

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.

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Correlation Section

Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Agricultural Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

2007 County Abstract of Assessment for Real Property Compared with the 2006 Certificate of Taxes Levied (CTL) Report

Statistical Reports Section

R&O Statistical Reports

Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Preliminary Statistical Reports

Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Assessment Survey Section

County Reports Section

2007 County Abstract of Assessment for Real Property, Form 45
2007 County Agricultural Land Detail
County Assessor's Three Year Plan of Assessment

Special Valuation Section

Certification

Map Section

Valuation History Chart Section

2007 Commission Summary

27 Dodge

Residential Real Property - Current

Number of Sales	1083	COD	9.87
Total Sales Price	\$ 117879609	PRD	101.58
Total Adj. Sales Price	\$ 117879609	COV	14.03
Total Assessed Value	\$ 109426530	STD	13.23
Avg. Adj. Sales Price	\$ 108845.44	Avg. Abs. Dev.	9.26
Avg. Assessed Value	\$ 101040.19	Min	56.77
Median	93.80	Max	191.29
Wgt. Mean	92.83	95% Median C.I.	93.09 to 94.62
Mean	94.30	95% Wgt. Mean C.I.	92.17 to 93.49
		95% Mean C.I.	93.51 to 95.09
% of Value of the Class of all Real Property Value in the County			57.49
% of Records Sold in the Study Period			7.76
% of Value Sold in the Study Period			8.49
Average Assessed Value of the Base			92,317

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	1083	93.80	9.87	101.58
2006	1130	96.57	8.65	101.27
2005	1206	98.87	8.82	101.68
2004	1200	98.60	14.00	102.41
2003	1,195	93	13.43	100.96
2002	1,211	93	14.73	101.32
2001	1,321	93	18.12	102.19

2007 Commission Summary

27 Dodge

Commercial Real Property - Current

Number of Sales	98	COD	39.83
Total Sales Price	\$ 19599842	PRD	131.03
Total Adj. Sales Price	\$ 19645882	COV	82.80
Total Assessed Value	\$ 17257025	STD	95.30
Avg. Adj. Sales Price	\$ 200468.18	Avg. Abs. Dev.	38.38
Avg. Assessed Value	\$ 176092.09	Min	21.87
Median	96.36	Max	598.71
Wgt. Mean	87.84	95% Median C.I.	92.49 to 100.00
Mean	115.10	95% Wgt. Mean C.I.	75.87 to 99.81
		95% Mean C.I.	96.23 to 133.97
% of Value of the Class of all Real Property Value in the County			16.34
% of Records Sold in the Study Period			6.23
% of Value Sold in the Study Period			4.71
Average Assessed Value of the Base			232,653

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	98	96.36	39.83	131.03
2006	98	99.67	15.66	111.33
2005	136	99.64	17.24	108.99
2004	143	97.40	28.60	107.78
2003	131	96	34.95	107.27
2002	128	96	22.47	98.42
2001	122	95	29.96	98.75

2007 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me 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

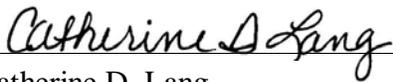
It is my opinion that the level of value of the class of residential real property in Dodge County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dodge County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dodge County is 96% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dodge County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Dodge County**

Residential Real Property

I. Correlation

RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The median is most representative of the overall level of value for this class of property.

**2007 Correlation Section
for Dodge County**

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.

	Total Sales	Qualified Sales	Percent Used
2007	1713	1083	63.22
2006	1793	1130	63.02
2005	1681	1206	71.74
2004	1601	1200	74.95
2003	1563	1195	76.46
2002	1518	1211	79.78
2001	1573	1321	83.98

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessment supervisor and appraisal staff. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

**2007 Correlation Section
for Dodge County**

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 Dodge County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	93.24	2.28	95.37	93.80
2006	96.18	2.63	98.71	96.57
2005	96.19	4.08	100.11	98.87
2004	90.14	9.18	98.42	98.60
2003	91	5.05	95.6	93
2002	87	-0.01	86.99	93
2001	89	5.63	94.01	93

RESIDENTIAL: This comparison between the trended level of value and the median for this class of property indicates that the two rates are somewhat similar and tend to support each other. With both measurements that are within the acceptable range for level of value.

**2007 Correlation Section
for Dodge County**

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.

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

**2007 Correlation Section
for Dodge County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
2.58	2007	2.28
-0.45	2006	2.63
6.72	2005	4.08
12.4	2004	9.18
6	2003	5
6.8	2002	6.65
10.42	2001	9.09

RESIDENTIAL: The percent change for this class of property indicates that the two rates are similar. Having a small difference between these two measurements supports the actions of the assessor's office.

2007 Correlation Section for Dodge County

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 Dodge County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	93.80	92.83	94.30

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. There is little difference between the three measures of central tendency which gives reasonable indication this property type is being treated uniformly and proportionately. The median will be the best indication of level of value for this county for this property type.

**2007 Correlation Section
for Dodge County**

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.

	COD	PRD
R&O Statistics	9.87	101.58
Difference	0	0

RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

**2007 Correlation Section
for Dodge County**

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.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1101	1083	-18
Median	93.24	93.80	0.56
Wgt. Mean	91.55	92.83	1.28
Mean	93.14	94.30	1.16
COD	10.43	9.87	-0.56
PRD	101.73	101.58	-0.15
Min Sales Ratio	25.53	56.77	31.24
Max Sales Ratio	231.10	191.29	-39.81

RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for this assessment year. There was a change in the record count by 18 and is due to the removal of these records due to being significantly changed with the current assessment not matching what sold.

**2007 Correlation Section
for Dodge County**

Commerical Real Property

I. Correlation

COMMERCIAL: In this property class an acceptable level of value has been attained. But it is difficult for properties in this class to be treated proportionately do to the great variance with in this class of property. There is indication that continued appraisal activity in this property class and subclasses within is needed to bring assessment uniformity. Much progress has been accomplished over the past few years and continued progress is to be expected. The median is most representative of the overall level of value for this class of property.

**2007 Correlation Section
for Dodge County**

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.

	Total Sales	Qualified Sales	Percent Used
2007	196	98	50
2006	201	98	48.76
2005	217	136	62.67
2004	227	143	63
2003	220	131	59.55
2002	209	128	61.24
2001	201	122	60.7

COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the county assessment supervisor and appraisal staff. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

**2007 Correlation Section
for Dodge County**

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 Dodge County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	97.41	0.69	98.08	96.36
2006	99.14	0.1	99.24	99.67
2005	87.37	7.92	94.29	99.64
2004	84.94	3.58	87.98	97.40
2003	94	2.88	96.71	96
2002	95	19.89	113.9	96
2001	91	4.42	95.02	95

COMMERCIAL: This comparison between the trended level of value and the median for this class of property indicates that the two rates are similar and do support each other. With both measurements that are within the acceptable range for level of value.

**2007 Correlation Section
for Dodge County**

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.

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

**2007 Correlation Section
for Dodge County**

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

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.98	2007	0.69
1.13	2006	0.1
63.31	2005	7.92
9.46	2004	3.58
10	2003	3
-9.82	2002	1.25
14.66	2001	4.85

COMMERCIAL: There is just over a 1 point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not an issue.

2007 Correlation Section for Dodge County

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 Dodge County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.36	87.84	115.10

COMMERCIAL: Not all of the measures of central tendency illustrated in the above table are within the acceptable range. The weighted mean and the mean ratio for this class of property are not in line with the median. This low weighted mean is also reflected in a high PRD and indicates that the higher valued properties may (on the average) be under assessed. Also this measurement could be unduly influenced by outlying sales. The median is the most reliable measure of the level of value for this class of property.

**2007 Correlation Section
for Dodge County**

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.

	COD	PRD
R&O Statistics	39.83	131.03
Difference	19.83	28.03

COMMERCIAL: The coefficient of dispersion and the price-related differential are significantly outside the acceptable range. Also this measurement could be unduly influenced by outlying sales. This class of property must continue to be reviewed to establish closer uniformity. And is also reflected in the low weighted mean and is an indication that the higher assessed valued properties may tend to be under assessed and or the lower assessed valued properties are over assessed. My opinion would be the higher assessed valued properties could be under assessed.

**2007 Correlation Section
for Dodge County**

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.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	99	98	-1
Median	97.41	96.36	-1.05
Wgt. Mean	83.93	87.84	3.91
Mean	95.90	115.10	19.2
COD	20.59	39.83	19.24
PRD	114.27	131.03	16.76
Min Sales Ratio	21.87	21.87	0
Max Sales Ratio	341.79	598.71	256.92

COMMERCIAL: The above statistics support the actions of the assessor's office for this class of property for this assessment year. But the difference between the preliminary and the final reports may be due to out lying sales.

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

27 Dodge

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,218,392,990	1,255,702,375	37,309,385	3.06	13,910,642	1.92
2. Recreational	27,073,665	32,858,365	5,784,700	21.37	730,425	18.67
3. Ag-Homesite Land, Ag-Res Dwellings	58,562,985	56,567,510	-1,995,475	-3.41	*-----	-3.41
4. Total Residential (sum lines 1-3)	1,304,029,640	1,345,128,250	41,098,610	3.15	14,641,067	2.03
5. Commercial	253,137,430	261,551,505	8,414,075	3.32	6,650,345	0.7
6. Industrial	99,668,855	104,644,105	4,975,250	4.99	4,314,840	0.66
7. Ag-Farmsite Land, Outbuildings	23,445,680	24,259,460	813,780	3.47	1,921,800	-4.73
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	376,251,965	390,455,070	14,203,105	3.77	10,965,185	0.86
10. Total Non-Agland Real Property	1,680,281,605	1,735,583,320	55,301,715	3.29	27,528,052	1.65
11. Irrigated	214,994,020	227,535,995	12,541,975	5.83		
12. Dryland	318,465,580	341,719,850	23,254,270	7.3		
13. Grassland	9,726,300	9,993,585	267,285	2.75		
14. Wasteland	385,984	3,818,695	-41,145	-1.07		
15. Other Agland	278,065	422,795	144,730	52.05		
16. Total Agricultural Land	547,323,805	583,490,920	36,167,115	6.61		
17. Total Value of All Real Property (Locally Assessed)	2,227,605,410	2,319,074,240	91,468,830	4.11	27,528,052	2.87

*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:	1083	MEDIAN:	94	COV:	14.03	95% Median C.I.:	93.09 to 94.62
TOTAL Sales Price:	117,879,609	WGT. MEAN:	93	STD:	13.23	95% Wgt. Mean C.I.:	92.17 to 93.49
TOTAL Adj.Sales Price:	117,879,609	MEAN:	94	AVG.ABS.DEV:	9.26	95% Mean C.I.:	93.51 to 95.09
TOTAL Assessed Value:	109,426,530						
AVG. Adj. Sales Price:	108,845	COD:	9.87	MAX Sales Ratio:	191.29		
AVG. Assessed Value:	101,040	PRD:	101.58	MIN Sales Ratio:	56.77		

Printed: 04/03/2007 15:10:37

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	166	96.44	96.37	95.06	7.37	101.38	67.65	148.27	94.34 to 97.41	108,781	103,409
10/01/04 TO 12/31/04	96	96.88	96.61	96.19	7.97	100.44	67.23	131.08	93.50 to 99.37	108,050	103,933
01/01/05 TO 03/31/05	117	95.09	96.05	94.76	8.10	101.36	56.77	132.96	93.11 to 97.02	99,155	93,964
04/01/05 TO 06/30/05	159	92.99	93.11	92.23	7.67	100.95	66.12	128.58	90.62 to 95.02	108,542	100,110
07/01/05 TO 09/30/05	129	92.44	92.32	91.32	10.48	101.10	62.25	159.17	90.24 to 94.64	128,893	117,700
10/01/05 TO 12/31/05	140	93.69	93.53	92.57	11.06	101.03	61.82	133.29	90.94 to 97.00	98,718	91,387
01/01/06 TO 03/31/06	112	93.78	94.34	92.25	10.66	102.27	59.21	145.94	91.42 to 96.57	115,028	106,110
04/01/06 TO 06/30/06	164	90.90	92.95	89.87	13.92	103.43	57.90	191.29	88.22 to 92.81	105,235	94,570
<u>Study Years</u>											
07/01/04 TO 06/30/05	538	95.18	95.38	94.35	7.84	101.09	56.77	148.27	94.21 to 96.37	106,487	100,473
07/01/05 TO 06/30/06	545	92.35	93.23	91.39	11.79	102.02	57.90	191.29	91.00 to 93.56	111,173	101,599
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	545	93.45	93.66	92.55	9.36	101.20	56.77	159.17	92.53 to 94.62	108,820	100,713
<u>ALL</u>											
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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:	1083	MEDIAN:	94	COV:	14.03	95% Median C.I.:	93.09 to 94.62
TOTAL Sales Price:	117,879,609	WGT. MEAN:	93	STD:	13.23	95% Wgt. Mean C.I.:	92.17 to 93.49
TOTAL Adj.Sales Price:	117,879,609	MEAN:	94	AVG.ABS.DEV:	9.26	95% Mean C.I.:	93.51 to 95.09
TOTAL Assessed Value:	109,426,530						
AVG. Adj. Sales Price:	108,845	COD:	9.87	MAX Sales Ratio:	191.29		
AVG. Assessed Value:	101,040	PRD:	101.58	MIN Sales Ratio:	56.77		

Printed: 04/03/2007 15:10:37

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	86.94	86.94	81.10	14.23	107.20	74.57	99.31	N/A	115,500	93,672
DODGE	16	97.38	100.38	92.70	14.11	108.28	76.52	145.94	85.45 to 108.85	45,584	42,257
EC RURAL	16	91.90	94.13	91.19	12.78	103.23	62.14	148.27	83.89 to 98.89	130,087	118,623
FREMONT	830	93.53	93.64	92.65	8.85	101.07	56.77	141.42	92.80 to 94.41	114,554	106,135
FREMONT RURAL	14	92.22	97.15	92.89	14.72	104.58	68.28	157.68	82.85 to 108.64	118,071	109,679
HOOPER	28	92.63	99.74	93.66	15.36	106.50	69.93	191.29	87.71 to 98.60	83,383	78,093
INGLEWOOD	9	94.58	97.93	95.88	8.41	102.14	84.60	120.17	86.87 to 106.25	78,750	75,507
LAKES A	12	97.00	91.11	95.86	8.27	95.04	76.92	100.00	81.63 to 99.95	227,083	217,693
LAKES B	23	100.00	102.00	101.69	8.47	100.31	83.33	134.89	96.15 to 101.01	72,815	74,043
LAKES C	14	96.26	94.53	91.25	8.45	103.60	57.90	125.00	89.07 to 100.00	117,771	107,463
LAKES D	8	106.76	118.29	110.62	19.99	106.94	85.58	177.14	85.58 to 177.14	52,137	57,673
MARKET AREA 9	1	67.67	67.67	67.67			67.67	67.67	N/A	374,625	253,500
NE RURAL	3	97.51	96.70	93.11	12.01	103.85	78.73	113.85	N/A	145,000	135,008
NICKERSON	5	97.88	92.52	86.34	16.45	107.15	64.83	112.12	N/A	43,140	37,249
NORTH BEND	35	92.81	89.62	91.05	12.84	98.43	59.46	130.42	82.22 to 97.79	75,160	68,433
NW RURAL	9	97.97	98.99	95.39	14.32	103.77	72.37	140.00	73.35 to 109.99	100,222	95,605
RIVER IOLL'S	4	89.47	87.99	95.42	21.24	92.21	62.25	110.77	N/A	21,200	20,230
SCRIBNER	26	94.65	98.53	95.88	12.91	102.76	71.81	133.29	88.90 to 103.33	59,776	57,315
SE RURAL	12	92.94	92.32	92.94	11.72	99.33	59.21	120.73	82.47 to 101.80	120,583	112,069
SNYDER	6	96.63	100.42	95.64	10.46	105.00	85.25	131.08	85.25 to 131.08	49,083	46,941
UEHLING	8	92.57	91.39	91.12	7.69	100.30	69.96	102.58	69.96 to 102.58	65,959	60,102
WINSLOW	2	86.03	86.03	86.15	5.95	99.86	80.91	91.14	N/A	64,500	55,565
<u>ALL</u>											
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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	965	93.56	93.94	92.67	9.45	101.38	56.77	191.29	92.89 to 94.41	108,012	100,092
2	72	97.63	99.97	96.17	12.42	103.95	57.90	177.14	93.17 to 100.00	87,970	84,602
3	46	95.50	92.89	92.23	13.13	100.72	62.14	148.27	85.40 to 98.59	159,002	146,652
<u>ALL</u>											
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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:	1083	MEDIAN:	94	COV:	14.03	95% Median C.I.:	93.09 to 94.62
TOTAL Sales Price:	117,879,609	WGT. MEAN:	93	STD:	13.23	95% Wgt. Mean C.I.:	92.17 to 93.49
TOTAL Adj.Sales Price:	117,879,609	MEAN:	94	AVG.ABS.DEV:	9.26	95% Mean C.I.:	93.51 to 95.09
TOTAL Assessed Value:	109,426,530						
AVG. Adj. Sales Price:	108,845	COD:	9.87	MAX Sales Ratio:	191.29		
AVG. Assessed Value:	101,040	PRD:	101.58	MIN Sales Ratio:	56.77		

Printed: 04/03/2007 15:10:37

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	1003	93.56	94.02	92.87	9.40	101.24	56.77	157.68	92.82 to 94.48	113,512	105,419
2	66	96.90	96.52	90.46	13.47	106.71	63.73	191.29	90.91 to 100.00	48,628	43,986
3	14	101.11	103.74	96.43	21.47	107.58	57.90	177.14	75.72 to 114.26	58,350	56,266
<u>ALL</u>											
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1066	93.75	94.24	92.92	9.70	101.42	56.77	191.29	93.05 to 94.58	109,270	101,532
06	17	100.00	98.30	85.38	19.03	115.14	57.90	177.14	75.72 to 110.77	82,201	70,180
07											
<u>ALL</u>											
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014	2	92.85	92.85	92.33	5.02	100.56	88.18	97.51	N/A	101,150	93,392
20-0001											
27-0001	879	93.63	93.98	92.84	9.19	101.23	56.77	177.14	92.90 to 94.49	115,683	107,394
27-0046	19	97.76	100.53	96.10	12.42	104.62	76.52	145.94	87.38 to 108.53	62,334	59,901
27-0062	36	94.65	98.19	95.32	12.44	103.00	71.81	133.29	89.48 to 100.49	61,155	58,295
27-0594	58	91.13	94.42	91.28	14.00	103.44	62.25	191.29	88.32 to 96.57	88,568	80,846
27-0595	85	97.00	94.51	92.44	12.00	102.25	59.46	148.27	91.72 to 100.00	80,724	74,618
89-0024	4	92.49	94.76	94.10	6.41	100.70	85.40	108.64	N/A	151,825	142,861
NonValid School											
<u>ALL</u>											
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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:	1083	MEDIAN:	94	COV:	14.03	95% Median C.I.:	93.09 to 94.62
TOTAL Sales Price:	117,879,609	WGT. MEAN:	93	STD:	13.23	95% Wgt. Mean C.I.:	92.17 to 93.49
TOTAL Adj.Sales Price:	117,879,609	MEAN:	94	AVG.ABS.DEV:	9.26	95% Mean C.I.:	93.51 to 95.09
TOTAL Assessed Value:	109,426,530						
AVG. Adj. Sales Price:	108,845	COD:	9.87	MAX Sales Ratio:	191.29		
AVG. Assessed Value:	101,040	PRD:	101.58	MIN Sales Ratio:	56.77		

Printed: 04/03/2007 15:10:37

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	92	96.32	96.38	91.96	12.24	104.81	63.73	191.29	92.94 to 97.49	72,140	66,338
Prior TO 1860											
1860 TO 1899	43	93.09	91.50	90.38	11.29	101.25	61.82	109.99	87.38 to 99.15	76,034	68,718
1900 TO 1919	181	94.61	94.89	93.15	11.73	101.87	56.77	148.27	92.69 to 97.36	80,443	74,929
1920 TO 1939	109	93.61	93.40	91.10	11.70	102.53	61.30	145.94	91.35 to 97.44	95,217	86,741
1940 TO 1949	92	95.21	94.90	93.71	9.48	101.28	69.35	140.00	91.25 to 97.00	80,781	75,696
1950 TO 1959	162	92.64	93.82	92.35	10.10	101.58	57.90	177.14	90.56 to 96.35	93,783	86,613
1960 TO 1969	130	92.00	92.77	91.65	7.50	101.22	67.38	157.68	90.28 to 93.14	117,275	107,488
1970 TO 1979	121	96.10	95.72	94.72	7.44	101.05	71.00	159.17	93.88 to 97.00	134,230	127,148
1980 TO 1989	22	92.04	91.59	92.30	8.28	99.22	59.21	109.95	86.11 to 97.00	168,159	155,215
1990 TO 1994	13	98.88	95.93	93.67	7.26	102.41	78.55	107.45	87.28 to 104.72	176,510	165,331
1995 TO 1999	47	92.62	94.01	93.60	7.17	100.44	64.83	137.27	90.24 to 96.29	183,828	172,065
2000 TO Present	71	94.14	94.61	93.41	7.57	101.28	69.16	134.89	91.28 to 97.44	201,236	187,979
ALL	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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	2	128.36	128.36	135.78	13.70	94.53	110.77	145.94	N/A	2,250	3,055
5000 TO 9999	5	141.42	132.13	128.42	25.28	102.89	62.25	191.29	N/A	7,100	9,118
Total \$											
1 TO 9999	7	141.42	131.05	129.25	21.61	101.39	62.25	191.29	62.25 to 191.29	5,714	7,385
10000 TO 29999	40	99.52	103.47	101.56	15.38	101.88	69.70	183.23	93.84 to 104.44	20,463	20,781
30000 TO 59999	153	100.00	100.11	100.28	12.73	99.83	56.77	159.17	98.30 to 102.31	46,223	46,354
60000 TO 99999	363	93.17	93.52	93.57	9.36	99.94	59.21	130.91	92.11 to 95.09	79,730	74,605
100000 TO 149999	308	93.07	92.34	92.35	7.71	99.98	61.96	137.27	91.75 to 94.30	123,121	113,703
150000 TO 249999	176	92.17	91.47	91.41	7.43	100.07	57.90	134.89	90.62 to 93.34	178,813	163,448
250000 TO 499999	35	90.42	90.59	90.73	6.54	99.84	67.67	105.39	87.72 to 94.50	315,835	286,569
500000 +	1	98.59	98.59	98.59			98.59	98.59	N/A	560,000	552,095
ALL	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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:	1083	MEDIAN:	94	COV:	14.03	95% Median C.I.:	93.09 to 94.62
TOTAL Sales Price:	117,879,609	WGT. MEAN:	93	STD:	13.23	95% Wgt. Mean C.I.:	92.17 to 93.49
TOTAL Adj.Sales Price:	117,879,609	MEAN:	94	AVG.ABS.DEV:	9.26	95% Mean C.I.:	93.51 to 95.09
TOTAL Assessed Value:	109,426,530						
AVG. Adj. Sales Price:	108,845	COD:	9.87	MAX Sales Ratio:	191.29		
AVG. Assessed Value:	101,040	PRD:	101.58	MIN Sales Ratio:	56.77		

Printed: 04/03/2007 15:10:37

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	3	110.77	106.32	88.72	25.18	119.84	62.25	145.94	N/A	4,166	3,696
5000 TO 9999	3	108.00	108.38	100.19	20.28	108.17	75.72	141.42	N/A	8,666	8,683
Total \$ _____											
1 TO 9999	6	109.39	107.35	96.47	23.18	111.28	62.25	145.94	62.25 to 145.94	6,416	6,190
10000 TO 29999	47	97.14	99.52	91.54	19.46	108.72	56.77	191.29	87.38 to 100.00	22,768	20,841
30000 TO 59999	184	95.86	94.45	92.21	13.02	102.43	59.21	141.53	90.92 to 97.56	51,259	47,264
60000 TO 99999	393	93.33	94.23	92.78	9.91	101.57	57.90	159.17	92.38 to 94.97	86,105	79,888
100000 TO 149999	295	93.80	93.23	92.47	7.45	100.83	62.81	137.27	92.35 to 95.00	132,741	122,744
150000 TO 249999	129	94.03	94.76	94.04	6.41	100.77	71.00	134.89	92.72 to 96.10	190,844	179,467
250000 TO 499999	28	92.22	91.69	91.72	6.20	99.97	67.67	105.39	89.23 to 96.87	327,215	300,138
500000 +	1	98.59	98.59	98.59			98.59	98.59	N/A	560,000	552,095
ALL	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	100.91	102.47	99.97	10.42	102.50	87.03	133.29	89.07 to 120.73	100,260	100,229
0	82	95.87	95.64	90.53	12.36	105.64	63.73	191.29	91.56 to 97.46	68,711	62,205
10	12	101.21	107.79	97.11	21.61	110.99	61.30	157.68	89.99 to 140.00	37,833	36,740
15	13	86.09	85.85	84.35	13.47	101.78	59.21	126.86	67.65 to 96.57	59,176	49,914
20	164	95.46	95.00	93.10	12.15	102.03	56.77	134.73	92.20 to 98.99	68,948	64,191
25	237	94.49	95.11	94.01	10.27	101.17	61.82	148.27	92.68 to 97.00	83,198	78,215
30	368	92.40	92.68	91.68	8.61	101.09	61.96	177.14	90.94 to 93.35	113,830	104,358
35	128	94.28	94.98	94.00	7.65	101.04	69.16	159.17	93.17 to 96.29	166,259	156,277
40	63	95.17	93.55	93.02	5.24	100.57	79.55	105.48	91.88 to 96.42	218,722	203,457
45	4	94.70	91.22	91.00	6.00	100.24	78.55	96.92	N/A	360,125	327,703
50	2	104.90	104.90	104.96	0.47	99.94	104.41	105.39	N/A	301,500	316,460
ALL	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040

