

## Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). 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 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2006) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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## 2007 Commission Summary

23 Dawes

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### Residential Real Property - Current

<b>Number of Sales</b>	<b>324</b>	<b>COD</b>	<b>17.24</b>
Total Sales Price	\$ 21780721	<b>PRD</b>	<b>107.38</b>
Total Adj. Sales Price	\$ 21715721	COV	30.08
Total Assessed Value	\$ 22643078	STD	33.67
Avg. Adj. Sales Price	\$ 67023.83	Avg. Abs. Dev.	17.29
Avg. Assessed Value	\$ 69886.04	Min	24.64
<b>Median</b>	<b>100.28</b>	Max	304.46
Wgt. Mean	104.27	95% Median C.I.	99.78 to 101.30
Mean	111.97	95% Wgt. Mean C.I.	102.46 to 106.08
		95% Mean C.I.	108.30 to 115.63
% of Value of the Class of all Real Property Value in the County			37.03
% of Records Sold in the Study Period			9.66
% of Value Sold in the Study Period			13.12
Average Assessed Value of the Base			51,433

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### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>324</b>	<b>100.28</b>	<b>17.24</b>	<b>107.38</b>
<b>2006</b>	291	99.75	17.15	105.36
<b>2005</b>	275	98.27	15.44	103.65
<b>2004</b>	288	100.00	21.15	105.98
<b>2003</b>	317	96	25.11	109.45
<b>2002</b>	306	93	21.2	105.54
<b>2001</b>	298	96	24.36	107.82

## 2007 Commission Summary

23 Dawes

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### Commercial Real Property - Current

<b>Number of Sales</b>	<b>53</b>	<b>COD</b>	<b>37.51</b>
Total Sales Price	\$ 8497944	<b>PRD</b>	<b>129.65</b>
Total Adj. Sales Price	\$ 8560944	COV	59.28
Total Assessed Value	\$ 6886745	STD	61.82
Avg. Adj. Sales Price	\$ 161527.25	Avg. Abs. Dev.	34.72
Avg. Assessed Value	\$ 129938.58	Min	20.64
<b>Median</b>	<b>92.56</b>	Max	411.76
Wgt. Mean	80.44	95% Median C.I.	85.70 to 101.38
Mean	104.30	95% Wgt. Mean C.I.	72.56 to 88.33
		95% Mean C.I.	87.65 to 120.94
% of Value of the Class of all Real Property Value in the County			11.16
% of Records Sold in the Study Period			10.62
% of Value Sold in the Study Period			13.25
Average Assessed Value of the Base			104,187

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
<b>2007</b>	<b>53</b>	<b>92.56</b>	<b>37.51</b>	<b>129.65</b>
<b>2006</b>	46	96.44	29.07	125.06
<b>2005</b>	50	94.92	27.93	126.21
<b>2004</b>	53	92.63	28.50	118.35
<b>2003</b>	58	98	39.77	116.97
<b>2002</b>	60	99	39.23	121.47
<b>2001</b>	66	92	35.01	127.6

## 2007 Opinions of the Property Tax Administrator for Dawes County

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Residential Real Property**

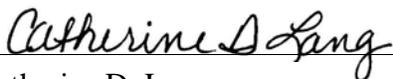
It is my opinion that the level of value of the class of residential real property in Dawes County is 100% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dawes County is not in compliance with generally accepted mass appraisal practices. In order to move the level of value of Assessor Location of Crawford within the acceptable range, I have recommended an adjustment of -6.34%. In order to move the level of value of Assessor Location of Locations: U,S&R "2" within the acceptable range, I have recommended an adjustment of -9.31%. In order to move the level of value of Assessor Location of Locations: U,S&R "3" within the acceptable range, I have recommended an adjustment of -5.9%.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Dawes County is 93% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dawes County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
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Catherine D. Lang  
Property Tax Administrator

**2007 Correlation Section  
for Dawes County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: As the following tables and accompanying narratives will show, only the rounded median is within acceptable range. Both the weighted mean and the arithmetic mean are outside of the upper limit of acceptable range. The removal of extreme outliers would fail to bring the aggregate and the mean within compliance. The median receives strong support from the Trended Preliminary Ratio, and for purposes of direct equalization, the median will be used to describe the overall level of value for the residential property class.

Regarding the quality of assessment for the residential class, neither the coefficient of dispersion nor the price-related differential is within compliance. The removal of extreme outliers would move the COD into acceptable range, but the PRD would remain outside of compliance by almost three points.

Further review of the statistical profile indicates under the heading "Assessor Location," Crawford with 44 sales and the following statistics: median of 102.5, mean of 112.84, weighted mean of 103.89, COD of 19.26 and PRD of 108.61. The removal of two extreme outliers would move the statistics to: a median of 102.5, mean of 111.45, weighted mean of 103.71, COD of 14.72, and PRD of 107.47. Only the trimmed COD would be in compliance. To bring the level of value for Crawford within the mid-point of acceptable range, a non-binding recommendation of decreasing land and improvements within Crawford by 6.341% is being proposed. The subclass described as "Rural" will be discussed in the following paragraphs (since some of the other "Assessor Locations" are further classified by "Location" as suburban and rural).

Under the heading, "Locations: Urban, Suburban, & Rural," the Range of "2" suburban has 24 sales with the following statistical profile: a median of 105.86, mean of 127.54, weighted mean of 105.07, COD of 29.83, and PRD of 121.39. The removal of three extreme outlying sales would produce a median of 101.02, a mean of 113.40, a weighted mean 102.19, a COD of 15.53 and a PRD of 110.97. In order to move the Range "2" suburban level of value to the mid-point of compliance, a non-binding recommendation of decreasing this subclass by 9.31% (land and improvements) is suggested.

Also, still under "Locations: Urban, Suburban, & Rural," Range "3" rural is comprised of 24 sales and has an overall median of 101.53, a mean of 106.72, a weighted mean of 101.90, a COD of 14.94 and a PRD of 104.73. Removal of the two extreme outliers would actually raise the median to 102.90, would also raise the mean to 109.10 and the weighted mean to 104.05. The COD would move to 14.17 and the PRD would become 104.85. To move the Range "3" rural subclass to the mid-point for level of value, a non-binding recommendation of decreasing this subclass by 5.90% (land and improvements) is being made.

No recommendation will be made for the heading "Status: Improved, Unimproved & IOLL," since the 21 unimproved sales consist of 10 in Chadron that are below the 92% level, and the remainder are scattered throughout the remaining subclasses (Crawford, Whitney, Suburban, etc.)—some above the upper limit of acceptable range and some quite below.

**2007 Correlation Section  
for Dawes County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>399</b>	<b>324</b>	<b>81.2</b>
<b>2006</b>	<b>351</b>	<b>291</b>	<b>82.91</b>
<b>2005</b>	<b>328</b>	<b>275</b>	<b>83.84</b>
<b>2004</b>	<b>361</b>	<b>288</b>	<b>79.78</b>
<b>2003</b>	<b>395</b>	<b>317</b>	<b>80.25</b>
<b>2002</b>	<b>370</b>	<b>306</b>	<b>82.7</b>
<b>2001</b>	<b>365</b>	<b>298</b>	<b>81.64</b>

**RESIDENTIAL:** As shown in the above table, a significant percentage of all residential sales has been utilized for the current year's study, and confirms that the County has not excessively trimmed the sales file.

**2007 Correlation Section  
for Dawes County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

**Adjusting for Selective Reappraisal**

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section  
for Dawes County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>96.69</b>	<b>2.22</b>	<b>98.84</b>	<b>100.28</b>
<b>2006</b>	<b>94.35</b>	<b>6.26</b>	<b>100.26</b>	<b>99.75</b>
<b>2005</b>	<b>97.07</b>	<b>-0.28</b>	<b>96.8</b>	<b>98.27</b>
<b>2004</b>	<b>90.23</b>	<b>17.51</b>	<b>106.03</b>	<b>100.00</b>
<b>2003</b>	<b>89</b>	<b>7.21</b>	<b>95.42</b>	<b>96</b>
<b>2002</b>	<b>92</b>	<b>3.29</b>	<b>95.03</b>	<b>93</b>
<b>2001</b>	<b>94</b>	<b>2.91</b>	<b>96.74</b>	<b>96</b>

RESIDENTIAL: Comparison of the Trended Preliminary Ratio with the R&O Median shows only slightly more than one point difference between the two statistical figures (1.44). Both figures would indicate strong support for each other.

**2007 Correlation Section  
for Dawes County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section  
for Dawes County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued**

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>13.62</b>	<b>2007</b>	<b>2.22</b>
<b>7.71</b>	<b>2006</b>	<b>6.26</b>
<b>4.56</b>	<b>2005</b>	<b>-0.28</b>
<b>11.31</b>	<b>2004</b>	<b>17.51</b>
<b>6.25</b>	<b>2003</b>	<b>7.21</b>
<b>3.07</b>	<b>2002</b>	<b>3.29</b>
<b>3.21</b>	<b>2001</b>	<b>2.91</b>

RESIDENTIAL: Analysis of the percent change to the sales file compared to the percent change to assessed value (excluding growth) is 11.40 points—quite significant. Assessment actions taken to address the residential property class for 2007 were, a review of the previous 24 months of sales data to correct market values. The assessor also reviewed neighboring homes of those sold to ensure assessment uniformity. These corrections obviously had a more pronounced effect on the sample than it did on the residential base. The assessor needs to review this to determine if there was a reporting error.

## 2007 Correlation Section for Dawes County

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### **V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios**

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2007 Correlation Section  
for Dawes County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>100.28</b>	<b>104.27</b>	<b>111.97</b>

RESIDENTIAL: Analysis of the measures of central tendency reveals that only the rounded median is within acceptable range. Both the weighted mean and the arithmetic mean are outside of the upper limit of compliance. The removal of extreme outliers would fail to bring the aggregate and the mean within compliance.

**2007 Correlation Section  
for Dawes County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>17.24</b>	<b>107.38</b>
<b>Difference</b>	<b>2.24</b>	<b>4.38</b>

**RESIDENTIAL:** Regarding the quality of assessment for the residential class, neither the coefficient of dispersion nor the price-related differential is within compliance. The removal of extreme outliers would move the COD into acceptable range, but the PRD would still remain outside of its acceptable range by almost three points.

**2007 Correlation Section  
for Dawes County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>332</b>	<b>324</b>	<b>-8</b>
<b>Median</b>	<b>96.69</b>	<b>100.28</b>	<b>3.59</b>
<b>Wgt. Mean</b>	<b>93.73</b>	<b>104.27</b>	<b>10.54</b>
<b>Mean</b>	<b>101.81</b>	<b>111.97</b>	<b>10.16</b>
<b>COD</b>	<b>21.65</b>	<b>17.24</b>	<b>-4.41</b>
<b>PRD</b>	<b>108.63</b>	<b>107.38</b>	<b>-1.25</b>
<b>Min Sales Ratio</b>	<b>24.64</b>	<b>24.64</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>359.30</b>	<b>304.46</b>	<b>-54.84</b>

RESIDENTIAL: As Table VII shows, there are eight fewer sales represented in the R&O sample compared to the Preliminary sales study. The reason for this is that the assessor discovered that the eight sales were substantially changed after the sale (due to improvements made on vacant land sales), and these were removed to prevent the distortion of the 2007 assessed value compared to the original sale price.

For assessment year 2007, the assessor stated that she reviewed the previous 24 months of sales data to correct market values. The assessor also reviewed neighboring homes of those sold to ensure assessment uniformity.

**2007 Correlation Section  
for Dawes County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The following tables and narratives will relate the following analysis: of the three measures of central tendency, only the median is within compliance. Both the aggregate and the mean are outside of acceptable range, and the removal of outlying sales would bring only the mean within compliance. The median receives only moderate support from the Trended Preliminary Ratio and will be used as the point estimate for overall commercial level of value.

For assessment quality and uniformity, analysis of the coefficient of dispersion and the price-related differential will show that both are quite significantly outside of compliance and the removal of extreme outliers would fail to bring either qualitative statistic into compliance.

**2007 Correlation Section  
for Dawes County**

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**II. Analysis of Percentage of Sales Used**

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2007</b>	<b>82</b>	<b>53</b>	<b>64.63</b>
<b>2006</b>	<b>80</b>	<b>46</b>	<b>57.5</b>
<b>2005</b>	<b>79</b>	<b>50</b>	<b>63.29</b>
<b>2004</b>	<b>89</b>	<b>53</b>	<b>59.55</b>
<b>2003</b>	<b>94</b>	<b>58</b>	<b>61.7</b>
<b>2002</b>	<b>93</b>	<b>60</b>	<b>64.52</b>
<b>2001</b>	<b>89</b>	<b>66</b>	<b>74.16</b>

COMMERCIAL: As indicated by Table II, the percentage of sales deemed qualified for the current assessment year is significantly higher than the previous five years, and indicates no excessive trimming of the sample.

**2007 Correlation Section  
for Dawes County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio**

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

**Adjusting for Selective Reappraisal**

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is  $0.924 \times 1.063 = 0.982$ . This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section  
for Dawes County**

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**III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued**

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2007</b>	<b>87.78</b>	<b>9.82</b>	<b>96.4</b>	<b>92.56</b>
<b>2006</b>	<b>92.97</b>	<b>6.14</b>	<b>98.68</b>	<b>96.44</b>
<b>2005</b>	<b>84.17</b>	<b>7.71</b>	<b>90.66</b>	<b>94.92</b>
<b>2004</b>	<b>92.63</b>	<b>0.56</b>	<b>93.15</b>	<b>92.63</b>
<b>2003</b>	<b>97</b>	<b>0.27</b>	<b>97.26</b>	<b>98</b>
<b>2002</b>	<b>75</b>	<b>34.9</b>	<b>101.18</b>	<b>99</b>
<b>2001</b>	<b>92</b>	<b>1.6</b>	<b>93.47</b>	<b>92</b>

COMMERCIAL: Comparison of the Trended Preliminary Ratio to the R&O Median reveals an almost four-point difference between the two statistics (3.84). Thus, there is only moderate support between the two figures.

**2007 Correlation Section  
for Dawes County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value**

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

**Comparison of Average Value Changes**

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section  
for Dawes County**

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**IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued**

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>6.01</b>	<b>2007</b>	<b>9.82</b>
<b>0.89</b>	<b>2006</b>	<b>6.14</b>
<b>3.03</b>	<b>2005</b>	<b>7.71</b>
<b>0</b>	<b>2004</b>	<b>0.56</b>
<b>0</b>	<b>2003</b>	<b>0.27</b>
<b>30.5</b>	<b>2002</b>	<b>34.9</b>
<b>0</b>	<b>2001</b>	<b>1.6</b>

COMMERCIAL: Analysis of the percent change in the sales file compared to the percent change in assessed value (excluding growth) shows an almost four-point difference between the two figures (3.81). While this is not statistically significant, it is surprising since the assessor noted in the 2007 Assessor Survey document that “no changes were made to the commercial property class for assessment year 2007.” It should be noted that two sales were removed from the time of the Preliminary to the R&O statistical profile, and this could perhaps explain some of the percent change to the sample. However, the assessor should further review this to determine the reason(s) for the percent changes both to the file and to the commercial base.

## 2007 Correlation Section for Dawes County

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### V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

**2007 Correlation Section  
for Dawes County**

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**V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued**

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>92.56</b>	<b>80.44</b>	<b>104.30</b>

COMMERCIAL: Analysis of the three measures of central tendency in the above table indicates that only the median is within compliance. Both the aggregate and the mean are outside of acceptable range (the aggregate lying significantly below the lower limit of compliance, and the mean is slightly more than four points above the upper limit). The removal of extreme outliers would only move the mean within range.

**2007 Correlation Section  
for Dawes County**

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**VI. Analysis of R&O COD and PRD**

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

- Single-family residences: a COD of 15 percent or less.
- For newer and fairly homogeneous areas: a COD of 10 or less.
- Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
- Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
- Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>37.51</b>	<b>129.65</b>
<b>Difference</b>	<b>17.51</b>	<b>26.65</b>

COMMERCIAL: Both the coefficient of dispersion and the price-related differential are quite significantly outside of compliance, and the removal of extreme outliers would fail to bring either qualitative statistic into compliance.

**2007 Correlation Section  
for Dawes County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>55</b>	<b>53</b>	<b>-2</b>
<b>Median</b>	<b>87.78</b>	<b>92.56</b>	<b>4.78</b>
<b>Wgt. Mean</b>	<b>78.42</b>	<b>80.44</b>	<b>2.02</b>
<b>Mean</b>	<b>93.66</b>	<b>104.30</b>	<b>10.64</b>
<b>COD</b>	<b>34.00</b>	<b>37.51</b>	<b>3.51</b>
<b>PRD</b>	<b>119.43</b>	<b>129.65</b>	<b>10.22</b>
<b>Min Sales Ratio</b>	<b>20.64</b>	<b>20.64</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>264.15</b>	<b>411.76</b>	<b>147.61</b>

COMMERCIAL: According to the above table, there is a difference of two sales between the time of the Preliminary and the R&O statistical profiles. The reason for the difference in the number of sales is due to the assessor discovering that two of the sales were substantially changed—improvements were added after the sale of land only. The assessor made no changes to the commercial property class for assessment year 2007, and perhaps the remaining statistical differences are due to the removal of these two sales.

