



2016 REPORTS & OPINIONS

DODGE COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Dodge County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dodge County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Debbie Churchill, Dodge County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

Property Class	COD	PRD
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

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

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

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

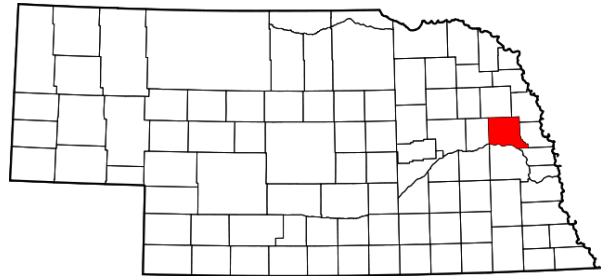
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

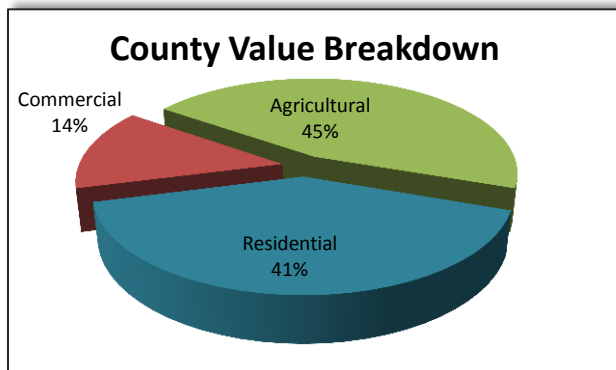
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 528 square miles, Dodge had 36,744 residents, per the Census Bureau Quick Facts for 2014, a slight population increase over the 2010 US Census. In a review of the past fifty years, Dodge has seen a steady rise in population of 13% (Nebraska Department of Economic Development). Reports indicated that 67% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dodge convene in and around the county seat of Fremont. Per the latest information available from the U.S. Census Bureau, there were 1,013 employer establishments in Dodge. County-wide employment was at 18,657 people, a 4% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Dodge that has fortified the local rural area economies. Dodge is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD). Dry land makes up a majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Dodge ranks second in sod harvested and sixth in soybeans for beans. In value of sales by commodity group, Dodge ranks seventh in nursery, greenhouse, floriculture, and sod (USDA AgCensus).

Dodge County Quick Facts

Founded	1855	
Namesake	Former Iowa US Senator Augustus Caesar Dodge	
Region	Northeast	
County Seat	Fremont	
Other Communities	Ames	Snyder
	Dodge	Uehling
	Hooper	Winslow
	Inglewood	
	Nickerson	
	North Bend	
	Scribner	
Most Populated	Fremont (26,340) Steady since 2010 US Census	

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Dodge County

Assessment Actions

Dodge County has been working under unusual circumstances to be able to complete the assessment responsibilities for the 2016 assessment year. In September, 2015, the Dodge County Assessor abruptly resigned leaving the office and staff in turmoil. The PTA and Division staff stepped in and performed the assessment process for Dodge County until the new Dodge County Assessor Debbie Churchill was hired in October, 2015. There was a reorganization of the office and staff responsibilities. The Division continues to assist in the county. The County Assessor and her staff continue to work hard at correcting assessment practices in the county.

The county focused on reviewing all the older building permits and although the permits had been entered into the CAMA system the values were not properly recorded. Staff completed over 50 permits of new single family housing and over 200 permits of miscellaneous construction. This effort ensured that new construction and omitted property was identified and valued.

When reviewing the sales file the county discovered that the usability of the sales was being coded incorrectly. The county conducted a review of the usability codes and updated the state sales file.

Description of Analysis

Residential parcels are valued utilizing nine valuation groupings that are based on the county assessor locations or towns in the county.

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

For the residential property class, a review of Dodge County's statistical analysis profiles 965 residential sales, representing all the valuation groupings. Valuation Group 1 represents 77% of the sales file sample.

2016 Residential Correlation for Dodge County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The findings of this review potentially initiated the resignation of the former county assessor along with other assessment practices documented by the Division. All areas of the review led to questions of the assessment practices in the county. Documentation on the review found that the county did not timely file the Real Estate Transfers nor did they send sales to the sales file. The county lacked of documentation of a six year review and inspection. Review of the current three year plan only suggested that portions of Fremont would be reviewed.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county had not provided adequate information to suggest that the valuation groups are economically defined. Based on all relevant information, the quality of assessment of the residential class does not adhere to professionally accepted mass appraisal standards and has been determined to be out of compliance.

While the findings of the review of assessment practices found several areas of concern in Dodge County. Since the appointment of the new county assessor, the county has made great improvement in several areas including the timely filing of the Real Estate Transfer statements and the submission of sales to the state sales file. The Division continues to work closely with the new county assessor and staff to properly identify a six year review and inspection that will be aggressive and provide confidence in the assessments for Dodge County.

Equalization and Quality of Assessment

A review of the statistics between the preliminary and final numbers revealed very little change. The county focused mainly on the pick up work for the 2016 assessment year to assure that any missing value was assigned to the real property.

As mentioned throughout this correlation numerous areas of concern of the assessment practices have been questioned. While substantial progress has been demonstrated by the county, concerns remain for the validity of the calculated statistics. One cannot reasonably assume that equalization has been attained.

With the prior findings of the county in relationship to the assessment of real property the assessments in the residential class are determined to be unacceptable. While the overall median reaches the minimum statutory level, there are too many unknowns to rely on the median statistic as an indicator of the level of value. A percentage adjustment for the residential class would not

2016 Residential Correlation for Dodge County

correct the inequities that currently exist. It is imperative that these valuation concerns be addressed as part of a comprehensive corrective plan for 2017.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	741	91.64	94.40	90.40	14.52	104.42
02	35	99.41	103.46	93.76	24.37	110.35
03	31	96.91	111.38	92.22	29.80	120.78
04	63	97.78	116.40	103.69	34.82	112.26
05	9	149.27	179.12	155.02	39.34	115.55
06	46	95.38	94.06	91.81	17.48	102.45
08	16	90.87	99.67	90.33	17.08	110.34
09	17	90.21	91.55	89.30	10.85	102.52
10	7	92.75	94.09	92.59	07.32	101.62
_____ ALL _____						
10/01/2013 To 09/30/2015	965	92.45	97.52	91.08	17.78	107.07

COUNT MEDIAN MEAN WGT. MEAN COD PRD

_____ Study Yrs _____						
10/01/2013 To 09/30/2014	441	94.70	100.29	93.15	17.86	107.67
10/01/2014 To 09/30/2015	524	90.88	95.19	89.37	17.45	106.51

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Dodge County cannot be determined.

2016 Commercial Correlation for Dodge County

Assessment Actions

Dodge County has been working under unusual circumstances to be able to complete the assessment responsibilities for the 2016 assessment year. In September, 2015, the Dodge County Assessor abruptly resigned leaving the office and staff in turmoil. The PTA and Division staff stepped in and performed the assessment process for Dodge County until the new Dodge County Assessor Debbie Churchill was hired in October 2015. There was a reorganization of the office and staff responsibilities. The Division continues to assist in the county. The County Assessor and her staff continue to work hard at correcting assessment practices in the county.

The county focused on reviewing all the older building permits. Although they were closed, the values had not been properly put into the computer system previously. This effort ensured all pick-up work of new and omitted construction was completed.

When reviewing the sales file, the county discovered that the usability of the sales was being coded incorrectly. The county conducted a review of the usability codes and updated the state sales file.

Description of Analysis

Dodge County has nine valuation groupings for the commercial class, which are defined by assessor locations and towns within the county.

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

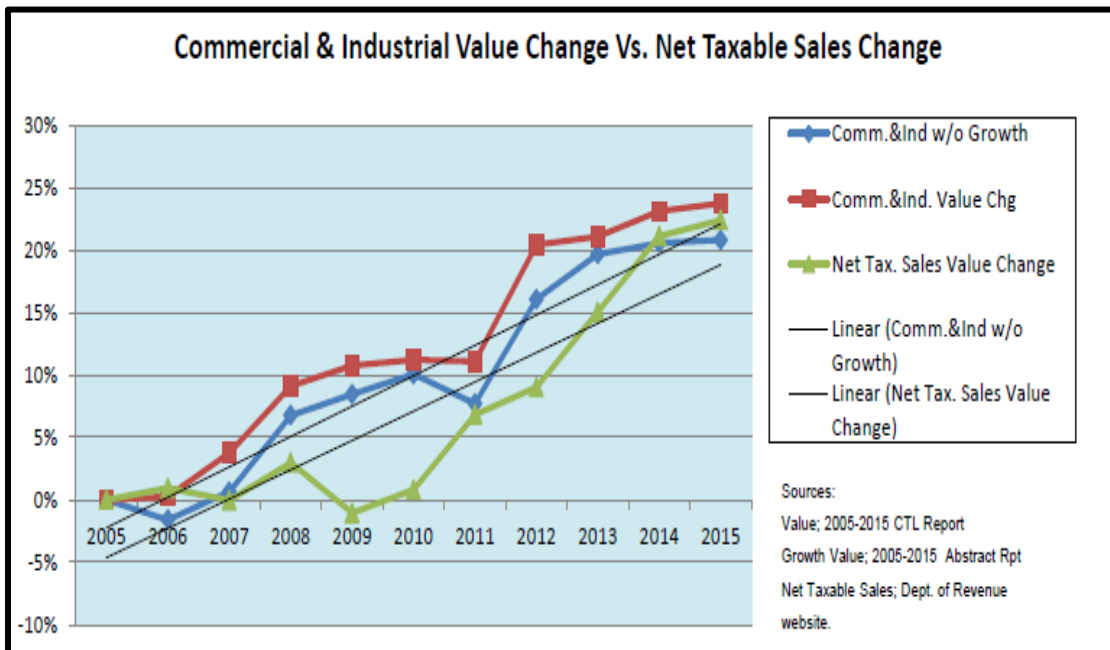
For the commercial property class, a review of Dodge's statistical analysis showed 100 commercial sales, representing six of the valuation groupings. A major area of concern on the statistical profile is the median level of value displayed in the three year study period. There is a difference of 21 points between the last two years.

2016 Commercial Correlation for Dodge County

COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
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Study Yrs	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01-OCT-12 To 30-SEP-13	25	105.46	123.86	107.25	38.95	115.49
01-OCT-13 To 30-SEP-14	28	100.00	100.75	84.11	27.93	119.78
01-OCT-14 To 30-SEP-15	49	79.41	92.11	66.04	47.01	139.48

The general trend of sales tax receipts for the county compared to the general trend of the valuations of the commercial and industrial property is examined. While there is not a direct link between the two, there is the expectation that they should trend in the same direction. If local sales are in an upward trend, if they seem to be flat or are declining, it might be expected that commercial values would eventually trend in a similar manner. The Net Taxable Sales has experienced decline in 2009, but a steady incline in the commercial activity since that time. The trend is indicating that the commercial values have been on a steady and moderate incline.



Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The findings of this review potentially initiated the resignation of the former county assessor along with other assessment practices documented by the Division. All areas of the review led to

2016 Commercial Correlation for Dodge County

questions of the assessment practices in the Dodge. Documentation on the review found that the county did not timely file the Real Estate Transfer Statements, nor did they send sales to the sales file. The county lacked documentation of a six year review and inspection. Review of the current three year plan only suggested that portions of Fremont would be reviewed.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that Dodge County has not provided adequate information to suggest that the valuation groups are economically defined. Based on all relevant information, the quality of assessment of the residential class does not adhere to professionally accepted mass appraisal standards and has been determined to be out of compliance.

The findings of the review of assessment practices found several areas of concern in Dodge County. Since the appointment of the new county assessor, the county has made great improvement in several areas, including the timely filing of the Real Estate Transfer Statements and the submission of sales to the sales file. The Division will be working closely with the new county assessor and staff to properly identify a six year review and inspection that will be aggressive and provide confidence in the assessments for Dodge County.

Equalization and Quality of Assessment

A review of the statistics between the preliminary and final numbers revealed very little change. The county focused mainly on the pick up work for the 2016 assessment year to ensure that any missing value was assigned to the real property.

As mentioned throughout this report, numerous assessment practices have been questioned, and determined to be out of compliance. While substantial progress has been demonstrated by the county, concerns remain for the validity of the calculated statistics. It cannot reasonably be assumed that equalization has been attained.

With the prior findings of the county in relationship to the assessment of real property the assessments in the commercial class are determined to be unacceptable. While the overall median reaches the minimum statutory level, there are too many unknowns to rely on the median statistic as an indicator of the level of value. A percentage adjustment for the commercial class would not correct the inequities that currently exist; therefore the county assessor will be placed on notice to address the valuation issues as part of a comprehensive corrective plan.

2016 Commercial Correlation for Dodge County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	71	93.09	96.92	81.08	29.77	119.57
02	7	112.52	95.64	86.42	31.54	110.67
03	3	64.07	49.02	63.08	36.55	77.71
04	14	86.71	120.33	50.67	79.55	237.48
05	2	124.75	124.75	125.19	00.91	99.65
06	1	241.91	241.91	241.91	00.00	100.00
08	2	177.63	177.63	166.38	08.15	106.76
<u>ALL</u>	100	93.19	102.29	80.11	39.85	127.69

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Dodge County is not statistically determinable.

2016 Agricultural Correlation for Dodge County

Assessment Actions

Dodge County has been working under unusual circumstances to be able to complete the assessment responsibilities for the 2016 assessment year. In September, 2015, the Dodge County Assessor abruptly resigned leaving the office and staff in turmoil. The PTA and Division staff stepped in and performed the assessment process for Dodge County until the new Dodge County Assessor Debbie Churchill was hired in October, 2015. There was a reorganization of the office and staff responsibilities. The Division continues to assist in the county. The County Assessor and her staff continue to work hard at correcting assessment practices in the county. Due to this turmoil in 2015, the county is still working towards understanding the process behind the market areas that are displayed in the abstract. The county studied the agricultural sales as one market area for the 2016 assessment year until further analysis can be completed to justify any of the prior market areas. The county reviewed all the qualified and non-qualified sale transactions to assure that the file was reliable.

Based on the results of the study, the county increased all irrigated, dry and grass values seven percent.

Description of Analysis

Dodge County had no alternative but to look at the county as one market area for the 2016 assessment year. In prior assessment years the county had multiple market areas, but there was no documentation found in the office to support the multiple areas. The county analyzed all the sales as one market area. Comparison was made with the adjoining county values of Cuming, Burt, Colfax, Saunders and Washington and the values established were comparable.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

The findings of the assessment practices review lead to questionable reliability of the agricultural values in the county. There was no documentation or explanation to the way the county had market areas defined which is why the new administration established values as one market area for 2016.

Since the new administration was appointed the Real Estate Transfer Statements have been filed timely and accurately by the county. Assessed values were found to be not reported accurately on several occasions. The quality reporting demonstrates the unreliability of the source

2016 Agricultural Correlation for Dodge County

information used in the Division's measurement process prior to the recent change in administration.

In preparation for the 2016 assessment year the Dodge County assessor was asked to complete a review of all available sales and verify the qualification of each sale to be used for the measurement of agricultural property. The county completed the request in a timely manner and all available transactions were utilized for the market analysis of agricultural property in Dodge County.