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:	1083	MEDIAN:	94	COV:	14.03	95% Median C.I.:	93.09 to 94.62
TOTAL Sales Price:	117,879,609	WGT. MEAN:	93	STD:	13.23	95% Wgt. Mean C.I.:	92.17 to 93.49
TOTAL Adj.Sales Price:	117,879,609	MEAN:	94	AVG.ABS.DEV:	9.26	95% Mean C.I.:	93.51 to 95.09
TOTAL Assessed Value:	109,426,530						
AVG. Adj. Sales Price:	108,845	COD:	9.87	MAX Sales Ratio:	191.29		
AVG. Assessed Value:	101,040	PRD:	101.58	MIN Sales Ratio:	56.77		

Printed: 04/03/2007 15:10:37

STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	12	100.91	99.61	99.65	11.23	99.96	69.93	133.29	89.07 to 105.86	92,591	92,269	
0	81	96.15	95.96	90.63	12.14	105.88	63.73	191.29	92.44 to 97.46	69,226	62,739	
101	686	93.75	94.36	93.24	9.21	101.21	56.77	159.17	92.89 to 94.81	113,194	105,537	
102	90	92.74	93.28	92.38	10.74	100.97	61.82	148.27	90.13 to 95.91	118,813	109,764	
103	3	86.23	90.38	90.23	6.48	100.17	84.07	100.84	N/A	164,666	148,578	
104	182	93.38	93.02	91.60	10.12	101.55	59.46	145.94	91.86 to 95.99	105,836	96,946	
106	15	97.06	93.25	92.09	5.81	101.25	78.73	101.41	89.52 to 98.69	140,886	129,747	
111	4	104.71	108.55	105.16	9.25	103.22	94.35	130.42	N/A	92,407	97,173	
13	1	90.05	90.05	90.05			90.05	90.05	N/A	136,000	122,465	
14	1	71.77	71.77	71.77			71.77	71.77	N/A	42,300	30,360	
15	7	107.95	106.49	98.52	22.09	108.08	62.25	177.14	62.25 to 177.14	33,185	32,695	
304	1	91.88	91.88	91.88			91.88	91.88	N/A	167,000	153,445	
<u>ALL</u>												
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	10	100.91	102.47	99.97	10.42	102.50	87.03	133.29	89.07 to 120.73	100,260	100,229	
0	82	95.87	95.64	90.53	12.36	105.64	63.73	191.29	91.56 to 97.46	68,711	62,205	
10	3	145.94	138.13	149.92	10.71	92.14	110.77	157.68	N/A	4,233	6,346	
15	2	88.43	88.43	86.35	21.18	102.41	69.70	107.16	N/A	18,000	15,542	
20	40	100.47	98.72	98.18	12.61	100.55	62.25	140.00	92.81 to 105.48	53,226	52,255	
25	76	95.58	94.92	91.75	14.93	103.45	56.77	177.14	92.18 to 101.07	70,507	64,693	
30	555	93.17	93.64	92.58	9.49	101.14	59.46	159.17	92.09 to 94.47	98,013	90,742	
35	142	94.07	94.19	93.55	7.87	100.68	64.83	141.53	91.90 to 96.58	120,617	112,841	
40	147	93.25	92.93	92.46	7.21	100.51	69.16	137.27	91.78 to 94.87	183,275	169,453	
45	6	100.83	99.17	97.99	6.51	101.21	85.40	114.26	85.40 to 114.26	140,758	137,922	
50	17	98.19	97.05	96.26	5.04	100.83	85.64	105.69	91.38 to 101.80	219,738	211,518	
60	3	86.82	85.10	83.04	4.37	102.48	78.55	89.93	N/A	219,800	182,531	
<u>ALL</u>												
	1083	93.80	94.30	92.83	9.87	101.58	56.77	191.29	93.09 to 94.62	108,845	101,040	

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)
(!: Derived)

NUMBER of Sales:	98	MEDIAN:	96	COV:	82.80	95% Median C.I.:	92.49 to 100.00
TOTAL Sales Price:	19,599,842	WGT. MEAN:	88	STD:	95.30	95% Wgt. Mean C.I.:	75.87 to 99.81
TOTAL Adj.Sales Price:	19,645,882	MEAN:	115	AVG.ABS.DEV:	38.38	95% Mean C.I.:	96.23 to 133.97
TOTAL Assessed Value:	17,257,025						
AVG. Adj. Sales Price:	200,468	COD:	39.83	MAX Sales Ratio:	598.71		
AVG. Assessed Value:	176,092	PRD:	131.03	MIN Sales Ratio:	21.87		

Printed: 04/03/2007 15:10:52

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	7	98.27	97.47	81.30	21.96	119.89	31.67	132.00	31.67 to 132.00	172,387	140,145
10/01/03 TO 12/31/03	3	100.70	101.87	97.12	5.22	104.89	94.57	110.33	N/A	209,666	203,626
01/01/04 TO 03/31/04	7	89.22	104.54	67.70	49.85	154.40	32.31	252.02	32.31 to 252.02	375,076	253,942
04/01/04 TO 06/30/04	14	100.00	167.23	117.30	74.42	142.57	74.23	598.71	92.04 to 119.23	138,141	162,042
07/01/04 TO 09/30/04	12	95.36	157.03	85.04	75.00	184.65	55.38	544.97	90.68 to 127.00	204,822	174,178
10/01/04 TO 12/31/04	10	103.70	137.41	113.21	38.26	121.38	88.54	341.79	94.08 to 197.24	268,244	303,674
01/01/05 TO 03/31/05	5	74.71	83.80	76.12	18.39	110.10	66.70	123.96	N/A	46,900	35,700
04/01/05 TO 06/30/05	6	91.64	89.67	92.00	16.36	97.47	52.67	111.43	52.67 to 111.43	215,666	198,406
07/01/05 TO 09/30/05	5	80.61	73.76	70.52	10.27	104.61	46.68	82.52	N/A	176,290	124,312
10/01/05 TO 12/31/05	10	94.95	90.46	86.38	16.95	104.72	50.36	117.68	67.57 to 115.63	123,863	106,996
01/01/06 TO 03/31/06	10	88.55	87.29	72.58	20.58	120.26	46.93	121.14	50.66 to 112.52	339,525	246,435
04/01/06 TO 06/30/06	9	96.29	95.20	90.69	27.01	104.97	21.87	164.58	74.23 to 134.52	118,500	107,471
<u>Study Years</u>											
07/01/03 TO 06/30/04	31	100.00	131.00	88.16	49.46	148.59	31.67	598.71	94.57 to 104.75	206,297	181,873
07/01/04 TO 06/30/05	33	95.38	127.74	97.41	47.82	131.14	52.67	544.97	90.68 to 104.28	202,085	196,843
07/01/05 TO 06/30/06	34	85.13	88.33	77.84	22.84	113.48	21.87	164.58	80.61 to 98.68	193,583	150,680
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	43	100.00	147.24	94.57	61.41	155.70	32.31	598.71	95.35 to 103.90	225,577	213,327
01/01/05 TO 12/31/05	26	82.53	85.79	83.88	19.17	102.27	46.68	123.96	76.72 to 97.41	140,330	117,710
<u>ALL</u>											
	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

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)
(!: Derived)

NUMBER of Sales:	98	MEDIAN:	96	COV:	82.80	95% Median C.I.:	92.49 to 100.00
TOTAL Sales Price:	19,599,842	WGT. MEAN:	88	STD:	95.30	95% Wgt. Mean C.I.:	75.87 to 99.81
TOTAL Adj.Sales Price:	19,645,882	MEAN:	115	AVG.ABS.DEV:	38.38	95% Mean C.I.:	96.23 to 133.97
TOTAL Assessed Value:	17,257,025						
AVG. Adj. Sales Price:	200,468	COD:	39.83	MAX Sales Ratio:	598.71		
AVG. Assessed Value:	176,092	PRD:	131.03	MIN Sales Ratio:	21.87		

Printed: 04/03/2007 15:10:52

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	3	74.71	86.24	92.05	15.86	93.69	74.23	109.78	N/A	36,833	33,903
FREMONT	59	94.31	121.80	88.38	44.30	137.82	46.93	598.71	88.54 to 99.87	301,411	266,394
HOOPER	6	82.97	87.52	77.74	24.93	112.58	52.67	123.96	52.67 to 123.96	63,575	49,422
NE RURAL	2	145.37	145.37	151.13	35.68	96.19	93.50	197.24	N/A	36,000	54,407
NICKERSON	3	101.66	84.08	61.66	18.76	136.36	46.68	103.90	N/A	120,100	74,056
NORTH BEND	4	82.00	81.80	93.09	27.66	87.87	50.66	112.52	N/A	32,250	30,021
PLATTE TWP	4	96.78	119.31	68.28	58.06	174.73	31.67	252.02	N/A	110,566	75,497
SCRIBNER	7	110.33	132.78	124.62	46.22	106.55	32.31	341.79	32.31 to 341.79	18,185	22,662
SE RURAL	2	100.00	100.00	100.00	0.00	100.00	100.00	100.00	N/A	59,500	59,500
SNYDER	2	115.62	115.62	114.45	1.79	101.02	113.55	117.68	N/A	6,400	7,325
UEHLING	5	104.75	94.06	86.99	26.30	108.13	21.87	132.00	N/A	20,600	17,920
WINSLOW	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

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	85	96.29	115.84	87.74	40.69	132.03	21.87	598.71	90.68 to 100.70	217,595	190,909
2	13	97.41	110.23	89.52	33.95	123.14	31.67	252.02	82.29 to 134.52	88,481	79,208
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

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	80	95.84	117.74	89.44	41.98	131.63	21.87	598.71	92.04 to 100.70	220,555	197,275
2	18	99.50	103.36	73.70	29.99	140.24	32.31	252.02	80.61 to 115.63	111,189	81,945
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

PA&T 2007 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	96	COV:	82.80	95% Median C.I.:	92.49 to 100.00
TOTAL Sales Price:	19,599,842	WGT. MEAN:	88	STD:	95.30	95% Wgt. Mean C.I.:	75.87 to 99.81
TOTAL Adj.Sales Price:	19,645,882	MEAN:	115	AVG.ABS.DEV:	38.38	95% Mean C.I.:	96.23 to 133.97
TOTAL Assessed Value:	17,257,025						
AVG. Adj. Sales Price:	200,468	COD:	39.83	MAX Sales Ratio:	598.71		
AVG. Assessed Value:	176,092	PRD:	131.03	MIN Sales Ratio:	21.87		

Printed: 04/03/2007 15:10:52

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	65	94.57	120.98	87.97	43.94	137.52	31.67	598.71	90.51 to 99.87	282,223	248,281
27-0046	3	74.71	86.24	92.05	15.86	93.69	74.23	109.78	N/A	36,833	33,903
27-0062	10	115.62	135.79	140.02	38.75	96.98	32.31	341.79	95.38 to 197.24	18,010	25,218
27-0594	16	97.58	92.00	73.12	24.62	125.81	21.87	132.00	71.11 to 119.65	55,109	40,297
27-0595	4	82.00	81.80	93.09	27.66	87.87	50.66	112.52	N/A	32,250	30,021
89-0024											
NonValid School											
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

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	36	99.50	148.10	100.65	72.43	147.14	31.67	598.71	83.79 to 115.63	142,303	143,231
Prior TO 1860											
1860 TO 1899	4	106.55	107.78	101.82	9.30	105.86	94.08	123.96	N/A	35,500	36,145
1900 TO 1919	14	104.32	100.41	97.54	15.20	102.95	21.87	130.80	92.49 to 117.68	35,778	34,896
1920 TO 1939	4	88.94	142.59	105.14	85.43	135.61	50.66	341.79	N/A	44,650	46,946
1940 TO 1949	3	96.43	86.49	65.29	14.00	132.47	61.28	101.77	N/A	793,333	517,990
1950 TO 1959	7	90.51	91.39	97.70	7.49	93.55	80.84	105.28	80.84 to 105.28	267,142	260,988
1960 TO 1969	6	79.94	79.39	79.14	17.70	100.30	50.36	98.68	50.36 to 98.68	186,166	147,339
1970 TO 1979	7	97.41	93.30	95.33	7.66	97.88	76.72	104.28	76.72 to 104.28	274,850	262,005
1980 TO 1989	9	92.04	88.06	92.33	21.65	95.38	46.68	121.14	52.67 to 119.65	213,195	196,840
1990 TO 1994	2	88.42	88.42	91.76	4.92	96.36	84.07	92.77	N/A	560,000	513,872
1995 TO 1999	2	73.47	73.47	52.50	36.12	139.93	46.93	100.00	N/A	999,877	524,930
2000 TO Present	4	96.45	98.91	97.06	7.55	101.91	90.22	112.52	N/A	343,000	332,912
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

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)
(!: Derived)

NUMBER of Sales:	98	MEDIAN:	96	COV:	82.80	95% Median C.I.:	92.49 to 100.00
TOTAL Sales Price:	19,599,842	WGT. MEAN:	88	STD:	95.30	95% Wgt. Mean C.I.:	75.87 to 99.81
TOTAL Adj.Sales Price:	19,645,882	MEAN:	115	AVG.ABS.DEV:	38.38	95% Mean C.I.:	96.23 to 133.97
TOTAL Assessed Value:	17,257,025						
AVG. Adj. Sales Price:	200,468	COD:	39.83	MAX Sales Ratio:	598.71		
AVG. Assessed Value:	176,092	PRD:	131.03	MIN Sales Ratio:	21.87		

Printed: 04/03/2007 15:10:52

SALE PRICE *											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	2	124.84	124.84	124.43	5.74	100.33	117.68	132.00	N/A	2,650	3,297	
5000 TO 9999	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540	
Total \$ _____												
1 TO 9999	3	130.80	126.83	127.52	3.65	99.45	117.68	132.00	N/A	3,433	4,378	
10000 TO 29999	19	101.66	105.79	100.33	38.24	105.45	21.87	341.79	74.23 to 119.65	19,963	20,028	
30000 TO 59999	24	100.00	177.85	171.43	90.91	103.74	52.67	598.71	94.57 to 134.52	41,252	70,717	
60000 TO 99999	9	96.29	97.10	97.02	9.74	100.08	76.81	115.63	83.22 to 112.52	73,530	71,342	
100000 TO 149999	9	84.07	87.33	87.86	11.54	99.40	71.11	105.28	74.23 to 103.49	118,722	104,310	
150000 TO 249999	12	96.50	90.90	90.70	10.40	100.22	50.36	104.28	84.61 to 100.70	193,065	175,117	
250000 TO 499999	14	87.93	84.58	86.98	16.93	97.24	31.67	121.14	72.00 to 99.00	332,720	289,406	
500000 +	8	95.52	85.73	77.73	22.65	110.29	46.93	128.93	46.93 to 128.93	1,195,134	929,019	
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092	

ASSESSED VALUE *											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	4	75.00	75.97	38.72	65.17	196.18	21.87	132.00	N/A	9,875	3,823	
5000 TO 9999	2	90.73	90.73	69.74	44.16	130.10	50.66	130.80	N/A	10,500	7,322	
Total \$ _____												
1 TO 9999	6	84.17	80.89	49.49	54.58	163.45	21.87	132.00	21.87 to 132.00	10,083	4,990	
10000 TO 29999	19	95.38	94.92	89.45	17.78	106.12	52.67	127.00	74.71 to 113.55	24,605	22,009	
30000 TO 59999	15	100.00	115.00	99.20	28.52	115.93	76.81	341.79	82.54 to 104.75	44,738	44,379	
60000 TO 99999	16	97.64	110.08	89.17	31.23	123.46	31.67	252.02	81.51 to 115.63	86,636	77,249	
100000 TO 149999	9	84.07	80.68	75.90	17.66	106.29	46.68	105.28	50.36 to 103.49	161,661	122,702	
150000 TO 249999	16	100.09	202.15	116.97	112.54	172.83	72.00	598.71	90.22 to 395.77	170,474	199,398	
250000 TO 499999	8	93.80	92.11	91.91	6.25	100.22	82.52	100.89	82.52 to 100.89	358,250	329,256	
500000 +	9	98.27	89.66	79.69	22.16	112.52	46.93	128.93	55.38 to 121.14	1,112,452	886,497	
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092	

COST RANK											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	85	96.43	118.02	90.97	43.72	129.73	21.87	598.71	92.49 to 100.00	180,630	164,327	
10	6	89.72	94.27	67.33	18.03	140.02	61.28	130.80	61.28 to 130.80	460,750	310,210	
20	7	98.27	97.43	93.47	9.67	104.24	72.00	119.65	72.00 to 119.65	218,251	203,990	
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092	

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)

(!: Derived)

NUMBER of Sales:	98	MEDIAN:	96	COV:	82.80	95% Median C.I.:	92.49 to 100.00
TOTAL Sales Price:	19,599,842	WGT. MEAN:	88	STD:	95.30	95% Wgt. Mean C.I.:	75.87 to 99.81
TOTAL Adj.Sales Price:	19,645,882	MEAN:	115	AVG.ABS.DEV:	38.38	95% Mean C.I.:	96.23 to 133.97
TOTAL Assessed Value:	17,257,025						
AVG. Adj. Sales Price:	200,468	COD:	39.83	MAX Sales Ratio:	598.71		
AVG. Assessed Value:	176,092	PRD:	131.03	MIN Sales Ratio:	21.87		

Printed: 04/03/2007 15:10:52

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	100.00	154.97	103.24	78.35	150.11	31.67	598.71	84.61 to 119.23	139,674	144,194
0	1	94.31	94.31	94.31			94.31	94.31	N/A	180,000	169,765
297	1	100.89	100.89	100.89			100.89	100.89	N/A	250,000	252,215
326	4	71.35	77.26	54.95	40.07	140.60	46.68	119.65	N/A	81,750	44,920
332	1	110.33	110.33	110.33			110.33	110.33	N/A	20,000	22,065
340	2	107.27	107.27	107.93	2.34	99.38	104.75	109.78	N/A	43,500	46,950
343	2	88.28	88.28	90.69	5.09	97.35	83.79	92.77	N/A	645,000	584,920
344	6	83.24	83.21	75.57	13.33	110.11	61.28	99.87	61.28 to 99.87	642,500	485,545
349	4	67.61	67.84	48.53	26.68	139.79	46.93	89.22	N/A	476,438	231,212
350	2	97.78	97.78	99.38	2.45	98.39	95.38	100.18	N/A	90,000	89,440
352	5	90.51	87.64	89.72	11.49	97.68	71.11	105.28	N/A	187,490	168,218
353	17	101.66	98.18	97.13	13.82	101.08	21.87	127.00	92.49 to 113.55	71,782	69,722
386	1	93.03	93.03	93.03			93.03	93.03	N/A	287,000	267,000
406	3	93.50	94.01	94.94	4.09	99.03	88.54	100.00	N/A	133,666	126,900
407	1	102.40	102.40	102.40			102.40	102.40	N/A	1,100,000	1,126,420
410	1	82.52	82.52	82.52			82.52	82.52	N/A	375,000	309,450
412	1	98.27	98.27	98.27			98.27	98.27	N/A	580,000	569,975
434	1	72.00	72.00	72.00			72.00	72.00	N/A	260,760	187,760
442	2	236.30	236.30	281.85	44.65	83.84	130.80	341.79	N/A	8,800	24,802
446	1	121.14	121.14	121.14			121.14	121.14	N/A	451,000	546,320
459	1	81.51	81.51	81.51			81.51	81.51	N/A	100,000	81,505
477	1	197.24	197.24	197.24			197.24	197.24	N/A	40,000	78,895
528	9	90.22	88.18	86.73	14.78	101.67	50.36	112.52	76.81 to 103.89	161,233	139,837
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	94.31	91.16	92.93	8.11	98.10	71.11	105.28	N/A	189,500	176,095
03	69	96.29	96.45	84.48	23.31	114.17	21.87	341.79	90.22 to 100.89	197,168	166,567
04	24	99.50	173.69	95.87	90.51	181.17	61.28	598.71	84.07 to 134.52	212,240	203,474
ALL	98	96.36	115.10	87.84	39.83	131.03	21.87	598.71	92.49 to 100.00	200,468	176,092

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

NUMBER of Sales:	1101	MEDIAN:	93	COV:	15.22	95% Median C.I.:	92.68 to 94.21
TOTAL Sales Price:	118,948,284	WGT. MEAN:	92	STD:	14.18	95% Wgt. Mean C.I.:	90.75 to 92.35
TOTAL Adj.Sales Price:	119,030,728	MEAN:	93	AVG.ABS.DEV:	9.72	95% Mean C.I.:	92.30 to 93.97
TOTAL Assessed Value:	108,976,055						
AVG. Adj. Sales Price:	108,111	COD:	10.43	MAX Sales Ratio:	231.10		
AVG. Assessed Value:	98,979	PRD:	101.73	MIN Sales Ratio:	25.53		

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

Printed: 02/17/2007 13:02:33

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	169	95.99	95.72	95.49	7.33	100.24	66.47	148.27	94.02 to 97.14	108,313	103,426
10/01/04 TO 12/31/04	99	97.00	96.64	96.17	7.55	100.49	67.23	131.08	94.50 to 99.20	108,264	104,118
01/01/05 TO 03/31/05	117	94.68	95.77	94.27	7.70	101.59	75.27	132.96	93.09 to 96.52	99,155	93,469
04/01/05 TO 06/30/05	162	93.01	92.65	91.42	8.44	101.34	52.59	128.58	90.62 to 95.02	106,787	97,630
07/01/05 TO 09/30/05	132	90.90	91.32	90.41	11.10	101.00	48.14	159.17	90.05 to 94.20	126,849	114,690
10/01/05 TO 12/31/05	140	93.39	93.63	92.41	10.73	101.31	61.82	133.46	91.06 to 97.00	98,718	91,226
01/01/06 TO 03/31/06	113	92.65	93.59	89.56	12.82	104.49	41.19	168.06	90.44 to 95.33	115,160	103,137
04/01/06 TO 06/30/06	169	88.66	87.86	84.84	15.47	103.56	25.53	231.10	86.09 to 90.89	103,721	87,998
<u>Study Years</u>											
07/01/04 TO 06/30/05	547	95.02	94.99	94.16	7.88	100.88	52.59	148.27	94.03 to 96.15	105,893	99,705
07/01/05 TO 06/30/06	554	91.19	91.31	89.09	12.81	102.50	25.53	231.10	90.37 to 92.65	110,301	98,262
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	551	93.21	93.24	91.92	9.52	101.43	48.14	159.17	92.26 to 94.47	107,922	99,206
<u>ALL</u>											
	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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:	1101	MEDIAN:	93	COV:	15.22	95% Median C.I.:	92.68 to 94.21
TOTAL Sales Price:	118,948,284	WGT. MEAN:	92	STD:	14.18	95% Wgt. Mean C.I.:	90.75 to 92.35
TOTAL Adj.Sales Price:	119,030,728	MEAN:	93	AVG.ABS.DEV:	9.72	95% Mean C.I.:	92.30 to 93.97
TOTAL Assessed Value:	108,976,055						
AVG. Adj. Sales Price:	108,111	COD:	10.43	MAX Sales Ratio:	231.10		
AVG. Assessed Value:	98,979	PRD:	101.73	MIN Sales Ratio:	25.53		