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	29.80	95% Median C.I.:	99.35 to 100.08
TOTAL Sales Price:	21,780,721	WGT. MEAN:	102	STD:	32.67	95% Wgt. Mean C.I.:	100.15 to 103.95
TOTAL Adj.Sales Price:	21,715,721	MEAN:	110	AVG.ABS.DEV:	16.97	95% Mean C.I.:	106.08 to 113.20
TOTAL Assessed Value:	22,160,331						
AVG. Adj. Sales Price:	67,023	COD:	17.02	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	68,396	PRD:	107.44	MIN Sales Ratio:	23.09		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	55	99.76	107.36	104.46	12.18	102.77	62.77	239.58	98.89 to 104.40	82,525	86,207
10/01/04 TO 12/31/04	27	100.53	114.78	106.78	19.34	107.49	68.75	262.03	98.22 to 113.98	61,603	65,777
01/01/05 TO 03/31/05	19	101.43	108.02	102.30	14.79	105.59	60.83	155.19	96.17 to 117.89	46,326	47,393
04/01/05 TO 06/30/05	47	100.40	118.99	103.30	27.41	115.19	52.80	304.46	96.42 to 104.51	66,852	69,059
07/01/05 TO 09/30/05	62	99.63	104.70	98.53	13.11	106.26	57.56	200.00	98.94 to 100.08	66,079	65,109
10/01/05 TO 12/31/05	39	99.44	106.43	100.33	14.19	106.09	76.29	200.62	96.57 to 100.50	80,651	80,914
01/01/06 TO 03/31/06	24	98.05	107.69	101.14	15.52	106.48	63.91	235.28	96.33 to 100.28	55,526	56,156
04/01/06 TO 06/30/06	51	99.89	110.73	101.38	19.35	109.23	23.09	242.76	99.16 to 104.03	57,182	57,970
<u>Study Years</u>											
07/01/04 TO 06/30/05	148	100.56	112.49	104.30	18.65	107.86	52.80	304.46	99.17 to 102.53	69,084	72,051
07/01/05 TO 06/30/06	176	99.56	107.24	100.05	15.52	107.19	23.09	242.76	99.16 to 99.88	65,291	65,322
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	167	99.73	109.50	100.66	17.69	108.79	52.80	304.46	99.23 to 100.40	67,452	67,896
<u>ALL</u>											
	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BERRYVILLE	4	96.35	118.02	98.57	27.66	119.73	86.55	192.82	N/A	100,375	98,940
CHADRON	228	99.88	110.36	104.48	15.18	105.63	51.02	304.46	99.60 to 100.66	67,654	70,685
CRAWFORD	44	96.00	105.68	97.31	19.26	108.61	23.09	242.76	92.65 to 99.90	27,878	27,127
DEANS	2	99.73	99.73	96.51	8.13	103.33	91.62	107.84	N/A	186,250	179,759
EASTBROOK	1	121.46	121.46	121.46			121.46	121.46	N/A	65,000	78,946
MARSLAND	3	99.10	103.39	100.09	7.80	103.29	93.93	117.13	N/A	47,500	47,544
PARKVIEW	4	140.19	153.95	137.04	28.88	112.33	95.83	239.58	N/A	28,112	38,526
RURAL	18	94.72	100.60	95.72	17.48	105.10	63.16	176.63	90.91 to 110.41	113,124	108,281
SUBURBAN	8	89.75	95.88	89.02	17.93	107.70	57.56	166.98	57.56 to 166.98	134,762	119,968
SW 8TH	2	101.60	101.60	86.63	16.03	117.28	85.31	117.89	N/A	92,500	80,136
SWANSONS	2	100.32	100.32	99.81	4.18	100.51	96.12	104.51	N/A	133,750	133,492
WHISPERING PINES	3	90.00	130.36	91.42	45.23	142.59	89.49	211.60	N/A	76,369	69,819
WHITNEY	5	100.71	123.63	100.00	27.37	123.62	94.37	200.00	N/A	34,800	34,801
<u>ALL</u>											
	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	29.80	95% Median C.I.:	99.35 to 100.08
TOTAL Sales Price:	21,780,721	WGT. MEAN:	102	STD:	32.67	95% Wgt. Mean C.I.:	100.15 to 103.95
TOTAL Adj.Sales Price:	21,715,721	MEAN:	110	AVG.ABS.DEV:	16.97	95% Mean C.I.:	106.08 to 113.20
TOTAL Assessed Value:	22,160,331						
AVG. Adj. Sales Price:	67,023	COD:	17.02	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	68,396	PRD:	107.44	MIN Sales Ratio:	23.09		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	276	99.81	109.93	104.04	16.12	105.66	23.09	304.46	99.49 to 100.28	60,339	62,778
2	25	95.83	114.45	94.61	29.13	120.97	57.56	239.58	89.89 to 117.89	104,626	98,988
3	23	96.12	100.94	96.42	15.15	104.69	63.16	176.63	93.22 to 104.51	106,358	102,551
ALL	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	303	99.71	109.66	102.17	15.11	107.33	60.83	304.46	99.35 to 100.04	70,639	72,170
2	21	101.30	109.40	93.81	43.88	116.62	23.09	200.00	65.63 to 154.50	14,852	13,932
ALL	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396
06											
07											
ALL	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	1	117.13	117.13	117.13			117.13	117.13	N/A	28,500	33,382
23-0002	273	99.86	110.19	102.62	16.53	107.38	51.02	304.46	99.50 to 100.53	72,861	74,767
23-0071	50	96.00	106.49	95.51	19.52	111.49	23.09	242.76	93.14 to 99.10	35,920	34,307
81-0003											
83-0500											
NonValid School											
ALL	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	29.80	95% Median C.I.:	99.35 to 100.08
TOTAL Sales Price:	21,780,721	WGT. MEAN:	102	STD:	32.67	95% Wgt. Mean C.I.:	100.15 to 103.95
TOTAL Adj.Sales Price:	21,715,721	MEAN:	110	AVG.ABS.DEV:	16.97	95% Mean C.I.:	106.08 to 113.20
TOTAL Assessed Value:	22,160,331						
AVG. Adj. Sales Price:	67,023	COD:	17.02	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	68,396	PRD:	107.44	MIN Sales Ratio:	23.09		

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<b>YEAR BUILT *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR Blank	20	110.89	118.68	97.01	43.80	122.34	23.09	211.60	68.49 to 166.98	14,770	14,328
Prior TO 1860											
1860 TO 1899	10	97.22	98.72	98.37	4.70	100.35	90.40	116.30	92.96 to 104.03	37,930	37,312
1900 TO 1919	80	100.56	114.92	106.75	17.80	107.65	90.96	262.03	99.60 to 104.16	44,916	47,948
1920 TO 1939	79	99.52	113.31	105.10	17.84	107.81	62.77	304.46	98.88 to 100.66	54,084	56,843
1940 TO 1949	19	101.39	117.17	110.66	23.27	105.89	76.29	239.58	95.83 to 148.12	49,260	54,509
1950 TO 1959	24	99.42	100.36	100.35	3.42	100.01	88.15	114.49	98.46 to 101.40	95,583	95,917
1960 TO 1969	20	99.42	103.22	101.52	10.54	101.67	82.11	142.94	94.50 to 101.71	98,945	100,453
1970 TO 1979	44	99.06	101.97	99.44	12.15	102.54	52.80	176.38	96.42 to 101.43	97,356	96,814
1980 TO 1989	11	100.50	109.60	98.50	15.73	111.27	89.89	192.82	90.00 to 127.63	119,672	117,873
1990 TO 1994	2	90.36	90.36	90.69	0.96	99.63	89.49	91.23	N/A	124,054	112,510
1995 TO 1999	9	100.27	102.32	104.95	8.95	97.50	77.64	131.52	93.83 to 115.04	130,277	136,720
2000 TO Present	6	88.41	87.38	86.25	9.98	101.32	63.16	100.71	63.16 to 100.71	157,583	135,908
ALL											
	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

<b>SALE PRICE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$											
1 TO 4999	8	164.12	154.67	150.16	26.89	103.00	96.68	211.60	96.68 to 211.60	3,068	4,608
5000 TO 9999	13	128.14	133.49	131.62	39.51	101.41	23.09	242.76	82.49 to 192.27	7,219	9,502
Total \$											
1 TO 9999	21	137.50	141.55	135.47	35.62	104.49	23.09	242.76	99.90 to 192.27	5,638	7,637
10000 TO 29999	61	117.13	130.09	131.06	31.17	99.26	52.80	304.46	100.53 to 133.17	18,829	24,677
30000 TO 59999	90	99.54	104.63	104.27	12.17	100.35	57.56	200.62	98.25 to 100.77	44,499	46,397
60000 TO 99999	82	99.50	100.53	100.43	4.41	100.11	89.02	148.12	98.67 to 99.78	76,939	77,266
100000 TO 149999	46	99.67	101.63	101.68	7.06	99.95	63.16	142.94	98.22 to 100.58	119,563	121,574
150000 TO 249999	20	94.16	96.03	96.31	8.40	99.70	76.56	131.52	90.59 to 99.87	177,995	171,428
250000 TO 499999	4	89.75	89.58	89.49	1.31	100.10	87.20	91.62	N/A	268,749	240,506
ALL											
	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	29.80	95% Median C.I.:	99.35 to 100.08
TOTAL Sales Price:	21,780,721	WGT. MEAN:	102	STD:	32.67	95% Wgt. Mean C.I.:	100.15 to 103.95
TOTAL Adj.Sales Price:	21,715,721	MEAN:	110	AVG.ABS.DEV:	16.97	95% Mean C.I.:	106.08 to 113.20
TOTAL Assessed Value:	22,160,331						
AVG. Adj. Sales Price:	67,023	COD:	17.02	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	68,396	PRD:	107.44	MIN Sales Ratio:	23.09		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	7	99.90	102.33	74.57	39.30	137.23	23.09	200.00	23.09 to 200.00	4,028	3,004
5000 TO 9999	12	111.03	123.97	102.90	41.15	120.47	52.80	211.60	68.75 to 186.67	7,433	7,648
<u>Total \$</u>											
1 TO 9999	19	104.02	115.99	96.09	41.86	120.71	23.09	211.60	68.75 to 176.70	6,178	5,937
10000 TO 29999	52	104.67	118.71	108.54	26.46	109.37	57.56	242.76	98.80 to 127.63	17,967	19,502
30000 TO 59999	93	99.47	109.64	103.64	15.36	105.79	62.77	262.03	98.08 to 100.71	42,662	44,214
60000 TO 99999	90	99.68	109.03	103.67	13.14	105.17	63.16	304.46	99.29 to 100.59	73,607	76,308
100000 TO 149999	43	99.71	102.01	100.12	6.90	101.89	76.56	200.62	98.22 to 100.58	119,309	119,449
150000 TO 249999	23	99.17	102.18	99.96	11.00	102.23	82.94	142.94	93.22 to 103.73	170,065	169,990
250000 TO 499999	4	90.76	100.06	97.83	12.69	102.28	87.20	131.52	N/A	257,499	251,907
<u>ALL</u>	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	103.88	116.04	88.13	46.39	131.66	23.09	211.60	65.63 to 166.98	19,066	16,803
10	9	128.14	140.10	138.73	29.39	100.99	96.68	207.06	98.73 to 196.89	7,755	10,759
15	5	97.07	138.02	124.03	45.08	111.28	90.96	242.76	N/A	24,300	30,139
20	105	99.76	110.99	105.60	16.97	105.11	62.77	239.58	98.61 to 104.03	38,592	40,753
25	2	107.13	107.13	105.07	7.15	101.96	99.47	114.79	N/A	41,750	43,865
30	157	99.63	107.16	103.18	11.67	103.86	52.80	304.46	99.29 to 100.08	79,336	81,856
35	6	91.82	97.58	95.86	12.48	101.80	76.56	130.20	76.56 to 130.20	149,083	142,905
40	19	93.83	97.78	95.77	9.61	102.10	82.94	142.94	89.61 to 100.50	191,473	183,376
<u>ALL</u>	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	99.35	112.86	90.56	41.60	124.62	23.09	211.60	68.75 to 137.50	23,156	20,969
100	14	104.61	114.40	116.31	30.88	98.36	52.80	192.82	77.64 to 163.15	21,553	25,069
101	222	99.59	108.26	101.79	13.36	106.35	62.77	262.03	99.16 to 99.95	69,835	71,087
102	16	99.42	121.90	104.25	27.91	116.92	86.55	304.46	93.75 to 109.94	101,025	105,322
103	6	101.80	103.42	102.94	5.58	100.47	95.36	118.67	95.36 to 118.67	140,083	144,198
104	37	100.53	109.15	101.81	13.77	107.21	81.81	196.89	97.56 to 106.63	70,332	71,605
301	3	104.11	118.22	115.28	16.45	102.55	99.58	150.97	N/A	64,166	73,970
302	1	102.65	102.65	102.65			102.65	102.65	N/A	80,000	82,120
<u>ALL</u>	324	99.72	109.64	102.05	17.02	107.44	23.09	304.46	99.35 to 100.08	67,023	68,396

**PA&T 2007 R&O Statistics**

Query: 6073

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)  
(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	29.80	95% Median C.I.:	99.35 to 100.08
TOTAL Sales Price:	21,780,721	WGT. MEAN:	102	STD:	32.67	95% Wgt. Mean C.I.:	100.15 to 103.95
TOTAL Adj.Sales Price:	21,715,721	MEAN:	110	AVG.ABS.DEV:	16.97	95% Mean C.I.:	106.08 to 113.20
TOTAL Assessed Value:	22,160,331						
AVG. Adj. Sales Price:	67,023	COD:	17.02	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	68,396	PRD:	107.44	MIN Sales Ratio:	23.09		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	103.88	116.04	88.13	46.39	131.66	23.09	211.60	65.63 to 166.98	19,066	16,803
10	6	100.76	128.42	120.23	29.76	106.81	96.68	196.89	96.68 to 196.89	6,800	8,175
15	4	130.11	148.49	130.19	41.86	114.05	90.96	242.76	N/A	24,875	32,384
20	89	99.44	109.48	104.99	15.80	104.28	62.77	235.28	97.10 to 104.16	37,226	39,083
25	2	107.13	107.13	105.07	7.15	101.96	99.47	114.79	N/A	41,750	43,865
30	175	99.73	109.08	103.17	13.56	105.73	52.80	304.46	99.44 to 100.08	74,073	76,423
35	6	91.82	97.58	95.86	12.48	101.80	76.56	130.20	76.56 to 130.20	149,083	142,905
40	21	95.36	99.46	97.71	10.63	101.79	82.94	142.94	89.89 to 100.50	186,714	182,437
<u>ALL</u>	<u>324</u>	<u>99.72</u>	<u>109.64</u>	<u>102.05</u>	<u>17.02</u>	<u>107.44</u>	<u>23.09</u>	<u>304.46</u>	<u>99.35 to 100.08</u>	<u>67,023</u>	<u>68,396</u>

**SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE**

Query: 6073

What If ID: 4906

Desc: New Whatif for Query ID: 6073

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Assessor Location	Crawford	Total	Decrease	6.341	A	1
<hr/>						
Locations: Urban, Suburban	2	Total	Decrease	9.310	B	1
<hr/>						
Locations: Urban, Suburban	3	Total	Decrease	5.900	C	1
<hr/>						

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2006 Certificate of Taxes Levied (CTL)**

23 Dawes

	<b>2006 CTL County Total</b>	<b>2007 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2007 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	166,977,750	172,557,445	5,579,695	3.34	1,865,977	2.22
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	43,207,245	44,678,195	1,470,950	3.4	*-----	3.4
<b>4. Total Residential (sum lines 1-3)</b>	<b>210,184,995</b>	<b>217,235,640</b>	<b>7,050,645</b>	<b>3.35</b>	<b>1,865,977</b>	<b>2.47</b>
5. Commercial	46,879,845	51,989,145	5,109,300	10.9	503,930	9.82
6. Industrial	0	0	0		0	
7. Ag-Farmsite Land, Outbuildings	11,707,336	11,938,545	231,209	1.97	354,125	-1.05
8. Minerals	32,893,350	68,009,570	35,116,220	106.76	0	106.76
<b>9. Total Commercial (sum lines 5-8)</b>	<b>91,480,531</b>	<b>131,937,260</b>	<b>40,456,729</b>	<b>44.22</b>	<b>858,055</b>	<b>43.29</b>
<b>10. Total Non-Agland Real Property</b>	<b>301,665,526</b>	<b>349,172,900</b>	<b>47,507,374</b>	<b>15.75</b>	<b>2,724,032</b>	<b>14.85</b>
11. Irrigated	5,150,135	5,163,460	13,325	0.26		
12. Dryland	34,228,720	35,300,840	1,072,120	3.13		
13. Grassland	120,757,455	123,718,130	2,960,675	2.45		
14. Wasteland	111,855	111,995	140	0.13		
15. Other Agland	2,512,715	4,227,075	1,714,360	68.23		
<b>16. Total Agricultural Land</b>	<b>162,760,880</b>	<b>168,521,500</b>	<b>5,760,620</b>	<b>3.54</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>464,426,406</b>	<b>517,694,400</b>	<b>53,267,994</b>	<b>11.47</b>	<b>2,724,032</b>	<b>10.88</b>

\*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)  
(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	30.08	95% Median C.I.:	99.78 to 101.30
TOTAL Sales Price:	21,780,721	WGT. MEAN:	104	STD:	33.67	95% Wgt. Mean C.I.:	102.46 to 106.08
TOTAL Adj.Sales Price:	21,715,721	MEAN:	112	AVG.ABS.DEV:	17.29	95% Mean C.I.:	108.30 to 115.63
TOTAL Assessed Value:	22,643,078						
AVG. Adj. Sales Price:	67,023	COD:	17.24	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	69,886	PRD:	107.38	MIN Sales Ratio:	24.64		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	55	102.50	109.54	106.72	12.04	102.65	62.77	264.18	99.58 to 105.36	82,525	88,071
10/01/04 TO 12/31/04	27	101.00	116.03	107.83	19.71	107.61	68.75	262.03	98.63 to 118.91	61,603	66,425
01/01/05 TO 03/31/05	19	101.71	110.42	103.81	15.30	106.37	60.83	155.19	97.95 to 127.63	46,326	48,093
04/01/05 TO 06/30/05	47	100.71	121.73	106.35	26.95	114.46	52.80	304.46	99.07 to 110.39	66,852	71,097
07/01/05 TO 09/30/05	62	99.87	106.67	100.18	13.02	106.47	63.47	200.00	99.38 to 101.13	66,079	66,200
10/01/05 TO 12/31/05	39	99.73	109.05	103.23	14.05	105.63	81.36	200.62	98.80 to 104.11	80,651	83,259
01/01/06 TO 03/31/06	24	99.37	110.43	103.87	16.11	106.32	67.91	235.28	97.56 to 104.47	55,526	57,675
04/01/06 TO 06/30/06	51	99.89	113.40	103.37	20.54	109.71	24.64	259.20	99.35 to 106.67	57,182	59,108
<u>Study Years</u>											
07/01/04 TO 06/30/05	148	101.57	114.71	106.54	18.58	107.67	52.80	304.46	100.42 to 103.99	69,084	73,599
07/01/05 TO 06/30/06	176	99.85	109.66	102.25	15.84	107.24	24.64	259.20	99.50 to 100.27	65,291	66,763
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	167	100.08	111.89	103.04	17.57	108.59	52.80	304.46	99.63 to 101.07	67,452	69,502
<u>ALL</u>											
	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BERRYVILLE	4	106.24	130.13	108.69	27.67	119.73	95.43	212.62	N/A	100,375	109,097
CHADRON	228	99.92	110.40	104.58	15.14	105.57	51.02	304.46	99.61 to 100.66	67,654	70,755
CRAWFORD	44	102.50	112.84	103.89	19.26	108.61	24.64	259.20	98.92 to 106.67	27,878	28,963
DEANS	2	109.97	109.97	106.42	8.13	103.33	101.02	118.91	N/A	186,250	198,212
EASTBROOK	1	133.92	133.92	133.92			133.92	133.92	N/A	65,000	87,050
MARSLAND	3	105.31	109.87	106.37	7.80	103.29	99.82	124.47	N/A	47,500	50,525
PARKVIEW	4	154.58	169.75	151.11	28.88	112.33	105.67	264.18	N/A	28,112	42,481
RURAL	18	100.66	106.91	101.72	17.48	105.10	67.12	187.70	96.61 to 117.34	113,124	115,070
SUBURBAN	8	98.96	105.72	98.16	17.93	107.70	63.47	184.13	63.47 to 184.13	134,762	132,283
SW 8TH	2	112.04	112.04	95.53	16.04	117.28	94.07	130.00	N/A	92,500	88,362
SWANSONS	2	106.61	106.61	106.07	4.18	100.51	102.15	111.07	N/A	133,750	141,862
WHISPERING PINES	3	99.24	143.75	100.81	45.23	142.60	98.68	233.33	N/A	76,369	76,986
WHITNEY	5	100.71	123.63	100.00	27.37	123.62	94.37	200.00	N/A	34,800	34,801
<u>ALL</u>											
	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	30.08	95% Median C.I.:	99.78 to 101.30
TOTAL Sales Price:	21,780,721	WGT. MEAN:	104	STD:	33.67	95% Wgt. Mean C.I.:	102.46 to 106.08
TOTAL Adj.Sales Price:	21,715,721	MEAN:	112	AVG.ABS.DEV:	17.29	95% Mean C.I.:	108.30 to 115.63
TOTAL Assessed Value:	22,643,078						
AVG. Adj. Sales Price:	67,023	COD:	17.24	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	69,886	PRD:	107.38	MIN Sales Ratio:	24.64		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	276	100.06	111.07	104.53	16.17	106.26	24.64	304.46	99.72 to 101.00	60,339	63,071
2	25	105.67	126.20	104.32	29.13	120.97	63.47	264.18	99.12 to 130.00	104,626	109,150
3	23	102.15	107.27	102.47	15.15	104.69	67.12	187.70	99.07 to 111.07	106,358	108,981
ALL	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	303	100.21	111.89	104.36	15.25	107.21	60.83	304.46	99.75 to 101.07	70,639	73,719
2	21	103.64	113.11	98.12	44.46	115.28	24.64	200.00	67.91 to 154.50	14,852	14,573
ALL	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886
06											
07											
ALL	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	1	124.47	124.47	124.47			124.47	124.47	N/A	28,500	35,475
23-0002	273	100.08	111.68	104.49	16.75	106.89	51.02	304.46	99.72 to 100.90	72,861	76,131
23-0071	50	102.50	113.26	101.55	19.37	111.54	24.64	259.20	99.07 to 105.63	35,920	36,476
81-0003											
83-0500											
NonValid School											
ALL	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	30.08	95% Median C.I.:	99.78 to 101.30
TOTAL Sales Price:	21,780,721	WGT. MEAN:	104	STD:	33.67	95% Wgt. Mean C.I.:	102.46 to 106.08
TOTAL Adj.Sales Price:	21,715,721	MEAN:	112	AVG.ABS.DEV:	17.29	95% Mean C.I.:	108.30 to 115.63
TOTAL Assessed Value:	22,643,078						
AVG. Adj. Sales Price:	67,023	COD:	17.24	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	69,886	PRD:	107.38	MIN Sales Ratio:	24.64		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	20	120.20	123.39	101.65	42.32	121.39	24.64	233.33	68.49 to 184.13	14,770	15,014
Prior TO 1860											
1860 TO 1899	10	99.40	100.03	99.28	5.23	100.75	90.40	116.30	92.96 to 104.03	37,930	37,657
1900 TO 1919	80	102.54	116.83	107.71	17.79	108.47	91.97	262.03	100.21 to 105.63	44,916	48,378
1920 TO 1939	79	99.71	114.26	105.53	18.06	108.27	62.77	304.46	99.38 to 101.82	54,084	57,074
1940 TO 1949	19	104.40	120.56	112.88	22.12	106.80	81.45	264.18	98.13 to 148.12	49,260	55,606
1950 TO 1959	24	99.72	100.85	100.77	3.03	100.08	94.12	114.49	98.67 to 101.40	95,583	96,319
1960 TO 1969	20	99.61	105.34	103.49	9.84	101.79	82.11	144.54	98.37 to 101.71	98,945	102,397
1970 TO 1979	44	99.87	105.54	102.78	12.51	102.68	52.80	188.31	98.16 to 104.92	97,356	100,066
1980 TO 1989	11	104.11	115.73	104.91	15.76	110.32	94.37	212.62	99.12 to 127.63	119,672	125,544
1990 TO 1994	2	99.64	99.64	100.00	0.96	99.63	98.68	100.59	N/A	124,054	124,060
1995 TO 1999	9	100.27	105.62	107.83	9.77	97.95	82.89	139.77	98.73 to 115.04	130,277	140,483
2000 TO Present	6	96.18	91.94	92.50	7.61	99.40	67.12	100.71	67.12 to 100.71	157,583	145,759
ALL	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	168.92	162.79	159.41	26.50	102.12	103.23	233.33	103.23 to 233.33	3,068	4,891
5000 TO 9999	13	130.00	138.19	136.13	38.79	101.51	24.64	259.20	88.07 to 192.27	7,219	9,827
Total \$											
1 TO 9999	21	137.50	147.56	140.96	36.31	104.68	24.64	259.20	106.67 to 192.27	5,638	7,947
10000 TO 29999	61	117.77	133.71	134.49	31.66	99.42	52.80	304.46	104.14 to 140.21	18,829	25,323
30000 TO 59999	90	100.25	106.41	106.02	12.19	100.37	62.77	212.62	99.44 to 103.99	44,499	47,176
60000 TO 99999	82	99.54	101.43	101.25	3.98	100.18	91.97	148.12	99.00 to 99.84	76,939	77,900
100000 TO 149999	46	99.80	102.60	102.68	7.48	99.92	67.12	142.94	98.78 to 100.90	119,563	122,771
150000 TO 249999	20	99.80	100.85	101.12	5.28	99.73	81.36	139.77	99.07 to 100.50	177,995	179,997
250000 TO 499999	4	98.96	97.90	97.71	2.19	100.20	92.67	101.02	N/A	268,749	262,582
ALL	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	324	<b>MEDIAN:</b>	<b>100</b>	COV:	30.08	95% Median C.I.:	99.78 to 101.30
TOTAL Sales Price:	21,780,721	WGT. MEAN:	104	STD:	33.67	95% Wgt. Mean C.I.:	102.46 to 106.08
TOTAL Adj.Sales Price:	21,715,721	MEAN:	112	AVG.ABS.DEV:	17.29	95% Mean C.I.:	108.30 to 115.63
TOTAL Assessed Value:	22,643,078						
AVG. Adj. Sales Price:	67,023	COD:	17.24	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	69,886	PRD:	107.38	MIN Sales Ratio:	24.64		