Equalization

The analysis supports that the county has achieved equalization; comparison of Dodge County values with the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Study Yrs						
01-OCT-12 To 30-SEP-13	41	71.08	73.90	75.32	16.73	98.11
01-OCT-13 To 30-SEP-14	28	67.88	70.64	69.03	12.88	102.33
01-OCT-14 To 30-SEP-15	29	70.31	73.29	66.97	20.57	109.44

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	79	67.95	72.99	71.98	18.26	101.40
11	2	75.92	75.92	75.58	04.73	100.45
12	1	43.86	43.86	43.86	00.00	100.00
2	15	72.04	73.24	68.28	11.73	107.26
7	1	72.72	72.72	72.72	00.00	100.00
<u>ALL</u>	98	69.12	72.79	71.46	17.10	101.86

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Irrigated						
County	38	69.75	75.28	71.38	19.34	105.46
1	33	69.06	75.00	71.12	18.53	105.46
11	1	72.33	72.33	72.33	00.00	100.00
12	1	43.86	43.86	43.86	00.00	100.00
2	3	89.78	89.77	86.08	11.15	104.29
Dry						
County	44	70.38	71.37	67.54	14.71	105.67
1	32	69.28	71.76	67.99	17.10	105.54
11	1	79.50	79.50	79.50	00.00	100.00
2	11	71.08	69.52	65.49	08.34	106.15
Grass						
County	3	57.75	72.43	65.58	34.82	110.45
1	3	57.75	72.43	65.58	34.82	110.45
<u>ALL</u>	98	69.12	72.79	71.46	17.10	101.86

2016 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 69%.

2016 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 (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	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	965	Median	92.45
Total Sales Price	\$119,572,951	Mean	97.52
Total Adj. Sales Price	\$119,657,701	Wgt. Mean	91.08
Total Assessed Value	\$108,983,838	Average Assessed Value of the Base	\$100,301
Avg. Adj. Sales Price	\$123,998	Avg. Assessed Value	\$112,937

Confidence Interval - Current

95% Median C.I	91.32 to 93.82
95% Wgt. Mean C.I	90.06 to 92.10
95% Mean C.I	95.74 to 99.30
% of Value of the Class of all Real Property Value in the	38.76
% of Records Sold in the Study Period	6.84
% of Value Sold in the Study Period	7.70

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	745	95	94.66
2014	887	95	95.47
2013	749	99	98.74
2012	671	99	98.53

2016 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	100	Median	93.19
Total Sales Price	\$44,966,897	Mean	102.29
Total Adj. Sales Price	\$47,134,997	Wgt. Mean	80.11
Total Assessed Value	\$37,759,378	Average Assessed Value of the Base	\$274,548
Avg. Adj. Sales Price	\$471,350	Avg. Assessed Value	\$377,594

Confidence Interval - Current

95% Median C.I	82.21 to 105.46
95% Wgt. Mean C.I	67.09 to 93.13
95% Mean C.I	90.93 to 113.65
% of Value of the Class of all Real Property Value in the County	12.60
% of Records Sold in the Study Period	5.97
% of Value Sold in the Study Period	8.21

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	73	93	93.09
2014	90	97	96.69
2013	98	97	96.58
2012	69	98	98.00

27 Dodge
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 965
Total Sales Price : 119,572,951
Total Adj. Sales Price : 119,657,701
Total Assessed Value : 108,983,838
Avg. Adj. Sales Price : 123,998
Avg. Assessed Value : 112,937

MEDIAN : 92
WGT. MEAN : 91
MEAN : 98
COD : 17.78
PRD : 107.07

COV : 28.99
STD : 28.27
Avg. Abs. Dev : 16.44
MAX Sales Ratio : 352.21
MIN Sales Ratio : 40.83

95% Median C.I. : 91.32 to 93.82
95% Wgt. Mean C.I. : 90.06 to 92.10
95% Mean C.I. : 95.74 to 99.30

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	78	96.94	106.49	96.18	18.28	110.72	69.83	306.88	94.57 to 100.00	115,964	111,531
01-JAN-14 To 31-MAR-14	91	94.74	99.35	93.92	16.14	105.78	67.46	202.85	92.02 to 98.52	129,851	121,953
01-APR-14 To 30-JUN-14	130	96.18	102.79	93.74	20.21	109.65	58.86	352.21	90.73 to 98.80	113,874	106,745
01-JUL-14 To 30-SEP-14	142	91.32	95.20	90.69	16.12	104.97	59.74	238.69	88.97 to 95.31	129,693	117,625
01-OCT-14 To 31-DEC-14	129	92.41	96.46	90.83	17.39	106.20	40.83	173.35	89.42 to 96.22	110,520	100,383
01-JAN-15 To 31-MAR-15	95	92.15	94.90	91.46	16.48	103.76	41.64	192.16	89.02 to 95.77	130,881	119,709
01-APR-15 To 30-JUN-15	111	87.34	91.04	86.23	16.04	105.58	53.64	229.85	83.73 to 91.85	125,976	108,633
01-JUL-15 To 30-SEP-15	189	90.48	96.90	89.26	18.71	108.56	55.46	297.55	88.60 to 93.82	131,756	117,604
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	441	94.70	100.29	93.15	17.86	107.67	58.86	352.21	92.71 to 96.65	122,634	114,233
01-OCT-14 To 30-SEP-15	524	90.88	95.19	89.37	17.45	106.51	40.83	297.55	89.59 to 92.34	125,145	111,846
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	492	93.11	98.30	92.13	17.73	106.70	40.83	352.21	91.64 to 95.31	120,516	111,030
<u>ALL</u>	965	92.45	97.52	91.08	17.78	107.07	40.83	352.21	91.32 to 93.82	123,998	112,937

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	741	91.64	94.40	90.40	14.52	104.42	40.83	238.69	90.48 to 93.27	126,333	114,208
02	35	99.41	103.46	93.76	24.37	110.35	55.46	229.85	88.21 to 109.89	69,856	65,495
03	31	96.91	111.38	92.22	29.80	120.78	66.86	233.55	89.38 to 113.77	85,659	78,999
04	63	97.78	116.40	103.69	34.82	112.26	59.74	306.88	92.51 to 110.86	54,342	56,346
05	9	149.27	179.12	155.02	39.34	115.55	99.64	352.21	100.09 to 297.55	28,722	44,526
06	46	95.38	94.06	91.81	17.48	102.45	41.64	172.90	84.03 to 99.83	156,660	143,833
08	16	90.87	99.67	90.33	17.08	110.34	60.73	226.70	88.15 to 98.65	280,155	253,061
09	17	90.21	91.55	89.30	10.85	102.52	65.30	132.13	80.25 to 99.85	289,209	258,264
10	7	92.75	94.09	92.59	07.32	101.62	84.67	105.53	84.67 to 105.53	93,857	86,907
<u>ALL</u>	965	92.45	97.52	91.08	17.78	107.07	40.83	352.21	91.32 to 93.82	123,998	112,937

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	962	92.42	97.45	91.05	17.76	107.03	40.83	352.21	91.32 to 93.78	124,296	113,177
06											
07	3	121.56	119.40	126.98	07.58	94.03	104.50	132.13	N/A	28,324	35,965
<u>ALL</u>	965	92.45	97.52	91.08	17.78	107.07	40.83	352.21	91.32 to 93.82	123,998	112,937

27 Dodge
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 965
Total Sales Price : 119,572,951
Total Adj. Sales Price : 119,657,701
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COD : 17.78
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COV : 28.99
STD : 28.27
Avg. Abs. Dev : 16.44
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95% Wgt. Mean C.I. : 90.06 to 92.10
95% Mean C.I. : 95.74 to 99.30

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	92.38	92.38	96.42	13.13	95.81	80.25	104.50	N/A	3,000	2,893	
Less Than 15,000	20	171.93	169.88	179.26	31.84	94.77	67.46	352.21	107.75 to 193.89	8,885	15,927	
Less Than 30,000	53	138.70	152.67	146.75	34.26	104.03	67.46	352.21	117.45 to 164.16	17,260	25,329	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	963	92.45	97.53	91.08	17.79	107.08	40.83	352.21	91.32 to 93.82	124,249	113,165	
Greater Than 14,999	945	92.29	95.99	90.95	16.33	105.54	40.83	306.88	91.14 to 93.48	126,434	114,990	
Greater Than 29,999	912	91.84	94.32	90.65	14.92	104.05	40.83	279.44	90.73 to 92.90	130,201	118,028	
<u>Incremental Ranges</u>												
0 TO 4,999	2	92.38	92.38	96.42	13.13	95.81	80.25	104.50	N/A	3,000	2,893	
5,000 TO 14,999	18	175.64	178.50	182.15	29.51	98.00	67.46	352.21	121.89 to 226.70	9,539	17,375	
15,000 TO 29,999	33	130.66	142.24	138.91	30.66	102.40	69.96	306.88	109.41 to 151.49	22,336	31,027	
30,000 TO 59,999	103	108.30	115.27	113.04	22.99	101.97	60.73	238.69	102.00 to 117.87	44,692	50,522	
60,000 TO 99,999	263	96.94	97.83	97.25	15.13	100.60	40.83	279.44	94.51 to 99.52	79,071	76,893	
100,000 TO 149,999	296	89.63	89.77	89.58	10.82	100.21	58.86	156.22	88.47 to 90.93	122,328	109,581	
150,000 TO 249,999	178	87.94	87.83	87.70	11.28	100.15	54.72	148.27	84.56 to 90.27	185,003	162,249	
250,000 TO 499,999	66	86.87	86.28	86.51	09.54	99.73	53.64	114.87	83.28 to 91.05	315,828	273,219	
500,000 TO 999,999	6	87.06	85.21	85.30	05.87	99.89	71.98	92.03	71.98 to 92.03	560,000	477,698	
1,000,000 +												
<u>ALL</u>	965	92.45	97.52	91.08	17.78	107.07	40.83	352.21	91.32 to 93.82	123,998	112,937	

27 Dodge
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 100
Total Sales Price : 44,966,897
Total Adj. Sales Price : 47,134,997
Total Assessed Value : 37,759,378
Avg. Adj. Sales Price : 471,350
Avg. Assessed Value : 377,594

MEDIAN : 93
WGT. MEAN : 80
MEAN : 102
COD : 39.85
PRD : 127.69

COV : 56.64
STD : 57.94
Avg. Abs. Dev : 37.14
MAX Sales Ratio : 430.33
MIN Sales Ratio : 06.37

95% Median C.I. : 82.21 to 105.46
95% Wgt. Mean C.I. : 67.09 to 93.13
95% Mean C.I. : 90.93 to 113.65

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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-12 To 31-DEC-12	15	115.67	124.05	124.14	29.57	99.93	70.50	256.26	82.21 to 144.54	183,636	227,971	
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13	4	102.13	169.97	110.81	95.88	153.39	45.30	430.33	N/A	48,500	53,744	
01-JUL-13 To 30-SEP-13	6	93.75	92.63	92.21	12.06	100.46	71.26	113.46	71.26 to 113.46	523,764	482,986	
01-OCT-13 To 31-DEC-13	3	100.00	99.57	99.95	04.18	99.62	93.09	105.63	N/A	1,623,052	1,622,208	
01-JAN-14 To 31-MAR-14	6	81.74	86.28	72.90	40.60	118.35	17.13	158.04	17.13 to 158.04	2,007,067	1,463,185	
01-APR-14 To 30-JUN-14	9	100.66	104.01	96.76	19.65	107.49	48.74	141.63	83.08 to 125.91	539,907	522,421	
01-JUL-14 To 30-SEP-14	8	95.46	108.37	80.60	41.48	134.45	55.94	192.10	55.94 to 192.10	129,438	104,326	
01-OCT-14 To 31-DEC-14	19	93.09	83.51	81.14	31.66	102.92	21.82	129.32	56.06 to 117.96	429,864	348,801	
01-JAN-15 To 31-MAR-15	7	80.44	108.68	86.63	45.18	125.45	61.75	200.26	61.75 to 200.26	123,214	106,736	
01-APR-15 To 30-JUN-15	8	70.65	113.74	83.92	107.81	135.53	06.37	286.00	06.37 to 286.00	97,491	81,818	
01-JUL-15 To 30-SEP-15	15	79.23	83.72	47.65	32.85	175.70	26.38	147.15	52.83 to 110.75	561,855	267,726	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	25	105.46	123.86	107.25	38.95	115.49	45.30	430.33	90.49 to 123.12	243,645	261,298	
01-OCT-13 To 30-SEP-14	26	100.00	100.75	84.11	27.93	119.78	17.13	192.10	83.08 to 114.58	877,162	737,774	
01-OCT-14 To 30-SEP-15	49	79.41	92.11	66.04	47.01	139.48	06.37	286.00	68.40 to 98.49	372,197	245,812	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	13	98.80	118.03	97.24	37.13	121.38	45.30	430.33	82.21 to 105.63	631,211	613,809	
01-JAN-14 To 31-DEC-14	42	95.08	93.03	80.23	32.25	115.95	17.13	192.10	75.58 to 109.90	621,535	498,636	
<u>ALL</u>	100	93.19	102.29	80.11	39.85	127.69	06.37	430.33	82.21 to 105.46	471,350	377,594	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	71	93.09	96.92	81.06	29.77	119.57	26.38	256.26	82.21 to 104.45	622,886	504,936	
02	7	112.52	95.64	86.42	31.54	110.67	17.13	158.04	17.13 to 158.04	76,786	66,361	
03	3	64.07	49.02	63.08	36.55	77.71	06.37	76.63	N/A	368,867	232,678	
04	14	86.71	120.33	50.67	79.55	237.48	21.82	430.33	45.30 to 177.85	84,108	42,617	
05	2	124.75	124.75	125.19	00.91	99.65	123.61	125.89	N/A	13,001	16,275	
06	1	241.91	241.91	241.91	00.00	100.00	241.91	241.91	N/A	17,500	42,335	
08	2	177.63	177.63	166.38	08.15	106.76	163.16	192.10	N/A	22,500	37,435	
<u>ALL</u>	100	93.19	102.29	80.11	39.85	127.69	06.37	430.33	82.21 to 105.46	471,350	377,594	

27 Dodge
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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95% Wgt. Mean C.I. : 67.09 to 93.13
95% Mean C.I. : 90.93 to 113.65

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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	98.06	104.27	103.45	17.00	100.79	83.08	146.43	83.08 to 146.43	130,067	134,548
03	81	98.80	107.28	79.36	39.94	135.18	06.37	430.33	85.30 to 109.90	508,436	403,502
04	13	68.40	70.30	82.54	33.10	85.17	17.13	130.96	52.83 to 93.09	397,794	328,338
<u>ALL</u>	100	93.19	102.29	80.11	39.85	127.69	06.37	430.33	82.21 to 105.46	471,350	377,594