Printed: 02/17/2007 13:02:33

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	16	97.38	100.38	92.70	14.11	108.28	76.52	145.94	85.45 to 108.85	45,584	42,257
EC RURAL	17	92.44	94.40	91.29	12.36	103.41	62.14	148.27	83.89 to 98.89	124,135	113,323
FREMONT	843	93.21	93.12	91.71	9.31	101.54	25.53	168.06	92.63 to 94.20	113,895	104,450
FREMONT RURAL	14	96.28	102.57	93.81	19.32	109.33	68.28	231.10	80.95 to 106.20	118,071	110,767
HOOOPER	29	91.64	92.81	92.32	10.42	100.54	57.67	132.94	87.71 to 98.01	83,350	76,946
INGLEWOOD	9	94.58	97.93	95.88	8.41	102.14	84.60	120.17	86.87 to 106.25	78,750	75,507
LAKES A	14	97.00	94.91	95.10	5.65	99.80	78.57	111.79	91.74 to 100.00	223,321	212,384
LAKES B	25	100.00	91.40	88.53	15.72	103.24	45.45	125.00	90.91 to 100.00	71,670	63,448
LAKES C	14	77.23	75.90	68.82	21.77	110.29	44.12	110.84	52.59 to 91.41	117,771	81,045
LAKES D	8	96.09	100.96	102.47	21.69	98.52	62.12	159.17	62.12 to 159.17	52,137	53,424
NE RURAL	3	97.51	96.70	93.11	12.01	103.85	78.73	113.85	N/A	145,000	135,008
NICKERSON	5	97.88	92.52	86.34	16.45	107.15	64.83	112.12	N/A	43,140	37,249
NORTH BEND	36	93.08	89.42	90.88	12.14	98.40	59.46	113.77	82.22 to 97.85	74,767	67,945
NW RURAL	10	98.33	91.36	93.02	13.55	98.21	66.47	109.99	72.37 to 108.53	103,470	96,249
RIVER IOLL'S	4	89.47	87.99	95.42	21.24	92.21	62.25	110.77	N/A	21,200	20,230
SCRIBNER	26	94.65	98.68	96.16	13.56	102.62	71.81	133.46	88.90 to 103.48	59,776	57,479
SE RURAL	12	87.74	87.34	89.34	15.13	97.75	59.21	120.73	76.37 to 94.34	120,583	107,734
SNYDER	6	92.84	97.36	94.44	10.77	103.10	84.43	131.08	84.43 to 131.08	49,083	46,352
UEHLING	8	92.57	91.39	91.12	7.69	100.30	69.96	102.58	69.96 to 102.58	65,959	60,102
WINSLOW	2	86.03	86.03	86.15	5.95	99.86	80.91	91.14	N/A	64,500	55,565
ALL	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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	979	93.25	93.30	91.80	9.70	101.63	25.53	168.06	92.71 to 94.21	107,504	98,686
2	74	92.31	91.09	85.51	18.48	106.52	44.12	231.10	89.35 to 97.69	87,173	74,545
3	48	93.84	93.04	93.36	12.98	99.66	62.14	148.27	87.28 to 97.51	152,762	142,612
ALL	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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	1012	93.23	93.35	91.64	10.08	101.87	25.53	231.10	92.67 to 94.21	113,523	104,035
2	75	93.63	90.39	89.37	12.68	101.14	45.45	141.42	89.96 to 97.15	44,377	39,660
3	14	92.66	92.18	87.85	23.19	104.93	44.12	159.17	62.25 to 110.77	58,350	51,261
ALL	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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

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

NUMBER of Sales:	1101	MEDIAN:	93	COV:	15.22	95% Median C.I.:	92.68 to 94.21
TOTAL Sales Price:	118,948,284	WGT. MEAN:	92	STD:	14.18	95% Wgt. Mean C.I.:	90.75 to 92.35
TOTAL Adj.Sales Price:	119,030,728	MEAN:	93	AVG.ABS.DEV:	9.72	95% Mean C.I.:	92.30 to 93.97
TOTAL Assessed Value:	108,976,055						
AVG. Adj. Sales Price:	108,111	COD:	10.43	MAX Sales Ratio:	231.10		
AVG. Assessed Value:	98,979	PRD:	101.73	MIN Sales Ratio:	25.53		

Printed: 02/17/2007 13:02:33

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1085	93.26	93.26	91.66	10.27	101.74	25.53	231.10	92.71 to 94.22	108,763	99,695
06	16	88.43	84.88	78.81	21.26	107.71	44.12	119.73	62.25 to 110.61	63,925	50,377
07											
ALL	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014	2	92.85	92.85	92.33	5.02	100.56	88.18	97.51	N/A	101,150	93,392
20-0001											
27-0001	894	93.22	93.21	91.67	9.77	101.68	25.53	231.10	92.67 to 94.20	115,235	105,641
27-0046	19	97.76	97.75	88.28	15.27	110.72	44.85	145.94	85.45 to 108.53	62,334	55,030
27-0062	36	93.94	96.91	95.14	13.80	101.86	66.47	133.46	88.90 to 102.31	61,155	58,184
27-0594	59	91.64	91.52	91.28	11.28	100.26	57.67	132.94	89.29 to 96.87	86,073	78,571
27-0595	87	93.84	90.84	89.04	14.17	102.02	45.45	148.27	91.06 to 98.89	77,433	68,947
89-0024	4	92.49	94.76	94.10	6.41	100.70	85.40	108.64	N/A	151,825	142,861
NonValid School											
ALL	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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	102	93.63	91.01	89.82	12.62	101.33	25.53	141.42	90.91 to 96.66	66,816	60,013
Prior TO 1860											
1860 TO 1899	43	94.81	94.65	91.96	12.70	102.92	61.82	168.06	88.93 to 99.15	76,034	69,924
1900 TO 1919	185	95.31	94.88	93.07	11.51	101.94	59.46	148.27	92.81 to 97.40	80,194	74,637
1920 TO 1939	108	94.53	93.62	91.50	11.42	102.31	61.30	145.94	91.78 to 97.44	94,524	86,492
1940 TO 1949	92	95.00	94.34	93.17	9.60	101.25	65.06	131.08	90.45 to 97.00	80,781	75,262
1950 TO 1959	163	92.07	93.05	91.97	10.02	101.17	44.12	130.91	90.44 to 95.61	94,005	86,455
1960 TO 1969	130	91.29	92.10	90.60	8.67	101.66	62.12	231.10	90.01 to 92.94	117,275	106,253
1970 TO 1979	122	94.84	94.64	93.80	8.08	100.90	48.14	159.17	93.12 to 97.00	135,528	127,119
1980 TO 1989	22	92.04	91.55	92.25	8.32	99.24	59.21	109.95	86.11 to 97.00	168,159	155,130
1990 TO 1994	13	96.40	95.17	92.95	7.46	102.39	78.55	107.45	87.28 to 104.72	176,510	164,073
1995 TO 1999	48	91.65	92.23	91.51	8.21	100.78	62.83	137.27	90.13 to 95.97	182,763	167,249
2000 TO Present	73	91.28	88.83	87.59	11.31	101.42	37.53	118.15	88.14 to 94.30	199,995	175,167
ALL	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1101	MEDIAN:	93	COV:	15.22	95% Median C.I.:	92.68 to 94.21
TOTAL Sales Price:	118,948,284	WGT. MEAN:	92	STD:	14.18	95% Wgt. Mean C.I.:	90.75 to 92.35
TOTAL Adj.Sales Price:	119,030,728	MEAN:	93	AVG.ABS.DEV:	9.72	95% Mean C.I.:	92.30 to 93.97
TOTAL Assessed Value:	108,976,055						
AVG. Adj. Sales Price:	108,111	COD:	10.43	MAX Sales Ratio:	231.10		
AVG. Assessed Value:	98,979	PRD:	101.73	MIN Sales Ratio:	25.53		

Printed: 02/17/2007 13:02:33

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	2	128.36	128.36	135.78	13.70	94.53	110.77	145.94	N/A	2,250	3,055
5000 TO 9999	5	108.00	127.95	129.97	39.50	98.44	62.25	231.10	N/A	7,100	9,228
Total \$ _____											
1 TO 9999	7	110.77	128.07	130.63	32.40	98.04	62.25	231.10	62.25 to 231.10	5,714	7,464
10000 TO 29999	42	97.41	98.61	97.65	15.09	100.99	57.67	168.06	92.94 to 100.00	20,772	20,282
30000 TO 59999	161	99.40	97.93	98.06	13.77	99.87	45.45	159.17	97.00 to 101.72	46,045	45,150
60000 TO 99999	367	93.14	93.36	93.38	9.32	99.98	59.21	130.91	92.31 to 95.09	79,745	74,464
100000 TO 149999	312	92.72	91.81	91.82	8.02	99.98	52.59	137.27	91.19 to 93.85	123,166	113,095
150000 TO 249999	176	91.61	88.81	88.71	9.38	100.11	25.53	118.15	89.93 to 92.79	178,853	158,661
250000 TO 499999	35	89.64	88.73	88.59	8.98	100.15	62.77	111.79	83.69 to 94.50	313,488	277,732
500000 +	1	97.00	97.00	97.00			97.00	97.00	N/A	560,000	543,200
ALL											
	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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	3	110.77	106.32	88.72	25.18	119.84	62.25	145.94	N/A	4,166	3,696
5000 TO 9999	5	96.98	97.72	88.99	22.11	109.81	66.47	141.42	N/A	9,360	8,329
Total \$ _____											
1 TO 9999	8	102.49	100.94	88.93	24.97	113.51	62.25	145.94	62.25 to 145.94	7,412	6,591
10000 TO 29999	53	92.94	91.33	82.51	21.21	110.69	45.45	231.10	82.67 to 97.75	25,992	21,447
30000 TO 59999	189	93.71	93.42	90.22	13.76	103.55	25.53	141.53	90.85 to 97.15	52,265	47,153
60000 TO 99999	402	93.05	93.20	91.08	10.43	102.33	37.53	159.17	92.11 to 94.61	87,251	79,466
100000 TO 149999	298	93.11	92.99	92.18	7.60	100.88	62.81	137.27	91.78 to 94.47	132,877	122,483
150000 TO 249999	125	93.50	93.37	92.20	7.02	101.27	61.64	118.15	92.18 to 95.26	194,553	179,380
250000 TO 499999	25	92.89	91.78	91.41	7.45	100.40	73.16	111.79	87.72 to 96.92	326,563	298,522
500000 +	1	97.00	97.00	97.00			97.00	97.00	N/A	560,000	543,200
ALL											
	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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:	1101	MEDIAN:	93	COV:	15.22	95% Median C.I.:	92.68 to 94.21
TOTAL Sales Price:	118,948,284	WGT. MEAN:	92	STD:	14.18	95% Wgt. Mean C.I.:	90.75 to 92.35
TOTAL Adj.Sales Price:	119,030,728	MEAN:	93	AVG.ABS.DEV:	9.72	95% Mean C.I.:	92.30 to 93.97
TOTAL Assessed Value:	108,976,055						
AVG. Adj. Sales Price:	108,111	COD:	10.43	MAX Sales Ratio:	231.10		
AVG. Assessed Value:	98,979	PRD:	101.73	MIN Sales Ratio:	25.53		

Printed: 02/17/2007 13:02:33

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	94.03	100.99	99.30	14.02	101.71	83.08	133.46	84.43 to 120.73	98,640	97,945
0	91	93.63	89.80	88.02	12.44	102.02	25.53	141.42	90.65 to 96.66	62,969	55,427
10	12	101.21	116.06	97.49	29.78	119.05	61.30	231.10	89.99 to 145.94	37,833	36,882
15	13	86.09	85.85	84.35	13.47	101.78	59.21	126.86	67.65 to 96.57	59,176	49,914
20	165	95.33	94.60	92.33	12.22	102.46	44.12	135.33	92.32 to 98.30	68,794	63,516
25	239	94.49	94.85	93.54	10.40	101.40	48.14	148.27	92.65 to 97.00	83,288	77,908
30	370	92.22	91.99	91.22	8.75	100.84	52.59	128.58	90.87 to 93.21	113,585	103,615
35	130	93.81	94.29	93.43	7.82	100.93	67.87	159.17	92.18 to 95.97	166,988	156,010
40	64	92.38	87.91	87.30	10.20	100.69	37.53	104.72	89.56 to 95.26	218,071	190,381
45	4	87.71	86.38	85.15	11.99	101.44	73.16	96.92	N/A	360,125	306,641
50	2	104.90	104.90	104.96	0.47	99.94	104.41	105.39	N/A	301,500	316,460
<u>ALL</u>											
	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	91.78	95.02	97.61	16.24	97.34	57.67	133.46	83.08 to 114.34	91,811	89,615
0	90	93.63	90.16	88.17	12.15	102.26	25.53	141.42	90.91 to 96.66	63,369	55,870
101	692	93.22	93.89	92.18	9.66	101.85	44.12	231.10	92.55 to 94.30	113,462	104,595
102	91	93.34	93.37	92.45	10.49	101.00	61.82	148.27	90.40 to 96.19	117,985	109,077
103	3	86.23	90.38	90.23	6.48	100.17	84.07	100.84	N/A	164,666	148,578
104	182	92.77	91.22	88.91	11.71	102.59	37.53	145.94	91.13 to 95.29	105,643	93,930
106	16	97.21	94.18	92.78	6.15	101.51	78.73	109.87	89.52 to 98.69	138,300	128,314
111	4	103.87	103.97	102.13	4.92	101.80	94.35	113.77	N/A	92,407	94,375
13	1	90.05	90.05	90.05			90.05	90.05	N/A	136,000	122,465
14	1	135.33	135.33	135.33			135.33	135.33	N/A	42,300	57,245
15	7	94.48	87.51	74.04	24.82	118.18	52.59	119.73	52.59 to 119.73	33,185	24,572
304	1	91.88	91.88	91.88			91.88	91.88	N/A	167,000	153,445
<u>ALL</u>											
	1101	93.24	93.14	91.55	10.43	101.73	25.53	231.10	92.68 to 94.21	108,111	98,979

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

NUMBER of Sales:	1101	MEDIAN:	93	COV:	15.22	95% Median C.I.:	92.68 to 94.21
TOTAL Sales Price:	118,948,284	WGT. MEAN:	92	STD:	14.18	95% Wgt. Mean C.I.:	90.75 to 92.35
TOTAL Adj.Sales Price:	119,030,728	MEAN:	93	AVG.ABS.DEV:	9.72	95% Mean C.I.:	92.30 to 93.97
TOTAL Assessed Value:	108,976,055						
AVG. Adj. Sales Price:	108,111	COD:	10.43	MAX Sales Ratio:	231.10		
AVG. Assessed Value:	98,979	PRD:	101.73	MIN Sales Ratio:	25.53		

(!: AVTot=0)

(!: Derived)

Printed: 02/17/2007 13:02:33

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	94.03	100.99	99.30	14.02	101.71	83.08	133.46	84.43 to 120.73	98,640	97,945
0	91	93.63	89.80	88.02	12.44	102.02	25.53	141.42	90.65 to 96.66	62,969	55,427
10	3	145.94	162.60	197.32	27.48	82.40	110.77	231.10	N/A	4,233	8,353
15	2	118.88	118.88	113.42	41.37	104.82	69.70	168.06	N/A	18,000	20,415
20	40	97.44	97.05	96.65	12.51	100.42	62.25	134.73	92.81 to 104.94	53,226	51,442
25	78	96.28	93.68	89.60	15.13	104.55	44.12	148.27	92.41 to 100.97	70,532	63,200
30	559	92.94	93.30	92.38	9.56	101.00	59.46	159.17	91.86 to 94.27	98,305	90,811
35	142	93.85	94.06	93.40	7.89	100.71	64.83	141.53	91.87 to 96.58	120,617	112,658
40	147	91.88	89.75	88.84	9.54	101.02	37.53	137.27	90.13 to 93.56	183,022	162,600
45	6	100.83	98.56	97.76	5.91	100.82	85.40	110.61	85.40 to 110.61	140,758	137,605
50	19	96.02	94.55	93.02	6.45	101.65	73.16	105.69	90.21 to 100.26	213,023	198,147
60	3	86.82	85.10	83.04	4.37	102.48	78.55	89.93	N/A	219,800	182,531
<u>ALL</u>	<u>1101</u>	<u>93.24</u>	<u>93.14</u>	<u>91.55</u>	<u>10.43</u>	<u>101.73</u>	<u>25.53</u>	<u>231.10</u>	<u>92.68 to 94.21</u>	<u>108,111</u>	<u>98,979</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

NUMBER of Sales:	99	MEDIAN:	97	COV:	37.65	95% Median C.I.:	93.03 to 100.00
TOTAL Sales Price:	19,669,842	WGT. MEAN:	84	STD:	36.10	95% Wgt. Mean C.I.:	73.18 to 94.67
TOTAL Adj.Sales Price:	19,715,882	MEAN:	96	AVG.ABS.DEV:	20.06	95% Mean C.I.:	88.79 to 103.02
TOTAL Assessed Value:	16,546,745						
AVG. Adj. Sales Price:	199,150	COD:	20.59	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	167,138	PRD:	114.27	MIN Sales Ratio:	21.87		

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

Printed: 02/17/2007 13:02:39

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	7	98.27	97.47	81.30	21.96	119.89	31.67	132.00	31.67 to 132.00	172,387	140,145
10/01/03 TO 12/31/03	3	100.70	101.87	97.12	5.22	104.89	94.57	110.33	N/A	209,666	203,626
01/01/04 TO 03/31/04	7	89.22	83.62	65.75	26.41	127.18	32.31	119.65	32.31 to 119.65	375,076	246,604
04/01/04 TO 06/30/04	14	100.00	97.90	97.48	5.09	100.43	74.23	119.23	92.04 to 100.00	138,141	134,655
07/01/04 TO 09/30/04	13	97.61	97.85	75.57	10.96	129.49	55.38	127.00	93.50 to 109.47	194,451	146,944
10/01/04 TO 12/31/04	10	103.70	138.29	113.33	39.11	122.02	88.54	341.79	94.08 to 206.01	268,244	304,005
01/01/05 TO 03/31/05	5	74.71	83.80	76.12	18.39	110.10	66.70	123.96	N/A	46,900	35,700
04/01/05 TO 06/30/05	6	91.64	89.67	92.00	16.36	97.47	52.67	111.43	52.67 to 111.43	215,666	198,406
07/01/05 TO 09/30/05	5	80.61	73.76	70.52	10.27	104.61	46.68	82.52	N/A	176,290	124,312
10/01/05 TO 12/31/05	10	94.95	84.53	78.58	23.20	107.57	46.07	117.68	46.80 to 115.63	123,863	97,333
01/01/06 TO 03/31/06	10	88.55	87.29	72.58	20.58	120.26	46.93	121.14	50.66 to 112.52	339,525	246,435
04/01/06 TO 06/30/06	9	96.29	94.64	90.48	26.42	104.60	21.87	164.58	74.23 to 129.40	118,500	107,215
<u>Study Years</u>											
07/01/03 TO 06/30/04	31	100.00	94.96	81.36	13.43	116.71	31.67	132.00	94.57 to 100.70	206,297	167,848
07/01/04 TO 06/30/05	34	98.81	106.23	93.77	23.59	113.29	52.67	341.79	92.77 to 103.90	198,200	185,860
07/01/05 TO 06/30/06	34	84.85	86.43	76.33	24.79	113.23	21.87	164.58	80.43 to 98.68	193,583	147,770
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	44	100.00	104.79	87.63	18.32	119.58	32.31	341.79	95.38 to 102.38	222,041	194,584
01/01/05 TO 12/31/05	26	82.41	83.51	81.23	21.77	102.80	46.07	123.96	74.71 to 97.41	140,330	113,993
<u>ALL</u>											
	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

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:	99	MEDIAN:	97	COV:	37.65	95% Median C.I.:	93.03 to 100.00
TOTAL Sales Price:	19,669,842	WGT. MEAN:	84	STD:	36.10	95% Wgt. Mean C.I.:	73.18 to 94.67
TOTAL Adj.Sales Price:	19,715,882	MEAN:	96	AVG.ABS.DEV:	20.06	95% Mean C.I.:	88.79 to 103.02
TOTAL Assessed Value:	16,546,745						
AVG. Adj. Sales Price:	199,150	COD:	20.59	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	167,138	PRD:	114.27	MIN Sales Ratio:	21.87		

Printed: 02/17/2007 13:02:39

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	4	92.09	92.05	98.80	19.09	93.16	74.23	109.78	N/A	45,125	44,585
FREMONT	59	94.57	92.38	84.25	14.31	109.65	46.07	164.58	88.54 to 99.87	301,411	253,949
HOOPER	6	82.97	87.52	77.74	24.93	112.58	52.67	123.96	52.67 to 123.96	63,575	49,422
NE RURAL	2	149.76	149.76	156.01	37.56	95.99	93.50	206.01	N/A	36,000	56,162
NICKERSON	3	101.66	84.08	61.66	18.76	136.36	46.68	103.90	N/A	120,100	74,056
NORTH BEND	4	73.55	76.60	89.39	37.90	85.70	46.80	112.52	N/A	32,250	28,827
PLATTE TWP	4	96.78	82.70	56.67	20.23	145.94	31.67	105.58	N/A	110,566	62,656
SCRIBNER	7	110.33	132.78	124.62	46.22	106.55	32.31	341.79	32.31 to 341.79	18,185	22,662
SE RURAL	2	100.00	100.00	100.00	0.00	100.00	100.00	100.00	N/A	59,500	59,500
SNYDER	2	115.62	115.62	114.45	1.79	101.02	113.55	117.68	N/A	6,400	7,325
UEHLING	5	104.75	94.06	86.99	26.30	108.13	21.87	132.00	N/A	20,600	17,920
WINSLOW	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
<u>ALL</u>	<u>99</u>	<u>97.41</u>	<u>95.90</u>	<u>83.93</u>	<u>20.59</u>	<u>114.27</u>	<u>21.87</u>	<u>341.79</u>	<u>93.03 to 100.00</u>	<u>199,150</u>	<u>167,138</u>

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	86	97.02	95.64	83.88	20.11	114.03	21.87	341.79	92.49 to 100.00	215,879	181,069
2	13	97.41	97.65	84.74	24.32	115.23	31.67	206.01	82.29 to 105.58	88,481	74,982
<u>ALL</u>	<u>99</u>	<u>97.41</u>	<u>95.90</u>	<u>83.93</u>	<u>20.59</u>	<u>114.27</u>	<u>21.87</u>	<u>341.79</u>	<u>93.03 to 100.00</u>	<u>199,150</u>	<u>167,138</u>

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	77	95.38	96.00	85.26	21.04	112.60	21.87	341.79	92.04 to 100.00	228,071	194,443
2	22	100.00	95.57	73.09	19.13	130.76	32.31	164.58	82.29 to 105.58	97,927	71,571
<u>ALL</u>	<u>99</u>	<u>97.41</u>	<u>95.90</u>	<u>83.93</u>	<u>20.59</u>	<u>114.27</u>	<u>21.87</u>	<u>341.79</u>	<u>93.03 to 100.00</u>	<u>199,150</u>	<u>167,138</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:	99	MEDIAN:	97	COV:	37.65	95% Median C.I.:	93.03 to 100.00
TOTAL Sales Price:	19,669,842	WGT. MEAN:	84	STD:	36.10	95% Wgt. Mean C.I.:	73.18 to 94.67
TOTAL Adj.Sales Price:	19,715,882	MEAN:	96	AVG.ABS.DEV:	20.06	95% Mean C.I.:	88.79 to 103.02
TOTAL Assessed Value:	16,546,745						
AVG. Adj. Sales Price:	199,150	COD:	20.59	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	167,138	PRD:	114.27	MIN Sales Ratio:	21.87		

Printed: 02/17/2007 13:02:39

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	65	95.35	92.02	83.69	14.31	109.95	31.67	164.58	90.51 to 99.87	282,223	236,194
27-0046	4	92.09	92.05	98.80	19.09	93.16	74.23	109.78	N/A	45,125	44,585
27-0062	10	115.62	136.67	141.97	39.51	96.26	32.31	341.79	95.38 to 206.01	18,010	25,569
27-0594	16	97.58	92.00	73.12	24.62	125.81	21.87	132.00	71.11 to 119.65	55,109	40,297
27-0595	4	73.55	76.60	89.39	37.90	85.70	46.80	112.52	N/A	32,250	28,827
89-0024											
NonValid School											
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

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	36	99.50	95.35	85.12	22.72	112.01	31.67	206.01	83.22 to 100.00	142,303	121,132
Prior TO 1860											
1860 TO 1899	4	106.55	107.78	101.82	9.30	105.86	94.08	123.96	N/A	35,500	36,145
1900 TO 1919	14	104.32	100.41	97.54	15.20	102.95	21.87	130.80	92.49 to 117.68	35,778	34,896
1920 TO 1939	4	88.94	142.59	105.14	85.43	135.61	50.66	341.79	N/A	44,650	46,946
1940 TO 1949	3	96.43	86.49	65.29	14.00	132.47	61.28	101.77	N/A	793,333	517,990
1950 TO 1959	8	94.06	94.52	98.83	9.75	95.64	80.84	109.47	80.84 to 109.47	242,500	239,650
1960 TO 1969	6	79.94	79.39	79.14	17.70	100.30	50.36	98.68	50.36 to 98.68	186,166	147,339
1970 TO 1979	7	97.41	92.96	95.07	7.31	97.78	76.72	101.89	76.72 to 101.89	274,850	261,290
1980 TO 1989	9	92.04	88.06	92.33	21.65	95.38	46.68	121.14	52.67 to 119.65	213,195	196,840
1990 TO 1994	2	88.42	88.42	91.76	4.92	96.36	84.07	92.77	N/A	560,000	513,872
1995 TO 1999	2	73.47	73.47	52.50	36.12	139.93	46.93	100.00	N/A	999,877	524,930
2000 TO Present	4	96.45	98.91	97.06	7.55	101.91	90.22	112.52	N/A	343,000	332,912
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