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	106.67	106.83	78.48	37.95	136.13	24.64	200.00	24.64 to 200.00	4,028	3,161
5000 TO 9999	12	119.68	129.49	106.96	40.13	121.06	52.80	233.33	68.75 to 186.67	7,433	7,950
Total \$											
1 TO 9999	19	111.06	121.14	100.12	40.96	121.00	24.64	233.33	68.75 to 176.70	6,178	6,186
10000 TO 29999	52	107.47	122.81	112.17	26.52	109.49	60.83	259.20	101.13 to 127.63	17,967	20,153
30000 TO 59999	93	100.09	111.33	105.19	15.43	105.84	62.77	264.18	99.35 to 103.62	42,662	44,874
60000 TO 99999	90	99.75	110.32	104.76	13.25	105.31	67.12	304.46	99.43 to 100.71	73,607	77,110
100000 TO 149999	43	99.72	103.02	101.23	6.77	101.77	81.36	200.62	98.82 to 100.82	119,309	120,774
150000 TO 249999	23	100.42	106.29	104.34	8.20	101.87	91.45	142.94	99.71 to 106.05	170,065	177,441
250000 TO 499999	4	100.07	108.15	105.81	12.24	102.21	92.67	139.77	N/A	257,499	272,461
ALL											
	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	21	110.39	120.71	92.60	45.75	130.36	24.64	233.33	67.91 to 184.13	19,066	17,655
10	9	128.14	143.83	141.20	28.79	101.86	98.73	210.21	103.23 to 207.06	7,755	10,950
15	5	102.68	143.84	126.52	44.44	113.69	97.07	259.20	N/A	24,300	30,744
20	105	101.83	113.62	107.60	17.09	105.59	62.77	264.18	99.58 to 105.36	38,592	41,525
25	2	111.02	111.02	107.90	10.40	102.88	99.47	122.56	N/A	41,750	45,050
30	157	99.84	108.38	104.34	11.79	103.88	52.80	304.46	99.56 to 100.58	79,336	82,776
35	6	100.24	102.59	101.30	11.34	101.26	81.36	130.20	81.36 to 130.20	149,083	151,028
40	19	99.71	102.38	100.82	6.08	101.55	91.45	142.94	95.43 to 101.02	191,473	193,041
ALL											
	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	25	101.30	117.03	94.18	42.99	124.26	24.64	233.33	68.75 to 137.50	23,156	21,809
100	14	110.89	119.39	122.10	29.48	97.78	52.80	212.62	82.89 to 163.15	21,553	26,316
101	222	100.02	110.36	104.05	13.31	106.06	62.77	264.18	99.71 to 100.82	69,835	72,666
102	16	99.96	123.79	107.65	26.07	115.00	95.43	304.46	96.61 to 109.94	101,025	108,750
103	6	101.80	103.42	102.94	5.58	100.47	95.36	118.67	95.36 to 118.67	140,083	144,198
104	37	101.82	111.40	103.30	14.44	107.84	81.81	210.21	99.07 to 107.08	70,332	72,656
301	3	104.11	118.22	115.28	16.45	102.55	99.58	150.97	N/A	64,166	73,970
302	1	102.65	102.65	102.65			102.65	102.65	N/A	80,000	82,120
ALL											
	324	100.28	111.97	104.27	17.24	107.38	24.64	304.46	99.78 to 101.30	67,023	69,886

**PA&T 2007 R&O Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	21,715,721	MEAN:	112	AVG.ABS.DEV:	17.29	95% Mean C.I.:	108.30 to 115.63
TOTAL Assessed Value:	22,643,078						
AVG. Adj. Sales Price:	67,023	COD:	17.24	MAX Sales Ratio:	304.46		
AVG. Assessed Value:	69,886	PRD:	107.38	MIN Sales Ratio:	24.64		

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<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	21	110.39	120.71	92.60	45.75	130.36	24.64	233.33	67.91 to 184.13	19,066	17,655	
10	6	107.59	134.01	124.45	28.94	107.68	98.73	210.21	98.73 to 210.21	6,800	8,462	
15	4	130.14	154.14	131.79	43.83	116.96	97.07	259.20	N/A	24,875	32,782	
20	89	102.35	111.75	106.73	15.28	104.71	62.77	235.28	99.44 to 105.36	37,226	39,731	
25	2	111.02	111.02	107.90	10.40	102.88	99.47	122.56	N/A	41,750	45,050	
30	175	99.89	110.59	104.35	13.95	105.99	52.80	304.46	99.63 to 100.71	74,073	77,293	
35	6	100.24	102.59	101.30	11.34	101.26	81.36	130.20	81.36 to 130.20	149,083	151,028	
40	21	99.71	104.01	102.82	7.43	101.16	91.45	142.94	98.80 to 101.02	186,714	191,986	
<u>ALL</u>	<u>324</u>	<u>100.28</u>	<u>111.97</u>	<u>104.27</u>	<u>17.24</u>	<u>107.38</u>	<u>24.64</u>	<u>304.46</u>	<u>99.78 to 101.30</u>	<u>67,023</u>	<u>69,886</u>	

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

NUMBER of Sales:	53	<b>MEDIAN:</b>	<b>93</b>	COV:	59.28	95% Median C.I.:	85.70 to 101.38
TOTAL Sales Price:	8,497,944	WGT. MEAN:	80	STD:	61.82	95% Wgt. Mean C.I.:	72.56 to 88.33
TOTAL Adj.Sales Price:	8,560,944	MEAN:	104	AVG.ABS.DEV:	34.72	95% Mean C.I.:	87.65 to 120.94
TOTAL Assessed Value:	6,886,745						
AVG. Adj. Sales Price:	161,527	COD:	37.51	MAX Sales Ratio:	411.76		
AVG. Assessed Value:	129,938	PRD:	129.65	MIN Sales Ratio:	20.64		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	5	80.26	117.20	75.93	49.36	154.35	74.16	264.15	N/A	237,100	180,036
10/01/03 TO 12/31/03	1	100.50	100.50	100.50			100.50	100.50	N/A	90,000	90,450
01/01/04 TO 03/31/04	3	100.73	94.92	100.03	9.24	94.89	78.05	105.98	N/A	106,666	106,696
04/01/04 TO 06/30/04	4	71.33	66.86	74.99	31.22	89.16	20.64	104.15	N/A	731,750	548,757
07/01/04 TO 09/30/04	2	95.01	95.01	96.06	2.95	98.90	92.21	97.81	N/A	160,000	153,700
10/01/04 TO 12/31/04	5	119.50	109.88	57.23	22.28	191.98	36.59	159.17	N/A	107,400	61,468
01/01/05 TO 03/31/05	4	99.97	174.24	96.32	82.36	180.89	85.26	411.76	N/A	114,968	110,740
04/01/05 TO 06/30/05	5	100.28	109.45	105.73	21.07	103.52	84.00	140.00	N/A	41,964	44,368
07/01/05 TO 09/30/05	7	85.70	99.83	82.89	42.21	120.44	25.81	167.06	25.81 to 167.06	119,642	99,175
10/01/05 TO 12/31/05	7	95.50	110.96	91.01	47.32	121.91	30.12	238.84	30.12 to 238.84	86,357	78,596
01/01/06 TO 03/31/06	6	89.33	85.32	76.52	17.78	111.50	34.38	120.24	34.38 to 120.24	111,625	85,418
04/01/06 TO 06/30/06	4	89.46	79.50	86.13	31.64	92.29	23.42	115.65	N/A	100,000	86,135
<u>Study Years</u>											
07/01/03 TO 06/30/04	13	80.26	95.29	77.52	35.28	122.92	20.64	264.15	74.11 to 104.15	347,884	269,673
07/01/04 TO 06/30/05	16	100.83	123.98	83.81	38.48	147.92	36.59	411.76	86.67 to 136.30	95,418	79,971
07/01/05 TO 06/30/06	24	91.68	96.06	83.66	35.93	114.82	23.42	238.84	78.96 to 119.55	104,656	87,560
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	14	99.27	92.26	76.26	25.59	120.97	20.64	159.17	68.54 to 119.50	293,142	223,561
01/01/05 TO 12/31/05	23	98.55	118.25	90.41	45.09	130.79	25.81	411.76	85.26 to 135.80	91,812	83,008
<u>ALL</u>	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CHADRON	39	92.56	102.22	81.53	30.79	125.38	20.64	264.15	85.26 to 105.98	196,226	159,979
CRAWFORD	9	92.17	85.33	71.73	34.94	118.95	23.42	159.17	30.12 to 119.55	59,750	42,860
RURAL	2	249.22	249.22	364.76	65.22	68.32	86.67	411.76	N/A	5,187	18,920
SUBURBAN	3	100.28	91.55	62.21	35.11	147.16	34.38	140.00	N/A	120,000	74,656
<u>ALL</u>	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	48	92.38	99.06	80.88	31.61	122.47	20.64	264.15	85.26 to 101.38	170,636	138,019
2	3	100.28	91.55	62.21	35.11	147.16	34.38	140.00	N/A	120,000	74,656
3	2	249.22	249.22	364.76	65.22	68.32	86.67	411.76	N/A	5,187	18,920
<u>ALL</u>	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

NUMBER of Sales:	53	<b>MEDIAN:</b>	<b>93</b>	COV:	59.28	95% Median C.I.:	85.70 to 101.38
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TOTAL Adj.Sales Price:	8,560,944	MEAN:	104	AVG.ABS.DEV:	34.72	95% Mean C.I.:	87.65 to 120.94
TOTAL Assessed Value:	6,886,745						
AVG. Adj. Sales Price:	161,527	COD:	37.51	MAX Sales Ratio:	411.76		
AVG. Assessed Value:	129,938	PRD:	129.65	MIN Sales Ratio:	20.64		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	46	92.38	96.94	81.00	26.60	119.68	23.42	238.84	85.26 to 100.73	181,066	146,665
2	7	119.50	152.65	60.43	81.62	252.60	20.64	411.76	20.64 to 411.76	33,124	20,017
<u>ALL</u>											
	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	1	86.67	86.67	86.67			86.67	86.67	N/A	1,500	1,300
23-0002	42	94.03	107.93	80.88	37.89	133.45	20.64	411.76	85.70 to 101.38	190,516	154,088
23-0071	10	96.07	90.80	74.18	35.15	122.40	23.42	159.17	30.12 to 140.00	55,775	41,374
81-0003											
83-0500											
NonValid School											
<u>ALL</u>											
	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	7	119.50	152.65	60.43	81.62	252.60	20.64	411.76	20.64 to 411.76	33,124	20,017
Prior TO 1860											
1860 TO 1899	4	94.50	92.33	91.50	7.68	100.91	78.96	101.38	N/A	131,000	119,865
1900 TO 1919	7	87.47	91.51	85.55	27.56	106.97	30.12	136.30	30.12 to 136.30	88,688	75,872
1920 TO 1939	10	92.37	93.34	90.21	30.87	103.47	23.42	159.17	59.75 to 122.35	47,925	43,233
1940 TO 1949	7	99.96	112.83	100.15	29.87	112.65	72.95	167.06	72.95 to 167.06	67,642	67,747
1950 TO 1959	4	102.27	102.95	102.56	5.80	100.38	95.50	111.78	N/A	104,250	106,917
1960 TO 1969	3	92.21	93.14	93.25	5.15	99.88	86.47	100.73	N/A	133,333	124,333
1970 TO 1979	5	74.16	77.42	74.13	25.87	104.44	34.38	104.15	N/A	847,400	628,156
1980 TO 1989	4	85.48	93.10	90.63	11.55	102.73	81.20	120.24	N/A	188,125	170,492
1990 TO 1994											
1995 TO 1999	1	36.59	36.59	36.59			36.59	36.59	N/A	400,000	146,360
2000 TO Present	1	238.84	238.84	238.84			238.84	238.84	N/A	25,000	59,710
<u>ALL</u>											
	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

NUMBER of Sales:	53	<b>MEDIAN:</b>	<b>93</b>	COV:	59.28	95% Median C.I.:	85.70 to 101.38
TOTAL Sales Price:	8,497,944	WGT. MEAN:	80	STD:	61.82	95% Wgt. Mean C.I.:	72.56 to 88.33
TOTAL Adj.Sales Price:	8,560,944	MEAN:	104	AVG.ABS.DEV:	34.72	95% Mean C.I.:	87.65 to 120.94
TOTAL Assessed Value:	6,886,745						
AVG. Adj. Sales Price:	161,527	COD:	37.51	MAX Sales Ratio:	411.76		
AVG. Assessed Value:	129,938	PRD:	129.65	MIN Sales Ratio:	20.64		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	86.67	86.67	86.67			86.67	86.67	N/A	1,500	1,300
5000 TO 9999	4	211.66	231.81	252.77	50.15	91.71	92.17	411.76	N/A	6,781	17,140
Total \$ _____											
1 TO 9999	5	159.17	202.78	244.06	62.46	83.09	86.67	411.76	N/A	5,724	13,972
10000 TO 29999	9	135.80	130.66	135.05	23.17	96.75	59.75	238.84	79.67 to 146.57	19,980	26,983
30000 TO 59999	8	82.13	74.56	71.96	29.18	103.60	20.64	122.35	20.64 to 122.35	44,875	32,293
60000 TO 99999	9	98.55	102.11	103.41	15.89	98.75	68.54	167.06	87.47 to 111.78	81,444	84,218
100000 TO 149999	8	97.89	92.11	91.64	18.83	100.51	25.81	120.24	25.81 to 120.24	123,437	113,115
150000 TO 249999	10	86.09	81.54	80.55	24.53	101.23	30.12	124.12	34.38 to 104.15	186,300	150,062
250000 TO 499999	2	60.93	60.93	57.45	39.94	106.05	36.59	85.26	N/A	350,000	201,065
500000 +	2	74.13	74.13	74.13	0.03	100.01	74.11	74.16	N/A	1,855,000	1,375,025
ALL											
	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	86.67	86.67	86.67			86.67	86.67	N/A	1,500	1,300
5000 TO 9999	2	125.67	125.67	126.38	26.66	99.44	92.17	159.17	N/A	5,875	7,425
Total \$ _____											
1 TO 9999	3	92.17	112.67	121.89	26.22	92.44	86.67	159.17	N/A	4,416	5,383
10000 TO 29999	9	119.50	109.94	71.89	46.77	152.94	20.64	264.15	23.42 to 146.57	23,222	16,693
30000 TO 59999	13	87.78	121.79	75.16	66.77	162.05	25.81	411.76	68.54 to 136.30	54,630	41,058
60000 TO 99999	9	92.56	90.00	81.39	12.84	110.58	34.38	111.78	87.47 to 101.38	99,777	81,211
100000 TO 149999	7	86.47	83.57	72.75	17.35	114.87	36.59	105.98	36.59 to 105.98	172,142	125,230
150000 TO 249999	9	104.15	109.82	103.81	18.12	105.79	72.95	167.06	85.70 to 124.12	168,388	174,806
250000 TO 499999	1	85.26	85.26	85.26			85.26	85.26	N/A	300,000	255,770
500000 +	2	74.13	74.13	74.13	0.03	100.01	74.11	74.16	N/A	1,855,000	1,375,025
ALL											
	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938