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	2	294.19	294.19	210.74	46.28	139.60	158.04	430.33	N/A	31,000	65,330
Less Than 15,000	7	177.85	206.37	188.16	44.19	109.68	76.63	430.33	76.63 to 430.33	14,643	27,552
Less Than 30,000	14	133.76	150.68	123.67	61.21	121.84	06.37	430.33	45.30 to 241.91	19,080	23,596
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	98	93.11	98.37	79.94	36.30	123.05	06.37	286.00	82.21 to 104.45	480,337	383,967
Greater Than 14,999	93	93.09	94.46	79.87	33.37	118.27	06.37	256.26	81.12 to 100.66	505,726	403,941
Greater Than 29,999	86	93.09	94.41	79.86	30.50	118.22	17.13	256.26	82.21 to 100.66	544,975	435,221
<u>Incremental Ranges</u>											
0 TO 4,999	2	294.19	294.19	210.74	46.28	139.60	158.04	430.33	N/A	31,000	65,330
5,000 TO 14,999	5	177.85	171.24	153.59	31.25	111.49	76.63	286.00	N/A	8,100	12,441
15,000 TO 29,999	7	74.61	94.99	83.51	82.05	113.75	06.37	241.91	06.37 to 241.91	23,517	19,639
30,000 TO 59,999	18	107.18	110.21	112.93	28.87	97.59	56.00	256.26	76.53 to 124.60	45,569	51,462
60,000 TO 99,999	13	105.46	104.52	104.43	21.36	100.09	48.74	200.26	79.23 to 115.67	80,069	83,616
100,000 TO 149,999	12	99.93	102.16	101.20	27.45	100.95	33.60	183.66	78.22 to 123.12	122,533	124,003
150,000 TO 249,999	17	86.47	87.70	87.91	29.95	99.76	17.13	146.43	56.08 to 117.96	185,872	163,394
250,000 TO 499,999	10	69.45	74.04	74.81	24.92	98.97	44.72	123.88	52.83 to 100.00	356,423	266,638
500,000 TO 999,999	7	82.21	87.58	86.44	45.36	101.32	21.82	171.72	21.82 to 171.72	617,660	533,896
1,000,000 +	9	93.09	78.55	76.17	22.93	103.12	26.38	109.09	47.35 to 100.00	3,609,850	2,749,591
<u>ALL</u>	100	93.19	102.29	80.11	39.85	127.69	06.37	430.33	82.21 to 105.46	471,350	377,594

27 Dodge
COMMERCIAL

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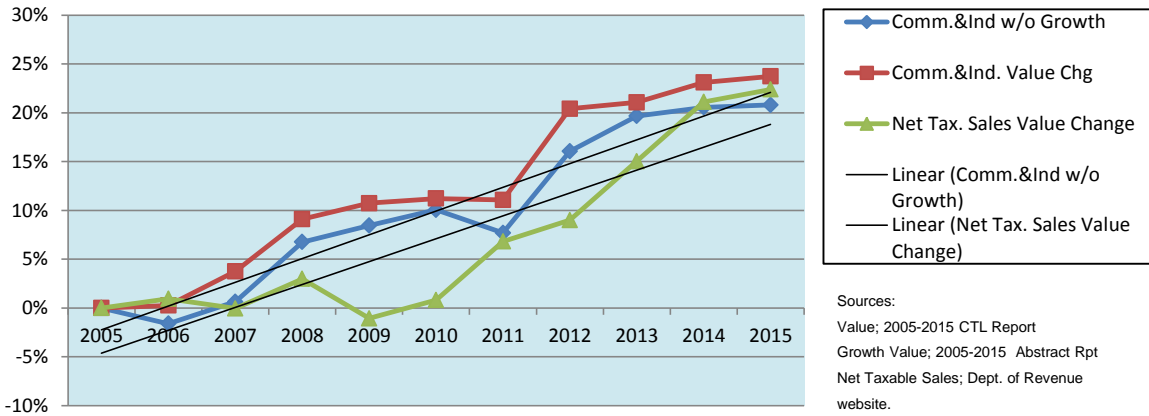
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95% Wgt. Mean C.I. : 67.09 to 93.13
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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	111.36	122.85	128.64	10.68	95.50	110.75	146.43	N/A	112,667	144,940
311	1	56.11	56.11	56.11	00.00	100.00	56.11	56.11	N/A	225,000	126,245
313	1	26.38	26.38	26.38	00.00	100.00	26.38	26.38	N/A	4,700,000	1,239,940
319	1	64.07	64.07	64.07	00.00	100.00	64.07	64.07	N/A	1,073,000	687,465
321	1	129.32	129.32	129.32	00.00	100.00	129.32	129.32	N/A	75,000	96,990
326	2	52.94	52.94	46.46	44.77	113.95	29.24	76.63	N/A	16,509	7,670
330	1	73.02	73.02	73.02	00.00	100.00	73.02	73.02	N/A	11,690,900	8,537,245
344	11	93.25	113.82	97.60	51.65	116.62	06.37	256.26	56.06 to 241.91	164,055	160,117
346	1	125.89	125.89	125.89	00.00	100.00	125.89	125.89	N/A	18,000	22,660
349	2	250.42	250.42	81.66	71.85	306.66	70.50	430.33	N/A	193,500	158,003
350	6	108.49	115.87	112.60	41.98	102.90	45.30	200.26	45.30 to 200.26	93,122	104,858
352	8	86.16	86.34	77.89	11.27	110.85	60.79	105.63	60.79 to 105.63	244,238	190,227
353	19	86.47	102.87	68.52	43.12	150.13	47.35	286.00	56.08 to 115.67	164,393	112,647
384	1	183.66	183.66	183.66	00.00	100.00	183.66	183.66	N/A	115,000	211,205
386	2	143.52	143.52	127.64	13.68	112.44	123.88	163.16	N/A	209,000	266,760
406	13	98.49	102.15	91.34	29.94	111.83	52.83	192.10	61.75 to 130.96	202,486	184,960
412	1	109.09	109.09	109.09	00.00	100.00	109.09	109.09	N/A	1,400,000	1,527,310
413	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	4,719,155	4,719,155
419	1	171.72	171.72	171.72	00.00	100.00	171.72	171.72	N/A	644,800	1,107,235
426	1	101.37	101.37	101.37	00.00	100.00	101.37	101.37	N/A	145,000	146,985
442	2	46.73	46.73	45.53	04.30	102.64	44.72	48.74	N/A	222,250	101,198
446	1	96.91	96.91	96.91	00.00	100.00	96.91	96.91	N/A	3,998,012	3,874,375
451	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	1,857,583	1,801,855
453	2	63.35	63.35	58.09	46.96	109.05	33.60	93.09	N/A	106,250	61,725
459	1	147.15	147.15	147.15	00.00	100.00	147.15	147.15	N/A	50,000	73,575
468	3	117.96	84.35	92.75	28.49	90.94	17.13	117.96	N/A	200,000	185,503
478	1	54.34	54.34	54.34	00.00	100.00	54.34	54.34	N/A	195,000	105,965
491	1	123.61	123.61	123.61	00.00	100.00	123.61	123.61	N/A	8,001	9,890
494	3	93.09	71.86	75.15	28.23	95.62	21.82	100.66	N/A	909,667	683,597
528	7	74.57	89.63	79.66	25.91	112.52	68.40	118.08	68.40 to 118.08	135,071	107,599
554	1	70.64	70.64	70.64	00.00	100.00	70.64	70.64	N/A	40,000	28,255
<u>ALL</u>	<u>100</u>	<u>93.19</u>	<u>102.29</u>	<u>80.11</u>	<u>39.85</u>	<u>127.69</u>	<u>06.37</u>	<u>430.33</u>	<u>82.21 to 105.46</u>	<u>471,350</u>	<u>377,594</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 351,843,320	\$ 11,892,370	3.38%	\$ 339,950,950	-	\$ 374,774,114	-
2006	\$ 352,806,285	\$ 6,591,391	1.87%	\$ 346,214,894	-1.60%	\$ 378,342,012	0.95%
2007	\$ 365,081,495	\$ 10,965,185	3.00%	\$ 354,116,310	0.37%	\$ 374,585,385	-0.99%
2008	\$ 383,877,035	\$ 8,238,843	2.15%	\$ 375,638,192	2.89%	\$ 385,988,078	3.04%
2009	\$ 389,624,505	\$ 8,036,630	2.06%	\$ 381,587,875	-0.60%	\$ 370,787,318	-3.94%
2010	\$ 391,335,735	\$ 4,119,690	1.05%	\$ 387,216,045	-0.62%	\$ 377,800,473	1.89%
2011	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810	-3.18%	\$ 400,363,101	5.97%
2012	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740	4.50%	\$ 408,559,080	2.05%
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
Ann %chg	2.15%			Average	-0.11%	2.15%	2.08%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-1.60%	0.27%	0.95%
2007	0.65%	3.76%	-0.05%
2008	6.76%	9.10%	2.99%
2009	8.45%	10.74%	-1.06%
2010	10.05%	11.22%	0.81%
2011	7.69%	11.07%	6.83%
2012	16.07%	20.42%	9.01%
2013	19.68%	21.06%	15.04%
2014	20.56%	23.10%	21.12%
2015	20.80%	23.74%	22.40%

County Number
 County Name

27 Dodge
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 98
Total Sales Price : 78,177,230
Total Adj. Sales Price : 78,306,730
Total Assessed Value : 55,961,020
Avg. Adj. Sales Price : 799,048
Avg. Assessed Value : 571,031

MEDIAN : 69
WGT. MEAN : 71
MEAN : 73
COD : 17.10
PRD : 101.86

COV : 24.50
STD : 17.83
Avg. Abs. Dev : 11.82
MAX Sales Ratio : 143.46
MIN Sales Ratio : 37.28

95% Median C.I. : 65.03 to 72.14
95% Wgt. Mean C.I. : 66.03 to 76.90
95% Mean C.I. : 69.26 to 76.32

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	29	71.08	77.18	78.85	19.16	97.88	43.86	123.03	64.73 to 86.56	946,442	746,224
01-JAN-13 To 31-MAR-13	1	59.69	59.69	59.69	00.00	100.00	59.69	59.69	N/A	800,000	477,510
01-APR-13 To 30-JUN-13	6	71.92	65.69	65.79	12.35	99.85	37.28	77.17	37.28 to 77.17	858,088	564,533
01-JUL-13 To 30-SEP-13	5	67.95	67.57	66.29	06.98	101.93	59.68	74.75	N/A	777,048	515,123
01-OCT-13 To 31-DEC-13	14	67.34	68.65	68.53	10.32	100.18	54.79	103.07	62.52 to 72.26	839,981	575,627
01-JAN-14 To 31-MAR-14	3	67.46	70.95	74.23	08.12	95.58	64.47	80.91	N/A	682,483	506,592
01-APR-14 To 30-JUN-14	6	67.85	70.57	65.53	18.17	107.69	54.24	99.28	54.24 to 99.28	613,146	401,800
01-JUL-14 To 30-SEP-14	5	71.56	76.12	72.95	14.78	104.35	63.05	90.54	N/A	418,434	305,255
01-OCT-14 To 31-DEC-14	14	65.46	70.18	64.70	19.65	108.47	49.21	141.04	54.72 to 74.49	795,593	514,749
01-JAN-15 To 31-MAR-15	9	71.74	78.25	70.50	22.05	110.99	53.92	143.46	58.80 to 86.42	784,082	552,774
01-APR-15 To 30-JUN-15	3	72.75	81.23	65.40	22.42	124.20	61.01	109.93	N/A	598,087	391,138
01-JUL-15 To 30-SEP-15	3	64.64	65.00	69.22	16.06	93.90	49.61	80.75	N/A	486,211	336,570
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	41	71.08	73.90	75.32	16.73	98.11	37.28	123.03	64.73 to 75.39	909,282	684,898
01-OCT-13 To 30-SEP-14	28	67.88	70.64	69.03	12.88	102.33	54.24	103.07	63.62 to 72.26	699,222	482,701
01-OCT-14 To 30-SEP-15	29	70.31	73.29	66.97	20.57	109.44	49.21	143.46	61.46 to 74.49	739,584	495,330
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	26	68.12	67.41	67.15	10.73	100.39	37.28	103.07	62.57 to 72.04	830,519	557,658
01-JAN-14 To 31-DEC-14	28	67.07	71.41	66.80	17.52	106.90	49.21	141.04	62.73 to 72.96	677,029	452,262
<u>ALL</u>	98	69.12	72.79	71.46	17.10	101.86	37.28	143.46	65.03 to 72.14	799,048	571,031

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	79	67.95	72.99	71.98	18.26	101.40	37.28	143.46	64.47 to 71.69	845,959	608,920
11	2	75.92	75.92	75.58	04.73	100.45	72.33	79.50	N/A	424,010	320,453
12	1	43.86	43.86	43.86	00.00	100.00	43.86	43.86	N/A	405,000	177,630
2	15	72.04	73.24	68.28	11.73	107.26	54.72	104.78	64.64 to 74.93	594,865	406,161
7	1	72.72	72.72	72.72	00.00	100.00	72.72	72.72	N/A	1,300,000	945,395
<u>ALL</u>	98	69.12	72.79	71.46	17.10	101.86	37.28	143.46	65.03 to 72.14	799,048	571,031

27 Dodge
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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95% Wgt. Mean C.I. : 66.03 to 76.90
95% Mean C.I. : 69.26 to 76.32

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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	23	66.61	72.31	68.84	17.17	105.04	43.86	143.46	64.47 to 75.39	808,866	556,802
1	19	66.24	72.76	68.53	16.14	106.17	49.21	143.46	63.96 to 78.08	879,537	602,778
11	1	72.33	72.33	72.33	00.00	100.00	72.33	72.33	N/A	464,000	335,610
12	1	43.86	43.86	43.86	00.00	100.00	43.86	43.86	N/A	405,000	177,630
2	2	82.27	82.27	82.09	09.14	100.22	74.75	89.78	N/A	511,865	420,205
_____Dry_____											
County	35	69.67	72.19	67.93	16.33	106.27	37.28	141.04	64.47 to 74.93	661,204	449,135
1	25	69.67	73.09	68.83	18.79	106.19	37.28	141.04	62.57 to 80.75	658,109	452,969
11	1	79.50	79.50	79.50	00.00	100.00	79.50	79.50	N/A	384,020	305,295
2	9	68.29	68.85	64.87	09.69	106.14	54.72	86.72	61.46 to 74.93	700,601	454,468
_____Grass_____											
County	2	83.84	83.84	71.72	31.12	116.90	57.75	109.93	N/A	153,630	110,178
1	2	83.84	83.84	71.72	31.12	116.90	57.75	109.93	N/A	153,630	110,178
_____ALL_____	98	69.12	72.79	71.46	17.10	101.86	37.28	143.46	65.03 to 72.14	799,048	571,031