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:	99	MEDIAN:	97	COV:	37.65	95% Median C.I.:	93.03 to 100.00
TOTAL Sales Price:	19,669,842	WGT. MEAN:	84	STD:	36.10	95% Wgt. Mean C.I.:	73.18 to 94.67
TOTAL Adj.Sales Price:	19,715,882	MEAN:	96	AVG.ABS.DEV:	20.06	95% Mean C.I.:	88.79 to 103.02
TOTAL Assessed Value:	16,546,745						
AVG. Adj. Sales Price:	199,150	COD:	20.59	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	167,138	PRD:	114.27	MIN Sales Ratio:	21.87		

Printed: 02/17/2007 13:02:39

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	2	124.84	124.84	124.43	5.74	100.33	117.68	132.00	N/A	2,650	3,297
5000 TO 9999	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
Total \$ _____											
1 TO 9999	3	130.80	126.83	127.52	3.65	99.45	117.68	132.00	N/A	3,433	4,378
10000 TO 29999	19	101.66	104.70	99.07	39.31	105.68	21.87	341.79	74.23 to 119.65	19,963	19,777
30000 TO 59999	24	100.00	101.19	100.83	14.25	100.35	52.67	206.01	94.57 to 104.75	41,252	41,595
60000 TO 99999	10	97.64	98.34	98.22	10.00	100.13	76.81	115.63	83.22 to 112.52	73,177	71,871
100000 TO 149999	9	84.07	87.33	87.86	11.54	99.40	71.11	105.28	74.23 to 103.49	118,722	104,310
150000 TO 249999	12	98.15	88.07	87.12	12.70	101.09	46.07	101.89	76.72 to 100.70	193,065	168,200
250000 TO 499999	14	87.93	84.58	86.98	16.93	97.24	31.67	121.14	72.00 to 99.00	332,720	289,406
500000 +	8	95.52	85.73	77.73	22.65	110.29	46.93	128.93	46.93 to 128.93	1,195,134	928,993
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

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	4	75.00	75.97	38.72	65.17	196.18	21.87	132.00	N/A	9,875	3,823
5000 TO 9999	2	90.73	90.73	69.74	44.16	130.10	50.66	130.80	N/A	10,500	7,322
Total \$ _____											
1 TO 9999	6	84.17	80.89	49.49	54.58	163.45	21.87	132.00	21.87 to 132.00	10,083	4,990
10000 TO 29999	19	95.38	93.83	88.43	18.93	106.11	46.80	127.00	74.71 to 113.55	24,605	21,757
30000 TO 59999	21	100.00	113.07	101.64	22.73	111.25	76.81	341.79	94.57 to 105.58	43,055	43,759
60000 TO 99999	15	96.29	99.54	84.82	21.87	117.35	31.67	206.01	81.51 to 109.78	91,740	77,813
100000 TO 149999	10	82.25	77.22	71.70	20.87	107.69	46.07	105.28	46.68 to 103.49	169,328	121,413
150000 TO 249999	11	98.68	94.81	93.77	5.98	101.10	72.00	101.89	85.54 to 101.77	212,387	199,162
250000 TO 499999	8	93.80	92.11	91.91	6.25	100.22	82.52	100.89	82.52 to 100.89	358,250	329,256
500000 +	9	98.27	89.66	79.69	22.16	112.52	46.93	128.93	55.38 to 121.14	1,112,452	886,474
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	86	97.51	95.89	85.96	21.55	111.56	21.87	341.79	93.03 to 100.00	179,344	154,157
10	6	89.72	94.27	67.33	18.03	140.02	61.28	130.80	61.28 to 130.80	460,750	310,210
20	7	98.27	97.43	93.47	9.67	104.24	72.00	119.65	72.00 to 119.65	218,251	203,990
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

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:	99	MEDIAN:	97	COV:	37.65	95% Median C.I.:	93.03 to 100.00
TOTAL Sales Price:	19,669,842	WGT. MEAN:	84	STD:	36.10	95% Wgt. Mean C.I.:	73.18 to 94.67
TOTAL Adj.Sales Price:	19,715,882	MEAN:	96	AVG.ABS.DEV:	20.06	95% Mean C.I.:	88.79 to 103.02
TOTAL Assessed Value:	16,546,745						
AVG. Adj. Sales Price:	199,150	COD:	20.59	MAX Sales Ratio:	341.79		
AVG. Assessed Value:	167,138	PRD:	114.27	MIN Sales Ratio:	21.87		

Printed: 02/17/2007 13:02:39

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	31	100.00	93.43	84.78	20.63	110.20	31.67	164.58	83.22 to 103.49	139,674	118,417
0	1	94.31	94.31	94.31			94.31	94.31	N/A	180,000	169,765
297	1	100.89	100.89	100.89			100.89	100.89	N/A	250,000	252,215
326	4	71.35	77.26	54.95	40.07	140.60	46.68	119.65	N/A	81,750	44,920
332	1	110.33	110.33	110.33			110.33	110.33	N/A	20,000	22,065
340	2	107.27	107.27	107.93	2.34	99.38	104.75	109.78	N/A	43,500	46,950
343	2	88.28	88.28	90.69	5.09	97.35	83.79	92.77	N/A	645,000	584,920
344	6	83.24	83.21	75.57	13.33	110.11	61.28	99.87	61.28 to 99.87	642,500	485,545
349	4	67.61	67.84	48.53	26.68	139.79	46.93	89.22	N/A	476,438	231,212
350	2	97.78	97.78	99.38	2.45	98.39	95.38	100.18	N/A	90,000	89,440
352	5	90.51	87.64	89.72	11.49	97.68	71.11	105.28	N/A	187,490	168,218
353	17	101.66	98.44	97.86	13.28	100.60	21.87	127.00	94.08 to 113.55	71,782	70,243
386	1	93.03	93.03	93.03			93.03	93.03	N/A	287,000	267,000
406	4	96.75	97.88	97.10	7.09	100.80	88.54	109.47	N/A	117,750	114,332
407	1	102.38	102.38	102.38			102.38	102.38	N/A	1,100,000	1,126,215
410	1	82.52	82.52	82.52			82.52	82.52	N/A	375,000	309,450
412	1	98.27	98.27	98.27			98.27	98.27	N/A	580,000	569,975
434	1	72.00	72.00	72.00			72.00	72.00	N/A	260,760	187,760
442	2	236.30	236.30	281.85	44.65	83.84	130.80	341.79	N/A	8,800	24,802
446	1	121.14	121.14	121.14			121.14	121.14	N/A	451,000	546,320
459	1	81.51	81.51	81.51			81.51	81.51	N/A	100,000	81,505
477	1	206.01	206.01	206.01			206.01	206.01	N/A	40,000	82,405
528	9	90.22	88.18	86.73	14.78	101.67	50.36	112.52	76.81 to 103.89	161,233	139,837
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	94.31	91.16	92.93	8.11	98.10	71.11	105.28	N/A	189,500	176,095
03	70	97.02	96.53	84.66	23.33	114.02	21.87	341.79	92.04 to 100.89	195,351	165,391
04	24	99.50	95.06	80.27	14.72	118.42	46.07	164.58	83.22 to 100.00	212,240	170,370
ALL	99	97.41	95.90	83.93	20.59	114.27	21.87	341.79	93.03 to 100.00	199,150	167,138

2007 Assessment Survey for Dodge County

I. General Information

A. Staffing and Funding Information

Currently there is one position with the title of Assessment Administrative Manager. Permanent duties were assumed on 02/10/2005. This position requires the employee to hold a current Assessor's Certificate (valid to 2010). Responsibilities include administrative management of the office and timely completion of all required reports.

1. Deputy(ies) on staff: Two - Currently there are two positions with the title of Assessment Administrative Assistant. Only one staff member holds a current Assessor's Certificate (though not required). Responsibilities include assisting the Assessment Administrative Manager with reports and other duties as needed.

2. Appraiser(s): One - Due to a recent restructuring of State Appraiser classifications by the Nebraska State Personnel for the Department of Property Assessment and Taxation, there is currently one State Appraiser shared by both Dodge County and Saunders County. This position requires the employee to be a licensed appraiser and is classified as an Appraiser II. Responsibilities include the determination of valuation for the entire county as well as supervision of all Appraisal Staff.

Appraiser(s) I: One - Due to the restructuring mentioned above, there is one position with the title of Appraiser I. This position requires the employee to be a licensed appraiser and is answerable directly to the Appraiser II. While responsibilities include reviews and data entry, this position also works hand-in-hand with the Appraiser II with regard to statistics, sales file, and the day-to-day operations of the Appraisal Staff when the Appraiser II is not in the office.

Appraiser(s) Assistant: Three - Currently there are three positions with the title of Appraiser Assistant. One employee has completed 1/2 of the necessary coursework and is currently working on obtaining licensed appraiser status, one has begun training, and the third was recently hired. Responsibilities include reviews, permits, data entry, sketching, and other duties as needed.

3. Other full-time employees: Two - Currently there are two positions with the title of Assessment Clerk. All the clerks are cross trained to assist wherever necessary with responsibilities including but not limited to, Personal Property, Homestead Exemptions, Permissive Exemptions, protests, mobile homes, etc. *(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:** \$429,078
(This would be the "total budget" for the assessor's office)
7. **Part of the budget that is dedicated to the computer system?** Not a separate item in the budget. *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):*
8. **Adopted budget, or granted budget if different from above:** \$429,078
9. **Amount of total budget set aside for appraisal work:** \$155,921
10. **Amount of the total budget set aside for education/workshops:** Not a separate item in the budget.
11. **Appraisal/Reappraisal budget, if not part of the total budget:** Not a separate item in the budget.
12. **Other miscellaneous funds:** N/A
(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:** \$429,078
 - a. **Was any of last year's budget not used?** No

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. **Data collection done by:** Appraisal Staff
2. **Valuation done by:** Appraiser II for Dodge and Saunders Counties
3. **Pickup work done by:** Appraisal Staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	956	0	0	956

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** In addition to the following M&S dates Current Cost Multipliers are all up to date.
 Urban: 2002 Suburban: 2002 Rural: 2002
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?**
 Urban: 2005 Suburban: 2005 Rural: 2005
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?** N/A
7. **Number of market areas/neighborhoods for this property class:** 93
 Neighborhoods
8. **How are these defined?** Located with in the Urban/Suburban: 46; Rural Residential: 17; Lakes & IOLL's: 30
9. **Is "Assessor Location" a usable valuation identity?** Yes
10. **Does the location "suburban" mean something other than rural residential?** Yes, the "suburban" location constitutes areas on the very outskirts of a city/town/village and within easy commute. But not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction. (*that is, does the "suburban" location have its own market?*)
11. **Are the county's ag residential and rural residential improvements classified and valued in the same manner?**

C. Commercial/Industrial Appraisal Information

1. **Data collection done by:** Appraiser II and Appraiser I
2. **Valuation done by:** Appraiser II for Dodge and Saunders Counties
3. **Pickup work done by whom:** Appraisal Staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	237			237

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** In addition to the following M&S dates Current Cost Multipliers are all up to date.
 Urban: 2002 Suburban: 2002 Rural: 2002
5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?**
 Urban: 2005 Suburban: 2005 Rural: 2005
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?** 2006
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?** : N/A
8. **Number of market areas/neighborhoods for this property class?** 35
9. **How are these defined?** Parcels located within the Urban/Suburban: 24; Acreages and Rural: 11
10. **Is “Assessor Location” a usable valuation identity?** Yes
11. **Does the assessor location “suburban” mean something other than rural commercial?** Yes, the “suburban” location constitutes areas on the very outskirts of a city/town/village but not necessarily the statutory definition of the 1 or 2 mile zoning jurisdiction. (*that is, does the “suburban” location have its own market?*)

D. Agricultural Appraisal Information

1. **Data collection done by:** Appraisal Staff
2. **Valuation done by:** Appraiser II for Dodge and Saunders Counties
3. **Pickup work done by whom:** Appraisal Staff

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	77			77

4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?**
 - a. **How is your agricultural land defined?** Due to revisions in §77-1359, letters were mailed to property owners of parcels containing 25 acres or less to

determine eligibility for valuation at 75% of market value, and then, eligibility for Special Value.

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?** N/A
6. **What is the date of the soil survey currently used?** 1979
7. **What date was the last countywide land use study completed?** 2005. In 2004 the FSA records were reviewed for land use verification
 - a. **By what method?** Physical inspections, FSA maps and records (Physical inspection, FSA maps, etc.)
 - b. **By whom?** Appraisal Staff
 - c. **What proportion is complete / implemented at this time?** County wide
8. **Number of market areas/neighborhoods for this property class:** 12
9. **How are these defined?** For the recapture values many of the market areas are identified by natural boundaries (topography) but there are market areas located closer to Fremont where the market lines are defined by market forces. For special values, market area locations that are in the north and west portion of the county establish the reference point for the uninfluenced agricultural values.
10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** There are currently 4 Market Areas where Special Value is not implemented and 8 Market Areas that are.

E. Computer, Automation Information and GIS

1. **Administrative software:** TerraScan
2. **CAMA software:** TerraScan
3. **Cadastral maps: Are they currently being used?** Yes
 - a. **Who maintains the Cadastral Maps?** Assessment office staff
4. **Does the county have GIS software?**

a. Who maintains the GIS software and maps? Still in the planning stages. But the county does have the assessment records available on line through GIS programming.

5. Personal Property software: TerraScan

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?

Dodge
Fremont *
Hooper
Inglewood
Nickerson

North Bend
Scribner
Snyder
Uehling
Winslow

* County Seat

c. When was zoning implemented? 1974

G. Contracted Services

1. Appraisal Services: All appraisals are done in house. (*are these contracted, or conducted "in-house?"*)

2. Other Services: Terra Scan support and GIS Workshop for website support.

II. Assessment Actions

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

1. **Residential**— Revaluation of all lake properties completed for 2007. Lot values increased slightly from 2006 while Improvement values based on sales and costs per square foot were adjusted according to market. Permits verified and valuation assigned based on percentage of completion.

Reviews and adjustments were made to Fremont and surrounding towns and villages. Neighborhood codes were refined to better reflect market sales.

Depreciation tables will be explored and updated as needed. Continue to review sales and land values throughout the county.

2. **Commercial**— Continue to review commercial properties in Fremont and surrounding towns and villages. Permits verified and valuation assigned based on percentage of completion. Review sales, depreciation tables and land values throughout the county.

3. **Agricultural**— Due to revisions in §77-1359, letters were mailed to property owners of parcels containing 25 acres or less to determine eligibility for valuation at 75% of market value, and also Special Value. Reviewed Rural Res file for accuracy in classification. Begin review and revaluation of farm properties to determine site values, market values, and accuracy of outbuilding information.

Review sales, depreciation tables and land values throughout the county.

4. **Other**- Special attention spent on identifying and assigning ownership, location, number of acres and possible valuation to parcels along the Platte River between Dodge and Saunders Counties. In the process, approximately 80 parcels, more or less, transferred to Saunders County for 2007 valuation year based on definition of county boundaries per State Statute.

Continue to insure the Sales File is as accurate, error-free and up-to-date as possible for future reports. The County implemented a change to the Assessor Location codes to allow greater statistical analysis and to determine if any adjustments need to be applied.

County 27 - Dodge

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 19,603	Value 2,319,074,240	Total Growth 27,528,052 (Sum 17, 25, & 41)
--	-----------------------	----------------------------	--

Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	652	11,824,680	195	6,631,465	82	3,349,065	929	21,805,210	
2. Res Improv Land	10,360	175,873,765	617	19,265,505	791	36,043,150	11,768	231,182,420	
3. Res Improvements	10,817	834,002,955	836	62,494,780	828	106,217,010	12,481	1,002,714,745	
4. Res Total	11,469	1,021,701,400	1,031	88,391,750	910	145,609,225	13,410	1,255,702,375	13,910,642
% of Total	85.52	81.36	7.68	7.03	6.78	11.59	68.40	54.14	50.53
5. Rec UnImp Land	2	0	65	10,405,250	101	3,476,215	168	13,881,465	
6. Rec Improv Land	0	0	20	3,964,960	11	442,440	31	4,407,400	
7. Rec Improvements	2	8,275	224	12,533,700	154	2,027,525	380	14,569,500	
8. Rec Total	4	8,275	289	26,903,910	255	5,946,180	548	32,858,365	730,425
% of Total	0.72	0.02	52.73	81.87	46.53	18.09	2.79	1.41	2.65
Res+Rec Total	11,473	1,021,709,675	1,320	115,295,660	1,165	151,555,405	13,958	1,288,560,740	14,641,067
% of Total	82.19	79.29	9.45	8.94	8.34	11.76	71.20	55.56	53.18

County 27 - Dodge

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 19,603	Value 2,319,074,240	Total Growth 27,528,052 (Sum 17, 25, & 41)
--	-----------------------	----------------------------	--

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	151	7,969,980	31	1,334,475	3	27,770	185	9,332,225	
10. Comm Improv Land	953	51,277,245	77	3,380,765	20	190,750	1,050	54,848,760	
11. Comm Improvements	964	182,093,675	85	13,127,885	23	2,148,960	1,072	197,370,520	
12. Comm Total	1,115	241,340,900	116	17,843,125	26	2,367,480	1,257	261,551,505	6,650,345
% of Total	88.70	92.27	9.22	6.82	2.06	0.90	6.41	11.27	24.15
13. Ind UnImp Land	66	2,600,200	34	1,479,045	0	0	100	4,079,245	
14. Ind Improv Land	112	4,190,110	88	4,116,250	4	146,665	204	8,453,025	
15. Ind Improvements	122	47,252,220	91	43,451,375	4	1,408,240	217	92,111,835	
16. Ind Total	188	54,042,530	125	49,046,670	4	1,554,905	317	104,644,105	4,314,840
% of Total	59.30	51.64	39.43	46.86	1.26	1.48	1.61	4.51	15.67
Comm+Ind Total	1,303	295,383,430	241	66,889,795	30	3,922,385	1,574	366,195,610	10,965,185
% of Total	82.78	80.66	15.31	18.26	1.90	1.07	8.02	15.79	39.83
17. Taxable Total	12,776	1,317,093,105	1,561	182,185,455	1,195	155,477,790	15,532	1,654,756,350	25,606,252
% of Total	82.25	79.59	10.05	6.96	7.69	9.15	79.23	71.35	93.01

County 27 - Dodge

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	1	111,420	1,448,580	0	0	0
20. Industrial	3	1,720,540	8,912,090	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	111,420	1,448,580
20. Industrial	0	0	0	3	1,720,540	8,912,090
21. Other	0	0	0	0	0	0
22. Total Sch II				4	1,831,960	10,360,670

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	455	149	174	778

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	677,100	380	40,195,320	2,737	387,872,620	3,126	428,745,040
28. Ag-Improved Land	0	0	98	15,360,820	791	158,185,935	889	173,546,755
29. Ag-Improvements	0	0	110	7,236,035	835	54,790,060	945	62,026,095
30. Ag-Total Taxable							4,071	664,317,890

County 27 - Dodge

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	1	1.000	10,890	
32. HomeSite Improv Land	0	0.000	0	70	73.000	1,577,880	
33. HomeSite Improvements	0		0	69		5,285,595	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	15	553.950	502,615	
36. FarmSite Impr Land	0	0.000	0	86	205.080	678,025	
37. FarmSite Improv	0		0	95		1,950,440	
38. FarmSite Total							
39. Road & Ditches		4.360			638.070		
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	20	22.000	364,160	21	23.000	375,050	
32. HomeSite Improv Land	624	651.100	10,268,210	694	724.100	11,846,090	
33. HomeSite Improvements	620		39,060,775	689		44,346,370	1,921,800
34. HomeSite Total				710	747.100	56,567,510	
35. FarmSite UnImp Land	47	496.990	393,735	62	1,050.940	896,350	
36. FarmSite Impr Land	743	2,016.370	5,005,360	829	2,221.450	5,683,385	
37. FarmSite Improv	735		15,729,285	830		17,679,725	0
38. FarmSite Total				892	3,272.390	24,259,460	
39. Road & Ditches		6,206.290			6,848.720		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,602	10,868.210	80,826,970	1,921,800

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	3	286.990	260,490	3	286.990	260,490

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	372	25,533.310	43,903,475
44. Recapture Val			0			72,467,555
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,573	208,587.190	401,261,350	2,945	234,120.500	445,164,825
44. Recapture Val			407,194,125			479,661,680

County 27 - Dodge

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	1,069.250	2,897,525	15,053.440	40,761,785	16,122.690	43,659,310
46. 1A	0.000	0	196.120	509,910	4,366.840	11,330,385	4,562.960	11,840,295
47. 2A1	0.000	0	258.340	645,850	1,217.910	3,033,775	1,476.250	3,679,625
48. 2A	0.000	0	1,858.930	4,439,835	14,467.040	34,504,890	16,325.970	38,944,725
49. 3A1	0.000	0	1,557.060	2,805,005	11,726.260	21,415,580	13,283.320	24,220,585
50. 3A	0.000	0	166.120	297,515	1,828.290	3,276,420	1,994.410	3,573,935
51. 4A1	0.000	0	183.180	311,410	1,748.690	2,972,775	1,931.870	3,284,185
52. 4A	0.000	0	7.000	9,100	156.840	203,890	163.840	212,990
53. Total	0.000	0	5,296.000	11,916,150	50,565.310	117,499,500	55,861.310	129,415,650
Dryland:								
54. 1D1	8.450	21,125	931.550	2,314,625	13,134.410	32,566,900	14,074.410	34,902,650
55. 1D	1.300	3,185	315.030	761,820	7,410.590	18,089,380	7,726.920	18,854,385
56. 2D1	0.000	0	123.260	275,240	1,100.880	2,474,190	1,224.140	2,749,430
57. 2D	4.000	4,000	1,064.320	2,070,875	5,828.730	11,278,020	6,897.050	13,352,895
58. 3D1	2.000	3,800	1,805.700	2,907,045	11,112.990	18,400,695	12,920.690	21,311,540
59. 3D	0.000	0	222.670	354,175	3,190.010	5,024,220	3,412.680	5,378,395
60. 4D1	0.000	0	69.990	76,990	1,917.580	2,102,550	1,987.570	2,179,540
61. 4D	0.000	0	30.000	27,000	365.000	328,500	395.000	355,500
62. Total	15.750	32,110	4,562.520	8,787,770	44,060.190	90,264,455	48,638.460	99,084,335
Grass:								
63. 1G1	0.000	0	27.000	22,950	213.410	180,500	240.410	203,450
64. 1G	0.000	0	24.860	19,890	547.030	437,620	571.890	457,510
65. 2G1	0.000	0	23.190	17,395	87.350	65,515	110.540	82,910
66. 2G	0.000	0	156.400	109,480	1,077.110	752,865	1,233.510	862,345
67. 3G1	0.000	0	19.250	12,065	594.510	366,535	613.760	378,600
68. 3G	0.000	0	11.000	6,600	838.150	502,435	849.150	509,035
69. 4G1	0.000	0	93.430	50,920	711.530	387,795	804.960	438,715
70. 4G	0.000	0	224.570	108,915	579.420	281,025	803.990	389,940
71. Total	0.000	0	579.700	348,215	4,648.510	2,974,290	5,228.210	3,322,505
72. Waste	0.000	0	352.370	68,715	2,516.830	511,820	2,869.200	580,535
73. Other	0.000	0	25.710	22,370	34.600	28,720	60.310	51,090
74. Exempt	0.000		0.140		559.150		559.290	
75. Total	15.750	32,110	10,816.300	21,143,220	101,825.440	211,278,785	112,657.490	232,454,115

County 27 - Dodge

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	46.230	127,295	297.020	825,930	3,757.280	10,375,195	4,100.530	11,328,420
46. 1A	0.000	0	259.300	674,180	2,680.100	6,967,360	2,939.400	7,641,540
47. 2A1	0.000	0	49.000	115,640	535.640	1,264,105	584.640	1,379,745
48. 2A	0.000	0	107.500	245,705	1,863.910	4,283,905	1,971.410	4,529,610
49. 3A1	3.000	6,165	384.570	698,320	915.130	1,812,660	1,302.700	2,517,145
50. 3A	0.000	0	155.270	277,160	1,815.980	3,230,785	1,971.250	3,507,945
51. 4A1	0.000	0	0.000	0	286.000	414,700	286.000	414,700
52. 4A	0.000	0	14.500	14,935	217.970	224,510	232.470	239,445
53. Total	49.230	133,460	1,267.160	2,851,870	12,072.010	28,573,220	13,388.400	31,558,550
Dryland:								
54. 1D1	0.000	0	738.640	1,918,670	7,855.760	20,324,180	8,594.400	22,242,850
55. 1D	3.320	8,465	1,391.230	3,546,585	18,774.200	47,826,990	20,168.750	51,382,040
56. 2D1	8.360	19,230	416.000	955,885	1,485.490	3,416,625	1,909.850	4,391,740
57. 2D	0.000	0	370.680	813,995	3,951.370	8,645,075	4,322.050	9,459,070
58. 3D1	3.000	5,985	247.660	439,035	6,795.050	13,332,955	7,045.710	13,777,975
59. 3D	1.000	1,700	1,022.610	1,734,065	18,151.770	30,618,005	19,175.380	32,353,770
60. 4D1	0.000	0	24.000	33,360	911.860	1,267,485	935.860	1,300,845
61. 4D	0.000	0	53.300	51,700	344.090	333,770	397.390	385,470
62. Total	15.680	35,380	4,264.120	9,493,295	58,269.590	125,765,085	62,549.390	135,293,760
Grass:								
63. 1G1	0.000	0	0.000	0	50.340	63,430	50.340	63,430
64. 1G	5.000	6,050	63.560	76,905	638.800	772,950	707.360	855,905
65. 2G1	0.000	0	66.000	64,020	251.100	243,575	317.100	307,595
66. 2G	0.000	0	66.180	55,925	1,057.430	893,545	1,123.610	949,470
67. 3G1	0.000	0	2.000	1,570	226.720	175,635	228.720	177,205
68. 3G	0.000	0	43.470	26,300	438.550	265,335	482.020	291,635
69. 4G1	0.000	0	0.000	0	140.560	76,605	140.560	76,605
70. 4G	0.000	0	31.000	15,035	393.460	190,830	424.460	205,865
71. Total	5.000	6,050	272.210	239,755	3,196.960	2,681,905	3,474.170	2,927,710
72. Waste	11.240	2,025	242.120	43,590	1,803.800	324,680	2,057.160	370,295
73. Other	0.000	0	0.000	0	2.000	21,780	2.000	21,780
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	81.150	176,915	6,045.610	12,628,510	75,344.360	157,366,670	81,471.120	170,172,095

