47%	3,210.16
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	528.97	100.00%	1,697,996	100.00%	3,210.00
Timber					
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	7,712.71	93.58%	18,668,273	91.66%	2,420.46
CRP Total	528.97	6.42%	1,697,996	8.34%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,241.68	100.00%	20,366,269	100.00%	2,471.13

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	3,305.69	47.34%	8,095,825	47.77%	2,449.06
88. 1G	1,951.78	27.95%	4,789,187	28.26%	2,453.75
89. 2G1	1,236.63	17.71%	2,912,271	17.18%	2,355.01
90. 2G	488.63	7.00%	1,150,725	6.79%	2,355.00
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	6,982.73	100.00%	16,948,008	100.00%	2,427.13
CRP					
96. 1C1	75.82	42.86%	243,382	42.86%	3,210.00
97. 1C	37.13	20.99%	119,189	20.99%	3,210.05
98. 2C1	63.96	36.15%	205,312	36.15%	3,210.01
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	176.91	100.00%	567,883	100.00%	3,210.01
Timber					
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	6,982.73	97.53%	16,948,008	96.76%	2,427.13
CRP Total	176.91	2.47%	567,883	3.24%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	7,159.64	100.00%	17,515,891	100.00%	2,446.48

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	341.39	55.44%	839,820	55.87%	2,460.00
88. 1G	162.40	26.37%	399,505	26.58%	2,460.01
89. 2G1	46.13	7.49%	108,636	7.23%	2,355.00
90. 2G	65.86	10.70%	155,100	10.32%	2,355.00
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	615.78	100.00%	1,503,061	100.00%	2,440.91
CRP					
96. 1C1	53.61	97.05%	172,089	97.05%	3,210.02
97. 1C	1.63	2.95%	5,232	2.95%	3,209.82
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	55.24	100.00%	177,321	100.00%	3,210.01
Timber					
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	615.78	91.77%	1,503,061	89.45%	2,440.91
CRP Total	55.24	8.23%	177,321	10.55%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	671.02	100.00%	1,680,382	100.00%	2,504.22

2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)

27 Dodge

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,966,917,102	2,162,643,009	195,725,907	9.95%	29,346,417	8.46%
02. Recreational	7,189,190	10,093,206	2,904,016	40.39%	219,465	37.34%
03. Ag-Homesite Land, Ag-Res Dwelling	73,270,641	79,729,617	6,458,976	8.82%	1,243,379	7.12%
04. Total Residential (sum lines 1-3)	2,047,376,933	2,252,465,832	205,088,899	10.02%	30,809,261	8.51%
05. Commercial	469,099,071	509,626,280	40,527,209	8.64%	27,083,860	2.87%
06. Industrial	205,451,660	214,582,876	9,131,216	4.44%	1,635,984	3.65%
07. Total Commercial (sum lines 5-6)	674,550,731	724,209,156	49,658,425	7.36%	28,719,844	3.10%
08. Ag-Farmsite Land, Outbuildings	56,853,768	65,167,424	8,313,656	14.62%	3,116,856	9.14%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	675,030	764,530	89,500	13.26%		
11. Total Non-Agland (sum lines 8-10)	57,528,798	65,931,954	8,403,156	14.61%	3,116,856	9.19%
12. Irrigated	663,611,316	666,163,659	2,552,343	0.38%		
13. Dryland	896,210,393	896,027,925	-182,468	-0.02%		
14. Grassland	39,316,836	39,562,542	245,706	0.62%		
15. Wasteland	2,846,072	2,831,476	-14,596	-0.51%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,601,984,617	1,604,585,602	2,600,985	0.16%		
18. Total Value of all Real Property (Locally Assessed)	4,381,441,079	4,647,192,544	265,751,465	6.07%	62,645,961	4.64%

2022 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Appraiser, 3 Appraiser Assistants
3.	Other full-time employees:
	3 Administrative Assistant
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$592,277
7.	Adopted budget, or granted budget if different from above:
	\$592,277
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$188,497
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$101,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,500
12.	Amount of last year's assessor's budget not used:
	\$72,623

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Personal Property software:
	Vanguard Appraisals Inc.
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessment Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. It is https://dodge.gworks.com .
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	December 2019

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	Eagle View Technologies: Pictometry Online (Office use only)