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	38	69.75	75.28	71.38	19.34	105.46	43.86	143.46	64.56 to 75.39	821,336	586,274
1	33	69.06	75.00	71.12	18.53	105.46	49.21	143.46	64.47 to 75.39	881,820	627,162
11	1	72.33	72.33	72.33	00.00	100.00	72.33	72.33	N/A	464,000	335,610
12	1	43.86	43.86	43.86	00.00	100.00	43.86	43.86	N/A	405,000	177,630
2	3	89.78	89.77	86.08	11.15	104.29	74.75	104.78	N/A	413,910	356,275
_____Dry_____											
County	44	70.38	71.37	67.54	14.71	105.67	37.28	141.04	64.25 to 72.96	650,439	439,324
1	32	69.28	71.76	67.99	17.10	105.54	37.28	141.04	62.57 to 77.17	667,804	454,020
11	1	79.50	79.50	79.50	00.00	100.00	79.50	79.50	N/A	384,020	305,295
2	11	71.08	69.52	65.49	08.34	106.15	54.72	86.72	61.46 to 74.93	624,143	408,756
_____Grass_____											
County	3	57.75	72.43	65.58	34.82	110.45	49.61	109.93	N/A	141,737	92,957
1	3	57.75	72.43	65.58	34.82	110.45	49.61	109.93	N/A	141,737	92,957
_____ALL_____	98	69.12	72.79	71.46	17.10	101.86	37.28	143.46	65.03 to 72.14	799,048	571,031

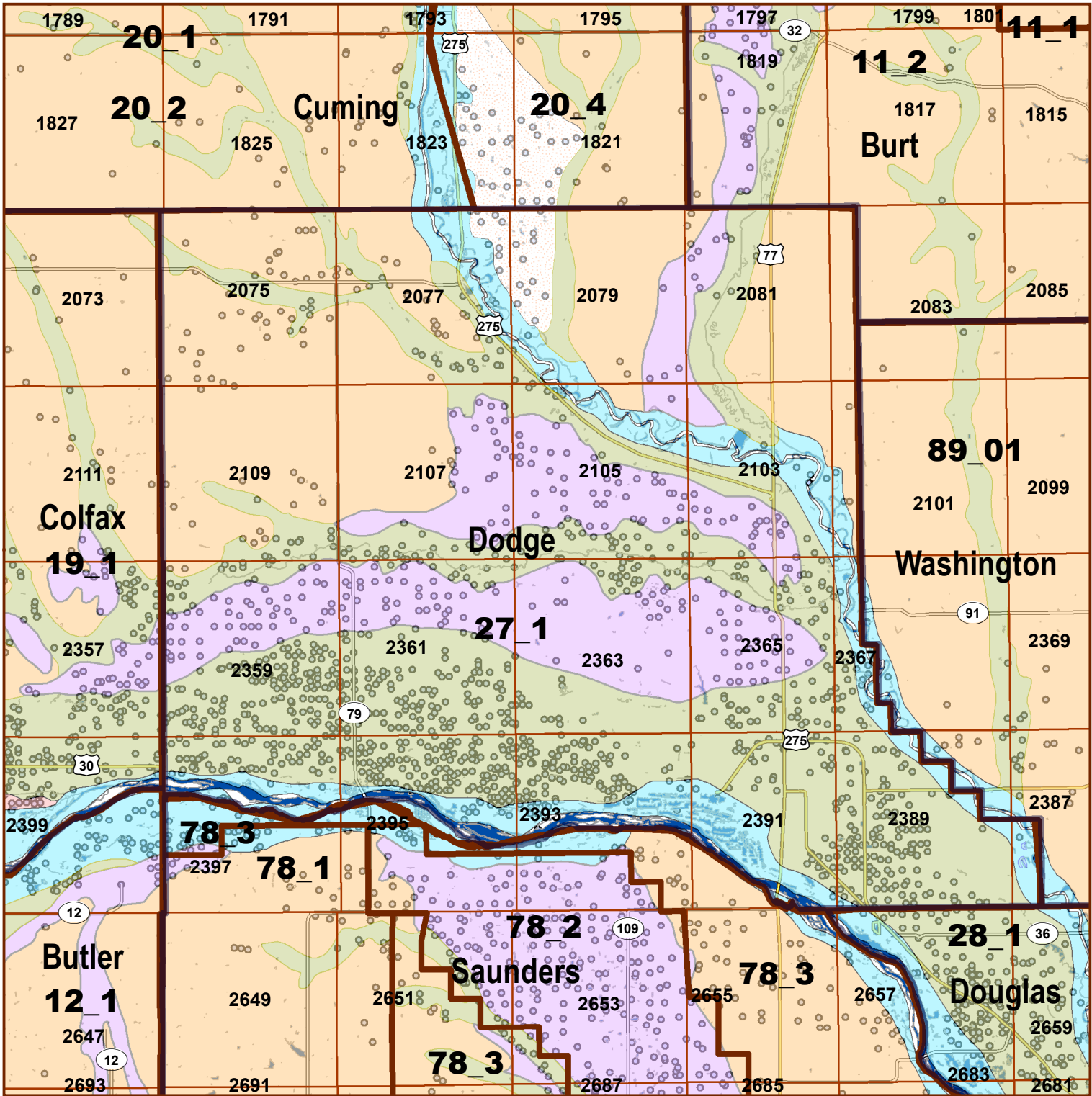
Dodge County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6,737	6,521	6,302	6,100	5,695	5,670	5,455	5,240	6,175
Cuming	2	7,380	7,393	6,977	6,895	6,452	6,450	5,479	5,251	6,870
Cuming	4	6,903	6,920	6,520	6,459	6,003	5,999	5,049	5,068	6,424
Burt	2	7,460	7,425	n/a	6,555	6,013	6,175	4,960	3,850	6,882
Washington	1	6,720	6,690	6,095	5,905	5,655	5,565	4,470	3,470	5,774
Colfax	1	6,575	6,250	6,150	6,050	5,725	5,500	5,400	4,975	5,981
Saunders	1	6,320	6,103	5,844	5,455	5,270	4,870	3,942	3,670	5,006
Saunders	2	6,660	6,515	6,174	5,720	5,490	5,182	4,628	4,490	6,334
Saunders	3	6,510	6,285	6,065	5,551	5,390	5,050	4,222	3,810	5,539

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	6,634	6,411	6,205	5,454	5,593	5,559	5,344	5,132	5,989
Cuming	2	7,080	7,079	6,670	6,648	6,140	6,134	5,150	5,123	6,466
Cuming	4	6,609	6,609	6,215	6,198	5,678	5,512	4,440	4,730	6,078
Burt	2	7,425	7,385	6,730	6,490	6,164	6,140	4,925	3,780	6,577
Washington	1	6,690	6,654	6,065	5,845	5,625	5,530	4,435	3,409	5,758
Colfax	1	5,831	5,744	5,549	5,450	5,250	5,026	4,706	4,312	5,266
Saunders	1	5,953	5,713	5,509	4,944	4,754	4,312	3,504	3,253	4,335
Saunders	2	6,405	6,291	5,967	5,539	5,219	5,034	3,894	3,765	5,995
Saunders	3	6,185	5,954	5,721	5,302	5,086	4,670	3,802	3,570	4,908

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,460	2,460	2,355	2,355	2,245	2,245	2,144	2,140	2,273
Cuming	2	2,830	2,806	2,559	2,360	2,158	2,160	2,043	2,047	2,434
Cuming	4	2,836	2,837	2,562	2,438	2,179	2,376	1,962	2,050	2,390
Burt	2	2,740	2,525	2,155	2,080	2,015	1,975	1,910	1,770	2,109
Washington	1	2,544	2,575	1,965	2,283	2,385	1,996	2,032	1,775	2,164
Colfax	1	2,335	2,335	2,200	2,200	2,050	2,050	1,800	1,800	2,056
Saunders	1	1,863	2,544	2,004	2,400	2,019	2,142	1,758	1,907	1,906
Saunders	2	2,611	2,547	1,995	2,513	2,285	2,162	1,674	2,011	2,187
Saunders	3	1,701	2,554	1,867	2,484	2,202	2,164	1,915	1,934	2,090

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



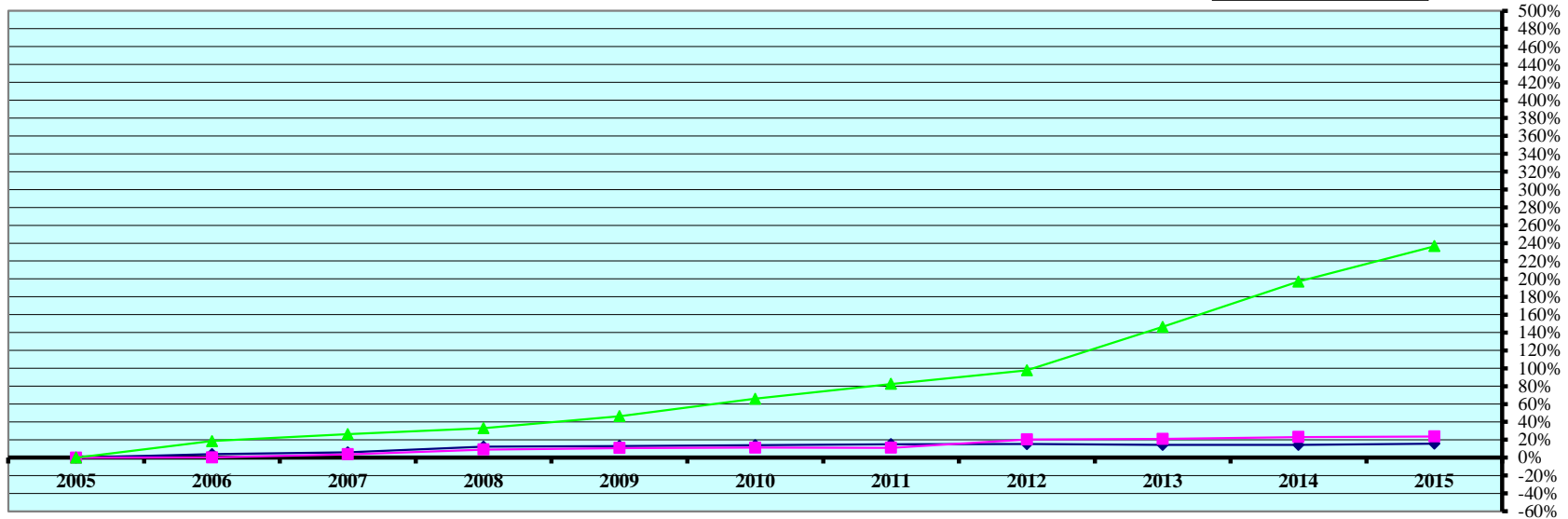
Legend

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

Dodge County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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
2005	1,199,913,635	--	--	--	351,843,320	--	--	--	461,647,255	--	--	--
2006	1,245,466,655	45,553,020	3.80%	3.80%	352,806,285	962,965	0.27%	0.27%	547,323,805	85,676,550	18.56%	18.56%
2007	1,270,276,780	24,810,125	1.99%	5.86%	365,081,495	12,275,210	3.48%	3.76%	582,862,945	35,539,140	6.49%	26.26%
2008	1,346,048,145	75,771,365	5.96%	12.18%	383,877,035	18,795,540	5.15%	9.10%	614,572,835	31,709,890	5.44%	33.13%
2009	1,355,897,050	9,848,905	0.73%	13.00%	389,624,505	5,747,470	1.50%	10.74%	675,887,690	61,314,855	9.98%	46.41%
2010	1,366,478,670	10,581,620	0.78%	13.88%	391,335,735	1,711,230	0.44%	11.22%	765,765,430	89,877,740	13.30%	65.88%
2011	1,379,781,385	13,302,715	0.97%	14.99%	390,797,075	-538,660	-0.14%	11.07%	842,566,945	76,801,515	10.03%	82.51%
2012	1,381,731,993	1,950,608	0.14%	15.15%	423,677,895	32,880,820	8.41%	20.42%	912,851,530	70,284,585	8.34%	97.74%
2013	1,371,816,357	-9,915,636	-0.72%	14.33%	425,945,575	2,267,680	0.54%	21.06%	1,137,161,285	224,309,755	24.57%	146.33%
2014	1,370,479,222	-1,337,135	-0.10%	14.21%	433,124,692	7,179,117	1.69%	23.10%	1,371,344,790	234,183,505	20.59%	197.05%
2015	1,386,872,444	16,393,222	1.20%	15.58%	435,380,937	2,256,245	0.52%	23.74%	1,554,199,505	182,854,715	13.33%	236.66%

Rate Annual %chg: Residential & Recreational 1.46%

Commercial & Industrial 2.15%

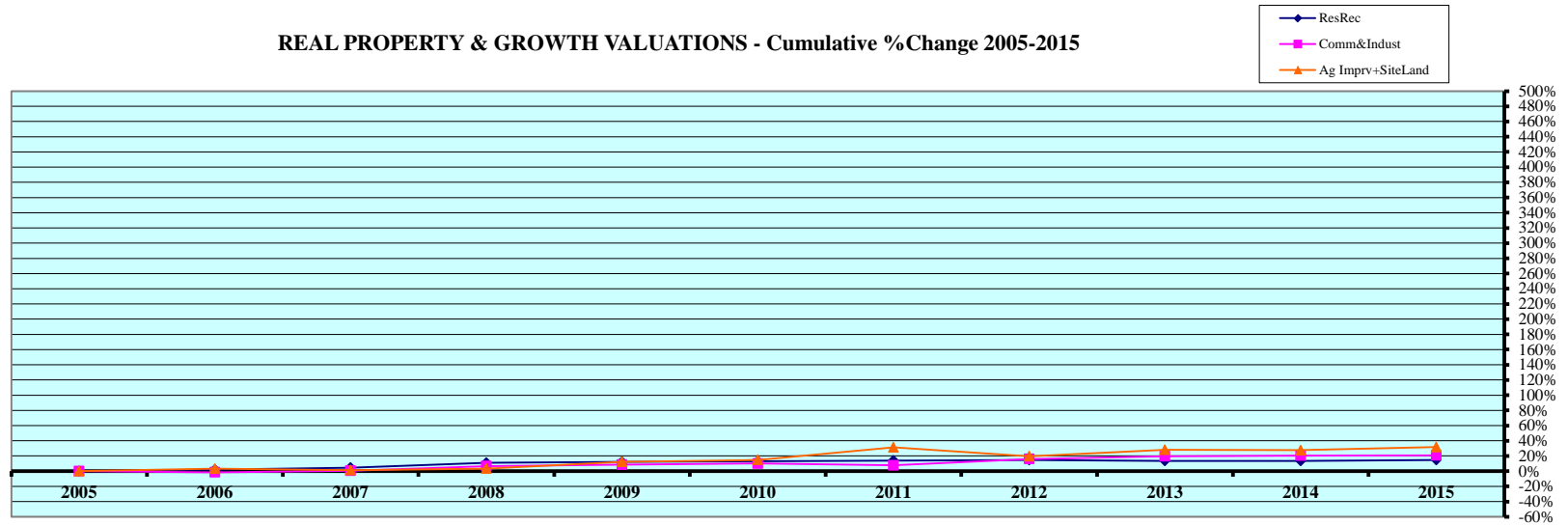
Agricultural Land 12.91%

Cnty# 27
 County DODGE

CHART 1 EXHIBIT 27B Page 1

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

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



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	
2005	1,199,913,635	20,319,220	1.69%	1,179,594,415	--	--	351,843,320	11,892,370	3.38%	339,950,950	--	--	
2006	1,245,466,655	21,465,585	1.72%	1,224,001,070	2.01%	2.01%	352,806,285	6,591,391	1.87%	346,214,894	-1.60%	-1.60%	
2007	1,270,276,780	14,641,067	1.15%	1,255,635,713	0.82%	4.64%	365,081,495	10,965,185	3.00%	354,116,310	0.37%	0.65%	
2008	1,346,048,145	12,485,023	0.93%	1,333,563,122	4.98%	11.14%	383,877,035	8,238,843	2.15%	375,638,192	2.89%	6.76%	
2009	1,355,897,050	10,264,164	0.76%	1,345,632,886	-0.03%	12.14%	389,624,505	8,036,630	2.06%	381,587,875	-0.60%	8.45%	
2010	1,366,478,670	8,949,205	0.65%	1,357,529,465	0.12%	13.14%	391,335,735	4,119,690	1.05%	387,216,045	-0.62%	10.05%	
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	0.13%	14.03%	390,797,075	11,886,265	3.04%	378,910,810	-3.18%	7.69%	
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	14.60%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	16.07%	
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	13.35%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	19.68%	
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	13.42%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	20.56%	
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	14.71%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	20.80%	
Rate Ann%chg	1.46%			Resid & Rec. w/o growth			2.15%			C & I w/o growth			-0.11%

Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2005	56,062,790	21,690,545	77,753,335	1,346,875	1.73%	--	--
2006	58,562,985	23,445,680	82,008,665	1,698,474	2.07%	3.29%	3.29%
2007	56,557,080	24,269,580	80,826,660	1,921,800	2.38%	-3.78%	1.48%
2008	56,377,455	25,562,745	81,940,200	1,451,890	1.77%	-0.42%	3.52%
2009	64,907,010	24,639,485	89,546,495	2,258,765	2.52%	6.53%	12.26%
2010	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	-0.25%	14.88%
2011	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	11.37%	31.33%
2012	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	-11.46%	19.63%
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	3.72%	28.23%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	-2.42%	27.61%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	-0.95%	31.63%
Rate Ann%chg	2.00%	5.13%	2.97%	Ag Imprv+Site w/o growth		0.56%	

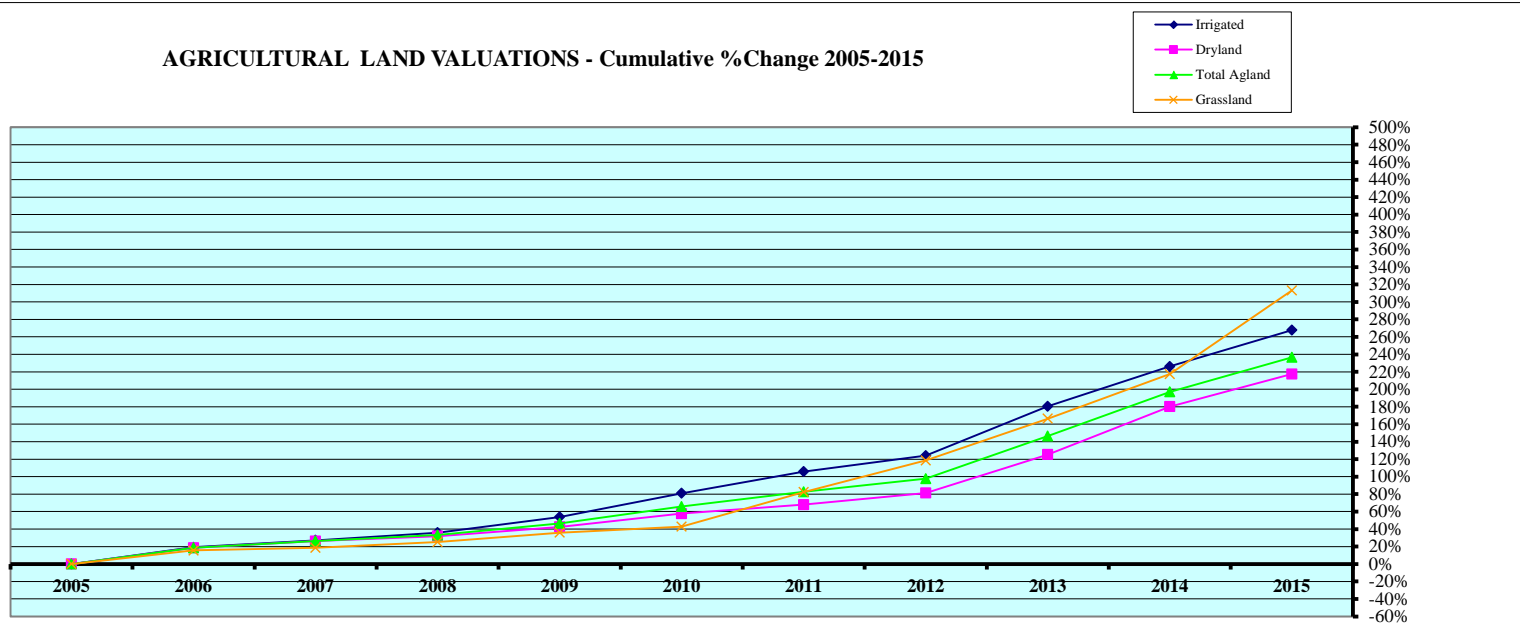
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any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

Sources:
 Value; 2005 - 2015 CTL
 Growth Value; 2005-2015 Abstract of Asmnt Rpt.
 NE Dept. of Revenue, Property Assessment Division
 Prepared as of 03/01/2016

Cnty# 27
 County DODGE

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	180,391,735	--	--	--	268,711,025	--	--	--	8,423,555	--	--	--
2006	214,994,020	34,602,285	19.18%	19.18%	318,465,580	49,754,555	18.52%	18.52%	9,726,300	1,302,745	15.47%	15.47%
2007	229,384,030	14,390,010	6.69%	27.16%	339,295,190	20,829,610	6.54%	26.27%	9,991,380	265,080	2.73%	18.61%
2008	245,242,605	15,858,575	6.91%	35.95%	354,524,325	15,229,135	4.49%	31.94%	10,543,865	552,485	5.53%	25.17%
2009	277,361,045	32,118,440	13.10%	53.75%	382,809,375	28,285,050	7.98%	42.46%	11,450,870	907,005	8.60%	35.94%
2010	326,434,345	49,073,300	17.69%	80.96%	423,729,445	40,920,070	10.69%	57.69%	12,024,135	573,265	5.01%	42.74%
2011	371,392,425	44,958,080	13.77%	105.88%	451,237,440	27,507,995	6.49%	67.93%	15,368,175	3,344,040	27.81%	82.44%
2012	404,140,780	32,748,355	8.82%	124.04%	486,953,540	35,716,100	7.92%	81.22%	18,404,395	3,036,220	19.76%	118.49%
2013	505,841,985	101,701,205	25.16%	180.41%	605,214,585	118,261,045	24.29%	125.23%	22,438,980	4,034,585	21.92%	166.38%
2014	588,419,045	82,577,060	16.32%	226.19%	752,632,635	147,418,050	24.36%	180.09%	26,735,525	4,296,545	19.15%	217.39%
2015	663,305,925	74,886,880	12.73%	267.70%	853,206,640	100,574,005	13.36%	217.52%	34,810,565	8,075,040	30.20%	313.25%

Rate Ann.%chg: Irrigated **13.91%** Dryland **12.25%** Grassland **15.24%**

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
2005	3,836,605	--	--	--	284,335	--	--	--	461,647,255	--	--	--
2006	3,859,840	23,235	0.61%	0.61%	278,065	-6,270	-2.21%	-2.21%	547,323,805	85,676,550	18.56%	18.56%
2007	3,820,180	-39,660	-1.03%	-0.43%	372,165	94,100	33.84%	30.89%	582,862,945	35,539,140	6.49%	26.26%
2008	3,915,230	95,050	2.49%	2.05%	346,810	-25,355	-6.81%	21.97%	614,572,835	31,709,890	5.44%	33.13%
2009	4,177,240	262,010	6.69%	8.88%	89,160	-257,650	-74.29%	-68.64%	675,887,690	61,314,855	9.98%	46.41%
2010	3,467,530	-709,710	-16.99%	-9.62%	109,975	20,815	23.35%	-61.32%	765,765,430	89,877,740	13.30%	65.88%
2011	4,560,285	1,092,755	31.51%	18.86%	8,620	-101,355	-92.16%	-96.97%	842,566,945	76,801,515	10.03%	82.51%
2012	3,199,105	-1,361,180	-29.85%	-16.62%	153,710	145,090	1683.18%	-45.94%	912,851,530	70,284,585	8.34%	97.74%
2013	3,281,035	81,930	2.56%	-14.48%	384,700	230,990	150.28%	35.30%	1,137,161,285	224,309,755	24.57%	146.33%
2014	3,220,695	-60,340	-1.84%	-16.05%	336,890	-47,810	-12.43%	18.48%	1,371,344,790	234,183,505	20.59%	197.05%
2015	2,616,695	-604,000	-18.75%	-31.80%	259,680	-77,210	-22.92%	-8.67%	1,554,199,505	182,854,715	13.33%	236.66%

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

Rate Ann.%chg: Total Agric Land **12.91%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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
2005	181,804,295	99,032	1,836			269,294,600	172,220	1,564			8,512,995	15,281	557		
2006	214,827,830	99,472	2,160	17.64%	17.64%	318,595,060	171,445	1,858	18.84%	18.84%	9,769,620	15,098	647	16.15%	16.15%
2007	227,535,995	101,289	2,246	4.02%	22.37%	341,719,850	169,146	2,020	8.72%	29.20%	9,993,585	14,956	668	3.26%	19.94%
2008	245,325,920	102,803	2,386	6.23%	29.99%	354,483,805	167,241	2,120	4.92%	35.55%	10,575,890	14,813	714	6.85%	28.16%
2009	278,244,500	106,719	2,607	9.26%	42.02%	385,872,835	162,862	2,369	11.78%	51.52%	11,482,560	15,043	763	6.91%	37.01%
2010	326,693,570	110,034	2,969	13.88%	61.73%	424,191,695	159,269	2,663	12.41%	70.33%	12,048,755	14,720	819	7.23%	46.92%
2011	371,301,130	113,510	3,271	10.17%	78.18%	450,455,800	154,831	2,909	9.24%	86.06%	15,291,760	15,488	987	20.63%	77.22%
2012	404,169,350	114,408	3,533	8.00%	92.43%	486,383,770	153,888	3,161	8.64%	102.13%	17,894,220	15,434	1,159	17.43%	108.11%
2013	506,218,125	114,703	4,413	24.93%	140.40%	606,166,635	153,550	3,948	24.90%	152.46%	22,427,865	15,513	1,446	24.70%	159.50%
2014	589,662,670	114,674	5,142	16.51%	180.10%	753,827,690	153,224	4,920	24.62%	214.63%	26,582,400	15,465	1,719	18.90%	208.54%
2015	644,239,050	114,806	5,612	9.13%	205.67%	796,096,775	152,986	5,204	5.77%	232.79%	30,204,660	15,568	1,940	12.88%	248.26%

Rate Annual %chg Average Value/Acre: 11.82%

12.78%

13.29%

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
2005	3,918,180	14,494	270			301,660	565	534			463,831,730	301,592	1,538		
2006	3,945,510	14,383	274	1.48%	1.48%	331,455	579	573	7.31%	7.31%	547,469,475	300,976	1,819	18.27%	18.27%
2007	3,818,695	14,282	267	-2.53%	-1.09%	422,795	553	764	33.48%	43.24%	583,490,920	300,226	1,944	6.85%	26.37%
2008	4,092,120	14,162	289	8.07%	6.89%	425,015	488	871	13.98%	63.27%	614,902,750	299,507	2,053	5.64%	33.49%
2009	4,229,120	18,056	234	-18.94%	-13.36%	89,160	111	806	-7.51%	51.01%	679,918,175	302,792	2,245	9.37%	46.01%
2010	3,571,610	17,025	210	-10.43%	-22.40%	109,975	111	994	23.35%	86.26%	766,615,605	301,159	2,546	13.36%	65.52%
2011	3,276,990	16,836	195	-7.22%	-28.00%	109,975	111	994	0.00%	86.26%	840,435,655	300,776	2,794	9.77%	81.69%
2012	3,133,730	13,230	237	21.69%	-12.38%	0	0				911,581,070	296,961	3,070	9.86%	99.60%
2013	3,282,885	13,529	243	2.45%	-10.24%	0	0				1,138,095,510	297,296	3,828	24.71%	148.91%
2014	3,219,245	13,735	234	-3.41%	-13.30%	0	0				1,373,292,005	297,098	4,622	20.75%	200.55%
2015	3,201,525	13,792	232	-0.96%	-14.13%	0	5	0			1,473,742,010	297,157	4,959	7.29%	222.47%

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DODGE

Rate Annual %chg Average Value/Acre: 12.42%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,691	DODGE	164,287,132	34,620,529	84,888,763	1,379,135,306	303,506,141	131,874,796	7,737,138	1,554,199,505	68,366,354	35,785,730	0	3,764,401,394
cnty.sectorvalue % of total value:		4.36%	0.92%	2.26%	36.64%	8.06%	3.50%	0.21%	41.29%	1.82%	0.95%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	853,617	172,735	10,190	15,944,955	3,196,864	0	0	104,750	0	0	0	20,283,111
1.67%	%sector of county sector	0.52%	0.50%	0.01%	1.16%	1.05%			0.01%				0.54%
	%sector of municipality	4.21%	0.85%	0.05%	78.61%	15.76%			0.52%				100.00%
26,397	FREMONT	41,400,607	7,701,176	17,329,916	945,918,334	257,273,045	58,182,480	148,050	0	0	0	0	1,327,953,608
71.94%	%sector of county sector	25.20%	22.24%	20.41%	68.59%	84.77%	44.12%	1.91%					35.28%
	%sector of municipality	3.12%	0.58%	1.31%	71.23%	19.37%	4.38%	0.01%					100.00%
830	HOOPER	859,074	612,693	89,942	27,497,313	3,647,790	0	0	7,800	0	0	0	32,714,612
2.26%	%sector of county sector	0.52%	1.77%	0.11%	1.99%	1.20%			0.00%				0.87%
	%sector of municipality	2.63%	1.87%	0.27%	84.05%	11.15%			0.02%				100.00%
325	INGLEWOOD	525,541	3,826	1,462	9,000,265	2,131,455	0	0	0	0	0	0	11,662,549
0.89%	%sector of county sector	0.32%	0.01%	0.00%	0.65%	0.70%							0.31%
	%sector of municipality	4.51%	0.03%	0.01%	77.17%	18.28%							100.00%
369	NICKERSON	1,067,555	141,434	411,614	5,195,595	1,000,285	544,465	0	60,275	0	0	0	8,421,223
1.01%	%sector of county sector	0.65%	0.41%	0.38%	0.38%	0.33%	0.41%		0.00%				0.22%
	%sector of municipality	12.68%	1.68%	4.89%	61.70%	11.88%	6.47%		0.72%				100.00%
1,177	NORTH BEND	1,190,184	1,624,391	2,949,916	31,973,007	4,892,471	825,540	0	20,400	0	0	0	43,475,909
3.21%	%sector of county sector	0.72%	4.69%	3.48%	2.32%	1.61%	0.63%		0.00%				1.15%
	%sector of municipality	2.74%	3.74%	6.79%	73.54%	11.25%	1.90%		0.05%				100.00%
857	SCRIBNER	1,577,946	272,612	16,083	22,427,790	4,389,030	948,890	0	0	0	0	0	29,632,351
2.34%	%sector of county sector	0.96%	0.79%	0.02%	1.63%	1.45%	0.72%						0.79%
	%sector of municipality	5.33%	0.92%	0.05%	75.69%	14.81%	3.20%						100.00%
300	SNYDER	1,415,755	134,704	7,947	7,555,370	1,663,790	4,019,015	0	408,955	0	0	0	15,205,536
0.82%	%sector of county sector	0.86%	0.39%	0.01%	0.55%	0.55%	3.05%		0.03%				0.40%
	%sector of municipality	9.31%	0.89%	0.05%	49.69%	10.94%	26.43%		2.69%				100.00%
230	UEHLING	41,337	210,972	511,144	6,634,900	560,370	149,500	0	0	0	0	0	8,108,223
0.63%	%sector of county sector	0.03%	0.61%	0.60%	0.48%	0.18%	0.11%						0.22%
	%sector of municipality	0.51%	2.60%	6.30%	81.83%	6.91%	1.84%						100.00%
103	WINSLOW	38,641	143,598	486,118	1,900,330	121,095	75,780	0	0	0	0	0	2,765,562
0.28%	%sector of county sector	0.02%	0.41%	0.57%	0.14%	0.04%	0.06%						0.07%
	%sector of municipality	1.40%	5.19%	17.58%	68.71%	4.38%	2.74%						100.00%
31,200	Total Municipalities	48,970,257	11,018,141	21,814,332	1,074,047,859	278,876,195	64,745,670	148,050	602,180	0	0	0	1,500,222,684
85.03%	%all municip.sect of cnty	29.81%	31.83%	25.70%	77.88%	91.88%	49.10%	1.91%	0.04%				39.85%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
27	DODGE