County 27 - Dodge

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	147.840	384,385	1,359.220	3,506,970	1,507.060	3,891,355
46. 1A	0.000	0	20.390	49,955	786.020	1,917,250	806.410	1,967,205
47. 2A1	0.000	0	97.220	204,160	120.810	253,700	218.030	457,860
48. 2A	0.000	0	61.000	118,950	1,120.000	2,177,690	1,181.000	2,296,640
49. 3A1	0.000	0	63.840	107,500	437.430	803,195	501.270	910,695
50. 3A	0.000	0	43.000	70,950	778.990	1,281,085	821.990	1,352,035
51. 4A1	0.000	0	8.000	8,040	244.820	246,045	252.820	254,085
52. 4A	0.000	0	1.000	800	26.000	20,800	27.000	21,600
53. Total	0.000	0	442.290	944,740	4,873.290	10,206,735	5,315.580	11,151,475
Dryland:								
54. 1D1	0.000	0	96.680	247,500	5,404.840	13,682,385	5,501.520	13,929,885
55. 1D	0.000	0	333.660	800,780	11,612.810	27,845,435	11,946.470	28,646,215
56. 2D1	0.000	0	157.770	315,540	577.920	1,155,840	735.690	1,471,380
57. 2D	0.000	0	302.010	555,970	3,813.540	7,033,570	4,115.550	7,589,540
58. 3D1	0.000	0	191.110	330,370	3,007.160	5,321,835	3,198.270	5,652,205
59. 3D	0.000	0	396.940	635,105	13,098.390	20,871,100	13,495.330	21,506,205
60. 4D1	0.000	0	56.900	52,350	1,541.260	1,417,960	1,598.160	1,470,310
61. 4D	0.000	0	41.000	31,570	689.350	530,800	730.350	562,370
62. Total	0.000	0	1,576.070	2,969,185	39,745.270	77,858,925	41,321.340	80,828,110
Grass:								
63. 1G1	0.000	0	9.000	7,965	64.150	56,775	73.150	64,740
64. 1G	0.000	0	5.000	4,125	587.930	485,060	592.930	489,185
65. 2G1	0.000	0	0.000	0	38.730	25,175	38.730	25,175
66. 2G	0.000	0	16.030	8,975	891.060	498,725	907.090	507,700
67. 3G1	0.000	0	5.000	2,650	324.630	172,055	329.630	174,705
68. 3G	0.000	0	16.000	8,480	568.830	301,485	584.830	309,965
69. 4G1	0.000	0	24.100	12,775	399.070	211,505	423.170	224,280
70. 4G	0.000	0	38.140	16,970	464.230	206,575	502.370	223,545
71. Total	0.000	0	113.270	61,940	3,338.630	1,957,355	3,451.900	2,019,295
72. Waste	0.000	0	104.030	18,215	1,730.780	321,050	1,834.810	339,265
73. Other	0.000	0	0.000	0	121.710	113,220	121.710	113,220
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,235.660	3,994,080	49,809.680	90,457,285	52,045.340	94,451,365

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	164.570	445,400	5,304.060	14,336,575	5,468.630	14,781,975
46. 1A	0.000	0	0.000	0	1,114.290	2,881,345	1,114.290	2,881,345
47. 2A1	0.000	0	14.000	34,720	391.000	968,615	405.000	1,003,335
48. 2A	0.000	0	147.000	338,400	5,841.850	13,515,885	5,988.850	13,854,285
49. 3A1	0.000	0	65.750	108,490	2,929.800	5,078,620	2,995.550	5,187,110
50. 3A	0.000	0	109.000	179,850	671.850	1,076,125	780.850	1,255,975
51. 4A1	0.000	0	268.000	332,320	1,594.830	1,977,590	1,862.830	2,309,910
52. 4A	0.000	0	20.000	23,600	87.500	103,250	107.500	126,850
53. Total	0.000	0	788.320	1,462,780	17,935.180	39,938,005	18,723.500	41,400,785
Dryland:								
54. 1D1	0.000	0	8.000	20,280	2,244.500	5,614,470	2,252.500	5,634,750
55. 1D	0.000	0	0.000	0	772.170	1,638,255	772.170	1,638,255
56. 2D1	0.000	0	2.750	5,200	51.000	96,390	53.750	101,590
57. 2D	0.000	0	0.000	0	1,255.220	2,032,950	1,255.220	2,032,950
58. 3D1	0.000	0	3.000	3,360	1,006.530	1,146,510	1,009.530	1,149,870
59. 3D	0.000	0	49.330	55,250	662.010	739,825	711.340	795,075
60. 4D1	0.000	0	1.000	1,120	664.760	743,815	665.760	744,935
61. 4D	0.000	0	5.000	5,300	125.320	132,840	130.320	138,140
62. Total	0.000	0	69.080	90,510	6,781.510	12,145,055	6,850.590	12,235,565
Grass:								
63. 1G1	0.000	0	3.000	2,835	33.200	31,375	36.200	34,210
64. 1G	0.000	0	0.000	0	31.000	27,440	31.000	27,440
65. 2G1	0.000	0	0.000	0	3.000	2,475	3.000	2,475
66. 2G	0.000	0	0.000	0	73.400	56,150	73.400	56,150
67. 3G1	0.000	0	0.000	0	18.500	12,700	18.500	12,700
68. 3G	0.000	0	21.000	14,280	194.500	131,960	215.500	146,240
69. 4G1	0.000	0	0.000	0	137.100	89,115	137.100	89,115
70. 4G	0.000	0	0.000	0	45.650	24,195	45.650	24,195
71. Total	0.000	0	24.000	17,115	536.350	375,410	560.350	392,525
72. Waste	0.000	0	8.810	1,760	353.110	70,625	361.920	72,385
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	890.210	1,572,165	25,606.150	52,529,095	26,496.360	54,101,260

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	69.870	158,600	69.870	158,600
46. 1A	0.000	0	0.000	0	5.000	10,500	5.000	10,500
47. 2A1	0.000	0	0.000	0	44.000	85,800	44.000	85,800
48. 2A	0.000	0	0.000	0	46.000	81,650	46.000	81,650
49. 3A1	0.000	0	0.000	0	3.600	5,310	3.600	5,310
50. 3A	0.000	0	0.000	0	12.000	17,700	12.000	17,700
51. 4A1	0.000	0	0.000	0	7.000	8,400	7.000	8,400
52. 4A	0.000	0	0.000	0	9.500	8,075	9.500	8,075
53. Total	0.000	0	0.000	0	196.970	376,035	196.970	376,035
Dryland:								
54. 1D1	0.000	0	11.000	22,550	189.230	387,175	200.230	409,725
55. 1D	0.000	0	0.000	0	45.000	90,000	45.000	90,000
56. 2D1	0.000	0	3.000	5,400	30.240	54,430	33.240	59,830
57. 2D	0.000	0	9.000	15,525	204.450	351,250	213.450	366,775
58. 3D1	0.000	0	29.500	36,875	99.130	127,915	128.630	164,790
59. 3D	0.000	0	7.800	9,750	88.300	110,375	96.100	120,125
60. 4D1	0.000	0	0.000	0	68.000	78,200	68.000	78,200
61. 4D	0.000	0	0.000	0	3.700	2,960	3.700	2,960
62. Total	0.000	0	60.300	90,100	728.050	1,202,305	788.350	1,292,405
Grass:								
63. 1G1	0.000	0	0.000	0	11.000	11,000	11.000	11,000
64. 1G	0.000	0	0.000	0	1.000	875	1.000	875
65. 2G1	0.000	0	0.000	0	2.000	1,600	2.000	1,600
66. 2G	0.000	0	0.000	0	26.000	18,440	26.000	18,440
67. 3G1	0.000	0	3.000	1,500	8.000	5,760	11.000	7,260
68. 3G	0.000	0	7.200	3,600	39.010	19,880	46.210	23,480
69. 4G1	0.000	0	0.000	0	29.700	16,335	29.700	16,335
70. 4G	0.000	0	0.000	0	38.000	20,640	38.000	20,640
71. Total	0.000	0	10.200	5,100	154.710	94,530	164.910	99,630
72. Waste	0.000	0	70.740	10,610	1,074.820	522,000	1,145.560	532,610
73. Other	0.000	0	0.000	0	147.330	106,080	147.330	106,080
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	141.240	105,810	2,301.880	2,300,950	2,443.120	2,406,760

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	58.000	116,000	67.600	135,200	125.600	251,200
46. 1A	0.000	0	0.000	0	11.000	20,900	11.000	20,900
47. 2A1	0.000	0	25.000	40,000	31.000	49,600	56.000	89,600
48. 2A	0.000	0	121.040	175,510	115.000	166,750	236.040	342,260
49. 3A1	0.000	0	12.590	16,365	36.100	46,930	48.690	63,295
50. 3A	0.000	0	18.110	23,545	25.000	32,500	43.110	56,045
51. 4A1	0.000	0	5.000	4,250	1.000	850	6.000	5,100
52. 4A	0.000	0	0.000	0	8.000	4,800	8.000	4,800
53. Total	0.000	0	239.740	375,670	294.700	457,530	534.440	833,200
Dryland:								
54. 1D1	0.000	0	46.000	82,200	348.480	654,510	394.480	736,710
55. 1D	0.000	0	4.800	8,640	75.600	133,380	80.400	142,020
56. 2D1	0.000	0	1.440	2,160	42.750	64,125	44.190	66,285
57. 2D	0.000	0	127.920	171,310	377.150	507,805	505.070	679,115
58. 3D1	0.000	0	67.020	72,325	179.490	219,985	246.510	292,310
59. 3D	0.000	0	84.930	99,965	96.360	115,630	181.290	215,595
60. 4D1	0.000	0	1.000	750	44.400	33,300	45.400	34,050
61. 4D	0.000	0	4.000	2,200	33.000	18,320	37.000	20,520
62. Total	0.000	0	337.110	439,550	1,197.230	1,747,055	1,534.340	2,186,605
Grass:								
63. 1G1	0.000	0	5.000	3,750	58.000	43,500	63.000	47,250
64. 1G	0.000	0	0.000	0	7.000	4,900	7.000	4,900
65. 2G1	0.000	0	3.000	1,650	5.000	2,750	8.000	4,400
66. 2G	0.000	0	81.450	38,690	88.240	44,120	169.690	82,810
67. 3G1	0.000	0	2.000	900	11.300	6,165	13.300	7,065
68. 3G	0.000	0	16.000	7,200	181.200	99,765	197.200	106,965
69. 4G1	0.000	0	18.000	8,100	28.000	12,600	46.000	20,700
70. 4G	0.000	0	16.000	6,000	92.000	42,090	108.000	48,090
71. Total	0.000	0	141.450	66,290	470.740	255,890	612.190	322,180
72. Waste	0.000	0	225.160	77,350	1,050.380	265,620	1,275.540	342,970
73. Other	0.000	0	38.130	34,315	4.000	600	42.130	34,915
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	981.590	993,175	3,017.050	2,726,695	3,998.640	3,719,870

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	32.000	64,575	489.000	981,675	521.000	1,046,250
46. 1A	0.000	0	0.000	0	6.000	11,340	6.000	11,340
47. 2A1	0.000	0	6.000	10,800	28.000	50,400	34.000	61,200
48. 2A	0.000	0	90.000	151,205	387.400	560,720	477.400	711,925
49. 3A1	0.000	0	71.700	81,595	137.300	160,640	209.000	242,235
50. 3A	0.000	0	0.000	0	25.000	29,250	25.000	29,250
51. 4A1	0.000	0	3.000	2,700	6.000	5,400	9.000	8,100
52. 4A	0.000	0	4.000	2,520	42.000	26,460	46.000	28,980
53. Total	0.000	0	206.700	313,395	1,120.700	1,825,885	1,327.400	2,139,280
Dryland:								
54. 1D1	0.000	0	209.580	371,000	641.590	1,143,555	851.170	1,514,555
55. 1D	0.000	0	5.000	8,550	120.580	202,415	125.580	210,965
56. 2D1	0.000	0	54.320	85,555	116.000	182,700	170.320	268,255
57. 2D	0.000	0	174.580	229,185	1,144.150	1,517,690	1,318.730	1,746,875
58. 3D1	0.000	0	51.500	44,550	780.220	689,595	831.720	734,145
59. 3D	0.000	0	39.740	35,765	183.000	163,800	222.740	199,565
60. 4D1	0.000	0	10.000	6,750	89.400	60,345	99.400	67,095
61. 4D	0.000	0	8.000	3,800	55.800	27,710	63.800	31,510
62. Total	0.000	0	552.720	785,155	3,130.740	3,987,810	3,683.460	4,772,965
Grass:								
63. 1G1	0.000	0	12.000	7,360	61.000	37,490	73.000	44,850
64. 1G	0.000	0	4.000	2,160	18.000	10,600	22.000	12,760
65. 2G1	0.000	0	1.000	520	17.000	9,490	18.000	10,010
66. 2G	0.000	0	56.820	28,320	106.140	55,485	162.960	83,805
67. 3G1	0.000	0	4.000	1,620	110.000	46,020	114.000	47,640
68. 3G	0.000	0	38.700	15,675	136.700	66,145	175.400	81,820
69. 4G1	0.000	0	12.000	4,860	64.340	27,610	76.340	32,470
70. 4G	0.000	0	39.000	14,620	87.000	37,700	126.000	52,320
71. Total	0.000	0	167.520	75,135	600.180	290,540	767.700	365,675
72. Waste	0.000	0	637.970	164,150	3,012.810	878,880	3,650.780	1,043,030
73. Other	0.000	0	0.000	0	53.000	0	53.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,564.910	1,337,835	7,917.430	6,983,115	9,482.340	8,320,950

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	136.080	312,985	136.080	312,985
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	19.000	39,900	19.000	39,900
48. 2A	0.000	0	0.000	0	234.500	461,650	234.500	461,650
49. 3A1	0.000	0	0.000	0	19.000	31,350	19.000	31,350
50. 3A	0.000	0	0.000	0	287.050	473,635	287.050	473,635
51. 4A1	0.000	0	0.000	0	4.000	4,800	4.000	4,800
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	699.630	1,324,320	699.630	1,324,320
Dryland:								
54. 1D1	0.000	0	0.000	0	60.440	128,295	60.440	128,295
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	2.000	3,200	2.000	3,200
57. 2D	0.000	0	0.000	0	59.100	82,740	59.100	82,740
58. 3D1	0.000	0	0.000	0	3.000	3,600	3.000	3,600
59. 3D	0.000	0	0.000	0	74.300	74,510	74.300	74,510
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	198.840	292,345	198.840	292,345
Grass:								
63. 1G1	0.000	0	0.000	0	3.000	3,600	3.000	3,600
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	134.800	156,135	134.800	156,135
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	11.000	4,950	15.380	6,920	26.380	11,870
71. Total	0.000	0	11.000	4,950	153.180	166,655	164.180	171,605
72. Waste	0.000	0	52.500	8,925	280.530	166,140	333.030	175,065
73. Other	0.000	0	0.000	0	88.870	89,650	88.870	89,650
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	63.500	13,875	1,421.050	2,039,110	1,484.550	2,052,985

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	71.000	159,750	71.000	159,750
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	3.000	6,000	97.000	194,000	100.000	200,000
48. 2A	0.000	0	149.390	253,005	406.090	767,365	555.480	1,020,370
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	528.400	682,120	528.400	682,120
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	152.390	259,005	1,102.490	1,803,235	1,254.880	2,062,240
Dryland:								
54. 1D1	0.000	0	4.870	9,740	37.000	74,000	41.870	83,740
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	4.000	7,000	4.000	7,000
57. 2D	0.000	0	116.600	180,725	285.870	432,645	402.470	613,370
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.860	1,030	375.560	394,840	376.420	395,870
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	122.330	191,495	702.430	908,485	824.760	1,099,980
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	1.000	575	1.000	575
66. 2G	0.000	0	53.940	52,370	41.800	41,190	95.740	93,560
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	170.600	122,745	170.600	122,745
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	81.430	33,370	69.700	59,800	151.130	93,170
71. Total	0.000	0	135.370	85,740	283.100	224,310	418.470	310,050
72. Waste	0.000	0	37.630	7,060	650.950	342,515	688.580	349,575
73. Other	0.000	0	3.000	480	34.900	5,580	37.900	6,060
74. Exempt	0.000		0.000		17.000		17.000	
75. Total	0.000	0	450.720	543,780	2,773.870	3,284,125	3,224.590	3,827,905

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	87.790	166,800	0.000	0	87.790	166,800
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
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	0.000	0	0.000	0
53. Total	0.000	0	87.790	166,800	0.000	0	87.790	166,800
Dryland:								
54. 1D1	0.000	0	12.000	24,000	0.000	0	12.000	24,000
55. 1D	0.000	0	6.000	11,400	0.000	0	6.000	11,400
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	102.630	316,395	17.140	26,565	119.770	342,960
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	120.630	351,795	17.140	26,565	137.770	378,360
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	3.000	1,650	0.000	0	3.000	1,650
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	3.000	1,650	0.000	0	3.000	1,650
72. Waste	0.000	0	1.000	160	0.000	0	1.000	160
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		4.070		4.070	
75. Total	0.000	0	212.420	520,405	17.140	26,565	229.560	546,970

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	239.700	576,880	0.000	0	239.700	576,880
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	19.530	39,060	0.000	0	19.530	39,060
48. 2A	0.000	0	1,590.200	3,108,645	347.640	660,520	1,937.840	3,769,165
49. 3A1	0.000	0	662.080	1,026,600	0.000	0	662.080	1,026,600
50. 3A	0.000	0	46.900	60,970	0.000	0	46.900	60,970
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	2,558.410	4,812,155	347.640	660,520	2,906.050	5,472,675
Dryland:								
54. 1D1	0.000	0	104.450	209,825	0.000	0	104.450	209,825
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	4.070	7,125	0.000	0	4.070	7,125
57. 2D	0.000	0	459.000	711,910	44.600	69,130	503.600	781,040
58. 3D1	0.000	0	1,068.110	1,156,020	0.000	0	1,068.110	1,156,020
59. 3D	0.000	0	47.600	47,600	0.000	0	47.600	47,600
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	2.120	1,060	0.000	0	2.120	1,060
62. Total	0.000	0	1,685.350	2,133,540	44.600	69,130	1,729.950	2,202,670
Grass:								
63. 1G1	0.000	0	4.000	2,700	0.000	0	4.000	2,700
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	12.000	6,600	0.000	0	12.000	6,600
67. 3G1	0.000	0	7.000	3,150	0.000	0	7.000	3,150
68. 3G	0.000	0	5.970	2,685	0.000	0	5.970	2,685
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	7.000	2,800	0.000	0	7.000	2,800
71. Total	0.000	0	35.970	17,935	0.000	0	35.970	17,935
72. Waste	0.000	0	19.620	5,705	1.000	160	20.620	5,865
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	87.900		93.600		0.000		181.500	
75. Total	0.000	0	4,299.350	6,969,335	393.240	729,810	4,692.590	7,699,145

County 27 - Dodge

2007 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	17.690	39,805	0.000	0	17.690	39,805
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	487.210	922,700	63.140	119,970	550.350	1,042,670
49. 3A1	0.000	0	313.070	406,990	111.940	145,520	425.010	552,510
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	0.000	0	0.000	0
53. Total	0.000	0	817.970	1,369,495	175.080	265,490	993.050	1,634,985
Dryland:								
54. 1D1	0.000	0	135.160	270,320	0.000	0	135.160	270,320
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	53.000	143,050	380.420	819,245	1.920	2,975	435.340	965,270
58. 3D1	27.780	325,025	251.290	454,375	36.260	36,260	315.330	815,660
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	3.000	1,500	0.000	0	3.000	1,500
62. Total	80.780	468,075	769.870	1,545,440	38.180	39,235	888.830	2,052,750
Grass:								
63. 1G1	0.000	0	29.000	19,575	0.000	0	29.000	19,575
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	26.820	14,750	0.000	0	26.820	14,750
67. 3G1	0.000	0	18.000	8,100	0.000	0	18.000	8,100
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	1.000	400	0.000	0	1.000	400
71. Total	0.000	0	74.820	42,825	0.000	0	74.820	42,825
72. Waste	0.000	0	42.370	6,780	1.000	160	43.370	6,940
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	80.780	468,075	1,705.030	2,964,540	214.260	304,885	2,000.070	3,737,500

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	49.230	133,460	11,856.770	24,472,060	89,383.000	202,930,475	101,289.000	227,535,995
77.Dry Land	112.210	535,565	14,120.100	26,877,835	154,913.770	314,306,450	169,146.080	341,719,850
78.Grass	5.000	6,050	1,568.510	966,650	13,382.360	9,020,885	14,955.870	9,993,585
79.Waste	11.240	2,025	1,794.320	413,020	12,476.010	3,403,650	14,281.570	3,818,695
80.Other	0.000	0	66.840	57,165	486.410	365,630	553.250	422,795
81.Exempt	87.900	0	93.740	0	580.220	0	761.860	0
82.Total	177.680	677,100	29,406.540	52,786,730	270,641.550	530,027,090	300,225.770	583,490,920

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	16,122.690	28.86%	43,659,310	33.74%	2,707.942
1A	4,562.960	8.17%	11,840,295	9.15%	2,594.871
2A1	1,476.250	2.64%	3,679,625	2.84%	2,492.548
2A	16,325.970	29.23%	38,944,725	30.09%	2,385.446
3A1	13,283.320	23.78%	24,220,585	18.72%	1,823.383
3A	1,994.410	3.57%	3,573,935	2.76%	1,791.976
4A1	1,931.870	3.46%	3,284,185	2.54%	1,700.003
4A	163.840	0.29%	212,990	0.16%	1,299.987
Irrigated Total	55,861.310	100.00%	129,415,650	100.00%	2,316.731

Dry:

1D1	14,074.410	28.94%	34,902,650	35.23%	2,479.865
1D	7,726.920	15.89%	18,854,385	19.03%	2,440.090
2D1	1,224.140	2.52%	2,749,430	2.77%	2,246.009
2D	6,897.050	14.18%	13,352,895	13.48%	1,936.029
3D1	12,920.690	26.56%	21,311,540	21.51%	1,649.411
3D	3,412.680	7.02%	5,378,395	5.43%	1,576.003
4D1	1,987.570	4.09%	2,179,540	2.20%	1,096.585
4D	395.000	0.81%	355,500	0.36%	900.000
Dry Total	48,638.460	100.00%	99,084,335	100.00%	2,037.160

Grass:

1G1	240.410	4.60%	203,450	6.12%	846.262
1G	571.890	10.94%	457,510	13.77%	799.996
2G1	110.540	2.11%	82,910	2.50%	750.045
2G	1,233.510	23.59%	862,345	25.95%	699.098
3G1	613.760	11.74%	378,600	11.40%	616.853
3G	849.150	16.24%	509,035	15.32%	599.464
4G1	804.960	15.40%	438,715	13.20%	545.014
4G	803.990	15.38%	389,940	11.74%	485.006
Grass Total	5,228.210	100.00%	3,322,505	100.00%	635.495

Irrigated Total	55,861.310	49.59%	129,415,650	55.67%	2,316.731
Dry Total	48,638.460	43.17%	99,084,335	42.63%	2,037.160
Grass Total	5,228.210	4.64%	3,322,505	1.43%	635.495
Waste	2,869.200	2.55%	580,535	0.25%	202.333
Other	60.310	0.05%	51,090	0.02%	847.123
Exempt	559.290	0.50%			
Market Area Total	112,657.490	100.00%	232,454,115	100.00%	2,063.370