**PA&T 2007 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

NUMBER of Sales:	53	<b>MEDIAN:</b>	<b>93</b>	COV:	59.28	95% Median C.I.:	85.70 to 101.38
TOTAL Sales Price:	8,497,944	WGT. MEAN:	80	STD:	61.82	95% Wgt. Mean C.I.:	72.56 to 88.33
TOTAL Adj.Sales Price:	8,560,944	MEAN:	104	AVG.ABS.DEV:	34.72	95% Mean C.I.:	87.65 to 120.94
TOTAL Assessed Value:	6,886,745						
AVG. Adj. Sales Price:	161,527	COD:	37.51	MAX Sales Ratio:	411.76		
AVG. Assessed Value:	129,938	PRD:	129.65	MIN Sales Ratio:	20.64		

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<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	7	119.50	152.65	60.43	81.62	252.60	20.64	411.76	20.64 to 411.76	33,124	20,017	
10	15	92.17	86.31	81.85	21.65	105.45	23.42	159.17	78.05 to 98.55	76,150	62,328	
20	30	100.12	104.27	83.48	25.30	124.90	34.38	238.84	85.70 to 115.65	226,227	188,844	
30	1	36.59	36.59	36.59			36.59	36.59	N/A	400,000	146,360	
____ALL____	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	8	103.09	143.72	67.70	87.44	212.27	20.64	411.76	20.64 to 411.76	44,609	30,202	
139	1	238.84	238.84	238.84			238.84	238.84	N/A	25,000	59,710	
300	8	93.35	94.08	92.97	16.97	101.19	68.54	124.12	68.54 to 124.12	104,125	96,803	
306	1	86.47	86.47	86.47			86.47	86.47	N/A	150,000	129,700	
323	2	141.36	141.36	136.68	18.18	103.42	115.65	167.06	N/A	110,000	150,350	
326	1	92.17	92.17	92.17			92.17	92.17	N/A	5,750	5,300	
341	1	105.98	105.98	105.98			105.98	105.98	N/A	130,000	137,780	
343	4	83.36	86.25	75.95	14.53	113.56	74.11	104.15	N/A	996,625	756,913	
344	7	98.55	103.03	98.53	13.32	104.56	85.70	136.30	85.70 to 136.30	111,331	109,698	
350	1	23.42	23.42	23.42			23.42	23.42	N/A	55,000	12,880	
352	1	97.81	97.81	97.81			97.81	97.81	N/A	220,000	215,190	
353	9	101.38	106.96	97.18	18.82	110.06	78.05	146.57	78.96 to 135.80	57,055	55,448	
406	5	84.00	96.57	93.23	28.58	103.59	59.75	159.17	N/A	40,200	37,478	
436	1	36.59	36.59	36.59			36.59	36.59	N/A	400,000	146,360	
442	1	30.12	30.12	30.12			30.12	30.12	N/A	165,000	49,700	
446	1	85.26	85.26	85.26			85.26	85.26	N/A	300,000	255,770	
95	1	34.38	34.38	34.38			34.38	34.38	N/A	220,000	75,630	
____ALL____	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02												
03	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938	
04												
____ALL____	53	92.56	104.30	80.44	37.51	129.65	20.64	411.76	85.70 to 101.38	161,527	129,938	

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	332	<b>MEDIAN:</b>	<b>97</b>	COV:	33.80	95% Median C.I.:	94.37 to 98.45
TOTAL Sales Price:	21,986,721	WGT. MEAN:	94	STD:	34.41	95% Wgt. Mean C.I.:	91.61 to 95.84
TOTAL Adj.Sales Price:	21,851,721	MEAN:	102	AVG.ABS.DEV:	20.94	95% Mean C.I.:	98.11 to 105.52
TOTAL Assessed Value:	20,480,870						
AVG. Adj. Sales Price:	65,818	COD:	21.65	MAX Sales Ratio:	359.30		
AVG. Assessed Value:	61,689	PRD:	108.63	MIN Sales Ratio:	24.64		

(!: AVTot=0)

(!: Derived)

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	56	98.98	100.48	97.38	12.56	103.18	62.77	188.85	96.61 to 102.50	81,408	79,278
10/01/04 TO 12/31/04	27	98.61	110.10	100.87	23.18	109.15	66.23	262.03	88.46 to 110.94	61,603	62,136
01/01/05 TO 03/31/05	19	97.82	101.35	96.60	19.19	104.91	53.00	152.32	89.02 to 117.77	46,326	44,753
04/01/05 TO 06/30/05	48	97.41	110.71	97.58	25.52	113.46	52.80	261.88	91.97 to 106.76	65,834	64,241
07/01/05 TO 09/30/05	63	92.37	96.45	87.25	22.50	110.54	52.18	200.00	87.11 to 98.62	65,205	56,893
10/01/05 TO 12/31/05	39	92.10	95.44	91.27	18.45	104.56	46.03	154.50	85.83 to 98.82	80,651	73,611
01/01/06 TO 03/31/06	26	97.21	99.05	93.90	18.03	105.48	61.19	206.77	86.13 to 103.68	52,600	49,392
04/01/06 TO 06/30/06	54	95.47	103.51	90.63	30.78	114.20	24.64	359.30	87.74 to 104.85	54,968	49,820
<u>Study Years</u>											
07/01/04 TO 06/30/05	150	98.49	105.60	97.94	19.41	107.82	52.80	262.03	96.42 to 101.00	68,416	67,007
07/01/05 TO 06/30/06	182	93.94	98.70	89.99	23.61	109.67	24.64	359.30	89.63 to 97.34	63,677	57,305
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	169	95.02	100.82	91.99	22.18	109.59	46.03	261.88	91.82 to 97.36	66,826	61,473
<u>ALL</u>											
	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BERRYVILLE	4	87.68	114.04	90.79	38.74	125.61	74.01	206.77	N/A	100,375	91,127
CHADRON	235	95.07	99.27	94.00	20.14	105.60	46.03	262.03	92.33 to 97.99	66,068	62,103
CRAWFORD	44	101.74	111.82	99.34	23.73	112.56	24.64	359.30	97.64 to 104.85	27,878	27,695
DEANS	2	97.59	97.59	91.62	15.44	106.51	82.52	112.66	N/A	186,250	170,645
EASTBROOK	1	129.35	129.35	129.35			129.35	129.35	N/A	65,000	84,075
MARSLAND	2	95.62	95.62	93.07	10.13	102.74	85.93	105.31	N/A	57,000	53,050
PARKVIEW	4	143.37	137.78	120.43	22.28	114.41	75.54	188.85	N/A	28,112	33,855
RURAL	20	98.06	98.74	94.32	18.00	104.69	61.19	138.85	88.49 to 112.04	110,737	104,442
SUBURBAN	8	80.03	88.03	79.60	20.44	110.60	63.47	134.52	63.47 to 134.52	134,762	107,265
SW 8TH	3	94.07	85.30	85.40	34.78	99.89	31.84	130.00	N/A	73,333	62,623
SWANSONS	1	109.79	109.79	109.79			109.79	109.79	N/A	117,500	129,005
WHISPERING PINES	3	89.90	124.74	87.68	42.90	142.27	84.31	200.00	N/A	76,369	66,960
WHITNEY	5	95.42	122.54	98.70	28.92	124.16	94.37	200.00	N/A	34,800	34,346
<u>ALL</u>											
	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	332	<b>MEDIAN:</b>	<b>97</b>	COV:	33.80	95% Median C.I.:	94.37 to 98.45
TOTAL Sales Price:	21,986,721	WGT. MEAN:	94	STD:	34.41	95% Wgt. Mean C.I.:	91.61 to 95.84
TOTAL Adj.Sales Price:	21,851,721	MEAN:	102	AVG.ABS.DEV:	20.94	95% Mean C.I.:	98.11 to 105.52
TOTAL Assessed Value:	20,480,870						
AVG. Adj. Sales Price:	65,818	COD:	21.65	MAX Sales Ratio:	359.30		
AVG. Assessed Value:	61,689	PRD:	108.63	MIN Sales Ratio:	24.64		

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**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	283	96.82	101.67	94.50	20.97	107.58	24.64	359.30	94.55 to 98.61	59,204	55,950
2	24	89.57	109.50	87.97	34.14	124.47	63.47	206.77	80.96 to 130.00	101,589	89,368
3	25	96.61	96.07	94.11	18.75	102.09	31.84	138.85	88.49 to 106.02	106,349	100,083
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	304	96.79	101.87	93.83	19.70	108.57	41.30	359.30	94.55 to 98.45	70,423	66,079
2	28	84.88	101.21	88.68	47.87	114.13	24.64	200.00	68.49 to 134.52	15,817	14,028
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689
06											
07											
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	1	124.47	124.47	124.47			124.47	124.47	N/A	28,500	35,475
23-0002	281	95.07	99.91	93.31	21.19	107.06	31.84	262.03	92.37 to 97.26	71,271	66,505
23-0071	50	101.74	112.08	97.84	23.60	114.56	24.64	359.30	97.64 to 104.85	35,920	35,145
81-0003											
83-0500											
NonValid School											
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	332	<b>MEDIAN:</b>	<b>97</b>	COV:	33.80	95% Median C.I.:	94.37 to 98.45
TOTAL Sales Price:	21,986,721	WGT. MEAN:	94	STD:	34.41	95% Wgt. Mean C.I.:	91.61 to 95.84
TOTAL Adj.Sales Price:	21,851,721	MEAN:	102	AVG.ABS.DEV:	20.94	95% Mean C.I.:	98.11 to 105.52
TOTAL Assessed Value:	20,480,870						
AVG. Adj. Sales Price:	65,818	COD:	21.65	MAX Sales Ratio:	359.30		
AVG. Assessed Value:	61,689	PRD:	108.63	MIN Sales Ratio:	24.64		

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**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	28	99.65	106.83	90.62	43.16	117.89	24.64	200.00	68.75 to 136.48	15,407	13,961
Prior TO 1860											
1860 TO 1899	10	96.20	95.51	93.46	10.10	102.19	71.25	116.30	85.74 to 104.03	37,930	35,451
1900 TO 1919	80	97.50	108.22	96.00	25.59	112.74	64.97	359.30	93.80 to 104.47	44,916	43,118
1920 TO 1939	79	97.82	101.46	93.30	20.59	108.75	41.30	210.21	92.40 to 100.00	54,084	50,460
1940 TO 1949	19	89.58	99.89	95.23	26.25	104.89	53.00	188.85	81.40 to 109.44	49,260	46,910
1950 TO 1959	24	94.97	95.04	93.84	10.20	101.29	67.03	131.56	87.71 to 99.87	95,583	89,693
1960 TO 1969	20	95.82	99.63	97.50	13.95	102.19	63.15	142.94	89.15 to 99.51	98,945	96,467
1970 TO 1979	44	96.46	96.56	91.72	15.50	105.28	52.80	188.31	89.80 to 98.02	97,356	89,296
1980 TO 1989	11	104.11	110.39	95.65	19.64	115.42	80.96	206.77	82.52 to 127.63	119,672	114,465
1990 TO 1994	2	88.79	88.79	88.36	1.25	100.49	87.68	89.90	N/A	124,054	109,612
1995 TO 1999	9	87.82	94.31	94.38	14.53	99.92	67.71	115.04	84.39 to 112.04	130,277	122,956
2000 TO Present	6	93.25	86.99	85.92	9.55	101.24	66.40	98.29	66.40 to 98.29	157,583	135,391
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	168.92	158.63	155.34	24.03	102.12	103.23	210.21	103.23 to 210.21	3,068	4,766
5000 TO 9999	14	129.07	142.47	139.27	43.59	102.30	24.64	359.30	88.07 to 192.27	7,060	9,833
Total \$											
1 TO 9999	22	133.75	148.34	142.46	39.25	104.13	24.64	359.30	103.23 to 192.27	5,609	7,990
10000 TO 29999	67	105.63	116.75	116.77	29.99	99.99	52.80	262.03	99.44 to 127.63	18,576	21,690
30000 TO 59999	91	95.81	96.98	96.62	18.31	100.38	31.84	206.77	92.10 to 100.09	44,394	42,893
60000 TO 99999	82	92.74	91.29	90.88	10.65	100.45	54.95	129.35	89.66 to 96.61	76,939	69,923
100000 TO 149999	46	93.46	92.62	92.54	13.73	100.08	62.85	142.94	87.11 to 98.02	119,563	110,646
150000 TO 249999	20	89.75	90.65	90.74	11.68	99.90	68.69	112.04	84.39 to 99.87	177,995	161,506
250000 TO 499999	4	81.74	82.83	83.25	5.67	99.50	75.43	92.42	N/A	268,749	223,732
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**PA&T 2007 Preliminary Statistics**

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	332	<b>MEDIAN:</b>	<b>97</b>	COV:	33.80	95% Median C.I.:	94.37 to 98.45
TOTAL Sales Price:	21,986,721	WGT. MEAN:	94	STD:	34.41	95% Wgt. Mean C.I.:	91.61 to 95.84
TOTAL Adj.Sales Price:	21,851,721	MEAN:	102	AVG.ABS.DEV:	20.94	95% Mean C.I.:	98.11 to 105.52
TOTAL Assessed Value:	20,480,870						
AVG. Adj. Sales Price:	65,818	COD:	21.65	MAX Sales Ratio:	359.30		
AVG. Assessed Value:	61,689	PRD:	108.63	MIN Sales Ratio:	24.64		

(!: AVTot=0)

(!: Derived)

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	104.95	105.72	81.42	34.78	129.86	24.64	200.00	24.64 to 200.00	4,150	3,378
5000 TO 9999	18	82.22	107.16	88.93	49.85	120.50	52.80	210.21	68.75 to 130.00	8,900	7,915
Total \$											
1 TO 9999	26	100.18	106.72	87.64	40.70	121.77	24.64	210.21	68.75 to 128.14	7,438	6,519
10000 TO 29999	67	101.00	108.89	93.87	30.80	116.00	31.84	359.30	89.23 to 108.50	22,264	20,898
30000 TO 59999	100	95.56	101.56	93.43	20.32	108.70	54.95	262.03	92.33 to 98.88	48,959	45,742
60000 TO 99999	84	95.19	98.86	93.68	15.63	105.52	62.85	209.29	91.30 to 98.37	81,241	76,106
100000 TO 149999	36	96.99	94.74	93.25	9.71	101.60	68.69	118.67	89.80 to 99.21	131,677	122,783
150000 TO 249999	18	96.79	98.30	95.32	13.46	103.12	75.43	142.94	84.44 to 103.73	189,222	180,361
250000 TO 499999	1	92.42	92.42	92.42			92.42	92.42	N/A	299,999	277,260
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	29	98.00	105.43	85.88	43.49	122.77	24.64	200.00	68.49 to 136.48	18,496	15,884
10	9	108.50	132.47	122.16	36.92	108.44	53.00	210.21	98.73 to 207.06	7,755	9,474
15	5	102.68	153.15	114.23	74.37	134.08	52.18	359.30	N/A	24,300	27,757
20	105	98.67	103.84	97.85	20.19	106.12	41.30	209.29	95.01 to 103.68	38,592	37,762
25	2	112.42	112.42	109.69	9.02	102.49	102.28	122.56	N/A	41,750	45,795
30	157	96.39	97.71	93.39	16.12	104.63	52.80	262.03	92.37 to 97.36	79,336	74,088
35	6	90.04	95.07	92.53	17.47	102.74	71.25	130.20	71.25 to 130.20	149,083	137,954
40	19	88.49	92.00	90.16	11.46	102.04	68.69	142.94	84.31 to 99.87	191,473	172,623
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	33	81.68	100.99	81.51	48.84	123.89	24.64	200.00	68.75 to 130.00	21,663	17,659
100	14	109.07	116.40	117.62	31.94	98.96	52.80	206.77	67.71 to 163.15	21,553	25,351
101	222	95.62	100.52	92.29	18.98	108.91	52.18	359.30	92.96 to 98.08	69,835	64,453
102	16	95.07	96.86	94.48	15.27	102.52	46.03	142.94	86.13 to 105.02	101,025	95,449
103	6	101.80	102.50	102.18	6.49	100.31	89.80	118.67	89.80 to 118.67	140,083	143,133
104	37	99.50	105.95	98.15	18.47	107.94	54.95	210.21	94.38 to 106.63	70,332	69,032
301	3	104.11	114.44	112.78	20.08	101.48	88.25	150.97	N/A	64,166	72,365
302	1	96.61	96.61	96.61			96.61	96.61	N/A	80,000	77,290
ALL	332	96.69	101.81	93.73	21.65	108.63	24.64	359.30	94.37 to 98.45	65,818	61,689

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

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TOTAL Adj.Sales Price:	21,851,721	MEAN:	102	AVG.ABS.DEV:	20.94	95% Mean C.I.:	98.11 to 105.52
TOTAL Assessed Value:	20,480,870						
AVG. Adj. Sales Price:	65,818	COD:	21.65	MAX Sales Ratio:	359.30		
AVG. Assessed Value:	61,689	PRD:	108.63	MIN Sales Ratio:	24.64		

(!: AVTot=0)

(!: Derived)

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<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	29	98.00	105.43	85.88	43.49	122.77	24.64	200.00	68.49 to 136.48	18,496	15,884	
10	6	107.59	134.01	124.45	28.94	107.68	98.73	210.21	98.73 to 210.21	6,800	8,462	
15	4	125.80	165.77	116.78	75.88	141.95	52.18	359.30	N/A	24,875	29,048	
20	89	98.67	102.68	97.97	19.30	104.80	41.30	209.29	95.07 to 103.15	37,226	36,471	
25	2	112.42	112.42	109.69	9.02	102.49	102.28	122.56	N/A	41,750	45,795	
30	175	96.42	99.50	93.51	17.71	106.40	52.80	262.03	92.82 to 97.64	74,073	69,269	
35	6	90.04	95.07	92.53	17.47	102.74	71.25	130.20	71.25 to 130.20	149,083	137,954	
40	21	88.49	92.01	90.94	12.52	101.17	68.69	142.94	84.31 to 99.87	186,714	169,800	
<u>ALL</u>	<u>332</u>	<u>96.69</u>	<u>101.81</u>	<u>93.73</u>	<u>21.65</u>	<u>108.63</u>	<u>24.64</u>	<u>359.30</u>	<u>94.37 to 98.45</u>	<u>65,818</u>	<u>61,689</u>	