CHART 5

EXHIBIT

27B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 20,100	Value : 3,651,053,790	Growth 41,086,045	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	556	12,157,700	194	13,918,965	97	3,992,945	847	30,069,610	
02. Res Improve Land	10,982	161,479,485	1,115	31,405,085	989	45,623,105	13,086	238,507,675	
03. Res Improvements	10,982	920,063,908	1,115	95,890,107	989	123,139,271	13,086	1,139,093,286	
04. Res Total	11,538	1,093,701,093	1,309	141,214,157	1,086	172,755,321	13,933	1,407,670,571	15,128,002
% of Res Total	82.81	77.70	9.39	10.03	7.79	12.27	69.32	38.56	36.82
05. Com UnImp Land	174	10,240,220	49	1,936,570	21	419,845	244	12,596,635	
06. Com Improve Land	1,011	60,902,921	95	4,883,870	22	212,360	1,128	65,999,151	
07. Com Improvements	1,011	210,806,758	95	24,707,794	22	2,124,370	1,128	237,638,922	
08. Com Total	1,185	281,949,899	144	31,528,234	43	2,756,575	1,372	316,234,708	7,983,813
% of Com Total	86.37	89.16	10.50	9.97	3.13	0.87	6.83	8.66	19.43
09. Ind UnImp Land	47	1,943,240	30	1,372,440	0	0	77	3,315,680	
10. Ind Improve Land	129	6,231,900	95	5,006,980	2	143,965	226	11,382,845	
11. Ind Improvements	129	59,785,925	95	68,842,751	2	306,480	226	128,935,156	
12. Ind Total	176	67,961,065	125	75,222,171	2	450,445	303	143,633,681	11,642,580
% of Ind Total	58.09	47.32	41.25	52.37	0.66	0.31	1.51	3.93	28.34
13. Rec UnImp Land	0	0	35	1,288,765	118	4,270,485	153	5,559,250	
14. Rec Improve Land	0	0	7	532,065	17	875,800	24	1,407,865	
15. Rec Improvements	0	0	7	162,815	17	452,575	24	615,390	
16. Rec Total	0	0	42	1,983,645	135	5,598,860	177	7,582,505	0
% of Rec Total	0.00	0.00	23.73	26.16	76.27	73.84	0.88	0.21	0.00
Res & Rec Total	11,538	1,093,701,093	1,351	143,197,802	1,221	178,354,181	14,110	1,415,253,076	15,128,002
% of Res & Rec Total	81.77	77.28	9.57	10.12	8.65	12.60	70.20	38.76	36.82
Com & Ind Total	1,361	349,910,964	269	106,750,405	45	3,207,020	1,675	459,868,389	19,626,393
% of Com & Ind Total	81.25	76.09	16.06	23.21	2.69	0.70	8.33	12.60	47.77
17. Taxable Total	12,899	1,443,612,057	1,620	249,948,207	1,266	181,561,201	15,785	1,875,121,465	34,754,395
% of Taxable Total	81.72	76.99	10.26	13.33	8.02	9.68	78.53	51.36	84.59

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	64,970	2,250	0	0	0
19. Commercial	23	2,346,680	6,380,111	0	0	0
20. Industrial	4	1,720,540	11,748,880	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	64,970	2,250
19. Commercial	0	0	0	23	2,346,680	6,380,111
20. Industrial	0	0	0	4	1,720,540	11,748,880
21. Other	0	0	0	0	0	0
22. Total Sch II				28	4,132,190	18,131,241

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	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	492	145	188	825

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	1,539,150	379	118,503,145	2,993	1,147,676,460	3,384	1,267,718,755
28. Ag-Improved Land	0	0	93	33,914,750	786	382,163,465	879	416,078,215
29. Ag Improvements	0	0	104	8,291,265	827	83,844,090	931	92,135,355
30. Ag Total							4,315	1,775,932,325

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	18,500	
32. HomeSite Improv Land	0	0.00	0	62	65.79	1,217,115	
33. HomeSite Improvements	0	0.00	0	62	0.00	6,589,990	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	14	237.04	578,380	
36. FarmSite Improv Land	0	0.00	0	86	208.48	686,775	
37. FarmSite Improvements	0	0.00	0	97	0.00	1,701,275	
38. FarmSite Total							
39. Road & Ditches	0	1.86	0	0	550.47	0	
40. Other- Non Ag Use	0	0.00	0	0	1.28	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	11.00	203,500	12	12.00	222,000	
32. HomeSite Improv Land	580	618.53	11,441,660	642	684.32	12,658,775	
33. HomeSite Improvements	580	0.00	52,698,610	642	0.00	59,288,600	5,490,655
34. HomeSite Total				654	696.32	72,169,375	
35. FarmSite UnImp Land	57	316.39	398,540	71	553.43	976,920	
36. FarmSite Improv Land	755	1,824.68	5,295,830	841	2,033.16	5,982,605	
37. FarmSite Improvements	796	0.00	31,145,480	893	0.00	32,846,755	840,995
38. FarmSite Total				964	2,586.59	39,806,280	
39. Road & Ditches	0	6,249.71	0	0	6,802.04	0	
40. Other- Non Ag Use	0	362.02	259,680	0	363.30	259,680	
41. Total Section VI				1,618	10,448.25	112,235,335	6,331,650

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	300,985	3	286.99	300,985

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	8,345	368	24,832.77	136,555,340
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,635	209,550.32	1,212,198,250	3,004	234,384.39	1,348,761,935
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	23,238.22	28.84%	156,548,250	31.47%	6,736.67
46. 1A	6,483.45	8.05%	42,275,980	8.50%	6,520.60
47. 2A1	2,431.21	3.02%	15,321,525	3.08%	6,302.02
48. 2A	22,225.43	27.59%	135,575,110	27.25%	6,100.00
49. 3A1	16,980.76	21.08%	96,709,745	19.44%	5,695.25
50. 3A	4,204.42	5.22%	23,839,060	4.79%	5,670.00
51. 4A1	4,647.11	5.77%	25,350,125	5.10%	5,455.03
52. 4A	357.70	0.44%	1,874,350	0.38%	5,240.01
53. Total	80,568.30	100.00%	497,494,145	100.00%	6,174.81
Dry					
54. 1D1	13,705.19	28.21%	90,920,870	31.24%	6,634.05
55. 1D	7,350.25	15.13%	47,121,950	16.19%	6,410.93
56. 2D1	1,551.17	3.19%	9,625,055	3.31%	6,205.03
57. 2D	7,245.71	14.91%	39,517,870	13.58%	5,453.97
58. 3D1	12,086.46	24.88%	67,598,105	23.23%	5,592.88
59. 3D	3,810.94	7.84%	21,185,130	7.28%	5,559.03
60. 4D1	2,253.09	4.64%	12,039,585	4.14%	5,343.59
61. 4D	584.21	1.20%	2,998,155	1.03%	5,131.98
62. Total	48,587.02	100.00%	291,006,720	100.00%	5,989.39
Grass					
63. 1G1	344.53	5.82%	863,315	6.13%	2,505.78
64. 1G	689.06	11.64%	1,761,355	12.50%	2,556.17
65. 2G1	58.49	0.99%	137,755	0.98%	2,355.19
66. 2G	1,107.86	18.71%	2,692,935	19.11%	2,430.75
67. 3G1	719.11	12.15%	1,796,930	12.75%	2,498.82
68. 3G	1,171.07	19.78%	2,747,575	19.50%	2,346.21
69. 4G1	1,031.94	17.43%	2,348,505	16.66%	2,275.82
70. 4G	798.27	13.48%	1,744,470	12.38%	2,185.31
71. Total	5,920.33	100.00%	14,092,840	100.00%	2,380.41
<hr/>					
Irrigated Total	80,568.30	58.36%	497,494,145	61.94%	6,174.81
Dry Total	48,587.02	35.20%	291,006,720	36.23%	5,989.39
Grass Total	5,920.33	4.29%	14,092,840	1.75%	2,380.41
72. Waste	2,974.90	2.15%	629,550	0.08%	211.62
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	138,050.55	100.00%	803,223,255	100.00%	5,818.33

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,798.65	30.17%	52,556,745	32.51%	6,739.21
46. 1A	5,774.35	22.34%	37,611,635	23.27%	6,513.57
47. 2A1	594.90	2.30%	3,753,820	2.32%	6,310.00
48. 2A	3,628.80	14.04%	22,124,370	13.69%	6,096.88
49. 3A1	2,532.24	9.80%	14,628,625	9.05%	5,776.95
50. 3A	4,406.50	17.05%	24,984,855	15.46%	5,670.00
51. 4A1	788.62	3.05%	4,301,985	2.66%	5,455.08
52. 4A	321.30	1.24%	1,683,615	1.04%	5,240.01
53. Total	25,845.36	100.00%	161,645,650	100.00%	6,254.34
Dry					
54. 1D1	13,233.12	13.83%	87,681,775	15.31%	6,625.93
55. 1D	29,942.50	31.29%	192,149,835	33.56%	6,417.29
56. 2D1	1,371.70	1.43%	8,484,715	1.48%	6,185.55
57. 2D	8,184.38	8.55%	44,646,145	7.80%	5,455.04
58. 3D1	8,685.11	9.07%	50,009,565	8.73%	5,758.08
59. 3D	30,164.81	31.52%	167,831,765	29.31%	5,563.83
60. 4D1	2,825.84	2.95%	15,118,265	2.64%	5,350.01
61. 4D	1,300.97	1.36%	6,680,590	1.17%	5,135.08
62. Total	95,708.43	100.00%	572,602,655	100.00%	5,982.78
Grass					
63. 1G1	402.71	5.57%	1,040,785	6.01%	2,584.45
64. 1G	1,448.14	20.04%	3,630,200	20.98%	2,506.80
65. 2G1	107.85	1.49%	263,735	1.52%	2,445.39
66. 2G	1,793.22	24.81%	4,350,325	25.14%	2,425.99
67. 3G1	628.75	8.70%	1,460,695	8.44%	2,323.17
68. 3G	1,361.49	18.84%	3,225,930	18.64%	2,369.41
69. 4G1	561.80	7.77%	1,272,745	7.35%	2,265.48
70. 4G	923.10	12.77%	2,060,415	11.91%	2,232.06
71. Total	7,227.06	100.00%	17,304,830	100.00%	2,394.45
Irrigated Total					
Irrigated Total	25,845.36	19.46%	161,645,650	21.49%	6,254.34
Dry Total					
Dry Total	95,708.43	72.07%	572,602,655	76.11%	5,982.78
Grass Total					
Grass Total	7,227.06	5.44%	17,304,830	2.30%	2,394.45
72. Waste	4,009.78	3.02%	780,210	0.10%	194.58
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	132,790.63	100.00%	752,333,345	100.00%	5,665.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	247.00	29.02%	1,664,780	31.44%	6,740.00
46. 1A	12.50	1.47%	81,565	1.54%	6,525.20
47. 2A1	109.00	12.81%	687,790	12.99%	6,310.00
48. 2A	303.00	35.60%	1,848,300	34.91%	6,100.00
49. 3A1	83.50	9.81%	473,445	8.94%	5,670.00
50. 3A	69.00	8.11%	391,230	7.39%	5,670.00
51. 4A1	21.70	2.55%	118,375	2.24%	5,455.07
52. 4A	5.50	0.65%	28,820	0.54%	5,240.00
53. Total	851.20	100.00%	5,294,305	100.00%	6,219.81
Dry					
54. 1D1	552.70	24.47%	3,667,185	27.75%	6,635.04
55. 1D	118.60	5.25%	761,410	5.76%	6,419.98
56. 2D1	102.70	4.55%	637,270	4.82%	6,205.16
57. 2D	709.72	31.43%	3,871,570	29.30%	5,455.07
58. 3D1	342.00	15.14%	1,922,520	14.55%	5,621.40
59. 3D	231.58	10.25%	1,288,770	9.75%	5,565.12
60. 4D1	149.30	6.61%	798,755	6.04%	5,350.00
61. 4D	51.80	2.29%	266,005	2.01%	5,135.23
62. Total	2,258.40	100.00%	13,213,485	100.00%	5,850.82
Grass					
63. 1G1	46.91	6.36%	115,400	6.77%	2,460.03
64. 1G	15.90	2.16%	43,540	2.55%	2,738.36
65. 2G1	2.00	0.27%	4,710	0.28%	2,355.00
66. 2G	181.57	24.63%	450,470	26.42%	2,480.97
67. 3G1	25.00	3.39%	56,130	3.29%	2,245.20
68. 3G	230.05	31.21%	516,470	30.29%	2,245.03
69. 4G1	90.19	12.23%	200,145	11.74%	2,219.15
70. 4G	145.60	19.75%	318,110	18.66%	2,184.82
71. Total	737.22	100.00%	1,704,975	100.00%	2,312.71
Irrigated Total					
	851.20	14.60%	5,294,305	25.76%	6,219.81
Dry Total					
	2,258.40	38.73%	13,213,485	64.30%	5,850.82
Grass Total					
	737.22	12.64%	1,704,975	8.30%	2,312.71
72. Waste	1,984.43	34.03%	338,360	1.65%	170.51
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,831.25	100.00%	20,551,125	100.00%	3,524.31