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	NA
3.	What appraisal certifications or qualifications does the County require?
	NA
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2022 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																										
	Assessor; Appraiser; Appraiser Assistant; Administrative Staff																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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 & Scribner: Dodge guided by K-6 school availability -- 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 & 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 homeowners' 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 - guided by an elementary school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwelling</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</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: Dodge guided by K-6 school availability -- 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 homeowners' 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 - guided by an elementary school and tends to have lower quality dwellings.	AG DW	Agricultural dwelling	AG OB	Agricultural outbuildings
<u>Valuation Group</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: Dodge guided by K-6 school availability -- 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 homeowners' 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 - guided by an elementary school and tends to have lower quality dwellings.																										
AG DW	Agricultural dwelling																										
AG OB	Agricultural outbuildings																										
3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	Cost approach with market depreciation is used to estimate the market value of residential properties.																										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																										
	Both. Depreciation tables are based on local market information.																										
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																										
	No; there is one depreciation table County-wide																										

6.	Describe the methodology used to determine the residential lot values?
	Vacant lot analysis and sales are used to determine residential lot values.
7.	How are rural residential site values developed?
	Studied total improved sales and backed into land value by using abstraction method.
8.	Are there form 191 applications on file?
	Yes
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	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.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2021	2021	2021	2020 ongoing
	2	2021	2021	2021	2020
	3	2021	2021	2021	2018
	4	2021	2021	2021	2017, 2021
	5	2021	2021	2021	2016, 2021
	6	2021	2021	2021	2017-2021
	8	2021	2021	2021	2016-2021
	9	2021	2021	2021	2020, 2021
	10	2021	2021	2021	2020, 2021
	11	2021	2021	2021	2016
	AG DW	2021	2021	2016	Started 2016
	AG OB	2021	2021	2016	Started 2016

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 - Started in 2015, completed 2,477 parcels in 2021. Ongoing.

Valuation Group 4, Scribner - 2017, Dodge - 2021

Valuation Group 5, Snyder - 2016, Uehling - 2021

Valuation Group 6, Rural Residential was started in 2020 with areas closest to Fremont

Valuation Group 8, Nickerson and Winslow inspection completed in 2021

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

Started Ag in 2016. - still in process of review

2022 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:																		
	Assessor; Appraiser; Appraiser Assistants; Administrative Staff																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Commercial parcels in both the town and suburban area of Fremont</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Commercial parcels in both the town and suburban area of Fremont	2	Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties									
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2	Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The County looks for comparable sales, including outside the county.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	Currently using CAMA Vendor depreciation schedules.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Yes																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Primarily vacant sales analysis.																		
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	<p>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.</p> <p>Valuation Group 1 - ongoing, Downtown completed in 2020</p> <p>Valuation Group 5 - Uehling inspections completed 2016, Dodge 2020</p> <p>Valuation Group 8 - Nickerson inspections completed 2016</p>																		

2022 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:													
	Assessor, Appraiser; Appraiser Assistant; Administrative Staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>At one time the county had several market areas, but within the past few years, has since pared them down to three with designated values for each one. Market Area 1 is approximately the southern portion of the County, and includes sub-market areas of y and 9 (recreational land along the Elkhorn and Platte Rivers), as well as 10, 11 and 12 (land surrounding the City of Fremont</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market Area 2 is approximately the northern portion of the County, and includes sub-market areas of 5 and 7 (recreational land along the Elkhorn River).</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	At one time the county had several market areas, but within the past few years, has since pared them down to three with designated values for each one. Market Area 1 is approximately the southern portion of the County, and includes sub-market areas of y and 9 (recreational land along the Elkhorn and Platte Rivers), as well as 10, 11 and 12 (land surrounding the City of Fremont	2020	2	Market Area 2 is approximately the northern portion of the County, and includes sub-market areas of 5 and 7 (recreational land along the Elkhorn River).	2020	3	Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.	2020
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3	Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.	2020												
3.	Describe the process used to determine and monitor market areas.													
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	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.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use land is valued the same as farm site, based on the land can be converted back to crop land.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.													
7a.	Are any other agricultural subclasses used? If yes, please explain.													

	no
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	unknown?
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2021 PLAN OF ASSESSMENT FOR DODGE COUNTY

Prepared by Debbie Churchill, County Assessor

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 2021 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,862
Total Taxable Value Base: \$4,412,733,917

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	14,569	69.84%	\$ 1,976,314,212	44.79%
Commercial	1,459	7.00%	\$ 480,334,354	10.89%
Industrial	325	1.56%	\$ 213,685,643	4.84%
Recreational	205	0.98%	\$ 7,222,182	0.16%
Agricultural	4,302	20.62%	\$ 1,735,177,526	39.32%
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>

(Dodge County has no designated Special Valuation market areas at this time.)

Agricultural land - taxable acres: 295,634.95

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 43.00% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	112,409.66	38.02%
Dry	150,776.76	51.00%
Grass	15,978.93	5.40%
Waste	16,469.60	5.50%
Other	0.00	0.00%
Ag Exempt	244.14	0.08%

Dodge County also consists of 4 cities (Fremont [County Seat], Hooper, North Bend, Scribner); 6 villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and 1 unincorporated community (Ames).