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	55	<b>MEDIAN:</b>	<b>88</b>	COV:	48.43	95% Median C.I.:	80.26 to 99.96
TOTAL Sales Price:	8,546,194	WGT. MEAN:	78	STD:	45.37	95% Wgt. Mean C.I.:	71.45 to 85.39
TOTAL Adj.Sales Price:	8,609,194	MEAN:	94	AVG.ABS.DEV:	29.84	95% Mean C.I.:	81.67 to 105.65
TOTAL Assessed Value:	6,751,535						
AVG. Adj. Sales Price:	156,530	COD:	34.00	MAX Sales Ratio:	264.15		
AVG. Assessed Value:	122,755	PRD:	119.43	MIN Sales Ratio:	20.64		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	5	80.26	117.20	75.93	49.36	154.35	74.16	264.15	N/A	237,100	180,036
10/01/03 TO 12/31/03	1	100.50	100.50	100.50			100.50	100.50	N/A	90,000	90,450
01/01/04 TO 03/31/04	3	100.73	94.92	100.03	9.24	94.89	78.05	105.98	N/A	106,666	106,696
04/01/04 TO 06/30/04	4	71.33	66.86	74.99	31.22	89.16	20.64	104.15	N/A	731,750	548,757
07/01/04 TO 09/30/04	2	95.01	95.01	96.06	2.95	98.90	92.21	97.81	N/A	160,000	153,700
10/01/04 TO 12/31/04	5	119.50	109.88	57.23	22.28	191.98	36.59	159.17	N/A	107,400	61,468
01/01/05 TO 03/31/05	4	99.97	101.27	90.69	9.37	111.67	85.26	119.90	N/A	114,968	104,265
04/01/05 TO 06/30/05	5	86.67	86.41	92.26	27.09	93.65	30.00	136.30	N/A	41,964	38,718
07/01/05 TO 09/30/05	8	83.45	90.46	79.69	47.04	113.52	21.58	167.06	21.58 to 167.06	109,906	87,582
10/01/05 TO 12/31/05	8	84.82	99.99	75.89	47.96	131.76	30.12	238.84	30.12 to 238.84	76,375	57,960
01/01/06 TO 03/31/06	6	86.97	82.42	76.37	19.79	107.92	34.38	120.24	34.38 to 120.24	111,625	85,251
04/01/06 TO 06/30/06	4	89.46	79.50	86.13	31.64	92.29	23.42	115.65	N/A	100,000	86,135
<u>Study Years</u>											
07/01/03 TO 06/30/04	13	80.26	95.29	77.52	35.28	122.92	20.64	264.15	74.11 to 104.15	347,884	269,673
07/01/04 TO 06/30/05	16	98.18	98.53	80.26	23.00	122.76	30.00	159.17	85.26 to 119.90	95,418	76,586
07/01/05 TO 06/30/06	26	86.09	89.85	78.92	38.31	113.85	21.58	238.84	72.95 to 99.96	98,461	77,707
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	14	99.27	92.26	76.26	25.59	120.97	20.64	159.17	68.54 to 119.50	293,142	223,561
01/01/05 TO 12/31/05	25	86.67	94.43	82.18	37.85	114.91	21.58	238.84	77.08 to 101.38	86,397	70,999
<u>ALL</u>	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96	156,530	122,755

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
CHADRON	40	91.70	98.94	79.98	31.88	123.71	20.64	264.15	84.00 to 100.73	192,364	153,853
CRAWFORD	9	79.67	83.40	71.55	41.11	116.56	23.42	159.17	30.12 to 119.55	59,750	42,748
RURAL	3	86.67	94.55	100.45	16.47	94.13	77.08	119.90	N/A	5,624	5,650
SUBURBAN	3	34.38	53.15	54.37	63.10	97.77	30.00	95.08	N/A	120,000	65,240
<u>ALL</u>	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96	156,530	122,755

**LOCATIONS: URBAN, SUBURBAN & RURAL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	49	91.19	96.09	79.43	33.02	120.97	20.64	264.15	81.20 to 100.50	168,006	133,446
2	3	34.38	53.15	54.37	63.10	97.77	30.00	95.08	N/A	120,000	65,240
3	3	86.67	94.55	100.45	16.47	94.13	77.08	119.90	N/A	5,624	5,650
<u>ALL</u>	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96	156,530	122,755

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	55	<b>MEDIAN:</b>	<b>88</b>	COV:	48.43	95% Median C.I.:	80.26 to 99.96
TOTAL Sales Price:	8,546,194	WGT. MEAN:	78	STD:	45.37	95% Wgt. Mean C.I.:	71.45 to 85.39
TOTAL Adj.Sales Price:	8,609,194	MEAN:	94	AVG.ABS.DEV:	29.84	95% Mean C.I.:	81.67 to 105.65
TOTAL Assessed Value:	6,751,535						
AVG. Adj. Sales Price:	156,530	COD:	34.00	MAX Sales Ratio:	264.15		
AVG. Assessed Value:	122,755	PRD:	119.43	MIN Sales Ratio:	20.64		

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**STATUS: IMPROVED, UNIMPROVED & IOLL**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	46	91.70	95.28	79.82	26.85	119.37	23.42	238.84	81.20 to 100.50	181,066	144,519
2	9	77.08	85.40	37.01	70.48	230.78	20.64	264.15	21.58 to 119.90	31,124	11,517
<u>ALL</u>	<u>55</u>	<u>87.78</u>	<u>93.66</u>	<u>78.42</u>	<u>34.00</u>	<u>119.43</u>	<u>20.64</u>	<u>264.15</u>	<u>80.26 to 99.96</u>	<u>156,530</u>	<u>122,755</u>

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
07-0010	1	86.67	86.67	86.67			86.67	86.67	N/A	1,500	1,300
23-0002	43	92.21	97.84	79.00	31.72	123.84	20.64	264.15	84.00 to 100.73	187,056	147,778
23-0071	11	77.08	77.97	70.14	40.62	111.16	23.42	159.17	30.00 to 119.55	51,295	35,977
81-0003											
83-0500											
NonValid School											
<u>ALL</u>	<u>55</u>	<u>87.78</u>	<u>93.66</u>	<u>78.42</u>	<u>34.00</u>	<u>119.43</u>	<u>20.64</u>	<u>264.15</u>	<u>80.26 to 99.96</u>	<u>156,530</u>	<u>122,755</u>

**YEAR BUILT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	9	77.08	85.40	37.01	70.48	230.78	20.64	264.15	21.58 to 119.90	31,124	11,517
Prior TO 1860											
1860 TO 1899	4	94.50	92.33	91.50	7.68	100.91	78.96	101.38	N/A	131,000	119,865
1900 TO 1919	7	84.00	83.82	70.81	24.80	118.37	30.12	136.30	30.12 to 136.30	88,688	62,801
1920 TO 1939	10	86.41	91.60	90.00	35.01	101.78	23.42	159.17	59.75 to 122.35	47,925	43,133
1940 TO 1949	7	99.96	112.83	100.15	29.87	112.65	72.95	167.06	72.95 to 167.06	67,642	67,747
1950 TO 1959	4	102.27	102.95	102.56	5.80	100.38	95.50	111.78	N/A	104,250	106,917
1960 TO 1969	3	92.21	93.14	93.25	5.15	99.88	86.47	100.73	N/A	133,333	124,333
1970 TO 1979	5	74.16	76.38	73.98	24.47	103.24	34.38	104.15	N/A	847,400	626,906
1980 TO 1989	4	85.48	93.10	90.63	11.55	102.73	81.20	120.24	N/A	188,125	170,492
1990 TO 1994											
1995 TO 1999	1	36.59	36.59	36.59			36.59	36.59	N/A	400,000	146,360
2000 TO Present	1	238.84	238.84	238.84			238.84	238.84	N/A	25,000	59,710
<u>ALL</u>	<u>55</u>	<u>87.78</u>	<u>93.66</u>	<u>78.42</u>	<u>34.00</u>	<u>119.43</u>	<u>20.64</u>	<u>264.15</u>	<u>80.26 to 99.96</u>	<u>156,530</u>	<u>122,755</u>

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	8,609,194	MEAN:	94	AVG.ABS.DEV:	29.84	95% Mean C.I.:	81.67 to 105.65
TOTAL Assessed Value:	6,751,535						
AVG. Adj. Sales Price:	156,530	COD:	34.00	MAX Sales Ratio:	264.15		
AVG. Assessed Value:	122,755	PRD:	119.43	MIN Sales Ratio:	20.64		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	86.67	86.67	86.67			86.67	86.67	N/A	1,500	1,300
5000 TO 9999	5	119.90	139.02	138.80	45.28	100.16	74.78	264.15	N/A	6,724	9,334
Total \$ _____											
1 TO 9999	6	103.29	130.29	136.57	49.17	95.40	74.78	264.15	74.78 to 264.15	5,854	7,995
10000 TO 29999	9	119.55	118.44	122.82	34.26	96.44	30.00	238.84	59.75 to 146.57	19,980	24,538
30000 TO 59999	9	80.26	69.50	67.50	33.63	102.98	20.64	122.35	23.42 to 99.96	44,527	30,054
60000 TO 99999	9	98.55	102.11	103.41	15.89	98.75	68.54	167.06	87.47 to 111.78	81,444	84,218
100000 TO 149999	8	95.29	90.93	90.43	19.32	100.56	21.58	120.24	21.58 to 120.24	123,437	111,620
150000 TO 249999	10	82.33	76.16	75.64	22.85	100.69	30.12	104.15	34.38 to 100.73	186,300	140,912
250000 TO 499999	2	60.93	60.93	57.45	39.94	106.05	36.59	85.26	N/A	350,000	201,065
500000 +	2	74.13	74.13	74.13	0.03	100.01	74.11	74.16	N/A	1,855,000	1,375,025
ALL											
	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96	156,530	122,755

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	80.72	80.72	77.24	7.36	104.51	74.78	86.67	N/A	3,625	2,800
5000 TO 9999	3	77.08	88.75	63.26	55.86	140.29	30.00	159.17	N/A	10,833	6,853
Total \$ _____											
1 TO 9999	5	77.08	85.54	65.81	36.60	129.98	30.00	159.17	N/A	7,950	5,232
10000 TO 29999	11	79.67	92.73	46.49	72.05	199.48	20.64	264.15	21.58 to 146.57	34,056	15,831
30000 TO 59999	11	87.78	104.16	81.65	38.94	127.57	30.12	238.84	68.54 to 136.30	51,483	42,034
60000 TO 99999	9	92.56	90.00	81.39	12.84	110.58	34.38	111.78	87.47 to 101.38	99,777	81,211
100000 TO 149999	8	83.84	81.26	71.99	17.29	112.88	36.59	105.98	36.59 to 105.98	171,875	123,732
150000 TO 249999	8	102.44	108.04	101.25	18.29	106.71	72.95	167.06	72.95 to 167.06	168,187	170,282
250000 TO 499999	1	85.26	85.26	85.26			85.26	85.26	N/A	300,000	255,770
500000 +	2	74.13	74.13	74.13	0.03	100.01	74.11	74.16	N/A	1,855,000	1,375,025
ALL											
	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96	156,530	122,755

**PA&T 2007 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	55	<b>MEDIAN:</b>	<b>88</b>	COV:	48.43	95% Median C.I.:	80.26 to 99.96
TOTAL Sales Price:	8,546,194	WGT. MEAN:	78	STD:	45.37	95% Wgt. Mean C.I.:	71.45 to 85.39
TOTAL Adj.Sales Price:	8,609,194	MEAN:	94	AVG.ABS.DEV:	29.84	95% Mean C.I.:	81.67 to 105.65
TOTAL Assessed Value:	6,751,535						
AVG. Adj. Sales Price:	156,530	COD:	34.00	MAX Sales Ratio:	264.15		
AVG. Assessed Value:	122,755	PRD:	119.43	MIN Sales Ratio:	20.64		

Printed: 02/17/2007 13:01:08

<b>COST RANK</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	9	77.08	85.40	37.01	70.48	230.78	20.64	264.15	21.58 to 119.90		31,124	11,517
10	15	87.78	85.15	81.76	23.72	104.15	23.42	159.17	74.78 to 98.55		76,150	62,261
20	30	93.65	102.30	82.04	27.06	124.70	34.38	238.84	85.26 to 111.78		226,227	185,586
30	1	36.59	36.59	36.59			36.59	36.59	N/A		400,000	146,360
____ALL____												
	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96		156,530	122,755

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	10	79.14	84.98	50.64	62.30	167.81	20.64	264.15	21.58 to 119.90		40,512	20,516
139	1	238.84	238.84	238.84			238.84	238.84	N/A		25,000	59,710
300	8	85.72	87.35	81.98	16.72	106.54	68.54	119.55	68.54 to 119.55		104,125	85,366
306	1	86.47	86.47	86.47			86.47	86.47	N/A		150,000	129,700
323	2	141.36	141.36	136.68	18.18	103.42	115.65	167.06	N/A		110,000	150,350
326	1	74.78	74.78	74.78			74.78	74.78	N/A		5,750	4,300
341	1	105.98	105.98	105.98			105.98	105.98	N/A		130,000	137,780
343	4	83.36	86.25	75.95	14.53	113.56	74.11	104.15	N/A		996,625	756,913
344	7	98.55	103.03	98.53	13.32	104.56	85.70	136.30	85.70 to 136.30		111,331	109,698
350	1	23.42	23.42	23.42			23.42	23.42	N/A		55,000	12,880
352	1	97.81	97.81	97.81			97.81	97.81	N/A		220,000	215,190
353	9	101.38	106.96	97.18	18.82	110.06	78.05	146.57	78.96 to 135.80		57,055	55,448
406	5	84.00	95.53	90.12	27.34	106.01	59.75	159.17	N/A		40,200	36,228
436	1	36.59	36.59	36.59			36.59	36.59	N/A		400,000	146,360
442	1	30.12	30.12	30.12			30.12	30.12	N/A		165,000	49,700
446	1	85.26	85.26	85.26			85.26	85.26	N/A		300,000	255,770
95	1	34.38	34.38	34.38			34.38	34.38	N/A		220,000	75,630
____ALL____												
	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96		156,530	122,755

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
02												
03	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96		156,530	122,755
04												
____ALL____												
	55	87.78	93.66	78.42	34.00	119.43	20.64	264.15	80.26 to 99.96		156,530	122,755

**2007 Assessment Survey for Dawes County**  
**March 19, 2007**

**I. General Information**

**A. Staffing and Funding Information**

- 1. Deputy(ies) on staff:** One
- 2. Appraiser(s) on staff:** None
- 3. Other full-time employees:** One  
*(Does not include anyone counted in 1 and 2 above)*
- 4. Other part-time employees:** None  
*(Does not include anyone counted in 1 through 3 above)*
- 5. Number of shared employees:** None  
*(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).*
- 6. Assessor's requested budget for current fiscal year:** \$129,400  
*(This would be the "total budget" for the assessor's office)*
- 7. Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* \$15,000
- 8. Adopted budget, or granted budget if different from above:** Same as above
- 9. Amount of total budget set aside for appraisal work:** \$7,000
- 10. Amount of the total budget set aside for education/workshops:** \$2,000
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** N/A
- 12. Other miscellaneous funds:** None  
*(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)*
- 13. Total budget:** \$129,400

a. Was any of last year's budget not used? Yes, \$3,044.76

**B. Residential Appraisal Information**

*(Includes Urban, Suburban and Rural Residential)*

1. **Data collection done by:** Assessor, Deputy Assessor, Staff and Contracted Appraiser
2. **Valuation done by:** Assessor
3. **Pickup work done by:** Assessor, Deputy Assessor, Staff and contracted Appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	75	0	92	167

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The Replacement Cost New data for residential property is dated 2001.
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** The depreciation schedule for Chadron was developed in 2003. For all rural residential, 2004. Crawford and Whitney has a depreciation schedule of 2006.
6. **What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** The Market or Sales Comparison Approach is typically used during individual taxpayer protests, and not as a separate approach to estimate market value of the residential property class.
7. **Number of market areas/neighborhoods for this property class:** Fourteen
8. **How are these defined?** Primarily by location and similar property characteristics. They are: SW 8<sup>th</sup>, Parkview, Whispering Pines, Berryville, Eastbrook, Swansons, S. Ridgeview, Deans, Chadron, Whitney, Crawford, Marsland, Rural and Suburban.
9. **Is "Assessor Location" a usable valuation identity?** Yes, "Assessor Location" would be a usable valuation identity for the residential property class. These "Assessor Locations" are included in the #8 response.
10. **Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)** Not at this time.

- 11. Are the county’s ag residential and rural residential improvements classified and valued in the same manner?** Yes, the ag residential and rural residential improvements are both classified and valued in the same manner.

**C. Commercial/Industrial Appraisal Information**

- 1. Data collection done by:** A Contracted Appraiser
- 2. Valuation done by:** A Contracted Appraiser
- 3. Pickup work done by whom:** A Contracted Appraiser

<b>Property Type</b>	<b># of Permits</b>	<b># of Info. Statements</b>	<b>Other</b>	<b>Total</b>
Commercial	2	0	0	2

- 4. What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The RCN that is used to price commercial property in Dawes County has a date of 2000.
- 5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** The last time the depreciation schedule was developed by using market-derived information was in 2002.
- 6. When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** The Income Approach was last used for this property class in 2002.
- 7. When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** This approach is typically used during the individual taxpayer protests and is generally not used in the County’s mass appraisal of commercial properties.
- 8. Number of market areas/neighborhoods for this property class?** Three: Chadron, Crawford and Rural.
- 9. How are these defined?** Almost exclusively by location shown above.
- 10. Is “Assessor Location” a usable valuation identity?** Yes, it would be a usable valuation identity.
- 11. Does the assessor location “suburban” mean something other than rural commercial?** *(that is, does the “suburban” location have its own market?)* No.

**D. Agricultural Appraisal Information**

- 1. **Data collection done by:** Assessor, Deputy Assessor, Staff and Contracted Appraiser
- 2. **Valuation done by:** Assessor
- 3. **Pickup work done by whom:** Assessor, Deputy Assessor, Staff and Contracted Appraiser

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	0	0	29	29

**4. Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?**

“No. There are no written standards or definitions regarding agriculture land versus rural residential land. For purposes of special valuation, all properties, rural residential and agriculture would have to meet the special valuation requirements in order to qualify for the special valuation. This would include but not [be] limited to being located outside the corporate boundaries of any sanitary and improvement districts, city or village and meeting the definition of agriculture or horticulture land.”

**How is your agricultural land defined?** “Agriculture land and horticulture land shall mean land which is primarily used for the production of agriculture or horticulture products. This includes wasteland lying in or adjacent to and in common ownership or management with land used for the production of agriculture or horticulture products. Agriculture land and horticulture land also includes land retained or protected for future agriculture or horticulture uses under a conservation easement as provided in the Conservation and Preservation Easements Act and land enrolled in a federal or state program in which payments are received for removing such land from agriculture or horticulture production.

Land that is zoned predominantly for purposes other than agriculture or horticulture use shall not be assessed as agriculture or horticulture land.

Agriculture or Horticulture use includes the production of agriculture or horticulture products including:

- Grains and feed crops
- Forages and sod crops
- Animal production: breeding, feeding, grazing of cattle, horses, swine, sheep, goats, bees or poultry
- Fruits, vegetables, flowers, seeds, grasses, trees, timber and other horticulture crops.

5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** The Income Approach has not been used to establish the market value of agricultural land.
6. **What is the date of the soil survey currently used?** 1976
7. **What date was the last countywide land use study completed?** The last completed countywide land use study was completed in 1976. Presently the county has begun a new land use study utilizing GIS.
  - a. **By what method? (Physical inspection, FSA maps, etc.)** By GIS
  - b. **By whom?** The individual who does the pickup work (Diane Johnson).
  - c. **What proportion is complete / implemented at this time?** The GIS system is within a few hundred parcels of being completed for Dawes County. We are in the process of locating the information for missing parcels.
8. **Number of market areas/neighborhoods for this property class:** Three
9. **How are these defined?** By geography, topography and soil types.
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Dawes County has implemented special valuation for agricultural land.

**E. Computer, Automation Information and GIS**

1. **Administrative software:** County Solutions
2. **CAMA software:** County Solutions
3. **Cadastral maps: Are they currently being used?** No
  - a. **Who maintains the Cadastral Maps?** N/A
4. **Does the county have GIS software?** Yes
  - a. **Who maintains the GIS software and maps?** This will be connected to the County's CAMA system.
4. **Personal Property software:** County Solutions

## **F. Zoning Information**

### **1. Does the county have zoning? Yes**

**a. If so, is the zoning countywide? Yes**

**b. What municipalities in the county are zoned? Chadron and Crawford.**

**c. When was zoning implemented? In 2002.**

## **G. Contracted Services**

**1. Appraisal Services:** *(are these contracted, or conducted "in-house?")* Appraisal services for the County are contracted.