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	454.98	25.44%	3,066,565	28.04%	6,740.00
46. 1A	24.50	1.37%	159,870	1.46%	6,525.31
47. 2A1	110.00	6.15%	694,100	6.35%	6,310.00
48. 2A	456.88	25.54%	2,786,970	25.49%	6,100.00
49. 3A1	369.91	20.68%	2,131,575	19.49%	5,762.42
50. 3A	311.50	17.41%	1,766,205	16.15%	5,670.00
51. 4A1	44.50	2.49%	242,755	2.22%	5,455.17
52. 4A	16.50	0.92%	86,460	0.79%	5,240.00
53. Total	1,788.77	100.00%	10,934,500	100.00%	6,112.86
Dry					
54. 1D1	642.98	20.80%	4,266,235	23.63%	6,635.10
55. 1D	129.30	4.18%	830,105	4.60%	6,419.99
56. 2D1	283.65	9.17%	1,760,060	9.75%	6,205.04
57. 2D	905.95	29.30%	4,942,025	27.37%	5,455.07
58. 3D1	677.98	21.93%	3,787,940	20.98%	5,587.10
59. 3D	287.66	9.30%	1,600,860	8.87%	5,565.11
60. 4D1	123.30	3.99%	659,655	3.65%	5,350.00
61. 4D	40.90	1.32%	210,035	1.16%	5,135.33
62. Total	3,091.72	100.00%	18,056,915	100.00%	5,840.41
Grass					
63. 1G1	109.34	13.25%	287,425	15.00%	2,628.73
64. 1G	23.58	2.86%	63,330	3.30%	2,685.75
65. 2G1	21.80	2.64%	51,350	2.68%	2,355.50
66. 2G	174.65	21.17%	416,440	21.73%	2,384.43
67. 3G1	66.50	8.06%	159,715	8.33%	2,401.73
68. 3G	202.21	24.51%	452,565	23.61%	2,238.09
69. 4G1	82.50	10.00%	176,550	9.21%	2,140.00
70. 4G	144.50	17.51%	309,230	16.13%	2,140.00
71. Total	825.08	100.00%	1,916,605	100.00%	2,322.93
Irrigated Total					
Irrigated Total	1,788.77	19.67%	10,934,500	34.71%	6,112.86
Dry Total					
Dry Total	3,091.72	34.00%	18,056,915	57.31%	5,840.41
Grass Total					
Grass Total	825.08	9.07%	1,916,605	6.08%	2,322.93
72. Waste	3,387.31	37.25%	598,450	1.90%	176.67
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	9,092.88	100.00%	31,506,470	100.00%	3,464.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	219.09	11.19%	1,476,665	12.60%	6,739.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	168.00	8.58%	1,060,080	9.04%	6,310.00
48. 2A	667.41	34.10%	4,071,200	34.73%	6,100.00
49. 3A1	24.00	1.23%	136,725	1.17%	5,696.88
50. 3A	864.20	44.16%	4,900,015	41.80%	5,670.00
51. 4A1	5.00	0.26%	27,275	0.23%	5,455.00
52. 4A	9.40	0.48%	49,255	0.42%	5,239.89
53. Total	1,957.10	100.00%	11,721,215	100.00%	5,989.07
Dry					
54. 1D1	105.81	11.35%	702,055	13.39%	6,635.05
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.50	1.13%	65,155	1.24%	6,205.24
57. 2D	480.22	51.53%	2,619,620	49.97%	5,455.04
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	309.38	33.20%	1,721,710	32.84%	5,565.03
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	26.00	2.79%	133,515	2.55%	5,135.19
62. Total	931.91	100.00%	5,242,055	100.00%	5,625.07
Grass					
63. 1G1	7.00	0.91%	17,220	0.98%	2,460.00
64. 1G	22.72	2.97%	72,930	4.16%	3,209.95
65. 2G1	2.00	0.26%	4,710	0.27%	2,355.00
66. 2G	172.75	22.55%	410,170	23.38%	2,374.36
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	306.12	39.96%	702,200	40.03%	2,293.87
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	255.56	33.36%	546,900	31.18%	2,140.01
71. Total	766.15	100.00%	1,754,130	100.00%	2,289.54
Irrigated Total					
Irrigated Total	1,957.10	35.92%	11,721,215	61.71%	5,989.07
Dry Total					
Dry Total	931.91	17.11%	5,242,055	27.60%	5,625.07
Grass Total					
Grass Total	766.15	14.06%	1,754,130	9.24%	2,289.54
72. Waste	1,787.84	32.82%	244,995	1.29%	137.03
73. Other	5.00	0.09%	30,500	0.16%	6,100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,448.00	100.00%	18,992,895	100.00%	3,486.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	236.73	8.02%	1,595,555	8.95%	6,739.98
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	16.73	0.57%	105,565	0.59%	6,309.92
48. 2A	1,928.03	65.35%	11,760,990	65.99%	6,100.00
49. 3A1	747.96	25.35%	4,240,925	23.80%	5,669.99
50. 3A	21.00	0.71%	119,070	0.67%	5,670.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,950.45	100.00%	17,822,105	100.00%	6,040.47
Dry					
54. 1D1	102.78	7.69%	681,945	9.09%	6,635.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	9.70	0.73%	60,190	0.80%	6,205.15
57. 2D	457.15	34.22%	2,493,775	33.25%	5,455.05
58. 3D1	741.17	55.48%	4,124,610	54.99%	5,565.00
59. 3D	25.10	1.88%	139,685	1.86%	5,565.14
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	1,335.90	100.00%	7,500,205	100.00%	5,614.35
Grass					
63. 1G1	6.00	10.15%	14,760	10.97%	2,460.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.70	1.18%	1,650	1.23%	2,357.14
66. 2G	12.00	20.30%	28,260	21.00%	2,355.00
67. 3G1	13.28	22.46%	29,815	22.15%	2,245.11
68. 3G	19.14	32.37%	42,970	31.93%	2,245.04
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	8.00	13.53%	17,120	12.72%	2,140.00
71. Total	59.12	100.00%	134,575	100.00%	2,276.30
Irrigated Total	2,950.45	66.82%	17,822,105	69.97%	6,040.47
Dry Total	1,335.90	30.25%	7,500,205	29.45%	5,614.35
Grass Total	59.12	1.34%	134,575	0.53%	2,276.30
72. Waste	70.36	1.59%	14,075	0.06%	200.04
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	4,415.83	100.00%	25,470,960	100.00%	5,768.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13.50	1.53%	90,990	1.73%	6,740.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	561.73	63.59%	3,426,545	65.09%	6,099.99
49. 3A1	303.10	34.31%	1,718,575	32.64%	5,669.99
50. 3A	5.00	0.57%	28,350	0.54%	5,670.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	883.33	100.00%	5,264,460	100.00%	5,959.79
Dry					
54. 1D1	119.01	13.29%	789,630	15.61%	6,634.99
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	320.80	35.82%	1,749,955	34.60%	5,454.97
58. 3D1	452.79	50.56%	2,502,300	49.48%	5,526.40
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.33%	15,405	0.30%	5,135.00
62. Total	895.60	100.00%	5,057,290	100.00%	5,646.82
Grass					
63. 1G1	23.68	31.59%	60,505	33.54%	2,555.11
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	31.00	41.36%	74,460	41.28%	2,401.94
67. 3G1	19.28	25.72%	43,285	24.00%	2,245.07
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.00	1.33%	2,140	1.19%	2,140.00
71. Total	74.96	100.00%	180,390	100.00%	2,406.48
<hr/>					
Irrigated Total	883.33	45.85%	5,264,460	50.06%	5,959.79
Dry Total	895.60	46.49%	5,057,290	48.09%	5,646.82
Grass Total	74.96	3.89%	180,390	1.72%	2,406.48
72. Waste	72.59	3.77%	14,520	0.14%	200.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,926.48	100.00%	10,516,660	100.00%	5,459.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 101

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

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.23	448,650	12,458.76	75,330,730	102,402.31	634,908,120	114,928.30	710,687,500
77. Dry Land	186.26	1,075,950	11,921.90	70,008,310	140,808.13	842,181,030	152,916.29	913,265,290
78. Grass	5.00	12,300	1,833.95	4,203,005	13,773.09	32,878,035	15,612.04	37,093,340
79. Waste	11.24	2,250	1,808.75	375,080	12,473.49	2,243,030	14,293.48	2,620,360
80. Other	0.00	0	0.00	0	5.00	30,500	5.00	30,500
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	269.73	1,539,150	28,023.36	149,917,125	269,462.02	1,512,240,715	297,755.11	1,663,696,990

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	114,928.30	38.60%	710,687,500	42.72%	6,183.75
Dry Land	152,916.29	51.36%	913,265,290	54.89%	5,972.32
Grass	15,612.04	5.24%	37,093,340	2.23%	2,375.94
Waste	14,293.48	4.80%	2,620,360	0.16%	183.33
Other	5.00	0.00%	30,500	0.00%	6,100.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	297,755.11	100.00%	1,663,696,990	100.00%	5,587.47

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 ** Unknown **	20	1,656,955	8	351,955	8	1,117,745	28	3,126,655	1,028,325
83.2 Ag Mkt Area 1	125	4,238,550	46	2,555,260	46	2,792,140	171	9,585,950	171,880
83.3 Ag Mkt Area 2	30	1,391,790	19	1,326,875	19	2,078,370	49	4,797,035	40,798
83.4 Ams Nk Win	25	136,390	196	709,065	196	6,552,470	221	7,397,925	0
83.5 Commercial Rural	1	94,565	1	589,635	1	270,605	2	954,805	0
83.6 Dge Scbnr	66	425,910	660	3,197,775	660	36,394,140	726	40,017,825	501,984
83.7 Frem Ingl	277	4,884,420	9,543	154,343,750	9,543	844,836,346	9,820	1,004,064,516	6,756,060
83.8 Fremont	0	0	9	0	9	107,805	9	107,805	0
83.9 Hooper	50	538,150	351	4,869,260	351	22,845,643	401	28,253,053	342,255
83.10 Inglewood	0	0	1	9,925	1	23,365	1	33,290	0
83.11 Lakes	8	707,825	111	632,120	111	3,641,612	119	4,981,557	0
83.12 Lakes A	207	12,019,730	412	32,943,890	412	74,253,942	619	119,217,562	3,820,592
83.13 Lakes B	9	6,135,030	252	2,223,075	252	16,749,094	261	25,107,199	262,333
83.14 Lakes D	0	0	28	0	28	1,676,860	28	1,676,860	17,525
83.15 Nrth Bnd	51	556,785	472	4,375,795	472	27,886,039	523	32,818,619	308,470
83.16 Rural Res	102	2,700,095	745	30,450,235	745	85,816,270	847	118,966,600	1,823,715
83.17 Snyd Uehl	29	142,665	256	1,336,925	256	12,666,230	285	14,145,820	54,065
84 Residential Total	1,000	35,628,860	13,110	239,915,540	13,110	1,139,708,676	14,110	1,415,253,076	15,128,002

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag Mkt Area 1	3	226,050	2	460,570	2	2,008,145	5	2,694,765	1,985,510
85.2	Ag Mkt Area 2	0	0	1	131,165	1	247,185	1	378,350	0
85.3	Ams Nk Win	5	24,765	28	274,700	28	1,832,750	33	2,132,215	0
85.4	Commercial Rural	29	593,460	16	267,500	16	2,177,185	45	3,038,145	0
85.5	Dge Scbnr	22	183,965	135	995,675	135	12,715,239	157	13,894,879	2,048,840
85.6	Frem Ingl	202	14,294,335	923	71,995,295	923	325,203,942	1,125	411,493,572	13,245,170
85.7	Fremont	0	0	2	912,150	2	0	2	912,150	0
85.8	Hooper	12	48,375	57	392,206	57	4,480,451	69	4,921,032	67,090
85.9	Inglewood	4	127,635	17	428,125	17	1,758,770	21	2,314,530	464,763
85.10	Lakes A	0	0	1	38,000	1	51,618	1	89,618	0
85.11	Ne Rural	0	0	6	76,790	6	246,635	6	323,425	0
85.12	Nrth Bnd	26	260,920	101	785,760	101	10,058,211	127	11,104,891	1,627,560
85.13	Snyd Uehl	18	152,810	65	624,060	65	5,793,947	83	6,570,817	187,460
86	Commercial Total	321	15,912,315	1,354	77,381,996	1,354	366,574,078	1,675	459,868,389	19,626,393

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	323.48	6.17%	795,750	6.68%	2,459.97
88. 1G	600.87	11.46%	1,478,155	12.41%	2,460.02
89. 2G1	58.49	1.12%	137,755	1.16%	2,355.19
90. 2G	1,012.10	19.31%	2,383,520	20.01%	2,355.02
91. 3G1	530.37	10.12%	1,190,720	10.00%	2,245.07
92. 3G	1,048.33	20.00%	2,353,580	19.76%	2,245.08
93. 4G1	903.66	17.24%	1,937,210	16.26%	2,143.74
94. 4G	764.47	14.58%	1,635,970	13.73%	2,140.01
95. Total	5,241.77	100.00%	11,912,660	100.00%	2,272.64
CRP					
96. 1C1	21.05	3.10%	67,565	3.10%	3,209.74
97. 1C	88.19	13.00%	283,200	12.99%	3,211.25
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	95.76	14.11%	309,415	14.19%	3,231.15
100. 3C1	188.74	27.81%	606,210	27.81%	3,211.88
101. 3C	122.74	18.09%	393,995	18.07%	3,210.00
102. 4C1	128.28	18.90%	411,295	18.87%	3,206.23
103. 4C	33.80	4.98%	108,500	4.98%	3,210.06
104. Total	678.56	100.00%	2,180,180	100.00%	3,212.95
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	5,241.77	88.54%	11,912,660	84.53%	2,272.64
CRP Total	678.56	11.46%	2,180,180	15.47%	3,212.95
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	5,920.33	100.00%	14,092,840	100.00%	2,380.41

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	335.87	5.16%	826,230	5.50%	2,459.97
88. 1G	1,357.72	20.85%	3,339,950	22.25%	2,459.97
89. 2G1	96.46	1.48%	227,170	1.51%	2,355.07
90. 2G	1,644.42	25.25%	3,872,675	25.80%	2,355.04
91. 3G1	577.86	8.87%	1,297,335	8.64%	2,245.07
92. 3G	1,186.09	18.21%	2,662,895	17.74%	2,245.10
93. 4G1	495.92	7.62%	1,061,265	7.07%	2,139.99
94. 4G	817.90	12.56%	1,722,725	11.48%	2,106.28
95. Total	6,512.24	100.00%	15,010,245	100.00%	2,304.93
CRP					
96. 1C1	66.84	9.35%	214,555	9.35%	3,209.98
97. 1C	90.42	12.65%	290,250	12.65%	3,210.02
98. 2C1	11.39	1.59%	36,565	1.59%	3,210.27
99. 2C	148.80	20.82%	477,650	20.82%	3,210.01
100. 3C1	50.89	7.12%	163,360	7.12%	3,210.06
101. 3C	175.40	24.54%	563,035	24.54%	3,210.01
102. 4C1	65.88	9.22%	211,480	9.22%	3,210.08
103. 4C	105.20	14.72%	337,690	14.72%	3,209.98
104. Total	714.82	100.00%	2,294,585	100.00%	3,210.02
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	6,512.24	90.11%	15,010,245	86.74%	2,304.93
CRP Total	714.82	9.89%	2,294,585	13.26%	3,210.02
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	7,227.06	100.00%	17,304,830	100.00%	2,394.45