As Related to the County as a Whole

Irrigated Total	55,861.310	55.15%	129,415,650	56.88%	
Dry Total	48,638.460	28.76%	99,084,335	29.00%	
Grass Total	5,228.210	34.96%	3,322,505	33.25%	
Waste	2,869.200	20.09%	580,535	15.20%	
Other	60.310	10.90%	51,090	12.08%	
Exempt	559.290	73.41%			
Market Area Total	112,657.490	37.52%	232,454,115	39.84%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	4,100.530	30.63%	11,328,420	35.90%	2,762.672
1A	2,939.400	21.95%	7,641,540	24.21%	2,599.693
2A1	584.640	4.37%	1,379,745	4.37%	2,359.990
2A	1,971.410	14.72%	4,529,610	14.35%	2,297.649
3A1	1,302.700	9.73%	2,517,145	7.98%	1,932.252
3A	1,971.250	14.72%	3,507,945	11.12%	1,779.553
4A1	286.000	2.14%	414,700	1.31%	1,450.000
4A	232.470	1.74%	239,445	0.76%	1,030.003
Irrigated Total	13,388.400	100.00%	31,558,550	100.00%	2,357.156

Dry:

1D1	8,594.400	13.74%	22,242,850	16.44%	2,588.063
1D	20,168.750	32.24%	51,382,040	37.98%	2,547.606
2D1	1,909.850	3.05%	4,391,740	3.25%	2,299.520
2D	4,322.050	6.91%	9,459,070	6.99%	2,188.560
3D1	7,045.710	11.26%	13,777,975	10.18%	1,955.512
3D	19,175.380	30.66%	32,353,770	23.91%	1,687.255
4D1	935.860	1.50%	1,300,845	0.96%	1,389.999
4D	397.390	0.64%	385,470	0.28%	970.004
Dry Total	62,549.390	100.00%	135,293,760	100.00%	2,162.990

Grass:

1G1	50.340	1.45%	63,430	2.17%	1,260.031
1G	707.360	20.36%	855,905	29.23%	1,209.999
2G1	317.100	9.13%	307,595	10.51%	970.025
2G	1,123.610	32.34%	949,470	32.43%	845.017
3G1	228.720	6.58%	177,205	6.05%	774.768
3G	482.020	13.87%	291,635	9.96%	605.026
4G1	140.560	4.05%	76,605	2.62%	544.998
4G	424.460	12.22%	205,865	7.03%	485.004
Grass Total	3,474.170	100.00%	2,927,710	100.00%	842.707

Irrigated Total	13,388.400	16.43%	31,558,550	18.55%	2,357.156
Dry Total	62,549.390	76.77%	135,293,760	79.50%	2,162.990
Grass Total	3,474.170	4.26%	2,927,710	1.72%	842.707
Waste	2,057.160	2.53%	370,295	0.22%	180.003
Other	2.000	0.00%	21,780	0.01%	10,890.000
Exempt	0.000	0.00%			
Market Area Total	81,471.120	100.00%	170,172,095	100.00%	2,088.741

As Related to the County as a Whole

Irrigated Total	13,388.400	13.22%	31,558,550	13.87%	
Dry Total	62,549.390	36.98%	135,293,760	39.59%	
Grass Total	3,474.170	23.23%	2,927,710	29.30%	
Waste	2,057.160	14.40%	370,295	9.70%	
Other	2.000	0.36%	21,780	5.15%	
Exempt	0.000	0.00%			
Market Area Total	81,471.120	27.14%	170,172,095	29.16%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,507.060	28.35%	3,891,355	34.90%	2,582.083
1A	806.410	15.17%	1,967,205	17.64%	2,439.460
2A1	218.030	4.10%	457,860	4.11%	2,099.986
2A	1,181.000	22.22%	2,296,640	20.59%	1,944.657
3A1	501.270	9.43%	910,695	8.17%	1,816.775
3A	821.990	15.46%	1,352,035	12.12%	1,644.831
4A1	252.820	4.76%	254,085	2.28%	1,005.003
4A	27.000	0.51%	21,600	0.19%	800.000
Irrigated Total	5,315.580	100.00%	11,151,475	100.00%	2,097.884
Dry:					
1D1	5,501.520	13.31%	13,929,885	17.23%	2,532.006
1D	11,946.470	28.91%	28,646,215	35.44%	2,397.881
2D1	735.690	1.78%	1,471,380	1.82%	2,000.000
2D	4,115.550	9.96%	7,589,540	9.39%	1,844.113
3D1	3,198.270	7.74%	5,652,205	6.99%	1,767.269
3D	13,495.330	32.66%	21,506,205	26.61%	1,593.603
4D1	1,598.160	3.87%	1,470,310	1.82%	920.001
4D	730.350	1.77%	562,370	0.70%	770.000
Dry Total	41,321.340	100.00%	80,828,110	100.00%	1,956.086
Grass:					
1G1	73.150	2.12%	64,740	3.21%	885.030
1G	592.930	17.18%	489,185	24.23%	825.029
2G1	38.730	1.12%	25,175	1.25%	650.012
2G	907.090	26.28%	507,700	25.14%	559.701
3G1	329.630	9.55%	174,705	8.65%	530.003
3G	584.830	16.94%	309,965	15.35%	530.008
4G1	423.170	12.26%	224,280	11.11%	529.999
4G	502.370	14.55%	223,545	11.07%	444.980
Grass Total	3,451.900	100.00%	2,019,295	100.00%	584.980
Irrigated Total	5,315.580	10.21%	11,151,475	11.81%	2,097.884
Dry Total	41,321.340	79.39%	80,828,110	85.58%	1,956.086
Grass Total	3,451.900	6.63%	2,019,295	2.14%	584.980
Waste	1,834.810	3.53%	339,265	0.36%	184.904
Other	121.710	0.23%	113,220	0.12%	930.244
Exempt	0.000	0.00%			
Market Area Total	52,045.340	100.00%	94,451,365	100.00%	1,814.790

As Related to the County as a Whole

Irrigated Total	5,315.580	5.25%	11,151,475	4.90%	
Dry Total	41,321.340	24.43%	80,828,110	23.65%	
Grass Total	3,451.900	23.08%	2,019,295	20.21%	
Waste	1,834.810	12.85%	339,265	8.88%	
Other	121.710	22.00%	113,220	26.78%	
Exempt	0.000	0.00%			
Market Area Total	52,045.340	17.34%	94,451,365	16.19%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,468.630	29.21%	14,781,975	35.70%	2,703.049
1A	1,114.290	5.95%	2,881,345	6.96%	2,585.812
2A1	405.000	2.16%	1,003,335	2.42%	2,477.370
2A	5,988.850	31.99%	13,854,285	33.46%	2,313.346
3A1	2,995.550	16.00%	5,187,110	12.53%	1,731.605
3A	780.850	4.17%	1,255,975	3.03%	1,608.471
4A1	1,862.830	9.95%	2,309,910	5.58%	1,240.000
4A	107.500	0.57%	126,850	0.31%	1,180.000
Irrigated Total	18,723.500	100.00%	41,400,785	100.00%	2,211.166

Dry:

1D1	2,252.500	32.88%	5,634,750	46.05%	2,501.553
1D	772.170	11.27%	1,638,255	13.39%	2,121.624
2D1	53.750	0.78%	101,590	0.83%	1,890.046
2D	1,255.220	18.32%	2,032,950	16.62%	1,619.596
3D1	1,009.530	14.74%	1,149,870	9.40%	1,139.015
3D	711.340	10.38%	795,075	6.50%	1,117.714
4D1	665.760	9.72%	744,935	6.09%	1,118.924
4D	130.320	1.90%	138,140	1.13%	1,060.006
Dry Total	6,850.590	100.00%	12,235,565	100.00%	1,786.060

Grass:

1G1	36.200	6.46%	34,210	8.72%	945.027
1G	31.000	5.53%	27,440	6.99%	885.161
2G1	3.000	0.54%	2,475	0.63%	825.000
2G	73.400	13.10%	56,150	14.30%	764.986
3G1	18.500	3.30%	12,700	3.24%	686.486
3G	215.500	38.46%	146,240	37.26%	678.607
4G1	137.100	24.47%	89,115	22.70%	650.000
4G	45.650	8.15%	24,195	6.16%	530.010
Grass Total	560.350	100.00%	392,525	100.00%	700.499

Irrigated Total	18,723.500	70.66%	41,400,785	76.52%	2,211.166
Dry Total	6,850.590	25.85%	12,235,565	22.62%	1,786.060
Grass Total	560.350	2.11%	392,525	0.73%	700.499
Waste	361.920	1.37%	72,385	0.13%	200.002
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	26,496.360	100.00%	54,101,260	100.00%	2,041.837

As Related to the County as a Whole

Irrigated Total	18,723.500	18.49%	41,400,785	18.20%	
Dry Total	6,850.590	4.05%	12,235,565	3.58%	
Grass Total	560.350	3.75%	392,525	3.93%	
Waste	361.920	2.53%	72,385	1.90%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	26,496.360	8.83%	54,101,260	9.27%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	69.870	35.47%	158,600	42.18%	2,269.929
1A	5.000	2.54%	10,500	2.79%	2,100.000
2A1	44.000	22.34%	85,800	22.82%	1,950.000
2A	46.000	23.35%	81,650	21.71%	1,775.000
3A1	3.600	1.83%	5,310	1.41%	1,475.000
3A	12.000	6.09%	17,700	4.71%	1,475.000
4A1	7.000	3.55%	8,400	2.23%	1,200.000
4A	9.500	4.82%	8,075	2.15%	850.000
Irrigated Total	196.970	100.00%	376,035	100.00%	1,909.097

Dry:

1D1	200.230	25.40%	409,725	31.70%	2,046.271
1D	45.000	5.71%	90,000	6.96%	2,000.000
2D1	33.240	4.22%	59,830	4.63%	1,799.939
2D	213.450	27.08%	366,775	28.38%	1,718.318
3D1	128.630	16.32%	164,790	12.75%	1,281.116
3D	96.100	12.19%	120,125	9.29%	1,250.000
4D1	68.000	8.63%	78,200	6.05%	1,150.000
4D	3.700	0.47%	2,960	0.23%	800.000
Dry Total	788.350	100.00%	1,292,405	100.00%	1,639.379

Grass:

1G1	11.000	6.67%	11,000	11.04%	1,000.000
1G	1.000	0.61%	875	0.88%	875.000
2G1	2.000	1.21%	1,600	1.61%	800.000
2G	26.000	15.77%	18,440	18.51%	709.230
3G1	11.000	6.67%	7,260	7.29%	660.000
3G	46.210	28.02%	23,480	23.57%	508.115
4G1	29.700	18.01%	16,335	16.40%	550.000
4G	38.000	23.04%	20,640	20.72%	543.157
Grass Total	164.910	100.00%	99,630	100.00%	604.147

Irrigated Total	196.970	8.06%	376,035	15.62%	1,909.097
Dry Total	788.350	32.27%	1,292,405	53.70%	1,639.379
Grass Total	164.910	6.75%	99,630	4.14%	604.147
Waste	1,145.560	46.89%	532,610	22.13%	464.934
Other	147.330	6.03%	106,080	4.41%	720.016
Exempt	0.000	0.00%			
Market Area Total	2,443.120	100.00%	2,406,760	100.00%	985.117

As Related to the County as a Whole

Irrigated Total	196.970	0.19%	376,035	0.17%	
Dry Total	788.350	0.47%	1,292,405	0.38%	
Grass Total	164.910	1.10%	99,630	1.00%	
Waste	1,145.560	8.02%	532,610	13.95%	
Other	147.330	26.63%	106,080	25.09%	
Exempt	0.000	0.00%			
Market Area Total	2,443.120	0.81%	2,406,760	0.41%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	125.600	23.50%	251,200	30.15%	2,000.000
1A	11.000	2.06%	20,900	2.51%	1,900.000
2A1	56.000	10.48%	89,600	10.75%	1,600.000
2A	236.040	44.17%	342,260	41.08%	1,450.008
3A1	48.690	9.11%	63,295	7.60%	1,299.958
3A	43.110	8.07%	56,045	6.73%	1,300.046
4A1	6.000	1.12%	5,100	0.61%	850.000
4A	8.000	1.50%	4,800	0.58%	600.000
Irrigated Total	534.440	100.00%	833,200	100.00%	1,559.015

Dry:

1D1	394.480	25.71%	736,710	33.69%	1,867.547
1D	80.400	5.24%	142,020	6.50%	1,766.417
2D1	44.190	2.88%	66,285	3.03%	1,500.000
2D	505.070	32.92%	679,115	31.06%	1,344.595
3D1	246.510	16.07%	292,310	13.37%	1,185.793
3D	181.290	11.82%	215,595	9.86%	1,189.227
4D1	45.400	2.96%	34,050	1.56%	750.000
4D	37.000	2.41%	20,520	0.94%	554.594
Dry Total	1,534.340	100.00%	2,186,605	100.00%	1,425.111

Grass:

1G1	63.000	10.29%	47,250	14.67%	750.000
1G	7.000	1.14%	4,900	1.52%	700.000
2G1	8.000	1.31%	4,400	1.37%	550.000
2G	169.690	27.72%	82,810	25.70%	488.007
3G1	13.300	2.17%	7,065	2.19%	531.203
3G	197.200	32.21%	106,965	33.20%	542.418
4G1	46.000	7.51%	20,700	6.42%	450.000
4G	108.000	17.64%	48,090	14.93%	445.277
Grass Total	612.190	100.00%	322,180	100.00%	526.274

Irrigated Total	534.440	13.37%	833,200	22.40%	1,559.015
Dry Total	1,534.340	38.37%	2,186,605	58.78%	1,425.111
Grass Total	612.190	15.31%	322,180	8.66%	526.274
Waste	1,275.540	31.90%	342,970	9.22%	268.882
Other	42.130	1.05%	34,915	0.94%	828.744
Exempt	0.000	0.00%			
Market Area Total	3,998.640	100.00%	3,719,870	100.00%	930.283

As Related to the County as a Whole

Irrigated Total	534.440	0.53%	833,200	0.37%	
Dry Total	1,534.340	0.91%	2,186,605	0.64%	
Grass Total	612.190	4.09%	322,180	3.22%	
Waste	1,275.540	8.93%	342,970	8.98%	
Other	42.130	7.62%	34,915	8.26%	
Exempt	0.000	0.00%			
Market Area Total	3,998.640	1.33%	3,719,870	0.64%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	521.000	39.25%	1,046,250	48.91%	2,008.157
1A	6.000	0.45%	11,340	0.53%	1,890.000
2A1	34.000	2.56%	61,200	2.86%	1,800.000
2A	477.400	35.97%	711,925	33.28%	1,491.254
3A1	209.000	15.75%	242,235	11.32%	1,159.019
3A	25.000	1.88%	29,250	1.37%	1,170.000
4A1	9.000	0.68%	8,100	0.38%	900.000
4A	46.000	3.47%	28,980	1.35%	630.000
Irrigated Total	1,327.400	100.00%	2,139,280	100.00%	1,611.631

Dry:

1D1	851.170	23.11%	1,514,555	31.73%	1,779.380
1D	125.580	3.41%	210,965	4.42%	1,679.925
2D1	170.320	4.62%	268,255	5.62%	1,575.005
2D	1,318.730	35.80%	1,746,875	36.60%	1,324.664
3D1	831.720	22.58%	734,145	15.38%	882.682
3D	222.740	6.05%	199,565	4.18%	895.954
4D1	99.400	2.70%	67,095	1.41%	675.000
4D	63.800	1.73%	31,510	0.66%	493.887
Dry Total	3,683.460	100.00%	4,772,965	100.00%	1,295.783

Grass:

1G1	73.000	9.51%	44,850	12.26%	614.383
1G	22.000	2.87%	12,760	3.49%	580.000
2G1	18.000	2.34%	10,010	2.74%	556.111
2G	162.960	21.23%	83,805	22.92%	514.267
3G1	114.000	14.85%	47,640	13.03%	417.894
3G	175.400	22.85%	81,820	22.38%	466.476
4G1	76.340	9.94%	32,470	8.88%	425.334
4G	126.000	16.41%	52,320	14.31%	415.238
Grass Total	767.700	100.00%	365,675	100.00%	476.325

Irrigated Total	1,327.400	14.00%	2,139,280	25.71%	1,611.631
Dry Total	3,683.460	38.85%	4,772,965	57.36%	1,295.783
Grass Total	767.700	8.10%	365,675	4.39%	476.325
Waste	3,650.780	38.50%	1,043,030	12.53%	285.700
Other	53.000	0.56%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,482.340	100.00%	8,320,950	100.00%	877.520

As Related to the County as a Whole

Irrigated Total	1,327.400	1.31%	2,139,280	0.94%	
Dry Total	3,683.460	2.18%	4,772,965	1.40%	
Grass Total	767.700	5.13%	365,675	3.66%	
Waste	3,650.780	25.56%	1,043,030	27.31%	
Other	53.000	9.58%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,482.340	3.16%	8,320,950	1.43%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	136.080	19.45%	312,985	23.63%	2,300.007
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.000	2.72%	39,900	3.01%	2,100.000
2A	234.500	33.52%	461,650	34.86%	1,968.656
3A1	19.000	2.72%	31,350	2.37%	1,650.000
3A	287.050	41.03%	473,635	35.76%	1,650.008
4A1	4.000	0.57%	4,800	0.36%	1,200.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	699.630	100.00%	1,324,320	100.00%	1,892.886

Dry:

1D1	60.440	30.40%	128,295	43.88%	2,122.683
1D	0.000	0.00%	0	0.00%	0.000
2D1	2.000	1.01%	3,200	1.09%	1,600.000
2D	59.100	29.72%	82,740	28.30%	1,400.000
3D1	3.000	1.51%	3,600	1.23%	1,200.000
3D	74.300	37.37%	74,510	25.49%	1,002.826
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	198.840	100.00%	292,345	100.00%	1,470.252

Grass:

1G1	3.000	1.83%	3,600	2.10%	1,200.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	134.800	82.11%	156,135	90.99%	1,158.271
4G1	0.000	0.00%	0	0.00%	0.000
4G	26.380	16.07%	11,870	6.92%	449.962
Grass Total	164.180	100.00%	171,605	100.00%	1,045.224

Irrigated Total	699.630	47.13%	1,324,320	64.51%	1,892.886
Dry Total	198.840	13.39%	292,345	14.24%	1,470.252
Grass Total	164.180	11.06%	171,605	8.36%	1,045.224
Waste	333.030	22.43%	175,065	8.53%	525.673
Other	88.870	5.99%	89,650	4.37%	1,008.776
Exempt	0.000	0.00%			
Market Area Total	1,484.550	100.00%	2,052,985	100.00%	1,382.900

As Related to the County as a Whole

Irrigated Total	699.630	0.69%	1,324,320	0.58%	
Dry Total	198.840	0.12%	292,345	0.09%	
Grass Total	164.180	1.10%	171,605	1.72%	
Waste	333.030	2.33%	175,065	4.58%	
Other	88.870	16.06%	89,650	21.20%	
Exempt	0.000	0.00%			
Market Area Total	1,484.550	0.49%	2,052,985	0.35%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	71.000	5.66%	159,750	7.75%	2,250.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	100.000	7.97%	200,000	9.70%	2,000.000
2A	555.480	44.27%	1,020,370	49.48%	1,836.915
3A1	0.000	0.00%	0	0.00%	0.000
3A	528.400	42.11%	682,120	33.08%	1,290.915
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,254.880	100.00%	2,062,240	100.00%	1,643.376

Dry:

1D1	41.870	5.08%	83,740	7.61%	2,000.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	4.000	0.48%	7,000	0.64%	1,750.000
2D	402.470	48.80%	613,370	55.76%	1,524.014
3D1	0.000	0.00%	0	0.00%	0.000
3D	376.420	45.64%	395,870	35.99%	1,051.671
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	824.760	100.00%	1,099,980	100.00%	1,333.697

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	1.000	0.24%	575	0.19%	575.000
2G	95.740	22.88%	93,560	30.18%	977.230
3G1	0.000	0.00%	0	0.00%	0.000
3G	170.600	40.77%	122,745	39.59%	719.490
4G1	0.000	0.00%	0	0.00%	0.000
4G	151.130	36.11%	93,170	30.05%	616.489
Grass Total	418.470	100.00%	310,050	100.00%	740.913

Irrigated Total	1,254.880	38.92%	2,062,240	53.87%	1,643.376
Dry Total	824.760	25.58%	1,099,980	28.74%	1,333.697
Grass Total	418.470	12.98%	310,050	8.10%	740.913
Waste	688.580	21.35%	349,575	9.13%	507.675
Other	37.900	1.18%	6,060	0.16%	159.894
Exempt	17.000	0.53%			
Market Area Total	3,224.590	100.00%	3,827,905	100.00%	1,187.098

As Related to the County as a Whole

Irrigated Total	1,254.880	1.24%	2,062,240	0.91%	
Dry Total	824.760	0.49%	1,099,980	0.32%	
Grass Total	418.470	2.80%	310,050	3.10%	
Waste	688.580	4.82%	349,575	9.15%	
Other	37.900	6.85%	6,060	1.43%	
Exempt	17.000	2.23%			
Market Area Total	3,224.590	1.07%	3,827,905	0.66%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	87.790	100.00%	166,800	100.00%	1,899.988
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	87.790	100.00%	166,800	100.00%	1,899.988

Dry:

1D1	12.000	8.71%	24,000	6.34%	2,000.000
1D	6.000	4.36%	11,400	3.01%	1,900.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	119.770	86.93%	342,960	90.64%	2,863.488
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	137.770	100.00%	378,360	100.00%	2,746.316

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	3.000	100.00%	1,650	100.00%	550.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	3.000	100.00%	1,650	100.00%	550.000

Irrigated Total	87.790	38.24%	166,800	30.50%	1,899.988
Dry Total	137.770	60.01%	378,360	69.17%	2,746.316
Grass Total	3.000	1.31%	1,650	0.30%	550.000
Waste	1.000	0.44%	160	0.03%	160.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4.070	1.77%			
Market Area Total	229.560	100.00%	546,970	100.00%	2,382.688

As Related to the County as a Whole

Irrigated Total	87.790	0.09%	166,800	0.07%	
Dry Total	137.770	0.08%	378,360	0.11%	
Grass Total	3.000	0.02%	1,650	0.02%	
Waste	1.000	0.01%	160	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	4.070	0.53%			
Market Area Total	229.560	0.08%	546,970	0.09%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	239.700	8.25%	576,880	10.54%	2,406.675
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.530	0.67%	39,060	0.71%	2,000.000
2A	1,937.840	66.68%	3,769,165	68.87%	1,945.034
3A1	662.080	22.78%	1,026,600	18.76%	1,550.567
3A	46.900	1.61%	60,970	1.11%	1,300.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	2,906.050	100.00%	5,472,675	100.00%	1,883.200
Dry:					
1D1	104.450	6.04%	209,825	9.53%	2,008.855
1D	0.000	0.00%	0	0.00%	0.000
2D1	4.070	0.24%	7,125	0.32%	1,750.614
2D	503.600	29.11%	781,040	35.46%	1,550.913
3D1	1,068.110	61.74%	1,156,020	52.48%	1,082.304
3D	47.600	2.75%	47,600	2.16%	1,000.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	2.120	0.12%	1,060	0.05%	500.000
Dry Total	1,729.950	100.00%	2,202,670	100.00%	1,273.256
Grass:					
1G1	4.000	11.12%	2,700	15.05%	675.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	12.000	33.36%	6,600	36.80%	550.000
3G1	7.000	19.46%	3,150	17.56%	450.000
3G	5.970	16.60%	2,685	14.97%	449.748
4G1	0.000	0.00%	0	0.00%	0.000
4G	7.000	19.46%	2,800	15.61%	400.000
Grass Total	35.970	100.00%	17,935	100.00%	498.609
Irrigated Total	2,906.050	61.93%	5,472,675	71.08%	1,883.200
Dry Total	1,729.950	36.87%	2,202,670	28.61%	1,273.256
Grass Total	35.970	0.77%	17,935	0.23%	498.609
Waste	20.620	0.44%	5,865	0.08%	284.432
Other	0.000	0.00%	0	0.00%	0.000
Exempt	181.500	3.87%			
Market Area Total	4,692.590	100.00%	7,699,145	100.00%	1,640.702

As Related to the County as a Whole

Irrigated Total	2,906.050	2.87%	5,472,675	2.41%	
Dry Total	1,729.950	1.02%	2,202,670	0.64%	
Grass Total	35.970	0.24%	17,935	0.18%	
Waste	20.620	0.14%	5,865	0.15%	
Other	0.000	0.00%	0	0.00%	
Exempt	181.500	23.82%			
Market Area Total	4,692.590	1.56%	7,699,145	1.32%	

2007 Agricultural Land Detail

County 27 - Dodge

Market Area: **12**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	17.690	1.78%	39,805	2.43%	2,250.141
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	550.350	55.42%	1,042,670	63.77%	1,894.558
3A1	425.010	42.80%	552,510	33.79%	1,299.992
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	993.050	100.00%	1,634,985	100.00%	1,646.427

Dry:

1D1	135.160	15.21%	270,320	13.17%	2,000.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	435.340	48.98%	965,270	47.02%	2,217.278
3D1	315.330	35.48%	815,660	39.73%	2,586.686
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	3.000	0.34%	1,500	0.07%	500.000
Dry Total	888.830	100.00%	2,052,750	100.00%	2,309.496

Grass:

1G1	29.000	38.76%	19,575	45.71%	675.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	26.820	35.85%	14,750	34.44%	549.962
3G1	18.000	24.06%	8,100	18.91%	450.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	1.000	1.34%	400	0.93%	400.000
Grass Total	74.820	100.00%	42,825	100.00%	572.373

Irrigated Total	993.050	49.65%	1,634,985	43.75%	1,646.427
Dry Total	888.830	44.44%	2,052,750	54.92%	2,309.496
Grass Total	74.820	3.74%	42,825	1.15%	572.373
Waste	43.370	2.17%	6,940	0.19%	160.018
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,000.070	100.00%	3,737,500	100.00%	1,868.684

As Related to the County as a Whole

Irrigated Total	993.050	0.98%	1,634,985	0.72%	
Dry Total	888.830	0.53%	2,052,750	0.60%	
Grass Total	74.820	0.50%	42,825	0.43%	
Waste	43.370	0.30%	6,940	0.18%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,000.070	0.67%	3,737,500	0.64%	

2007 Agricultural Land Detail

County 27 - Dodge

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	49.230	133,460	11,856.770	24,472,060	89,383.000	202,930,475
Dry	112.210	535,565	14,120.100	26,877,835	154,913.770	314,306,450
Grass	5.000	6,050	1,568.510	966,650	13,382.360	9,020,885
Waste	11.240	2,025	1,794.320	413,020	12,476.010	3,403,650
Other	0.000	0	66.840	57,165	486.410	365,630
Exempt	87.900	0	93.740	0	580.220	0
Total	177.680	677,100	29,406.540	52,786,730	270,641.550	530,027,090

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	101,289.000	227,535,995	101,289.000	33.74%	227,535,995	39.00%	2,246.403
Dry	169,146.080	341,719,850	169,146.080	56.34%	341,719,850	58.56%	2,020.264
Grass	14,955.870	9,993,585	14,955.870	4.98%	9,993,585	1.71%	668.204
Waste	14,281.570	3,818,695	14,281.570	4.76%	3,818,695	0.65%	267.386
Other	553.250	422,795	553.250	0.18%	422,795	0.07%	764.202
Exempt	761.860	0	761.860	0.25%	0	0.00%	0.000
Total	300,225.770	583,490,920	300,225.770	100.00%	583,490,920	100.00%	1,943.507

* Department of Property Assessment & Taxation Calculates

2007 PLAN OF ASSESSMENT FOR DODGE COUNTY

Assessment Years 2007, 2008, and 2009

Date: June 19, 2006

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessment Administrative Manager shall prepare a Plan of Assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the Assessment Administrative Manager plans to examine during the years contained in the Plan of Assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the Assessment Administrative Manager shall present the plan to the County Board of Equalization and the Assessment Administrative Manager may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment & Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344, 80% of its recapture before January 1, 2007, and 100% of its recapture value on or after January 1, 2007 as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R.S. Supp 2004).