For more information, see 2021 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor; 3 full-time Assessment Clerks; 1 Head Appraiser, 1 Appraiser Assistant II, and 1 Appraiser Assistant I. Dodge County is once again taking applications for a second Appraiser Assistant I.

The total budget for Dodge County for fiscal period 2021/2022 is \$592,277.00. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. She is currently working on educational hours required, as well as attending workshops and meetings to further her knowledge of the assessment and appraisal fields.

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 Vanguard user

groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser or Appraiser Assistants at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user education and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue, such as residential, commercial, 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 much-needed historical data. A concentrated effort towards a "paperless" property record card is ongoing. 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's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018. We estimate approximately 1/3-1/2 of all parcels in the CAMA System have been looked at or corrected, and anticipate it will take another 3 years before all parcels in the CAMA system have been looked at and/or corrected. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the general public.

E. Web based – Property Record Information Access

As of January 1, 2019, the new website for the Dodge County Assessor's Office through Vanguard is <http://dodge.nebraskaassessors.com>, and all data information was updated June 1, 2020. The GIS website for gWorks (formerly known as GIS Workshop), is <https://dodge.gworks.com>, whose data was updated at the same time.

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 Vanguard 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. For further information, the newly reinstated sales review questionnaire forms are mailed only to the buyer (at this time) 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 Vanguard CAMA system using Vanguard's own cost tables (as approved by the Department of Revenue Property Assessment Division) 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 (Vanguard Cost Tables)
- 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. Whenever possible, the Appraiser and/or Assistant or Listers 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 2021:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	96%	12.55	101.74
Commercial	97%	16.99	103.43
Agricultural Land	73%	10.57	100.25

Dodge County has no Special Valuation

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2021 Reports & Opinions

Assessment/Appraisal Actions Completed for Assessment Year 2021:

The clean-up and updating process on all parcels converted August 1, 2018, from the CAMA systems Orion/Tyler Technologies to Vanguard, is ongoing.

Permits and information statements for all property classes completed. A ratio study for all classes completed for statutory compliance.

Residential:

Reviewed Dodge, Uehling, Winslow, and parts of Fremont: Nye Ave, Camelot, Deer Pointe, 1st, 2nd, 3rd & 4th, Fairview, Howard Williams, 2nd, 3rd & 4th, Kirkland, R Kittles, Linden, Mayfair, Oakwood, Dodge Sub of Nye Hawthorne, Oakwood 1st, Reynolds, and Wisliscens. A total of 22 subdivisions went to “live” values in Vanguard CAMA System, increasing to a total of 59 “live” subdivisions for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Redefining neighborhood codes in Fremont for more uniformity and consistency is an ongoing process.

Reviewed Lakes A (year-round residences) and Lakes B (seasonal residences) properties: Lake Ventura, Timberwoods, Dove’s Cove, Emerson Estates, and Pioneer Lake. Went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Reviewed the Rural Residential subdivisions of Lakeside Ranches and Hillcrest Manor. Updated qualities and grades to be consistent with current method. Added driveways and non-valued sheds/improvements. Certain Rural Residential subdivisions received a percentage increase, depending on the number of sales and sales ratios. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continued reviewing mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Commercial:

Reviewed sales throughout County. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Reviewed Fremont’s Original Town commercial district. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021. Values “live” in Vanguard CAMA system.

Reviewed Commercial Mini-Storage units for the entire County. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021. Values “live” in Vanguard CAMA system.

Reviewed Commercial properties in Dodge, NE. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Agricultural:

Reviewed Agricultural land sales within Market Area 1 (typically the southern portion of Dodge County), and Market Area 2 (typically the northern portion of Dodge County). Market Area 1 saw a 4-6% decrease in dry and irrigated soils, while Market Area 2 saw a 4-6% increase in dry and irrigated soils; grass and waste did not change. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Reviewed Recreational sales within Market Area 2, and increased the per acre value from \$1,500 to \$4,000. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Reviewed agricultural (Improvements, Outbuildings and Land). Updated land tables. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Assessment/Appraisal Actions Planned for Assessment Year 2022:

Update Residential and Commercial Cost Tables for the entire County yet again. Determine if current Cost Table needs updating with regard to duplexes/townhomes and older-built homes to approximately 1950.

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

Residential:

Continue Fremont reviews, completing Heatons & Kittles Comp subdivisions, correcting land values for various subdivisions as they are completed. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review subdivisions just outside City of Fremont city limits, such as Eastgate and Westgate, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Continue rural residential acreage reviews, starting with those closest to Fremont and branching outward. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review Ames, NE, correcting land values for various subdivisions as they are completed. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review North Bend map areas to equalize market areas for 2022.