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	46.91	6.78%	115,400	7.40%	2,460.03
88. 1G	10.00	1.45%	24,600	1.58%	2,460.00
89. 2G1	2.00	0.29%	4,710	0.30%	2,355.00
90. 2G	154.83	22.38%	364,635	23.39%	2,355.07
91. 3G1	25.00	3.61%	56,130	3.60%	2,245.20
92. 3G	230.05	33.25%	516,470	33.12%	2,245.03
93. 4G1	83.52	12.07%	178,735	11.46%	2,140.03
94. 4G	139.50	20.16%	298,530	19.15%	2,140.00
95. Total	691.81	100.00%	1,559,210	100.00%	2,253.81
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	5.90	12.99%	18,940	12.99%	3,210.17
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	26.74	58.89%	85,835	58.89%	3,209.99
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	6.67	14.69%	21,410	14.69%	3,209.90
103. 4C	6.10	13.43%	19,580	13.43%	3,209.84
104. Total	45.41	100.00%	145,765	100.00%	3,209.98
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
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Grass Total	691.81	93.84%	1,559,210	91.45%	2,253.81
CRP Total	45.41	6.16%	145,765	8.55%	3,209.98
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	737.22	100.00%	1,704,975	100.00%	2,312.71

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

Market Area 7

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	84.74	10.91%	208,460	11.84%	2,460.00
88. 1G	16.48	2.12%	40,540	2.30%	2,459.95
89. 2G1	21.80	2.81%	51,350	2.92%	2,355.50
90. 2G	168.65	21.72%	397,180	22.56%	2,355.05
91. 3G1	55.70	7.17%	125,050	7.10%	2,245.06
92. 3G	202.21	26.04%	452,565	25.70%	2,238.09
93. 4G1	82.50	10.62%	176,550	10.03%	2,140.00
94. 4G	144.50	18.61%	309,230	17.56%	2,140.00
95. Total	776.58	100.00%	1,760,925	100.00%	2,267.54
CRP					
96. 1C1	24.60	50.72%	78,965	50.72%	3,209.96
97. 1C	7.10	14.64%	22,790	14.64%	3,209.86
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	6.00	12.37%	19,260	12.37%	3,210.00
100. 3C1	10.80	22.27%	34,665	22.27%	3,209.72
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	48.50	100.00%	155,680	100.00%	3,209.90
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
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Grass Total	776.58	94.12%	1,760,925	91.88%	2,267.54
CRP Total	48.50	5.88%	155,680	8.12%	3,209.90
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	825.08	100.00%	1,916,605	100.00%	2,322.93

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

Market Area 9

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7.00	0.98%	17,220	1.09%	2,460.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2.00	0.28%	4,710	0.30%	2,355.00
90. 2G	158.50	22.21%	364,430	22.98%	2,299.24
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	290.62	40.72%	652,445	41.15%	2,245.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	255.56	35.81%	546,900	34.49%	2,140.01
95. Total	713.68	100.00%	1,585,705	100.00%	2,221.87
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	22.72	43.30%	72,930	43.30%	3,209.95
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	14.25	27.16%	45,740	27.16%	3,209.82
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	15.50	29.54%	49,755	29.54%	3,210.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	52.47	100.00%	168,425	100.00%	3,209.93
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
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Grass Total	713.68	93.15%	1,585,705	90.40%	2,221.87
CRP Total	52.47	6.85%	168,425	9.60%	3,209.93
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	766.15	100.00%	1,754,130	100.00%	2,289.54

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

Market Area 10

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2.12	100.00%	4,995	100.00%	2,356.13
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	2.12	100.00%	4,995	100.00%	2,356.13
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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
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Grass Total	2.12	100.00%	4,995	100.00%	2,356.13
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	2.12	100.00%	4,995	100.00%	2,356.13

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

Market Area 11

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6.00	10.15%	14,760	10.97%	2,460.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.70	1.18%	1,650	1.23%	2,357.14
90. 2G	12.00	20.30%	28,260	21.00%	2,355.00
91. 3G1	13.28	22.46%	29,815	22.15%	2,245.11
92. 3G	19.14	32.37%	42,970	31.93%	2,245.04
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	8.00	13.53%	17,120	12.72%	2,140.00
95. Total	59.12	100.00%	134,575	100.00%	2,276.30
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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	59.12	100.00%	134,575	100.00%	2,276.30
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	59.12	100.00%	134,575	100.00%	2,276.30

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

Market Area 12

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

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

Market Area 101

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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
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Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	0.00	0.00%	0	0.00%	0.00

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

27 Dodge

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,379,135,306	1,407,670,571	28,535,265	2.07%	15,128,002	0.97%
02. Recreational	7,737,138	7,582,505	-154,633	-2.00%	0	-2.00%
03. Ag-Homesite Land, Ag-Res Dwelling	68,366,354	72,169,375	3,803,021	5.56%	5,490,655	-2.47%
04. Total Residential (sum lines 1-3)	1,455,238,798	1,487,422,451	32,183,653	2.21%	20,618,657	0.79%
05. Commercial	303,506,141	316,234,708	12,728,567	4.19%	7,983,813	1.56%
06. Industrial	131,874,796	143,633,681	11,758,885	8.92%	11,642,580	0.09%
07. Ag-Farmsite Land, Outbuildings	35,785,730	39,806,280	4,020,550	11.24%	840,995	8.88%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	471,166,667	499,674,669	28,508,002	6.05%	20,467,388	1.71%
10. Total Non-Agland Real Property	1,926,405,465	1,987,356,800	60,951,335	3.16%	41,086,045	1.03%
11. Irrigated	663,305,925	710,687,500	47,381,575	7.14%		
12. Dryland	853,206,640	913,265,290	60,058,650	7.04%		
13. Grassland	34,810,565	37,093,340	2,282,775	6.56%		
14. Wasteland	2,616,695	2,620,360	3,665	0.14%		
15. Other Agland	259,680	30,500	-229,180	-88.25%		
16. Total Agricultural Land	1,554,199,505	1,663,696,990	109,497,485	7.05%		
17. Total Value of all Real Property (Locally Assessed)	3,480,604,970	3,651,053,790	170,448,820	4.90%	41,086,045	3.72%

2016 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Lead Appraiser Assistant, 3 Appraiser Assistants
3.	Other full-time employees:
	3 Assessment Clerks/Admin Assistant I & 1 Assessment Clerk/Admin Assistant II
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$472,220
7.	Adopted budget, or granted budget if different from above:
	\$472,220
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$153,935
9.	
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$55,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,500
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler
2.	CAMA software:
	Tyler
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes, available for use; however there is still clean-up work occurring
6.	Is GIS available to the public? If so, what is the web address?
	Yes, beacon.schneidercorp.com Nebraska Dodge County
7.	Who maintains the GIS software and maps?
	Schneider Corp
8.	Personal Property software:
	Tyler

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:
	Beacon
3.	Other services:
	CAMA application support – Tyler; GIS website support – Beacon

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Real Property Appraisal or Real Estate training and/or experience. Course work, training, etc. as deemed necessary by County.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2016 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																						
	Assessor, Lead Appraiser Assistant & Assistants																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																						
	Cost approach with market depreciation																						
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																						
	Depreciation tables are based on local market information																						
5.	Are individual depreciation tables developed for each valuation grouping?																						
	No; there is one depreciation table County-wide																						
6.	Describe the methodology used to determine the residential lot values?																						
	Vacant lot analysis and sales																						
7.	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.

8.

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

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

2016 Commercial Assessment Survey for Dodge County

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

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

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

2016 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:										
	Assessor, Lead Appraiser Assistant and Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	The county holds one area and set of values for the entire county. Under review in 2016 for 2017										
2	All land considered "special value" is in this market area. Under review in 2016 for 2017										
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 are the market differences?										
	Yes										
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	The assessor reviews every sale in the county to see what the selling price per acre was. A physical sale review and interview also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
7a.	How many special valuation applications are on file?										
	To date, these special value applications cannot be found. (3/15/2016) Sales reviews and comparisons are done. Additionally, questionnaires and interviews are part of the sales review process for all sales in the county. These may be performed on site, which is particularly true if something with the sale seemed to warrant it.										
7b.	What process was used to determine if non-agricultural influences exist in the county?										
	Development and recreational use.										
	<i><u>If your county recognizes a special value, please answer the following</u></i>										
7c.	Describe the non-agricultural influences recognized within the county.										

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

RECEIVED

Agenda Item # 36a
Date AUG 5 2015

2015 AUG -3 AM 10: 00

DODGE COUNTY, NEBRASKA
FRED MYTTY, COUNTY CLERK

**2015 PLAN OF ASSESSMENT
FOR
DODGE COUNTY
By Brittny King**

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 that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the 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 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 land 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 2015 County Abstract, Dodge County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	13,835	69.00%	41.00%
Commercial	1366	7.00%	9.00%
Industrial	310	2.00%	4.00%
Recreational	180	1.00%	0.20%
Agricultural	4299	21.50%	45.00%
Game & Parks	3	.00%	.00%
Agricultural land - taxable acres		297,157.18	

Other pertinent facts: ***40.67% of Dodge County value comes from agricultural parcels. 53.27% of the agricultural acres are in dry farming, 44.48% is irrigated and 1.97% is in grassland and .29% is waste ground. There are 2,993 parcels in the county with special value applications. The county consists of one major city, 2 smaller cities and 6 villages.***

New Property: For assessment year 2015 an estimated building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2015 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 County Assessor, 1 Assessment Assistant, 2 Assessment Clerk, 1 Appraisal Supervisor, and 2 Appraiser Assistant and 1 IT/GIS Support Specialist.

The total budget for Dodge County for 2014/2015 was \$425,780. Included in the total budget was a deputy salary and wages for the hiring of new staff.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor is on schedule to complete the educational hours required. This is the third year of the four year cycle. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, Orion user education, as well as IAAO classes.

Along with voluntary educational classes, Appraisers attend classes throughout the year to maintain current licenses.

B. Cadastral Maps

The Dodge County cadastral maps were drawn/taken around 1967. The assessment staff maintains the maps. All ownership, new subdivisions and parcel splits are kept up to date.

C. Property Record Cards

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

D. Software for CAMA, Assessment Administration, GIS

Dodge County went live with the Orion CAMA and assessment administration software in June of 2011. Dodge County contracted with GIS Workshop for GIS mapping with a deliverable date of July 1, 2013. However, Dodge County has is still contracted with a new GIS company, Schneider, whom is still working on details of the further development of the Dodge County

Beacon site however, the Beacon site is live and available for public use. Agridata program is used to assist with FSA records and Agland inquiries.

E. Web based – property record information access

Property record cards are available online.

Level of Value, Quality, and Uniformity for assessment year 2014:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95	14.31	104.19
Commercial	93	30.69	103.82
Agricultural Land	70	22.74	108.23
Special Value Agland	70	22.74	108.23

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2015 Reports & Opinions.

Dodge County recently converted to the Orion software system provided by Tyler Technologies out of Plano, Texas. The appraisal conversion will take quite some time to clean up to make this a usable tool. Workable sketches did not convert very well and most will have to be re-sketched. Our previous vendor did not have the appraisal data connect directly with Marshall and Swift, but replicated it. Our current vendor connects directly with Marshall and Swift and will require each building in the system to be looked at to have new values calculate with the new system. For 2014, we have been able to clean up several areas and continue to work on getting the rest of the county cleaned up as well.

Assessment Actions Planned for Assessment Year 2015:

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

Residential: Review neighborhoods in Fremont to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue Fremont when necessary based on information and market data obtained.

Review small towns surrounding Fremont to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when complete.

Commercial: Continue review of commercial properties in and around Fremont to maintain statutory ratio between assessments and market values. Revalue properties when complete.

Agricultural Land: Begin review of agricultural and rural residential parcels (improvements, outbuildings and land). Revalue when complete.

Redefine market areas and special value areas based on sales information

Assessment Actions Planned for Assessment Year 2016:

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

Residential: Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when necessary.

Review small towns including Village of Dodge, Winslow, Ames, Snyder, Scribner, and Uehling. Revalue when necessary. .

Commercial: Continue review of commercial properties in and around Fremont to maintain statutory ratio between assessments and market values. Revalue properties when complete.

Agricultural Land: Continue review of farm properties as well as rural residential acreages in county.

Redefine market areas and special valuation areas based on sales information if needed.

Review land along the Platte and Elkhorn rivers.

Begin to look at Pictometry aerial and oblique images, upon delivery, as part of the MAPA NIRCO aerial imagery flight project. Begin analyzing results and changes from Pictometry ChangeFndr.

Assessment Actions Planned for the Assessment Year 2017:

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

Continue to review Pictometry aerial and oblique images, upon delivery, as part of the MAPA NIRCO aerial imagery flight project. Continue analyzing results and changes from Pictometry ChangeFndr.

Residential: Review all recreational and lake properties in the county. Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when necessary.

Commercial: Finish review of Fremont and surrounding area, revalue when complete.

Begin review of small town commercial properties.

Agricultural Land: Continue review of farm properties as well as rural residential acreages in county. Redefine market areas and special valuation areas based on sales information if needed. Review land along the Platte and Elkhorn rivers.

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. All surveys are being provided to GIS Workshop to keep the GIS maps current with the paper maps. The County Surveyor provides assistance to the office when needed.

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

- a. Abstract
- 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 2015 returns; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, this would be the last year that preprinted returns would be sent and a postcard reminder would be sent in the future as access to blank forms is available on the Department of Revenue website. Due to lack of response in previous tax years and due to the amount of potential discrepancies in personal property for the 2013 tax year, the assessor's office mailed all preprinted personal property returns for the 2014 tax year. Based on the positive response from sending out the preprinted personal property returns, it was decided to send these out for the 2015 tax year as well.

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

Dodge County currently has 107 approved permissive exemption applications on file.

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 who own property to notify them of their requirements on new or updated contracts for leases they may have.

Homestead Exemptions: administer 1,283 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for those applicants that request an extension for homestead exemptions 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 9 Tax Increment Financing (TIF) projects throughout the county.

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 not on the same computer systems. A conversion must be done with the two vendors for the tax list and tax bills to be completed.

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 Equalizations agenda. County Assessor 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. Due to budgetary constraints, Dodge County asks each protester if they would like to request a referee hearing, or allow Dodge County Board of Equalization with assistance from the assessment office to determine whether a change in the valuation is warranted or not for their property. 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/or Appraisal Education – attend meetings, workshops, webinars and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Assessment manager is currently working on education requirements to maintain her assessor certification.

Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.

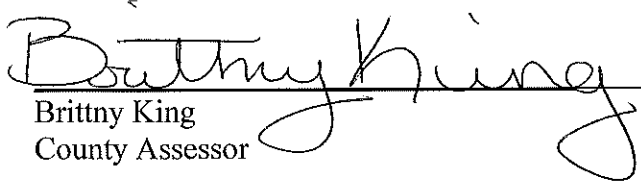
Sales File: Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

 7/31/2015
Brittny King
County Assessor