**2. Other Services:** GIS software, and County Solutions software.

## **H. Additional comments or further explanations on any item from A through G:**

None.

## **II. Assessment Actions**

### **2007 Assessment Actions taken to address the following property classes/subclasses:**

**1. Residential**—The assessor reviewed the previous 24 months of sales data to correct market values. The County also reviewed neighboring homes of those sold to ensure assessment uniformity.

**2. Commercial**—No changes were made to the commercial property class for assessment year 2007.

**3. Agricultural**— A review of the three market areas and the sales within those boundaries have indicated that the high dollar land sales that were at one time predominantly exclusive to Market Area #3 have spilled over into Market Area #2 known as the Buffer Area. Market research studies have indicated the necessity of reevaluating the market areas and increasing land valuations of those areas affected by the higher sales. According to sales figures, Market Area #2 land values should equal those in Market Area #3 with land value increases held to a minimum by spreading land value increases between the two market areas where the higher sales have taken place. Due to catastrophic fires in Dawes County last year, we are attempting to keep the agricultural

land values increases to a minimum to allow agriculture producers to recover from the damage the wild fire caused.

**County 23 - Dawes**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 7,125	<b>Value</b> 517,694,400	<b>Total Growth</b> 2,724,032 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	290	1,683,400	59	511,670	106	1,218,825	455	3,413,895	
<b>2. Res Improv Land</b>	2,173	11,418,865	122	1,540,955	221	3,656,755	2,516	16,616,575	
<b>3. Res Improvements</b>	2,438	118,927,995	123	10,263,690	339	23,335,290	2,900	152,526,975	
<b>4. Res Total</b>	2,728	132,030,260	182	12,316,315	445	28,210,870	3,355	172,557,445	1,865,977
<b>% of Total</b>	81.31	76.51	5.42	7.13	13.26	16.34	47.08	33.33	68.50
<b>5. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>6. Rec Improv Land</b>	0	0	0	0	0	0	0	0	
<b>7. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>8. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res+Rec Total</b>	2,728	132,030,260	182	12,316,315	445	28,210,870	3,355	172,557,445	1,865,977
<b>% of Total</b>	81.31	76.51	5.42	7.13	13.26	16.34	47.08	33.33	68.50

**County 23 - Dawes**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 7,125	<b>Value</b> 517,694,400	<b>Total Growth</b> 2,724,032 (Sum 17, 25, & 41)
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**Schedule I: Non-Agricultural Records (Com and Ind)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	79	949,375	8	131,875	4	80,650	91	1,161,900	
10. Comm Improv Land	377	5,698,505	25	399,580	6	49,985	408	6,148,070	
11. Comm Improvements	377	41,641,305	25	1,974,670	6	1,063,200	408	44,679,175	
12. Comm Total	456	48,289,185	33	2,506,125	10	1,193,835	499	51,989,145	503,930
% of Total	91.38	92.88	6.61	4.82	2.00	2.29	7.00	10.04	18.49
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	456	48,289,185	33	2,506,125	10	1,193,835	499	51,989,145	503,930
% of Total	91.38	92.88	6.61	4.82	2.00	2.29	7.00	10.04	18.49
17. Taxable Total	3,184	180,319,445	215	14,822,440	455	29,404,705	3,854	224,546,590	2,369,907
% of Total	82.61	80.30	5.57	5.48	11.80	12.56	54.09	43.37	86.99

**County 23 - Dawes**

**2007 County Abstract of Assessment for Real Property, Form 45**

**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	19,240	2,501,470	0	0	0
20. Industrial	0	0	0	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	0	0	0
19. Commercial	0	0	0	2	19,240	2,501,470
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>2</b>	<b>19,240</b>	<b>2,501,470</b>

**Schedule III: Mineral Interest Records**

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	13	67,934,100	2	75,470
24. Mineral Interest-Non-Producing	0	0	25	0	0	0
	Total		Growth			
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	15	68,009,570	0	0	0	0
24. Mineral Interest-Non-Producing	25	0	0	0	0	0
<b>25. Mineral Interest Total</b>	<b>40</b>	<b>68,009,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	153	5	335	<b>493</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	39	1,157,220	2,505	126,558,240	2,544	127,715,460
28. Ag-Improved Land	0	0	28	1,086,970	659	45,113,330	687	46,200,300
29. Ag-Improvements	0	0	28	2,502,580	659	48,719,900	687	51,222,480
<b>30. Ag-Total Taxable</b>							<b>3,231</b>	<b>225,138,240</b>

**County 23 - Dawes**

**2007 County Abstract of Assessment for Real Property, Form 45**

**Schedule VI: Agricultural Records:**

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	24	26.000	208,650	
33. HomeSite Improvements	0		0	24		2,016,745	
<b>34. HomeSite Total</b>							
35. FarmSite UnImp Land	0	0.000	0	2	2.000	4,000	
36. FarmSite Impr Land	0	0.000	0	23	24.000	48,000	
37. FarmSite Improv	0		0	24		485,835	
<b>38. FarmSite Total</b>							
39. Road & Ditches		0.000			126.680		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	21	21.000	113,915	21	21.000	113,915	
32. HomeSite Improv Land	551	584.000	4,125,695	575	610.000	4,334,345	
33. HomeSite Improvements	560		38,213,190	584		40,229,935	0
<b>34. HomeSite Total</b>				605	631.000	44,678,195	
35. FarmSite UnImp Land	10	10.000	14,000	12	12.000	18,000	
36. FarmSite Impr Land	573	574.000	880,000	596	598.000	928,000	
37. FarmSite Improv	617		10,506,710	641		10,992,545	354,125
<b>38. FarmSite Total</b>				653	610.000	11,938,545	
39. Road & Ditches		5,595.250			5,721.930		
40. Other-Non Ag Use		0.000	0		0.000	0	
<b>41. Total Section VI</b>				<b>1,258</b>	<b>6,962.930</b>	<b>56,616,740</b>	<b>354,125</b>

**Schedule VII: Agricultural Records:**

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	27	4,462.890	2,475,340	27	4,462.890	2,475,340

**Schedule VIII: Agricultural Records:**

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	60	6,831.430	1,712,740
44. Recapture Val			0			3,389,430
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,176	527,994.015	113,879,410	2,236	534,825.445	115,592,150
44. Recapture Val			188,082,815			191,472,245

County 23 - Dawes

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	2,089.600	1,211,970	2,089.600	1,211,970
47. 2A1	0.000	0	0.000	0	450.960	216,460	450.960	216,460
48. 2A	0.000	0	0.000	0	894.400	353,290	894.400	353,290
49. 3A1	0.000	0	0.000	0	3,320.550	1,311,620	3,320.550	1,311,620
50. 3A	0.000	0	0.000	0	1,621.070	583,585	1,621.070	583,585
51. 4A1	0.000	0	0.000	0	3,124.850	1,031,210	3,124.850	1,031,210
52. 4A	0.000	0	0.000	0	644.810	212,790	644.810	212,790
53. Total	0.000	0	0.000	0	12,146.240	4,920,925	12,146.240	4,920,925
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	25,968.140	8,699,335	25,968.140	8,699,335
56. 2D1	0.000	0	0.000	0	752.090	225,625	752.090	225,625
57. 2D	0.000	0	0.000	0	13,604.760	4,081,430	13,604.760	4,081,430
58. 3D1	0.000	0	0.000	0	6,684.940	1,671,240	6,684.940	1,671,240
59. 3D	0.000	0	0.000	0	7,640.260	1,795,465	7,640.260	1,795,465
60. 4D1	0.000	0	0.000	0	8,977.120	2,109,625	8,977.120	2,109,625
61. 4D	0.000	0	0.000	0	1,961.680	353,100	1,961.680	353,100
62. Total	0.000	0	0.000	0	65,588.990	18,935,820	65,588.990	18,935,820
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	3,577.630	930,180	3,577.630	930,180
64. 1G	0.000	0	0.000	0	23,761.680	6,534,510	23,761.680	6,534,510
65. 2G1	0.000	0	0.000	0	3,402.400	850,605	3,402.400	850,605
66. 2G	0.000	0	54.000	12,690	33,089.350	7,776,015	33,143.350	7,788,705
67. 3G1	0.000	0	0.000	0	16,637.020	3,244,225	16,637.020	3,244,225
68. 3G	0.000	0	151.000	24,160	41,660.160	6,665,630	41,811.160	6,689,790
69. 4G1	0.000	0	9.000	1,395	36,075.765	5,591,750	36,084.765	5,593,145
70. 4G	0.000	0	234.170	36,300	290,838.085	45,079,950	291,072.255	45,116,250
71. Total	0.000	0	448.170	74,545	449,042.090	76,672,865	449,490.260	76,747,410
72. Waste	0.000	0	2.000	40	4,312.210	86,245	4,314.210	86,285
73. Other	0.000	0	0.000	0	864.650	592,560	864.650	592,560
74. Exempt	0.000		0.000		23,643.140		23,643.140	
75. Total	0.000	0	450.170	74,585	531,954.180	101,208,415	532,404.350	101,283,000

County 23 - Dawes

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	149.800	91,380	149.800	91,380
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	132.000	55,440	132.000	55,440
49. 3A1	0.000	0	0.000	0	96.880	40,690	96.880	40,690
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	99.300	34,755	99.300	34,755
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	477.980	222,265	477.980	222,265
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	11,087.640	4,038,020	11,087.640	4,038,020
56. 2D1	0.000	0	0.000	0	165.800	53,055	165.800	53,055
57. 2D	0.000	0	0.000	0	10,816.150	3,507,540	10,816.150	3,507,540
58. 3D1	0.000	0	0.000	0	1,202.720	319,820	1,202.720	319,820
59. 3D	0.000	0	0.000	0	195.000	48,750	195.000	48,750
60. 4D1	0.000	0	0.000	0	4,734.170	1,214,475	4,734.170	1,214,475
61. 4D	0.000	0	0.000	0	769.200	153,475	769.200	153,475
62. Total	0.000	0	0.000	0	28,970.680	9,335,135	28,970.680	9,335,135
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	4,084.770	1,123,320	4,084.770	1,123,320
64. 1G	0.000	0	0.000	0	5,605.580	1,657,580	5,605.580	1,657,580
65. 2G1	0.000	0	0.000	0	648.430	174,040	648.430	174,040
66. 2G	0.000	0	0.000	0	13,708.870	3,440,645	13,708.870	3,440,645
67. 3G1	0.000	0	0.000	0	1,738.640	366,215	1,738.640	366,215
68. 3G	0.000	0	0.000	0	408.660	71,520	408.660	71,520
69. 4G1	0.000	0	0.000	0	7,710.730	1,335,085	7,710.730	1,335,085
70. 4G	0.000	0	0.000	0	31,960.630	5,579,805	31,960.630	5,579,805
71. Total	0.000	0	0.000	0	65,866.310	13,748,210	65,866.310	13,748,210
72. Waste	0.000	0	0.000	0	1,122.200	22,445	1,122.200	22,445
73. Other	0.000	0	0.000	0	840.460	681,685	840.460	681,685
74. Exempt	0.000		0.000		988.080		988.080	
75. Total	0.000	0	0.000	0	97,277.630	24,009,740	97,277.630	24,009,740

County 23 - Dawes

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	12.000	7,320	12.000	7,320
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	15.000	6,300	15.000	6,300
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	19.000	6,650	19.000	6,650
53. Total	0.000	0	0.000	0	46.000	20,270	46.000	20,270
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	12.000	4,260	12.000	4,260
55. 1D	0.000	0	354.780	129,975	5,599.619	2,020,890	5,954.399	2,150,865
56. 2D1	0.000	0	0.000	0	51.000	16,320	51.000	16,320
57. 2D	0.000	0	750.060	256,110	6,324.434	2,081,455	7,074.494	2,337,565
58. 3D1	0.000	0	428.330	113,510	3,122.480	856,240	3,550.810	969,750
59. 3D	0.000	0	0.000	0	100.000	26,645	100.000	26,645
60. 4D1	0.000	0	157.600	39,400	4,829.900	1,305,640	4,987.500	1,345,040
61. 4D	0.000	0	42.300	8,250	829.343	171,190	871.643	179,440
62. Total	0.000	0	1,733.070	547,245	20,868.776	6,482,640	22,601.846	7,029,885
<b>Grass:</b>								
63. 1G1	0.000	0	222.230	61,115	55,108.970	16,575,685	55,331.200	16,636,800
64. 1G	0.000	0	280.310	83,240	3,916.604	1,234,605	4,196.914	1,317,845
65. 2G1	0.000	0	16.000	4,240	100.430	28,410	116.430	32,650
66. 2G	0.000	0	1,288.380	333,885	8,990.017	2,358,135	10,278.397	2,692,020
67. 3G1	0.000	0	273.270	57,935	3,846.111	836,285	4,119.381	894,220
68. 3G	0.000	0	34.000	5,950	425.000	74,375	459.000	80,325
69. 4G1	0.000	0	528.280	98,950	8,605.330	1,668,690	9,133.610	1,767,640
70. 4G	0.000	0	1,890.080	337,690	51,967.697	9,463,320	53,857.777	9,801,010
71. Total	0.000	0	4,532.550	983,005	132,960.159	32,239,505	137,492.709	33,222,510
72. Waste	0.000	0	28.000	560	135.170	2,705	163.170	3,265
73. Other	0.000	0	504.660	378,145	3,202.900	2,574,685	3,707.560	2,952,830
74. Exempt	0.000		691.620		52,913.270		53,604.890	
75. Total	0.000	0	6,798.280	1,908,955	157,213.005	41,319,805	164,011.285	43,228,760

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	12,670.220	5,163,460	12,670.220	5,163,460
77.Dry Land	0.000	0	1,733.070	547,245	115,428.446	34,753,595	117,161.516	35,300,840
78.Grass	0.000	0	4,980.720	1,057,550	647,868.559	122,660,580	652,849.279	123,718,130
79.Waste	0.000	0	30.000	600	5,569.580	111,395	5,599.580	111,995
80.Other	0.000	0	504.660	378,145	4,908.010	3,848,930	5,412.670	4,227,075
81.Exempt	0.000	0	691.620	0	77,544.490	0	78,236.110	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>7,248.450</b>	<b>1,983,540</b>	<b>786,444.815</b>	<b>166,537,960</b>	<b>793,693.265</b>	<b>168,521,500</b>

## 2007 Agricultural Land Detail

### County 23 - Dawes

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,089.600	17.20%	1,211,970	24.63%	580.000
2A1	450.960	3.71%	216,460	4.40%	479.998
2A	894.400	7.36%	353,290	7.18%	395.002
3A1	3,320.550	27.34%	1,311,620	26.65%	395.000
3A	1,621.070	13.35%	583,585	11.86%	359.999
4A1	3,124.850	25.73%	1,031,210	20.96%	330.003
4A	644.810	5.31%	212,790	4.32%	330.004
<b>Irrigated Total</b>	<b>12,146.240</b>	<b>100.00%</b>	<b>4,920,925</b>	<b>100.00%</b>	<b>405.139</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	25,968.140	39.59%	8,699,335	45.94%	335.000
2D1	752.090	1.15%	225,625	1.19%	299.997
2D	13,604.760	20.74%	4,081,430	21.55%	300.000
3D1	6,684.940	10.19%	1,671,240	8.83%	250.000
3D	7,640.260	11.65%	1,795,465	9.48%	235.000
4D1	8,977.120	13.69%	2,109,625	11.14%	235.000
4D	1,961.680	2.99%	353,100	1.86%	179.998
<b>Dry Total</b>	<b>65,588.990</b>	<b>100.00%</b>	<b>18,935,820</b>	<b>100.00%</b>	<b>288.704</b>

**Grass:**

1G1	3,577.630	0.80%	930,180	1.21%	259.998
1G	23,761.680	5.29%	6,534,510	8.51%	275.002
2G1	3,402.400	0.76%	850,605	1.11%	250.001
2G	33,143.350	7.37%	7,788,705	10.15%	235.000
3G1	16,637.020	3.70%	3,244,225	4.23%	195.000
3G	41,811.160	9.30%	6,689,790	8.72%	160.000
4G1	36,084.765	8.03%	5,593,145	7.29%	155.000
4G	291,072.255	64.76%	45,116,250	58.79%	155.000
<b>Grass Total</b>	<b>449,490.260</b>	<b>100.00%</b>	<b>76,747,410</b>	<b>100.00%</b>	<b>170.743</b>

<b>Irrigated Total</b>	<b>12,146.240</b>	<b>2.28%</b>	<b>4,920,925</b>	<b>4.86%</b>	<b>405.139</b>
<b>Dry Total</b>	<b>65,588.990</b>	<b>12.32%</b>	<b>18,935,820</b>	<b>18.70%</b>	<b>288.704</b>
<b>Grass Total</b>	<b>449,490.260</b>	<b>84.43%</b>	<b>76,747,410</b>	<b>75.78%</b>	<b>170.743</b>
Waste	4,314.210	0.81%	86,285	0.09%	20.000
Other	864.650	0.16%	592,560	0.59%	685.317
Exempt	23,643.140	4.44%			
<b>Market Area Total</b>	<b>532,404.350</b>	<b>100.00%</b>	<b>101,283,000</b>	<b>100.00%</b>	<b>190.236</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>12,146.240</b>	<b>95.86%</b>	<b>4,920,925</b>	<b>95.30%</b>	
<b>Dry Total</b>	<b>65,588.990</b>	<b>55.98%</b>	<b>18,935,820</b>	<b>53.64%</b>	
<b>Grass Total</b>	<b>449,490.260</b>	<b>68.85%</b>	<b>76,747,410</b>	<b>62.03%</b>	
Waste	4,314.210	77.05%	86,285	77.04%	
Other	864.650	15.97%	592,560	14.02%	
Exempt	23,643.140	30.22%			
<b>Market Area Total</b>	<b>532,404.350</b>	<b>67.08%</b>	<b>101,283,000</b>	<b>60.10%</b>	

## 2007 Agricultural Land Detail

### County 23 - Dawes

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	149.800	31.34%	91,380	41.11%	610.013
2A1	0.000	0.00%	0	0.00%	0.000
2A	132.000	27.62%	55,440	24.94%	420.000
3A1	96.880	20.27%	40,690	18.31%	420.004
3A	0.000	0.00%	0	0.00%	0.000
4A1	99.300	20.77%	34,755	15.64%	350.000
4A	0.000	0.00%	0	0.00%	0.000
<b>Irrigated Total</b>	<b>477.980</b>	<b>100.00%</b>	<b>222,265</b>	<b>100.00%</b>	<b>465.009</b>
<b>Dry:</b>					
1D1	0.000	0.00%	0	0.00%	0.000
1D	11,087.640	38.27%	4,038,020	43.26%	364.191
2D1	165.800	0.57%	53,055	0.57%	319.993
2D	10,816.150	37.33%	3,507,540	37.57%	324.287
3D1	1,202.720	4.15%	319,820	3.43%	265.913
3D	195.000	0.67%	48,750	0.52%	250.000
4D1	4,734.170	16.34%	1,214,475	13.01%	256.533
4D	769.200	2.66%	153,475	1.64%	199.525
<b>Dry Total</b>	<b>28,970.680</b>	<b>100.00%</b>	<b>9,335,135</b>	<b>100.00%</b>	<b>322.226</b>
<b>Grass:</b>					
1G1	4,084.770	6.20%	1,123,320	8.17%	275.002
1G	5,605.580	8.51%	1,657,580	12.06%	295.701
2G1	648.430	0.98%	174,040	1.27%	268.402
2G	13,708.870	20.81%	3,440,645	25.03%	250.979
3G1	1,738.640	2.64%	366,215	2.66%	210.633
3G	408.660	0.62%	71,520	0.52%	175.011
4G1	7,710.730	11.71%	1,335,085	9.71%	173.146
4G	31,960.630	48.52%	5,579,805	40.59%	174.583
<b>Grass Total</b>	<b>65,866.310</b>	<b>100.00%</b>	<b>13,748,210</b>	<b>100.00%</b>	<b>208.729</b>
<hr/>					
<b>Irrigated Total</b>	<b>477.980</b>	<b>0.49%</b>	<b>222,265</b>	<b>0.93%</b>	<b>465.009</b>
<b>Dry Total</b>	<b>28,970.680</b>	<b>29.78%</b>	<b>9,335,135</b>	<b>38.88%</b>	<b>322.226</b>
<b>Grass Total</b>	<b>65,866.310</b>	<b>67.71%</b>	<b>13,748,210</b>	<b>57.26%</b>	<b>208.729</b>
Waste	1,122.200	1.15%	22,445	0.09%	20.000
Other	840.460	0.86%	681,685	2.84%	811.085
Exempt	988.080	1.02%			
<b>Market Area Total</b>	<b>97,277.630</b>	<b>100.00%</b>	<b>24,009,740</b>	<b>100.00%</b>	<b>246.816</b>