Continue to review any remaining 2019 flood damaged/destroyed properties, particularly those located in Winslow, NE. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review and identify Improvements on Leased Land (IOLL's). Send information to gWorks to identify on public GIS map. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of mobile homes throughout the entire County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Commercial:

Review land values, paying special attention to those parcels along the East-West 23rd Street corridor, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Review land values, paying special attention to those parcels immediately off the East-West 23rd Street corridor, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Review all hotels/motels in Dodge County for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Complete review of all Commercial properties in Ames, North Bend, and Winslow, NE, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Review Commercial properties in Snyder, Dodge, and Uehling for market area adjustments and equalization purposes for 2022.

Review Functional Depreciation placed on certain properties (Over-improved [size, age], modular homes, Habitat homes, etc) for consistency and equalization for 2022.

Continue to review any remaining 2019 flood damaged/destroyed properties. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Agricultural:

Review agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue to review any remaining 2019 flood damaged/destroyed properties. Notice sent to ALL Agland property owners stating no further change(s) will be made to land with regard to damage/decreased production without corroborating documentation from FSA Office – both pre- and post-flood production. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Create 2 new Agland market areas: Market Area 3 will consist of the North Bend, NE, area; Market Area 4 will be land frequently flooded/gumbo-type soils immediately to the east of Fremont, NE. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review reactional land along the Elkhorn River, to equalize recreational the classification of recreational parcels vs agland parcels. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review WRP and/or CRP sales for continued statutory compliance for 2022.

Assessment/Appraisal Actions Planned for Assessment Year 2023:

Determine if current Cost Table and Depreciation needs updating for the entire County.

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:

Begin review of Snyder and Hooper, NE, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of Lakes A and Lakes B properties, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of mobile homes throughout the county, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of IOLL properties for any changes and/or updates, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Commercial:

Review Fremont fast food establishments for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Agricultural:

Verify all rural residential acreages with 20 acres or less are classified as Residential. Equalize land values throughout the County correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue to review Agland dwellings and improvement values to keep up with market increases. Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Verify if sales information still justifies our defined Market Areas, or if potential Special Value Area is needed for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Continue to require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Verify repair/replacement values and any potential crop production. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Review Recreational values. Verify sales along the Platte and Elkhorn Rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Assessment/Appraisal Actions Planned for Assessment Year 2024:

Determine if current Cost Table and Depreciation needs updating for the entire County.

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:

Continue review of Fremont subdivisions, as well as Scribner and Nickerson. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Verify that most, if not all 2019 flood damaged/destroyed properties have been reviewed and accounted for. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue review of Lakes A and Lakes B properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue review of all mobile homes courts throughout county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Commercial:

Review all grocery stores and supermarkets in Dodge County for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Agricultural:

Review sales of bare agricultural land, farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Verify sales information to justify our defined Market Areas, or potential Special Value Area for 2024.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

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 1659 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

For 2020, the new Vanguard eFile system was implemented. A total of 465 eFiled, or 27% for the first year. For 2021, a total of 475 eFiled, or 29% for the second year. Reminder letters were mailed to those having filed a return in 2020, as well as any new businesses/agricultural equipment owners discovered by the assessment office. These letters contained each property owner's unique eFile PIN number, provided a returned had been filed the previous year.

Permissive Exemptions:

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

Dodge County currently has 94 approved permissive exemption applications on file for a total of 251 exempt parcels and 35 exempt cemetery organizations.

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 1,387 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 44 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$180,476,885, a combined base value of \$6,312,460, and a combined excess value of \$186,789,345.

Thirty-five TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrigated Seeds
- (1) Fountain Springs Apts Redevelopment
- (1) WCBS Redevelopment Project

Two TIF parcels in Scribner (making up One TIF project):

- Sense Natural Products Inc
- 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

Six TIF parcels in Hooper

- (1) First National Bank Northeast
- (5) Hooper School Park Subdivision

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):

Dodge County does not have any designated Special Valuation market areas at this time.

Sales File:

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

Conclusion:

With all the entities of county government utilizing assessment records in their operation, it is paramount for this office to consistently strive towards perfection in record keeping. Timely and continual reviews of all properties is necessary to maintain accurate records along with fair and equalized values across the county. A well-developed plan in place guarantees this process to flow smoothly and efficiently. As always, sales reviews will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Debbie Churchill 7/28/2021
Dodge County Assessor Date

Mitch Hart 7/28/2021
Dodge County Appraiser Date