General Description of Real Property in Dodge County:

Per the 2006 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 19,540
Total Taxable Value Base: \$2,241,428,855

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	13,335	68%	\$1,224,220,175	55%
Commercial	1,240	6%	\$ 259,110,380	12%
Industrial	312	2%	\$ 99,690,290	4%
Recreational	561	3%	\$ 28,717,920	1%
Agricultural	4,092	21%	\$ 629,690,090	28%
<i>Special Value</i>	<i>2,945</i>	<i>15%</i>	<i>\$ 417,021,885</i>	<i>19%</i>

Agricultural land - taxable acres: 300,975.740

Dodge County consists of 534 square miles or 341,760 acres of which 88% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	99,471.92	33%
Dry	171,444.68	57%
Grass	15,097.62	5%
Waste	14,382.59	4.8%
Other	578.93	0.2%

TIF Properties

There are 4 TIF Properties for 2006 with a combined assessed value of \$10,242,290 and a combined base value of \$1,831,960 leaving a combined excess value of \$8,410,330.

Other Pertinent Facts:

There are 2051 personal property schedules filed with an assessed value of \$84,917,570.

There are 249 permissive exemptions and approximately 1350 homestead applications.

State assessed real and personal properties (Public utilities and railroads) in Dodge County are assessed at \$50,623,784.

New Property: For assessment year 2006, an estimated 1089 permits were filed needing to be inspected/reviewed.

For more information, see 2005 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

A. Assessment Staff:

The Assessment Administrative Manager, under administrative direction, serves as a consultant, liaison and administrative analyst in performing all administrative functions/duties required of the office of county assessor in all counties where the Property Tax Administrator has assumed the assessment function. The Assessment Administrative Manager is responsible for the maintenance of all assessment related records and reports, including but not limited to: administrative reports, personal property returns, governmental and permissive property exemption applications, homestead exemption applications, special value applications, cadastral maps, property record cards, residential, agricultural and commercial property worksheets, sales file; The Assessment Administrative Manager must also prepare and certify administrative reports as required by law or as directed by the Department of Property Assessment and Taxation. These include, but are not limited to, Abstract (real estate and personal property), Certification of Values, School District Taxable Value Report, Certification of Taxes Levied, Tax List Corrections, and prepare and certify the tax roll of Dodge County to the County Treasurer. Other duties include plan and coordinate administrative assessment functions including but not limited to: governmental and permissive property tax exemptions, homestead exemption applications, personal property returns, filing all special valuation applications for the county, and generating tax rolls for real property, personal property, railroads and public services. In addition, the Assessment Administrative Manager must supervise, manage, and train administrative support staff. The Assessment Administrative Manager must have successfully completed the Nebraska County Assessor's Examination and obtain 60 hours of continuing education every 4 years to maintain certification as well as a current valid Nebraska driver's license. Mail property valuation notices to record owners of the assessed value of their property. Meet with taxpayers, explaining and interpreting assessment procedures and policies.

Dodge County has two Assessment Administrative Assistants. Each Assessment Administrative Assistant assists the manager in completing administrative reports, property splits, mapping and extended deed research, performs related work as required. The Assistant serves as a technical expert regarding assessment issues and can act on the Assessment Administrative Manager's behalf in the Manager's absence.

Dodge County has two Assessment Clerks, one of which assists the Appraisal Staff (see the section on Appraisal Staff). Each Assessment Clerk has their particular area of "expertise" in the various activities of the assessment office; such as, real estate transfers, homestead exemptions, permissive exemptions, personal property, cadastral maps, special valuations, sales books, and protests. They are cross trained in order to assist each other in an assortment of duties.

The assessment staff will assist the appraisal staff

B. Appraisal Staff:

The Property Tax Appraiser must hold a current valid real estate appraiser registrations issued by the Nebraska Real Estate Appraiser Board. The Property Tax Appraiser is responsible for appraising all locally assessed real property taxable and non-taxable, supervises the appraisal of real property for assessment purposes and the maintenance of all accompanying appraisal records in a geographic area; collects, analyzes and interprets data for all types of properties including complex income producing commercial and industrial properties to accurately value the properties, developing a plan of review and inspection, establishing procedures for annual pick-up work; and responsible for supervision and training of all supporting appraisal staff; reports the value appraisals to the Property Tax Assessor for consideration. Currently the Department of Property Assessment & Taxation is actively engaged in filling this vacant position.

Dodge County has three Appraisal Assistants, one having a Registered Appraisal License. Duties include the valuation of real property sales verification, data entry of property information into the computer-assisted mass appraisal system and determine valuation changes if necessary on an annual basis. The Appraisal Assistants also assist the Appraiser by measuring, taking pictures, and gathering information.

One of Dodge County's Assessment Clerks assists the Property Tax Appraiser and Appraisal Assistants on a full-time basis. The workload includes mailing sales review letters, entering building permits in the computer and other duties as needed.

C. Cadastral Maps - Accuracy/Condition/Other Land Use Maps/Aerial Photos

Dodge County maintains two separate sets of cadastral maps, one set on Mylar and one paper. A majority of the maps drawn/taken around 1967 are beginning to show wear and tear. Splits and ownership information are recorded as accurately as possible and updated on a daily basis. At times we may rely on an Internet program for more accurate, up-to-date aerial photos of Dodge County, particularly along the river and creek corridors. A mapping program using ArcExplorer2 has been installed on our computers which we anticipate the use of in the near future.

D. Property Record Cards

Current and accurate Property Records Cards are maintained in the Assessment Office using the current computer system. The information includes photos and sketches as well as appraisal and depreciation statistics. Hard copies are available upon request. Paper files, although also stored in file cabinets, are no longer updated as this office slowly moves towards a paperless environment.

E. History & Software

On July 1, 1998, the State assumed the assessment functions for Dodge County.

Dodge County is using the Terra Scan CAMA program for maintaining property record cards. The towns of Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge, Uehling, and Scribner have been listed and entered in the computer, including photos and sketches. The

information entered for the properties in Fremont is based on information from the previous property record cards.

F. Website for Dodge County

The website for the State Assessment Office for Dodge County was up and running June 19, 2006. Over time, it is expected this site will increase the accuracy of property information maintained in the Assessment Office, and prove extremely beneficial to property owners and businesses alike.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

Real estate transfer statements (Form 521) are filed at the Register of Deeds and processed daily in this office. The assessment staff performs all ownership changes in the Terra Scan program and both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements and the sales are being reviewed on a timely basis.

Sales Review questionnaires are mailed to both the buyer and seller of each property in Dodge County by the Assessment/Appraisal Clerk. A new procedure to be implemented will be follow-up telephone calls to both the buyer and seller when questionnaires are not returned, or when a particular sale is questionable for whatever reason.

Building permits are sent to this office on a regular basis from most city/village clerks as well as from the Zoning Building Inspection for rural properties, and are entered into the computer as time allows.

B. Data Collection

Physical property inspections are ongoing throughout the year, while verification of work completed on open permits being particularly localized between January to March each year.

C. Review Assessment Sales Ratio Studies Before Assessment Actions

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

A copy of such required sales file (sales roster) and statistical reports for Dodge County is received at least 4 times each year, at which time each sale is reviewed against information in the computer and determined to be either arm's length or not based on all relevant information. At that time, our Field Liaison is in contact with this office to provide statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

G. Notices and Public Relations

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

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

Level of Value, Quality, and Uniformity for Assessment Year 2006:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	96.57%	8.65	101.27
Commercial	99.67%	15.56	111.33
Agricultural Land	75.31%	22.11	106.37

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2006 Reports & Opinions

Assessment/Appraisal Actions Planned for Assessment Year 2007:

Revaluation of lake-leased lake property, adjust land tables for owned lakes. Creation of newer and older neighborhoods in non-homogeneous areas. Implement sales comparison in TerraScan to have ability to include this report with the Notice of Valuation Changes.

Review small town commercial property. Identify and implement income approach for 2-4 family properties.

Revaluation of agricultural land tables. Cash rent information letter for possible countywide Special Value on land. Redefine Special Value areas around Fremont based on areas with recent sales. Redefine recreation areas along the Platte River. Begin revaluation of farm properties including houses and agricultural buildings in Market Area II.

Review sales, review all depreciation tables and land values throughout the county.

Analysis of sales file to determine if any adjustments need to be implemented. Special attention spent on insuring the sales file is as accurate, error-free, and up-to-date as possible for future reports.

Assessment/Appraisal Actions Planned for Assessment Year 2008:

Physical review of Fremont residential - East side.

Review commercial properties in downtown Fremont

Review all farm properties including houses and outbuildings in Market Area III.

Review all depreciation tables and land values throughout the county. Review income and expense information.

Assessment/Appraisal Actions Planned for Assessment Year 2009:

Physical review of Fremont residential - West side.

Review residential properties in small towns as well as rural residential properties.

Revalue all industrial properties in Dodge County.

Review all farm properties including houses and outbuildings in Market Area I.

Review all depreciation tables and land values throughout the county. Review income and expense information.

The county will continue to monitor the sales file statistical information to insure the level, quality, and uniformity are in the acceptable level.

Other Functions Performed by the Assessment Office, But Not Limited To:

1. Record Maintenance, Mapping Updates, Ownership Changes, Protests, New Construction, Permits
2. Annually Prepare and File Assessment Administrative Reports Required By Law/Regulation:
 - A. Abstracts (Real & Personal Property)
 - B. Assessment Survey
 - C. Sales Information to PA&T Rosters & Annual Assessed Value Update w/Abstract
 - D. Certification of Value to Political Subdivisions
 - E. School District Taxable Value Report
 - F. Homestead Exemption Tax Loss Report (in Conjunction w/Treasurer)
 - G. Certificate of Taxes Levied Report

H. Report of Current Values for Properties Owned by Board of Education Lands & Funds

I. Report of all Exempt Property and Taxable Government Owned Property

J. Annual Plan of Assessment Report

3. Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.
4. Sales File: Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.
5. Personal Property: Administer annual filing of schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
3. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
4. Taxable Government Owned Property: Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
5. Homestead Exemptions: Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
6. Centrally Assessed: Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
7. Tax Increment Financing (TIF): Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
8. Tax Districts and Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists: Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections: Prepare tax list correction documents for county board approval.
11. County Board of Equalization: Attend county board of equalization meetings for valuation protests - assemble and provide information.
12. TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

13. TERC Statewide Equalization: Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Procedures Manual: The procedural manual continues to be a work in progress. Each new project has procedures written so new procedures are being added and updated all the time.
15. Education: Assessor and/or Appraisal Education: Attend meetings, workshops, and educational classes to obtain required hours of continuing education to main assessor certification and/or appraiser license, etc.

Respectfully Submitted:

Assessment Administrative Manager Date

Appraiser Date

2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dodge County

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 Dodge County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dodge County is not in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

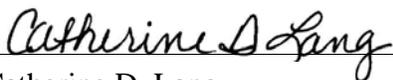
It is my opinion that the level of value of the special valuation of the class of agricultural land in Dodge County is 73% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Dodge County is not in compliance with generally accepted 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 Dodge County is 74% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dodge 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
Dodge County**

I. Agricultural Land Correlation

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 121 sales with a Median of 73 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferral are outside the targeted range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County, which are market areas 1, 2, 3 and 4.

Refer to the following Statistical Analysis:

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5795

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:35:08

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	2	110.44	110.44	110.73	1.92	99.73	108.32	112.55	N/A	186,550	206,575
10/01/03 TO 12/31/03	4	99.60	102.09	99.73	9.90	102.37	86.21	122.96	N/A	110,187	109,885
01/01/04 TO 03/31/04	13	84.50	88.11	84.53	20.28	104.23	54.23	147.26	67.60 to 102.40	131,832	111,440
04/01/04 TO 06/30/04	10	79.40	76.11	78.66	12.90	96.76	47.61	93.95	61.86 to 87.88	224,972	176,957
07/01/04 TO 09/30/04	5	68.82	71.62	66.75	11.27	107.29	60.56	86.88	N/A	363,919	242,920
10/01/04 TO 12/31/04	12	76.53	79.11	73.89	12.08	107.06	61.29	111.65	67.52 to 80.65	259,554	191,795
01/01/05 TO 03/31/05	14	63.46	67.95	63.23	23.22	107.48	34.35	153.92	52.65 to 72.92	288,763	182,577
04/01/05 TO 06/30/05	11	69.39	81.96	81.36	37.36	100.74	14.39	190.12	63.23 to 111.57	222,126	180,724
07/01/05 TO 09/30/05	9	66.73	72.63	68.00	18.30	106.80	52.55	122.24	58.65 to 81.78	342,312	232,784
10/01/05 TO 12/31/05	14	70.13	67.68	69.09	23.19	97.97	-0.40	127.64	55.64 to 79.40	161,212	111,379
01/01/06 TO 03/31/06	21	67.67	74.78	66.90	22.71	111.77	47.15	110.77	59.96 to 97.88	227,190	151,997
04/01/06 TO 06/30/06	6	60.65	55.45	68.99	27.76	80.37	0.00	81.99	0.00 to 81.99	118,711	81,903
<u>Study Years</u>											
07/01/03 TO 06/30/04	29	86.21	87.44	85.21	18.27	102.61	47.61	147.26	78.42 to 93.95	164,737	140,378
07/01/04 TO 06/30/05	42	69.20	75.25	70.58	23.92	106.62	14.39	190.12	64.69 to 76.11	271,912	191,909
07/01/05 TO 06/30/06	50	68.10	70.09	67.81	22.97	103.36	-0.40	127.64	62.38 to 74.18	216,421	146,754
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	40	78.00	80.35	75.69	16.53	106.16	47.61	147.26	72.75 to 83.49	222,444	168,361
01/01/05 TO 12/31/05	48	67.83	71.96	69.34	26.02	103.78	-0.40	190.12	63.23 to 72.54	246,330	170,800
<u>ALL</u>											
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:35:09

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
112-	1	100.39	100.39	100.39			100.39	100.39	N/A	152,000	152,600
144-	6	55.34	62.74	58.35	18.14	107.52	51.59	82.21	51.59 to 82.21	299,080	174,502
148-	4	68.28	66.94	68.72	7.70	97.40	58.65	72.54	N/A	390,750	268,540
186-	2	83.44	83.44	78.38	22.10	106.45	65.00	101.87	N/A	226,000	177,135
187-	2	57.90	57.90	59.18	3.21	97.83	56.04	59.76	N/A	454,380	268,915
20-	1	74.18	74.18	74.18			74.18	74.18	N/A	138,988	103,100
2075	6	74.85	72.40	71.44	13.86	101.35	54.23	86.88	54.23 to 86.88	145,343	103,828
2077	1	86.21	86.21	86.21			86.21	86.21	N/A	140,000	120,690
2079	3	108.32	97.93	95.79	12.20	102.23	72.92	112.55	N/A	205,649	196,991
2103	1	111.57	111.57	111.57			111.57	111.57	N/A	300,000	334,700
2105	7	81.93	71.34	80.65	21.83	88.46	-0.40	98.25	-0.40 to 98.25	143,501	115,733
2106	1	102.74	102.74	102.74			102.74	102.74	N/A	180,000	184,940
2107	3	100.94	96.18	88.33	18.84	108.89	65.28	122.33	N/A	166,666	147,215
2109	8	78.19	81.16	79.05	15.88	102.67	63.23	122.96	63.23 to 122.96	182,826	144,528
216-	2	66.19	66.19	73.09	16.54	90.56	55.24	77.13	N/A	135,285	98,875
228-	2	87.52	87.52	68.66	21.69	127.46	68.53	106.50	N/A	139,500	95,782
2359	14	79.40	85.97	86.83	18.01	99.02	58.72	190.12	72.64 to 87.88	153,610	133,375
2361	4	63.49	68.13	70.52	18.14	96.61	51.60	93.95	N/A	444,605	313,547
2363	13	68.82	71.46	67.90	10.59	105.24	60.56	100.63	64.05 to 80.59	378,273	256,839
2365	2	82.13	82.13	65.57	24.68	125.26	61.86	102.40	N/A	218,859	143,500
2389	2	35.78	35.78	45.91	59.78	77.93	14.39	57.17	N/A	327,442	150,345
2393	1	147.26	147.26	147.26			147.26	147.26	N/A	73,000	107,500
2395	1	67.12	67.12	67.12			67.12	67.12	N/A	420,000	281,890
2397	1	47.61	47.61	47.61			47.61	47.61	N/A	49,500	23,565
28-	3	60.69	63.68	63.80	11.05	99.81	55.12	75.24	N/A	251,826	160,673
292-	1	111.65	111.65	111.65			111.65	111.65	N/A	112,000	125,045
308-	1	0.00	0.00	0.00			0.00	0.00	N/A	-43,295	1
344-	1	55.64	55.64	55.64			55.64	55.64	N/A	161,727	89,980
360-	4	71.58	75.22	66.53	14.52	113.05	59.82	97.88	N/A	124,350	82,730
368-	1	122.24	122.24	122.24			122.24	122.24	N/A	104,825	128,140
424-	1	67.67	67.67	67.67			67.67	67.67	N/A	309,876	209,700
468-	1	70.44	70.44	70.44			70.44	70.44	N/A	254,082	178,975
480-	1	127.64	127.64	127.64			127.64	127.64	N/A	40,000	51,055
488-	1	110.77	110.77	110.77			110.77	110.77	N/A	127,261	140,970
496-	1	60.60	60.60	60.60			60.60	60.60	N/A	219,096	132,780
536-	3	81.99	81.78	79.84	14.66	102.43	63.64	99.70	N/A	89,564	71,508
548-	4	62.51	62.64	62.80	2.35	99.74	59.96	65.58	N/A	357,177	224,316
56-	5	69.34	66.22	65.25	13.01	101.49	52.65	77.66	N/A	180,124	117,532

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5795

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:35:09

568-	2	40.75	40.75	40.30	15.71	101.12	34.35	47.15	N/A	151,998	61,252
576-	1	153.92	153.92	153.92			153.92	153.92	N/A	80,000	123,135
76-	1	75.03	75.03	75.03			75.03	75.03	N/A	216,000	162,065
88-	1	66.73	66.73	66.73			66.73	66.73	N/A	165,750	110,605
____ALL____											
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	52	69.20	75.31	69.64	29.09	108.15	0.00	153.92	64.60 to 79.40	272,432	189,710
2	35	75.03	76.84	73.09	18.25	105.13	52.65	122.96	67.60 to 81.01	189,407	138,445
3	15	70.41	71.89	72.96	24.54	98.54	-0.40	112.55	62.38 to 81.99	208,566	152,162
4	19	75.31	79.81	80.01	19.19	99.75	47.61	190.12	64.15 to 83.08	162,868	130,312
____ALL____											
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

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
2	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900
____ALL____											
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	1	57.17	57.17	57.17			57.17	57.17	N/A	482,544	275,890
27-0046	8	78.19	76.44	77.50	9.08	98.63	54.23	86.88	54.23 to 86.88	151,182	117,169
27-0062	25	76.95	81.71	74.66	22.63	109.43	55.24	122.96	67.60 to 98.25	186,773	139,453
27-0594	28	71.68	81.12	75.15	30.43	107.95	-0.40	153.92	63.64 to 99.70	212,353	159,574
27-0595	55	69.39	73.11	71.12	21.19	102.79	0.00	190.12	64.70 to 75.79	257,003	182,787
89-0024	4	40.75	49.13	43.02	60.76	114.21	14.39	100.63	N/A	144,084	61,982
NonValid School											
____ALL____											
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5795

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:35:09

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.00 TO 0.00	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1	
0.01 TO 10.00	2	92.04	92.04	78.38	15.72	117.43	77.57	106.50	N/A	18,000	14,107	
10.01 TO 30.00	9	69.83	76.20	71.92	30.31	105.95	47.61	127.64	54.23 to 102.40	44,736	32,176	
30.01 TO 50.00	21	81.93	75.24	71.27	18.09	105.57	14.39	100.94	63.23 to 86.88	105,618	75,272	
50.01 TO 100.00	63	74.91	78.77	74.11	21.53	106.29	34.35	153.92	68.82 to 77.66	207,500	153,780	
100.01 TO 180.00	19	64.69	66.85	65.34	9.37	102.30	51.59	88.56	61.63 to 71.85	461,598	301,627	
180.01 TO 330.00	5	93.95	103.61	83.94	38.17	123.42	59.76	190.12	N/A	512,552	430,254	
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1	
DRY	67	72.75	76.94	71.34	20.51	107.86	47.15	153.92	66.73 to 80.59	217,060	154,840	
DRY-N/A	19	77.66	87.41	82.75	26.52	105.63	54.23	147.26	68.82 to 110.77	170,449	141,038	
GRASS-N/A	4	45.02	48.51	31.71	53.62	152.97	14.39	89.60	N/A	101,920	32,317	
IRRGTD	8	73.78	69.87	66.16	13.17	105.60	52.55	86.47	52.55 to 86.47	202,189	133,776	
IRRGTD-N/A	21	69.39	77.71	71.88	22.74	108.11	51.59	190.12	64.15 to 80.38	345,501	248,352	
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1	
DRY	77	74.18	78.53	72.25	21.28	108.69	47.15	153.92	68.53 to 80.59	214,731	155,138	
DRY-N/A	9	77.13	85.48	88.86	26.78	96.19	54.23	122.96	58.65 to 122.24	138,587	123,151	
GRASS	2	52.00	52.00	23.58	72.32	220.47	14.39	89.60	N/A	98,170	23,152	
GRASS-N/A	2	45.02	45.02	39.26	23.69	114.67	34.35	55.68	N/A	105,671	41,482	
IRRGTD	22	72.25	76.82	71.11	22.98	108.03	51.59	190.12	60.56 to 80.38	317,128	225,515	
IRRGTD-N/A	7	69.39	71.56	69.84	9.33	102.47	61.29	83.08	61.29 to 83.08	270,888	189,182	
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900	

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5795

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:35:09

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!	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1
DRY	84	74.61	79.52	73.42	22.11	108.32	47.15	153.92	68.82 to 80.65	208,309	152,939
DRY-N/A	2	67.89	67.89	73.03	13.61	92.97	58.65	77.13	N/A	141,785	103,540
GRASS	3	55.68	53.22	29.95	45.03	177.69	14.39	89.60	N/A	81,653	24,458
GRASS-N/A	1	34.35	34.35	34.35			34.35	34.35	N/A	162,722	55,895
IRRGTD	29	71.85	75.55	70.84	19.82	106.65	51.59	190.12	64.15 to 78.42	305,967	216,745
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

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	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
Total \$											
1 TO 9999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
10000 TO 29999	3	89.60	87.60	87.01	8.40	100.67	75.31	97.88	N/A	26,166	22,768
30000 TO 59999	7	69.83	76.57	74.24	30.50	103.14	47.61	127.64	47.61 to 127.64	44,381	32,948
60000 TO 99999	11	91.72	98.19	98.72	25.89	99.46	54.23	153.92	58.65 to 147.26	80,391	79,363
100000 TO 149999	20	82.07	81.96	81.08	18.47	101.09	47.15	122.24	72.75 to 87.88	119,608	96,975
150000 TO 249999	37	75.36	78.48	78.12	21.36	100.46	14.39	190.12	69.39 to 79.40	201,582	157,468
250000 TO 499999	28	65.31	67.39	66.94	13.13	100.67	51.60	111.57	60.69 to 68.82	310,845	208,094
500000 +	12	63.34	65.48	65.02	9.31	100.70	51.59	93.95	60.56 to 69.01	602,787	391,954
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:35:09

ASSESSED VALUE *											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	3	0.00	35.37	-2.51	0.00	-1410.19	-0.40	106.50	N/A	-14,181	355	
Total \$ _____												
1 TO 9999	3	0.00	35.37	-2.51	0.00	-1410.19	-0.40	106.50	N/A	-14,181	355	
10000 TO 29999	8	65.50	64.16	45.74	31.96	140.26	14.39	97.88	14.39 to 97.88	54,245	24,813	
30000 TO 59999	6	64.24	74.52	60.45	39.60	123.26	34.35	127.64	34.35 to 127.64	70,955	42,895	
60000 TO 99999	19	81.99	76.88	74.36	14.54	103.38	47.15	100.94	63.23 to 86.88	108,733	80,855	
100000 TO 149999	22	75.92	87.45	79.19	30.10	110.43	53.96	153.92	65.58 to 110.77	154,862	122,633	
150000 TO 249999	45	72.92	75.32	72.80	15.40	103.47	51.60	122.33	68.53 to 77.13	252,234	183,616	
250000 TO 499999	17	64.69	74.46	67.95	22.17	109.58	51.59	190.12	60.56 to 71.85	519,420	352,949	
500000 +	1	93.95	93.95	93.95			93.95	93.95	N/A	548,000	514,865	
ALL												
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900	

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

II. Special Value Correlation

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 121 sales with a Median of 73 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related differential are outside the targeted range. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County, which are market areas 1, 2, 3 and 4.