#### As Related to the County as a Whole

<b>Irrigated Total</b>	<b>477.980</b>	<b>3.77%</b>	<b>222,265</b>	<b>4.30%</b>	
<b>Dry Total</b>	<b>28,970.680</b>	<b>24.73%</b>	<b>9,335,135</b>	<b>26.44%</b>	
<b>Grass Total</b>	<b>65,866.310</b>	<b>10.09%</b>	<b>13,748,210</b>	<b>11.11%</b>	
Waste	1,122.200	20.04%	22,445	20.04%	
Other	840.460	15.53%	681,685	16.13%	
Exempt	988.080	1.26%			
<b>Market Area Total</b>	<b>97,277.630</b>	<b>12.26%</b>	<b>24,009,740</b>	<b>14.25%</b>	

## 2007 Agricultural Land Detail

### County 23 - Dawes

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	12.000	26.09%	7,320	36.11%	610.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	15.000	32.61%	6,300	31.08%	420.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	19.000	41.30%	6,650	32.81%	350.000
<b>Irrigated Total</b>	<b>46.000</b>	<b>100.00%</b>	<b>20,270</b>	<b>100.00%</b>	<b>440.652</b>

**Dry:**

1D1	12.000	0.05%	4,260	0.06%	355.000
1D	5,954.399	26.34%	2,150,865	30.60%	361.222
2D1	51.000	0.23%	16,320	0.23%	320.000
2D	7,074.494	31.30%	2,337,565	33.25%	330.421
3D1	3,550.810	15.71%	969,750	13.79%	273.106
3D	100.000	0.44%	26,645	0.38%	266.450
4D1	4,987.500	22.07%	1,345,040	19.13%	269.682
4D	871.643	3.86%	179,440	2.55%	205.864
<b>Dry Total</b>	<b>22,601.846</b>	<b>100.00%</b>	<b>7,029,885</b>	<b>100.00%</b>	<b>311.031</b>

**Grass:**

1G1	55,331.200	40.24%	16,636,800	50.08%	300.676
1G	4,196.914	3.05%	1,317,845	3.97%	314.003
2G1	116.430	0.08%	32,650	0.10%	280.426
2G	10,278.397	7.48%	2,692,020	8.10%	261.910
3G1	4,119.381	3.00%	894,220	2.69%	217.076
3G	459.000	0.33%	80,325	0.24%	175.000
4G1	9,133.610	6.64%	1,767,640	5.32%	193.531
4G	53,857.777	39.17%	9,801,010	29.50%	181.979
<b>Grass Total</b>	<b>137,492.709</b>	<b>100.00%</b>	<b>33,222,510</b>	<b>100.00%</b>	<b>241.631</b>

<b>Irrigated Total</b>	<b>46.000</b>	<b>0.03%</b>	<b>20,270</b>	<b>0.05%</b>	<b>440.652</b>
<b>Dry Total</b>	<b>22,601.846</b>	<b>13.78%</b>	<b>7,029,885</b>	<b>16.26%</b>	<b>311.031</b>
<b>Grass Total</b>	<b>137,492.709</b>	<b>83.83%</b>	<b>33,222,510</b>	<b>76.85%</b>	<b>241.631</b>
Waste	163.170	0.10%	3,265	0.01%	20.009
Other	3,707.560	2.26%	2,952,830	6.83%	796.434
Exempt	53,604.890	32.68%			
<b>Market Area Total</b>	<b>164,011.285</b>	<b>100.00%</b>	<b>43,228,760</b>	<b>100.00%</b>	<b>263.571</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>46.000</b>	<b>0.36%</b>	<b>20,270</b>	<b>0.39%</b>	
<b>Dry Total</b>	<b>22,601.846</b>	<b>19.29%</b>	<b>7,029,885</b>	<b>19.91%</b>	
<b>Grass Total</b>	<b>137,492.709</b>	<b>21.06%</b>	<b>33,222,510</b>	<b>26.85%</b>	
Waste	163.170	2.91%	3,265	2.92%	
Other	3,707.560	68.50%	2,952,830	69.86%	
Exempt	53,604.890	68.52%			
<b>Market Area Total</b>	<b>164,011.285</b>	<b>20.66%</b>	<b>43,228,760</b>	<b>25.65%</b>	

## 2007 Agricultural Land Detail

### County 23 - Dawes

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	12,670.220	5,163,460
Dry	0.000	0	1,733.070	547,245	115,428.446	34,753,595
Grass	0.000	0	4,980.720	1,057,550	647,868.559	122,660,580
Waste	0.000	0	30.000	600	5,569.580	111,395
Other	0.000	0	504.660	378,145	4,908.010	3,848,930
Exempt	0.000	0	691.620	0	77,544.490	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>7,248.450</b>	<b>1,983,540</b>	<b>786,444.815</b>	<b>166,537,960</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	12,670.220	5,163,460	12,670.220	1.60%	5,163,460	3.06%	407.527
Dry	117,161.516	35,300,840	117,161.516	14.76%	35,300,840	20.95%	301.300
Grass	652,849.279	123,718,130	652,849.279	82.25%	123,718,130	73.41%	189.504
Waste	5,599.580	111,995	5,599.580	0.71%	111,995	0.07%	20.000
Other	5,412.670	4,227,075	5,412.670	0.68%	4,227,075	2.51%	780.959
Exempt	78,236.110	0	78,236.110	9.86%	0	0.00%	0.000
<b>Total</b>	<b>793,693.265</b>	<b>168,521,500</b>	<b>793,693.265</b>	<b>100.00%</b>	<b>168,521,500</b>	<b>100.00%</b>	<b>212.325</b>

\* Department of Property Assessment & Taxation Calculates

**3-YEAR PLAN OF ASSESSMENT**  
**2007-2008-2009**  
**DAWES COUNTY**  
**CONNIE SANDOZ**

The following items need to be addressed for 2007 tax year.

- 1) Kenwood & Commercial reviewed
- 2) GIS Land use updated by property owners
- 3) GIS completed

2008 Tax Year

- 1) Original town of Chadron & subdivisions reviewed

2009 Tax Year

- 1) Rural reviewed & entered

## **2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dawes County**

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Dawes County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dawes County is not in compliance with generally accepted mass appraisal practices.

### **Special Valuation of Agricultural Land**

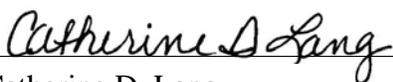
It is my opinion that the level of value of the special valuation of the class of agricultural land in Dawes County is 72% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Dawes County is not in compliance with generally accepted mass appraisal practices.

### **Recapture Valuation of Agricultural Land**

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Dawes County is 75% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dawes County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.



  
\_\_\_\_\_  
Catherine D. Lang  
Property Tax Administrator

# **SPECIAL VALUE SECTION**

## **CORRELATION for**

### **Dawes County**

#### **I. Agricultural Land Value Correlation**

The “Dawes County Agricultural Land Sales Criteria” document that was submitted by the assessor for assessment year 2007 (included in the Reports and Opinion), in short notes that “Market areas 1 and 2, are basically the un-influenced agricultural land within the County. Market area 3 contains the Pine Ridge area is has “a market demand that exceeds agriculture use.” The assessor also provides other criteria used to “select the sales that are utilized in the analysis to estimate the accurate agriculture value.” These would be unimproved sales and all other land sales that are not excluded by the following: a) sales less than 80 acres; b) sales within market area 3; c) sales immediately in the Chadron and Crawford area; d) sales that include the following market influences: location within 2-3 miles of area 3, and similar characteristics; and recreational sales. The procedure used to measure both agricultural and special value land within Dawes County will follow this document. Therefore, land that is not influenced by non-agricultural market factors can be defined as land that falls within agricultural Market Areas One and Two that is not less than eighty acres, and is not located within 2-3 miles of Market Area Three, or has similar characteristics of Market Area Three (that would be indicated by having a recapture value different from the normal value applied to agricultural land).

A review of the agricultural unimproved sales file indicates that twenty-two sales occurred during the three-year period of the sales study that were coded as existing geographically within Market Area One. However, two of these consisted of less than eighty acres and were eliminated from the analysis. In addition, three sales occurred in Market Area Two. One was less than eighty acres of land and was eliminated from the Special Value and Ag Land analysis, and the other two indicated a recapture value different from the normal value applied to agricultural land, and were thus viewed by the liaison as influenced. This left twenty qualified sales for analysis that matched the criteria noted by the assessor in the aforementioned document. Examination of the three measures of central tendency shows an overall median of 72.32%, a weighted mean of 62.22% and a mean of 69.12%. The coefficient of dispersion is 29.18 and the price-related differential is 111.09. The removal of the two extreme outliers would fail to bring either qualitative statistic into compliance. Based on these figures, and the overall assessment practices of the County, it is believed that the county has met the required level of value for agricultural land, but is not in compliance with the standards for uniform and proportionate assessment.

**PA&T 2007 R&O Agricultural Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	96.43	108.99	97.63	36.44	111.63	73.44	169.68	N/A	68,250	66,635
10/01/03 TO 12/31/03	1	48.82	48.82	48.82			48.82	48.82	N/A	52,500	25,630
01/01/04 TO 03/31/04	1	71.21	71.21	71.21			71.21	71.21	N/A	300,000	213,620
04/01/04 TO 06/30/04	2	76.33	76.33	75.58	3.56	100.99	73.61	79.05	N/A	154,851	117,035
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	56.84	56.84	57.43	32.05	98.97	38.62	75.06	N/A	155,000	89,015
01/01/05 TO 03/31/05	1	75.53	75.53	75.53			75.53	75.53	N/A	130,000	98,190
04/01/05 TO 06/30/05	3	55.20	47.40	54.16	24.81	87.51	22.95	64.04	N/A	147,500	79,888
07/01/05 TO 09/30/05	2	54.26	54.26	51.18	50.20	106.00	27.02	81.49	N/A	308,729	158,022
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	70.26	70.26	64.95	16.12	108.17	58.93	81.58	N/A	228,800	148,607
04/01/06 TO 06/30/06	2	46.70	46.70	41.38	28.78	112.86	33.26	60.14	N/A	165,500	68,480
<u>Study Years</u>											
07/01/03 TO 06/30/04	8	73.94	88.58	79.11	29.50	111.97	48.82	169.68	48.82 to 169.68	116,900	92,482
07/01/04 TO 06/30/05	6	59.62	55.23	58.46	27.36	94.49	22.95	75.53	22.95 to 75.53	147,083	85,980
07/01/05 TO 06/30/06	6	59.54	57.07	53.36	29.11	106.96	27.02	81.58	27.02 to 81.58	234,343	125,036
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	5	73.61	67.51	68.04	12.03	99.23	38.62	79.05	N/A	183,940	125,144
01/01/05 TO 12/31/05	6	59.62	54.37	54.95	32.40	98.94	22.95	81.49	22.95 to 81.49	198,326	108,983
<u>ALL</u>											
	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**PA&T 2007 R&O Agricultural Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
109	1	118.57	118.57	118.57			118.57	118.57	N/A	102,000	120,945	
113	3	75.53	76.88	77.62	3.48	99.05	73.61	81.49	N/A	200,527	155,640	
301	3	38.62	80.52	42.07	117.75	191.41	33.26	169.68	N/A	133,666	56,228	
327	1	75.06	75.06	75.06			75.06	75.06	N/A	160,000	120,100	
329	2	63.94	63.94	69.40	23.64	92.12	48.82	79.05	N/A	82,250	57,082	
331	1	22.95	22.95	22.95			22.95	22.95	N/A	65,000	14,920	
549	3	73.44	72.98	72.12	1.39	101.18	71.21	74.28	N/A	150,333	108,426	
77	1	60.14	60.14	60.14			60.14	60.14	N/A	100,000	60,140	
79	1	81.58	81.58	81.58			81.58	81.58	N/A	121,600	99,200	
817	1	58.93	58.93	58.93			58.93	58.93	N/A	336,000	198,015	
819	1	27.02	27.02	27.02			27.02	27.02	N/A	343,580	92,850	
821	1	55.20	55.20	55.20			55.20	55.20	N/A	192,500	106,265	
823	1	64.04	64.04	64.04			64.04	64.04	N/A	185,000	118,480	
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
07-0010	4	57.07	51.30	48.78	17.85	105.17	27.02	64.04	N/A	264,270	128,902	
23-0002	10	66.88	68.57	62.27	41.59	110.11	22.95	169.68	33.26 to 81.58	134,168	83,549	
23-0071	2	98.81	98.81	97.89	20.00	100.94	79.05	118.57	N/A	107,000	104,740	
81-0003	3	73.44	72.98	72.12	1.39	101.18	71.21	74.28	N/A	150,333	108,426	
83-0500	1	75.06	75.06	75.06			75.06	75.06	N/A	160,000	120,100	
NonValid School												
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

**PA&T 2007 R&O Agricultural Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	22.95	22.95	22.95			22.95	22.95	N/A	65,000	14,920
100.01 TO 180.00	3	48.82	85.71	52.81	89.49	162.30	38.62	169.68	N/A	74,166	39,165
180.01 TO 330.00	3	74.28	75.59	76.12	2.52	99.30	73.44	79.05	N/A	87,666	66,731
330.01 TO 650.00	8	62.09	58.98	52.75	24.28	111.81	27.02	81.58	27.02 to 81.58	182,960	96,505
650.01 +	5	73.61	80.76	74.51	19.00	108.38	58.93	118.57	N/A	241,916	180,262
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY-N/A	4	73.86	68.90	71.58	10.52	96.26	48.82	79.05	N/A	78,875	56,456
GRASS	11	73.61	69.74	70.02	21.11	99.59	22.95	118.57	55.20 to 81.58	169,425	118,635
GRASS-N/A	3	33.26	43.83	43.83	44.29	100.01	27.02	71.21	N/A	291,526	127,763
IRRGTD-N/A	2	104.15	104.15	54.04	62.92	192.73	38.62	169.68	N/A	85,000	45,932
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	79.05	79.05	79.05			79.05	79.05	N/A	112,000	88,535
DRY-N/A	3	73.44	65.51	67.46	11.56	97.11	48.82	74.28	N/A	67,833	45,763
GRASS	12	68.83	66.18	63.33	26.34	104.50	22.95	118.57	55.20 to 81.49	183,938	116,486
GRASS-N/A	2	52.24	52.24	54.70	36.33	95.50	33.26	71.21	N/A	265,500	145,220
IRRGTD	1	38.62	38.62	38.62			38.62	38.62	N/A	150,000	57,930
IRRGTD-N/A	1	169.68	169.68	169.68			169.68	169.68	N/A	20,000	33,935
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	73.86	68.90	71.58	10.52	96.26	48.82	79.05	N/A	78,875	56,456
GRASS	14	67.63	64.19	61.66	26.99	104.10	22.95	118.57	33.26 to 81.49	195,590	120,591
IRRGTD	2	104.15	104.15	54.04	62.92	192.73	38.62	169.68	N/A	85,000	45,932
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**PA&T 2007 R&O Agricultural Statistics**

Base Stat

Query: 6075

Type: Qualified  
 Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	1	169.68	169.68	169.68			169.68	169.68	N/A	20,000	33,935	
30000 TO 59999	1	48.82	48.82	48.82			48.82	48.82	N/A	52,500	25,630	
60000 TO 99999	3	73.44	56.89	58.60	23.30	97.08	22.95	74.28	N/A	72,000	42,193	
100000 TO 149999	5	79.05	82.97	82.57	16.31	100.49	60.14	118.57	N/A	113,120	93,402	
150000 TO 249999	6	59.62	56.63	56.01	23.94	101.12	33.26	75.06	33.26 to 75.06	186,033	104,188	
250000 TO 499999	4	65.07	59.66	58.05	25.65	102.77	27.02	81.49	N/A	313,364	181,920	
ALL												
	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	2	35.89	35.89	34.51	36.05	103.98	22.95	48.82	N/A	58,750	20,275	
30000 TO 59999	3	73.44	93.91	59.10	59.49	158.91	38.62	169.68	N/A	76,666	45,310	
60000 TO 99999	7	74.28	61.55	51.66	22.26	119.15	27.02	81.58	27.02 to 81.58	161,311	83,332	
100000 TO 149999	5	73.61	77.30	73.02	20.21	105.86	55.20	118.57	N/A	167,440	122,265	
150000 TO 249999	3	71.21	70.54	69.77	10.56	101.11	58.93	81.49	N/A	303,293	211,610	
ALL												
	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

# **SPECIAL VALUE SECTION CORRELATION for Dawes County**

## **II. Special Value Correlation**

As described in The “Dawes County Agricultural Land Sales Criteria” document, “special agriculture value in market area 3 equals the market value in market areas 1 and 2.” The assessor also provided other criteria used to “select the sales that are utilized in the analysis to estimate the accurate agriculture value,” and these were noted in the previous section of the Agricultural Land Value Correlation. Thus, the same twenty sales used to estimate the level of value for agricultural land will be used to determine the level of value for Special Value within Dawes County.

Review of the three measures of central tendency shows an overall median of 72% (rounded), a weighted mean of 62% (rounded) and a mean of 69% (rounded). Two of the three measures of central tendency are within acceptable range, but for purposes of direct equalization, the median will be used to describe the overall level of value for Special Value. The qualitative statistics are out of compliance, with a coefficient of dispersion of 29.18 and a price-related differential of 111.09. The removal of the outliers would fail to bring either statistic into compliance. Therefore, the County has met the requirements for level of value for Special Value, but is not in compliance with the standards for uniform and proportionate assessment.

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	4	96.43	108.99	97.63	36.44	111.63	73.44	169.68	N/A	68,250	66,635
10/01/03 TO 12/31/03	1	48.82	48.82	48.82			48.82	48.82	N/A	52,500	25,630
01/01/04 TO 03/31/04	1	71.21	71.21	71.21			71.21	71.21	N/A	300,000	213,620
04/01/04 TO 06/30/04	2	76.33	76.33	75.58	3.56	100.99	73.61	79.05	N/A	154,851	117,035
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	56.84	56.84	57.43	32.05	98.97	38.62	75.06	N/A	155,000	89,015
01/01/05 TO 03/31/05	1	75.53	75.53	75.53			75.53	75.53	N/A	130,000	98,190
04/01/05 TO 06/30/05	3	55.20	47.40	54.16	24.81	87.51	22.95	64.04	N/A	147,500	79,888
07/01/05 TO 09/30/05	2	54.26	54.26	51.18	50.20	106.00	27.02	81.49	N/A	308,729	158,022
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	2	70.26	70.26	64.95	16.12	108.17	58.93	81.58	N/A	228,800	148,607
04/01/06 TO 06/30/06	2	46.70	46.70	41.38	28.78	112.86	33.26	60.14	N/A	165,500	68,480
<u>Study Years</u>											
07/01/03 TO 06/30/04	8	73.94	88.58	79.11	29.50	111.97	48.82	169.68	48.82 to 169.68	116,900	92,482
07/01/04 TO 06/30/05	6	59.62	55.23	58.46	27.36	94.49	22.95	75.53	22.95 to 75.53	147,083	85,980
07/01/05 TO 06/30/06	6	59.54	57.07	53.36	29.11	106.96	27.02	81.58	27.02 to 81.58	234,343	125,036
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	5	73.61	67.51	68.04	12.03	99.23	38.62	79.05	N/A	183,940	125,144
01/01/05 TO 12/31/05	6	59.62	54.37	54.95	32.40	98.94	22.95	81.49	22.95 to 81.49	198,326	108,983
<u>ALL</u>											
	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
109	1	118.57	118.57	118.57			118.57	118.57	N/A	102,000	120,945	
113	3	75.53	76.88	77.62	3.48	99.05	73.61	81.49	N/A	200,527	155,640	
301	3	38.62	80.52	42.07	117.75	191.41	33.26	169.68	N/A	133,666	56,228	
327	1	75.06	75.06	75.06			75.06	75.06	N/A	160,000	120,100	
329	2	63.94	63.94	69.40	23.64	92.12	48.82	79.05	N/A	82,250	57,082	
331	1	22.95	22.95	22.95			22.95	22.95	N/A	65,000	14,920	
549	3	73.44	72.98	72.12	1.39	101.18	71.21	74.28	N/A	150,333	108,426	
77	1	60.14	60.14	60.14			60.14	60.14	N/A	100,000	60,140	
79	1	81.58	81.58	81.58			81.58	81.58	N/A	121,600	99,200	
817	1	58.93	58.93	58.93			58.93	58.93	N/A	336,000	198,015	
819	1	27.02	27.02	27.02			27.02	27.02	N/A	343,580	92,850	
821	1	55.20	55.20	55.20			55.20	55.20	N/A	192,500	106,265	
823	1	64.04	64.04	64.04			64.04	64.04	N/A	185,000	118,480	
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
07-0010	4	57.07	51.30	48.78	17.85	105.17	27.02	64.04	N/A	264,270	128,902	
23-0002	10	66.88	68.57	62.27	41.59	110.11	22.95	169.68	33.26 to 81.58	134,168	83,549	
23-0071	2	98.81	98.81	97.89	20.00	100.94	79.05	118.57	N/A	107,000	104,740	
81-0003	3	73.44	72.98	72.12	1.39	101.18	71.21	74.28	N/A	150,333	108,426	
83-0500	1	75.06	75.06	75.06			75.06	75.06	N/A	160,000	120,100	
NonValid School												
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	1	22.95	22.95	22.95			22.95	22.95	N/A	65,000	14,920
100.01 TO 180.00	3	48.82	85.71	52.81	89.49	162.30	38.62	169.68	N/A	74,166	39,165
180.01 TO 330.00	3	74.28	75.59	76.12	2.52	99.30	73.44	79.05	N/A	87,666	66,731
330.01 TO 650.00	8	62.09	58.98	52.75	24.28	111.81	27.02	81.58	27.02 to 81.58	182,960	96,505
650.01 +	5	73.61	80.76	74.51	19.00	108.38	58.93	118.57	N/A	241,916	180,262
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY-N/A	4	73.86	68.90	71.58	10.52	96.26	48.82	79.05	N/A	78,875	56,456
GRASS	11	73.61	69.74	70.02	21.11	99.59	22.95	118.57	55.20 to 81.58	169,425	118,635
GRASS-N/A	3	33.26	43.83	43.83	44.29	100.01	27.02	71.21	N/A	291,526	127,763
IRRGTD-N/A	2	104.15	104.15	54.04	62.92	192.73	38.62	169.68	N/A	85,000	45,932
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	79.05	79.05	79.05			79.05	79.05	N/A	112,000	88,535
DRY-N/A	3	73.44	65.51	67.46	11.56	97.11	48.82	74.28	N/A	67,833	45,763
GRASS	12	68.83	66.18	63.33	26.34	104.50	22.95	118.57	55.20 to 81.49	183,938	116,486
GRASS-N/A	2	52.24	52.24	54.70	36.33	95.50	33.26	71.21	N/A	265,500	145,220
IRRGTD	1	38.62	38.62	38.62			38.62	38.62	N/A	150,000	57,930
IRRGTD-N/A	1	169.68	169.68	169.68			169.68	169.68	N/A	20,000	33,935
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	4	73.86	68.90	71.58	10.52	96.26	48.82	79.05	N/A	78,875	56,456
GRASS	14	67.63	64.19	61.66	26.99	104.10	22.95	118.57	33.26 to 81.49	195,590	120,591
IRRGTD	2	104.15	104.15	54.04	62.92	192.73	38.62	169.68	N/A	85,000	45,932
ALL	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298

**PA&T 2007 Special Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	20	<b>MEDIAN:</b>	<b>72</b>	COV:	46.99	95% Median C.I.:	55.20 to 75.53	
(AgLand) TOTAL Sales Price:	3,223,761	WGT. MEAN:	62	STD:	32.48	95% Wgt. Mean C.I.:	50.50 to 73.94	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,223,761	MEAN:	69	AVG.ABS.DEV:	21.11	95% Mean C.I.:	53.92 to 84.33	
(AgLand) TOTAL Assessed Value:	2,005,965							
AVG. Adj. Sales Price:	161,188	COD:	29.18	MAX Sales Ratio:	169.68			
AVG. Assessed Value:	100,298	PRD:	111.09	MIN Sales Ratio:	22.95			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	1	169.68	169.68	169.68			169.68	169.68	N/A	20,000	33,935	
30000 TO 59999	1	48.82	48.82	48.82			48.82	48.82	N/A	52,500	25,630	
60000 TO 99999	3	73.44	56.89	58.60	23.30	97.08	22.95	74.28	N/A	72,000	42,193	
100000 TO 149999	5	79.05	82.97	82.57	16.31	100.49	60.14	118.57	N/A	113,120	93,402	
150000 TO 249999	6	59.62	56.63	56.01	23.94	101.12	33.26	75.06	33.26 to 75.06	186,033	104,188	
250000 TO 499999	4	65.07	59.66	58.05	25.65	102.77	27.02	81.49	N/A	313,364	181,920	
ALL _____												
	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
Total \$ _____												
10000 TO 29999	2	35.89	35.89	34.51	36.05	103.98	22.95	48.82	N/A	58,750	20,275	
30000 TO 59999	3	73.44	93.91	59.10	59.49	158.91	38.62	169.68	N/A	76,666	45,310	
60000 TO 99999	7	74.28	61.55	51.66	22.26	119.15	27.02	81.58	27.02 to 81.58	161,311	83,332	
100000 TO 149999	5	73.61	77.30	73.02	20.21	105.86	55.20	118.57	N/A	167,440	122,265	
150000 TO 249999	3	71.21	70.54	69.77	10.56	101.11	58.93	81.49	N/A	303,293	211,610	
ALL _____												
	20	72.32	69.12	62.22	29.18	111.09	22.95	169.68	55.20 to 75.53	161,188	100,298	

# **SPECIAL VALUE SECTION CORRELATION for Dawes County**

## **III. Recapture Value Correlation**

Of the forty-five qualified agricultural unimproved sales that occurred during the timeframe of the sales study, twenty-two were used to measure recapture within the County. All twenty sales in the influenced Market Area 3 were used, as well as two sales in Market Area Two that consisted of acres with similar characteristics to those in Market Area 3, and had a recapture amount different than the value used to assess non-influenced agricultural land. The measurement of recapture value for Dawes County will be based on the statistical profile of these twenty-two sales. The overall median is 74.51%, the mean is 96.36% and the weighted mean is 92.04%. Only the median is within acceptable range. The coefficient of dispersion is 44.06 and the price-related differential is 104.70. Removal of the extreme outliers would fail to bring the remaining two measures of central tendency within range, and would move only the PRD within compliance. For purposes of direct equalization, the median will be used to describe the overall level of Recapture value. It is believed that the County has met the standard for required level of value for Recapture, but is not in compliance with the standards for uniform and proportionate assessment.

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	22	<b>MEDIAN:</b>	<b>75</b>	COV:	56.38	95% Median C.I.:	66.44 to 116.05	
(AgLand) TOTAL Sales Price:	5,655,137	WGT. MEAN:	92	STD:	54.33	95% Wgt. Mean C.I.:	77.82 to 106.25	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,655,137	MEAN:	96	AVG.ABS.DEV:	32.82	95% Mean C.I.:	72.27 to 120.45	
(AgLand) TOTAL Assessed Value:	5,204,759							
AVG. Adj. Sales Price:	257,051	COD:	44.06	MAX Sales Ratio:	287.50			
AVG. Assessed Value:	236,579	PRD:	104.70	MIN Sales Ratio:	51.52			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03	3	116.05	114.88	108.51	27.49	105.87	66.44	162.15	N/A	139,666	151,548
01/01/04 TO 03/31/04											
04/01/04 TO 06/30/04	3	85.23	143.26	99.54	90.12	143.93	57.06	287.50	N/A	279,333	278,038
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	2	84.76	84.76	104.37	39.22	81.21	51.52	118.00	N/A	487,720	509,010
01/01/05 TO 03/31/05	1	78.52	78.52	78.52			78.52	78.52	N/A	633,433	497,345
04/01/05 TO 06/30/05	4	75.60	82.86	102.96	18.29	80.48	67.50	112.71	N/A	223,625	230,236
07/01/05 TO 09/30/05	5	72.98	81.03	72.40	29.22	111.91	54.63	143.35	N/A	257,930	186,754
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000
04/01/06 TO 06/30/06	3	72.00	96.12	92.92	48.73	103.45	55.56	160.81	N/A	175,037	162,640
<u>Study Years</u>											
07/01/03 TO 06/30/04	6	100.64	129.07	102.53	59.12	125.89	57.06	287.50	57.06 to 287.50	209,500	214,793
07/01/04 TO 06/30/05	7	78.52	82.78	97.32	22.16	85.06	51.52	118.00	51.52 to 118.00	357,624	348,044
07/01/05 TO 06/30/06	9	72.50	85.11	78.09	32.62	108.99	54.63	160.81	55.56 to 143.35	210,529	164,410
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	5	85.23	119.86	102.13	69.67	117.36	51.52	287.50	N/A	362,688	370,427
01/01/05 TO 12/31/05	10	74.51	81.51	83.48	22.48	97.64	54.63	143.35	58.14 to 112.71	281,758	235,206
<u>ALL</u>											
	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	22	<b>MEDIAN:</b>	<b>75</b>	COV:	56.38	95% Median C.I.:	66.44 to 116.05
(AgLand) TOTAL Sales Price:	5,655,137	WGT. MEAN:	92	STD:	54.33	95% Wgt. Mean C.I.:	77.82 to 106.25
(AgLand) TOTAL Adj.Sales Price:	5,655,137	MEAN:	96	AVG.ABS.DEV:	32.82	95% Mean C.I.:	72.27 to 120.45
(AgLand) TOTAL Assessed Value:	5,204,759						
AVG. Adj. Sales Price:	257,051	COD:	44.06	MAX Sales Ratio:	287.50		
AVG. Assessed Value:	236,579	PRD:	104.70	MIN Sales Ratio:	51.52		

(!: land+NAT=0)

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
295	1	162.15	162.15	162.15			162.15	162.15	N/A	10,000	16,215	
297	4	61.00	80.00	72.54	40.82	110.27	54.63	143.35	N/A	76,063	55,179	
333	1	57.06	57.06	57.06			57.06	57.06	N/A	34,000	19,400	
335	2	77.89	77.89	84.71	9.42	91.95	70.55	85.23	N/A	383,750	325,057	
337	1	78.52	78.52	78.52			78.52	78.52	N/A	633,433	497,345	
551	2	92.85	92.85	91.27	21.40	101.72	72.98	112.71	N/A	729,750	666,065	
555	1	116.05	116.05	116.05			116.05	116.05	N/A	336,000	389,930	
557	4	118.42	147.96	128.67	64.34	114.99	67.50	287.50	N/A	113,375	145,878	
559	1	80.66	80.66	80.66			80.66	80.66	N/A	95,000	76,630	
581	3	72.00	82.71	98.11	27.71	84.31	58.14	118.00	N/A	427,317	419,243	
583	1	51.52	51.52	51.52			51.52	51.52	N/A	200,000	103,030	
585	1	72.50	72.50	72.50			72.50	72.50	N/A	80,000	58,000	
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	2	118.42	118.42	114.69	35.80	103.26	76.03	160.81	N/A	144,750	166,007	
3	20	72.74	94.15	90.81	43.39	103.68	51.52	287.50	66.44 to 112.71	268,281	243,637	
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579	

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
2	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579	
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
07-0010	2	94.28	94.28	107.68	23.10	87.55	72.50	116.05	N/A	208,000	223,965	
23-0002	11	72.98	87.20	85.27	34.59	102.27	54.63	162.15	55.56 to 143.35	291,698	248,720	
23-0071	9	76.03	108.02	99.53	58.14	108.53	51.52	287.50	58.14 to 160.81	225,605	224,545	
81-0003												
83-0500												
NonValid School												
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579	

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	22	<b>MEDIAN:</b>	<b>75</b>	COV:	56.38	95% Median C.I.:	66.44 to 116.05	
(AgLand) TOTAL Sales Price:	5,655,137	WGT. MEAN:	92	STD:	54.33	95% Wgt. Mean C.I.:	77.82 to 106.25	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	5,655,137	MEAN:	96	AVG.ABS.DEV:	32.82	95% Mean C.I.:	72.27 to 120.45	
(AgLand) TOTAL Assessed Value:	5,204,759							
AVG. Adj. Sales Price:	257,051	COD:	44.06	MAX Sales Ratio:	287.50			
AVG. Assessed Value:	236,579	PRD:	104.70	MIN Sales Ratio:	51.52			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	1	162.15	162.15	162.15			162.15	162.15	N/A	10,000	16,215
10.01 TO 30.00	1	55.56	55.56	55.56			55.56	55.56	N/A	45,000	25,000
30.01 TO 50.00	3	70.55	138.37	177.53	108.88	77.94	57.06	287.50	N/A	41,833	74,266
50.01 TO 100.00	4	66.97	65.27	63.85	7.07	102.22	54.63	72.50	N/A	97,000	61,937
100.01 TO 180.00	3	80.66	94.05	79.50	35.21	118.31	58.14	143.35	N/A	101,550	80,730
180.01 TO 330.00	2	63.78	63.78	62.31	19.22	102.34	51.52	76.03	N/A	178,750	111,387
330.01 TO 650.00	3	116.05	116.29	104.50	25.51	111.28	72.00	160.81	N/A	272,037	284,283
650.01 +	5	85.23	93.49	93.54	18.59	99.95	72.98	118.00	N/A	721,674	675,036
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	4	61.53	84.96	62.92	48.54	135.03	54.63	162.15	N/A	72,500	45,616
DRY	1	143.35	143.35	143.35			143.35	143.35	N/A	51,252	73,470
GRASS	9	72.50	99.38	91.56	44.08	108.53	58.14	287.50	66.44 to 112.71	245,993	225,238
GRASS-N/A	8	82.94	92.79	94.25	32.83	98.45	51.52	160.81	51.52 to 160.81	387,492	365,210
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	4	61.53	84.96	62.92	48.54	135.03	54.63	162.15	N/A	72,500	45,616
DRY	1	143.35	143.35	143.35			143.35	143.35	N/A	51,252	73,470
GRASS	11	72.98	102.56	89.81	46.83	114.20	58.14	287.50	66.44 to 160.81	284,858	255,829
GRASS-N/A	6	82.94	84.75	97.90	26.13	86.57	51.52	118.00	51.52 to 118.00	363,406	355,782
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	4	61.53	84.96	62.92	48.54	135.03	54.63	162.15	N/A	72,500	45,616
DRY	1	143.35	143.35	143.35			143.35	143.35	N/A	51,252	73,470
GRASS	13	72.98	97.38	89.20	42.11	109.16	57.06	287.50	66.44 to 112.71	250,957	223,858
GRASS-N/A	4	100.64	92.70	99.38	24.17	93.28	51.52	118.00	N/A	512,860	509,666
ALL	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

**PA&T 2007 Recapture Value Statistics**

Base Stat

Query: 6075

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

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(AgLand) TOTAL Assessed Value:	5,204,759							
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AVG. Assessed Value:	236,579	PRD:	104.70	MIN Sales Ratio:	51.52			

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	2	116.35	116.35	94.97	39.36	122.51	70.55	162.15	N/A	18,750	17,807
30000 TO 59999	3	57.06	85.32	90.49	51.29	94.29	55.56	143.35	N/A	43,417	39,290
60000 TO 99999	4	76.58	126.78	117.67	74.83	107.74	66.44	287.50	N/A	78,000	91,782
100000 TO 149999	3	67.50	94.31	96.33	52.43	97.91	54.63	160.81	N/A	122,333	117,840
150000 TO 249999	3	58.14	61.90	61.03	14.05	101.42	51.52	76.03	N/A	171,966	104,955
250000 TO 499999	2	94.03	94.03	93.64	23.42	100.41	72.00	116.05	N/A	342,056	320,290
500000 +	5	85.23	93.49	93.54	18.59	99.95	72.98	118.00	N/A	721,674	675,036
ALL _____											
	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	4	63.81	86.33	68.68	47.05	125.69	55.56	162.15	N/A	29,125	20,003
30000 TO 59999	2	69.47	69.47	69.61	4.36	99.80	66.44	72.50	N/A	76,500	53,249
60000 TO 99999	5	67.50	80.86	71.05	32.96	113.80	54.63	143.35	N/A	107,930	76,688
100000 TO 149999	2	63.78	63.78	62.31	19.22	102.34	51.52	76.03	N/A	178,750	111,387
150000 TO 249999	2	224.16	224.16	202.18	28.26	110.87	160.81	287.50	N/A	98,000	198,135
250000 TO 499999	3	78.52	88.86	86.37	18.70	102.88	72.00	116.05	N/A	439,181	379,308
500000 +	4	98.97	97.23	96.74	18.31	100.51	72.98	118.00	N/A	743,735	719,458
ALL _____											
	22	74.51	96.36	92.04	44.06	104.70	51.52	287.50	66.44 to 116.05	257,051	236,579

# Dawes County Agriculture Land Sales Criteria

## Special Agriculture Value

### Tax Year 2007

Dawes County is using “Special value” for tax year 2007. The special agriculture value will be used on a county wide basis.

The county is divided into three agriculture market areas. Market areas 1 and 2, the north and south parts of the county, are primarily used for agriculture purposes and the land values are not influenced by non-agriculture market factors. Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.

Following is the criteria used to select the sales that are utilized in the analysis to estimate the accurate agriculture value. Please note that the special agriculture value in market area 3 equals the market value in market areas 1 and 2.

Included in analysis:

- A. Sales that do not include improvements.
- B. All other agriculture land sales not specifically excluded below.

Excluded from analysis:

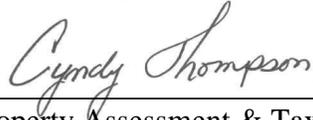
- A. Sales less than 80 acres (valued on size basis)
- B. Sales within market area 3.
- C. Sales immediately in the Chadron and Crawford area.
- D. Sales that include the following market influences:
  - 1. Location is within 2-3 miles of market area 3 and includes characteristics similar to that in market area 3.
  - 2. Sales for recreational use.

## Certification

This is to certify that the 2007 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Dawes County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8211.

Dated this 9th day of April, 2007.

  
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Property Assessment & Taxation