Refer to the following Statistical Analysis:

PA&T 2007 Special Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(!: Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:04:10

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	2	110.44	110.44	110.73	1.92	99.73	108.32	112.55	N/A	186,550	206,575
10/01/03 TO 12/31/03	4	99.60	102.09	99.73	9.90	102.37	86.21	122.96	N/A	110,187	109,885
01/01/04 TO 03/31/04	13	84.50	88.11	84.53	20.28	104.23	54.23	147.26	67.60 to 102.40	131,832	111,440
04/01/04 TO 06/30/04	10	79.40	76.11	78.66	12.90	96.76	47.61	93.95	61.86 to 87.88	224,972	176,957
07/01/04 TO 09/30/04	5	68.82	71.62	66.75	11.27	107.29	60.56	86.88	N/A	363,919	242,920
10/01/04 TO 12/31/04	12	76.53	79.11	73.89	12.08	107.06	61.29	111.65	67.52 to 80.65	259,554	191,795
01/01/05 TO 03/31/05	14	63.46	67.95	63.23	23.22	107.48	34.35	153.92	52.65 to 72.92	288,763	182,577
04/01/05 TO 06/30/05	11	69.39	81.96	81.36	37.36	100.74	14.39	190.12	63.23 to 111.57	222,126	180,724
07/01/05 TO 09/30/05	9	66.73	72.63	68.00	18.30	106.80	52.55	122.24	58.65 to 81.78	342,312	232,784
10/01/05 TO 12/31/05	14	70.13	67.68	69.09	23.19	97.97	-0.40	127.64	55.64 to 79.40	161,212	111,379
01/01/06 TO 03/31/06	21	67.67	74.78	66.90	22.71	111.77	47.15	110.77	59.96 to 97.88	227,190	151,997
04/01/06 TO 06/30/06	6	60.65	55.45	68.99	27.76	80.37	0.00	81.99	0.00 to 81.99	118,711	81,903
<u>Study Years</u>											
07/01/03 TO 06/30/04	29	86.21	87.44	85.21	18.27	102.61	47.61	147.26	78.42 to 93.95	164,737	140,378
07/01/04 TO 06/30/05	42	69.20	75.25	70.58	23.92	106.62	14.39	190.12	64.69 to 76.11	271,912	191,909
07/01/05 TO 06/30/06	50	68.10	70.09	67.81	22.97	103.36	-0.40	127.64	62.38 to 74.18	216,421	146,754
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	40	78.00	80.35	75.69	16.53	106.16	47.61	147.26	72.75 to 83.49	222,444	168,361
01/01/05 TO 12/31/05	48	67.83	71.96	69.34	26.02	103.78	-0.40	190.12	63.23 to 72.54	246,330	170,800
<u>ALL</u>											
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

PA&T 2007 Special Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:04:10

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
112-	1	100.39	100.39	100.39			100.39	100.39	N/A	152,000	152,600
144-	6	55.34	62.74	58.35	18.14	107.52	51.59	82.21	51.59 to 82.21	299,080	174,502
148-	4	68.28	66.94	68.72	7.70	97.40	58.65	72.54	N/A	390,750	268,540
186-	2	83.44	83.44	78.38	22.10	106.45	65.00	101.87	N/A	226,000	177,135
187-	2	57.90	57.90	59.18	3.21	97.83	56.04	59.76	N/A	454,380	268,915
20-	1	74.18	74.18	74.18			74.18	74.18	N/A	138,988	103,100
2075	6	74.85	72.40	71.44	13.86	101.35	54.23	86.88	54.23 to 86.88	145,343	103,828
2077	1	86.21	86.21	86.21			86.21	86.21	N/A	140,000	120,690
2079	3	108.32	97.93	95.79	12.20	102.23	72.92	112.55	N/A	205,649	196,991
2103	1	111.57	111.57	111.57			111.57	111.57	N/A	300,000	334,700
2105	7	81.93	71.34	80.65	21.83	88.46	-0.40	98.25	-0.40 to 98.25	143,501	115,733
2106	1	102.74	102.74	102.74			102.74	102.74	N/A	180,000	184,940
2107	3	100.94	96.18	88.33	18.84	108.89	65.28	122.33	N/A	166,666	147,215
2109	8	78.19	81.16	79.05	15.88	102.67	63.23	122.96	63.23 to 122.96	182,826	144,528
216-	2	66.19	66.19	73.09	16.54	90.56	55.24	77.13	N/A	135,285	98,875
228-	2	87.52	87.52	68.66	21.69	127.46	68.53	106.50	N/A	139,500	95,782
2359	14	79.40	85.97	86.83	18.01	99.02	58.72	190.12	72.64 to 87.88	153,610	133,375
2361	4	63.49	68.13	70.52	18.14	96.61	51.60	93.95	N/A	444,605	313,547
2363	13	68.82	71.46	67.90	10.59	105.24	60.56	100.63	64.05 to 80.59	378,273	256,839
2365	2	82.13	82.13	65.57	24.68	125.26	61.86	102.40	N/A	218,859	143,500
2389	2	35.78	35.78	45.91	59.78	77.93	14.39	57.17	N/A	327,442	150,345
2393	1	147.26	147.26	147.26			147.26	147.26	N/A	73,000	107,500
2395	1	67.12	67.12	67.12			67.12	67.12	N/A	420,000	281,890
2397	1	47.61	47.61	47.61			47.61	47.61	N/A	49,500	23,565
28-	3	60.69	63.68	63.80	11.05	99.81	55.12	75.24	N/A	251,826	160,673
292-	1	111.65	111.65	111.65			111.65	111.65	N/A	112,000	125,045
308-	1	0.00	0.00	0.00			0.00	0.00	N/A	-43,295	1
344-	1	55.64	55.64	55.64			55.64	55.64	N/A	161,727	89,980
360-	4	71.58	75.22	66.53	14.52	113.05	59.82	97.88	N/A	124,350	82,730
368-	1	122.24	122.24	122.24			122.24	122.24	N/A	104,825	128,140
424-	1	67.67	67.67	67.67			67.67	67.67	N/A	309,876	209,700
468-	1	70.44	70.44	70.44			70.44	70.44	N/A	254,082	178,975
480-	1	127.64	127.64	127.64			127.64	127.64	N/A	40,000	51,055
488-	1	110.77	110.77	110.77			110.77	110.77	N/A	127,261	140,970
496-	1	60.60	60.60	60.60			60.60	60.60	N/A	219,096	132,780
536-	3	81.99	81.78	79.84	14.66	102.43	63.64	99.70	N/A	89,564	71,508
548-	4	62.51	62.64	62.80	2.35	99.74	59.96	65.58	N/A	357,177	224,316
56-	5	69.34	66.22	65.25	13.01	101.49	52.65	77.66	N/A	180,124	117,532

PA&T 2007 Special Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(!: Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:04:10

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1
0.01 TO 10.00	2	92.04	92.04	78.38	15.72	117.43	77.57	106.50	N/A	18,000	14,107
10.01 TO 30.00	9	69.83	76.20	71.92	30.31	105.95	47.61	127.64	54.23 to 102.40	44,736	32,176
30.01 TO 50.00	21	81.93	75.24	71.27	18.09	105.57	14.39	100.94	63.23 to 86.88	105,618	75,272
50.01 TO 100.00	63	74.91	78.77	74.11	21.53	106.29	34.35	153.92	68.82 to 77.66	207,500	153,780
100.01 TO 180.00	19	64.69	66.85	65.34	9.37	102.30	51.59	88.56	61.63 to 71.85	461,598	301,627
180.01 TO 330.00	5	93.95	103.61	83.94	38.17	123.42	59.76	190.12	N/A	512,552	430,254
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

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!	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1
DRY	67	72.75	76.94	71.34	20.51	107.86	47.15	153.92	66.73 to 80.59	217,060	154,840
DRY-N/A	19	77.66	87.41	82.75	26.52	105.63	54.23	147.26	68.82 to 110.77	170,449	141,038
GRASS-N/A	4	45.02	48.51	31.71	53.62	152.97	14.39	89.60	N/A	101,920	32,317
IRRGTD	8	73.78	69.87	66.16	13.17	105.60	52.55	86.47	52.55 to 86.47	202,189	133,776
IRRGTD-N/A	21	69.39	77.71	71.88	22.74	108.11	51.59	190.12	64.15 to 80.38	345,501	248,352
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

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!	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1
DRY	77	74.18	78.53	72.25	21.28	108.69	47.15	153.92	68.53 to 80.59	214,731	155,138
DRY-N/A	9	77.13	85.48	88.86	26.78	96.19	54.23	122.96	58.65 to 122.24	138,587	123,151
GRASS	2	52.00	52.00	23.58	72.32	220.47	14.39	89.60	N/A	98,170	23,152
GRASS-N/A	2	45.02	45.02	39.26	23.69	114.67	34.35	55.68	N/A	105,671	41,482
IRRGTD	22	72.25	76.82	71.11	22.98	108.03	51.59	190.12	60.56 to 80.38	317,128	225,515
IRRGTD-N/A	7	69.39	71.56	69.84	9.33	102.47	61.29	83.08	61.29 to 83.08	270,888	189,182
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

PA&T 2007 Special Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:04:10

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!	2	-0.20	-0.20	0.00	-100.00	4354.50	-0.40	0.00	N/A	-21,772	1
DRY	84	74.61	79.52	73.42	22.11	108.32	47.15	153.92	68.82 to 80.65	208,309	152,939
DRY-N/A	2	67.89	67.89	73.03	13.61	92.97	58.65	77.13	N/A	141,785	103,540
GRASS	3	55.68	53.22	29.95	45.03	177.69	14.39	89.60	N/A	81,653	24,458
GRASS-N/A	1	34.35	34.35	34.35			34.35	34.35	N/A	162,722	55,895
IRRGTD	29	71.85	75.55	70.84	19.82	106.65	51.59	190.12	64.15 to 78.42	305,967	216,745
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

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	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
Total \$											
1 TO 9999	1	106.50	106.50	106.50			106.50	106.50	N/A	1,000	1,065
10000 TO 29999	3	89.60	87.60	87.01	8.40	100.67	75.31	97.88	N/A	26,166	22,768
30000 TO 59999	7	69.83	76.57	74.24	30.50	103.14	47.61	127.64	47.61 to 127.64	44,381	32,948
60000 TO 99999	11	91.72	98.19	98.72	25.89	99.46	54.23	153.92	58.65 to 147.26	80,391	79,363
100000 TO 149999	20	82.07	81.96	81.08	18.47	101.09	47.15	122.24	72.75 to 87.88	119,608	96,975
150000 TO 249999	37	75.36	78.48	78.12	21.36	100.46	14.39	190.12	69.39 to 79.40	201,582	157,468
250000 TO 499999	28	65.31	67.39	66.94	13.13	100.67	51.60	111.57	60.69 to 68.82	310,845	208,094
500000 +	12	63.34	65.48	65.02	9.31	100.70	51.59	93.95	60.56 to 69.01	602,787	391,954
ALL	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900

PA&T 2007 Special Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	121	MEDIAN:	73	COV:	33.57	95% Median C.I.:	68.53 to 76.11	(! : Derived)
(AgLand) TOTAL Sales Price:	27,130,769	WGT. MEAN:	72	STD:	25.53	95% Wgt. Mean C.I.:	68.54 to 75.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	27,018,769	MEAN:	76	AVG.ABS.DEV:	17.34	95% Mean C.I.:	71.49 to 80.58	
(AgLand) TOTAL Assessed Value:	19,468,917							
AVG. Adj. Sales Price:	223,295	COD:	23.87	MAX Sales Ratio:	190.12			
AVG. Assessed Value:	160,900	PRD:	105.52	MIN Sales Ratio:	-0.40			

Printed: 04/02/2007 20:04:10

ASSESSED VALUE *											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	3	0.00	35.37	-2.51	0.00	-1410.19	-0.40	106.50	N/A	-14,181	355	
Total \$ _____												
1 TO 9999	3	0.00	35.37	-2.51	0.00	-1410.19	-0.40	106.50	N/A	-14,181	355	
10000 TO 29999	8	65.50	64.16	45.74	31.96	140.26	14.39	97.88	14.39 to 97.88	54,245	24,813	
30000 TO 59999	6	64.24	74.52	60.45	39.60	123.26	34.35	127.64	34.35 to 127.64	70,955	42,895	
60000 TO 99999	19	81.99	76.88	74.36	14.54	103.38	47.15	100.94	63.23 to 86.88	108,733	80,855	
100000 TO 149999	22	75.92	87.45	79.19	30.10	110.43	53.96	153.92	65.58 to 110.77	154,862	122,633	
150000 TO 249999	45	72.92	75.32	72.80	15.40	103.47	51.60	122.33	68.53 to 77.13	252,234	183,616	
250000 TO 499999	17	64.69	74.46	67.95	22.17	109.58	51.59	190.12	60.56 to 71.85	519,420	352,949	
500000 +	1	93.95	93.95	93.95			93.95	93.95	N/A	548,000	514,865	
ALL												
	121	72.64	76.04	72.06	23.87	105.52	-0.40	190.12	68.53 to 76.11	223,295	160,900	

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

III. Recapture Value Correlation

The statistics support the action taken by the assessor for this assessment year. This is a realistic portrayal of how difficult it is to keep the recapture (market) values up with the market values for the class as a whole. This represents the actions taken by the assessor. The qualified Agricultural Unimproved report containing 15 sales with a Median of 74 percent is within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are significantly out side the targeted range. It needs to be noted the very nature of the established special value market areas with two distinct and different types of market areas that make up the recapture or influenced areas of the county. One type of market area is associated with land that occurs along the rivers that traverse the county or borders Dodge County. These market areas are influenced by recreational endeavors. The other market areas are associated with the residential and commercial influence in close proximity of the city of Fremont. Keeping in mind the non homogeneous nature of these two distinct and differing types of market areas the statistical analysis does not indicate unacceptable assessment practices.

Refer to the following statistical analysis:

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	15	MEDIAN:	74	COV:	64.98	95% Median C.I.:	59.92 to 121.04	(!: Derived)
(AgLand) TOTAL Sales Price:	3,617,834	WGT. MEAN:	148	STD:	68.13	95% Wgt. Mean C.I.:	58.81 to 236.26	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,617,834	MEAN:	105	AVG.ABS.DEV:	44.17	95% Mean C.I.:	67.11 to 142.57	
(AgLand) TOTAL Assessed Value:	5,337,565							
AVG. Adj. Sales Price:	241,188	COD:	59.58	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	355,837	PRD:	71.06	MIN Sales Ratio:	49.88			

Printed: 04/02/2007 19:19:30

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											
01/01/04 TO 03/31/04	1	55.43	55.43	55.43			55.43	55.43	N/A	117,600	65,185
04/01/04 TO 06/30/04	1	59.92	59.92	59.92			59.92	59.92	N/A	148,104	88,740
07/01/04 TO 09/30/04	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	4	84.84	85.54	93.20	27.74	91.78	49.88	122.61	N/A	205,487	191,517
04/01/05 TO 06/30/05	2	64.79	64.79	65.44	6.35	98.99	60.67	68.90	N/A	172,500	112,890
07/01/05 TO 09/30/05	1	121.04	121.04	121.04			121.04	121.04	N/A	13,140	15,905
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	4	185.95	174.99	206.84	46.09	84.60	59.87	268.20	N/A	483,297	999,638
04/01/06 TO 06/30/06	1	101.19	101.19	101.19			101.19	101.19	N/A	69,000	69,820
<u>Study Years</u>											
07/01/03 TO 06/30/04	2	57.68	57.68	57.93	3.89	99.56	55.43	59.92	N/A	132,852	76,962
07/01/04 TO 06/30/05	7	68.90	76.43	82.24	24.56	92.94	49.88	122.61	49.88 to 122.61	190,971	157,051
07/01/05 TO 06/30/06	6	119.87	153.70	202.66	50.43	75.84	59.87	268.20	59.87 to 268.20	335,888	680,713
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	3	59.92	59.55	60.02	4.38	99.21	55.43	63.30	N/A	145,184	87,145
01/01/05 TO 12/31/05	7	74.13	84.68	85.40	30.78	99.16	49.88	122.61	49.88 to 122.61	168,584	143,965
<u>ALL</u>											
	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	15	MEDIAN:	74	COV:	64.98	95% Median C.I.:	59.92 to 121.04	(!: Derived)
(AgLand) TOTAL Sales Price:	3,617,834	WGT. MEAN:	148	STD:	68.13	95% Wgt. Mean C.I.:	58.81 to 236.26	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,617,834	MEAN:	105	AVG.ABS.DEV:	44.17	95% Mean C.I.:	67.11 to 142.57	
(AgLand) TOTAL Assessed Value:	5,337,565							
AVG. Adj. Sales Price:	241,188	COD:	59.58	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	355,837	PRD:	71.06	MIN Sales Ratio:	49.88			

Printed: 04/02/2007 19:19:30

GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2077	1	55.43	55.43	55.43			55.43	55.43	N/A	117,600	65,185
2079	1	68.90	68.90	68.90			68.90	68.90	N/A	200,000	137,805
2103	2	108.29	108.29	98.96	11.77	109.43	95.54	121.04	N/A	49,070	48,557
216-	1	59.87	59.87	59.87			59.87	59.87	N/A	400,000	239,460
236-	2	260.70	260.70	254.96	2.88	102.25	253.20	268.20	N/A	711,595	1,814,262
2387	1	60.67	60.67	60.67			60.67	60.67	N/A	145,000	87,975
2389	2	54.90	54.90	53.67	9.14	102.30	49.88	59.92	N/A	196,152	105,270
2397	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
424-	1	74.13	74.13	74.13			74.13	74.13	N/A	84,750	62,825
496-	1	101.19	101.19	101.19			101.19	101.19	N/A	69,000	69,820
554-	1	122.61	122.61	122.61			122.61	122.61	N/A	408,000	500,235
572-	1	118.70	118.70	118.70			118.70	118.70	N/A	110,000	130,570
<u>ALL</u>											
	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
11	3	118.70	97.06	98.74	20.42	98.30	49.88	122.61	N/A	254,066	250,868
12	2	260.70	260.70	254.96	2.88	102.25	253.20	268.20	N/A	711,595	1,814,262
5	2	57.65	57.65	58.86	3.85	97.95	55.43	59.87	N/A	258,800	152,322
6	2	71.52	71.52	70.46	3.66	101.50	68.90	74.13	N/A	142,375	100,315
7	5	95.54	87.67	74.67	21.28	117.42	59.92	121.04	N/A	92,048	68,730
8	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
<u>ALL</u>											
	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

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	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837
<u>ALL</u>											
	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	15	MEDIAN:	74	COV:	64.98	95% Median C.I.:	59.92 to 121.04	(!: Derived)
(AgLand) TOTAL Sales Price:	3,617,834	WGT. MEAN:	148	STD:	68.13	95% Wgt. Mean C.I.:	58.81 to 236.26	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,617,834	MEAN:	105	AVG.ABS.DEV:	44.17	95% Mean C.I.:	67.11 to 142.57	
(AgLand) TOTAL Assessed Value:	5,337,565							
AVG. Adj. Sales Price:	241,188	COD:	59.58	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	355,837	PRD:	71.06	MIN Sales Ratio:	49.88			

Printed: 04/02/2007 19:19:30

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001	4	187.91	190.68	219.42	37.26	86.90	118.70	268.20	N/A	485,297	1,064,832
27-0046											
27-0062	4	64.39	64.58	62.97	10.77	102.55	55.43	74.13	N/A	200,587	126,318
27-0594	5	95.54	85.51	67.47	23.54	126.74	49.88	121.04	N/A	111,888	75,495
27-0595	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
89-0024	1	60.67	60.67	60.67			60.67	60.67	N/A	145,000	87,975
NonValid School											
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	1	121.04	121.04	121.04			121.04	121.04	N/A	13,140	15,905
30.01 TO 50.00	4	109.95	134.49	130.49	53.62	103.07	49.88	268.20	N/A	147,558	192,546
50.01 TO 100.00	7	63.30	68.27	66.43	14.12	102.78	55.43	95.54	55.43 to 95.54	135,757	90,178
100.01 TO 180.00	1	122.61	122.61	122.61			122.61	122.61	N/A	408,000	500,235
180.01 TO 330.00	2	156.54	156.54	206.50	61.75	75.80	59.87	253.20	N/A	828,077	1,709,995
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

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	3	121.04	97.84	95.88	20.03	102.05	49.88	122.61	N/A	221,780	212,646
DRY-N/A	4	60.30	69.00	63.92	15.10	107.94	59.87	95.54	N/A	194,526	124,346
GRASS-N/A	3	63.30	64.29	63.28	9.85	101.59	55.43	74.13	N/A	124,066	78,506
IRRGTD	3	253.20	213.37	245.18	19.68	87.02	118.70	268.20	N/A	511,063	1,253,031
IRRGTD-N/A	2	85.05	85.05	77.18	18.98	110.18	68.90	101.19	N/A	134,500	103,812
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5795

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

NUMBER of Sales:	15	MEDIAN:	74	COV:	64.98	95% Median C.I.:	59.92 to 121.04	(!: Derived)
(AgLand) TOTAL Sales Price:	3,617,834	WGT. MEAN:	148	STD:	68.13	95% Wgt. Mean C.I.:	58.81 to 236.26	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,617,834	MEAN:	105	AVG.ABS.DEV:	44.17	95% Mean C.I.:	67.11 to 142.57	
(AgLand) TOTAL Assessed Value:	5,337,565							
AVG. Adj. Sales Price:	241,188	COD:	59.58	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	355,837	PRD:	71.06	MIN Sales Ratio:	49.88			

Printed: 04/02/2007 19:19:30

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	3	121.04	97.84	95.88	20.03	102.05	49.88	122.61	N/A	221,780	212,646
DRY-N/A	4	60.30	69.00	63.92	15.10	107.94	59.87	95.54	N/A	194,526	124,346
GRASS-N/A	3	63.30	64.29	63.28	9.85	101.59	55.43	74.13	N/A	124,066	78,506
IRRGTD	3	253.20	213.37	245.18	19.68	87.02	118.70	268.20	N/A	511,063	1,253,031
IRRGTD-N/A	2	85.05	85.05	77.18	18.98	110.18	68.90	101.19	N/A	134,500	103,812
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

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	5	60.67	82.82	85.00	44.12	97.44	49.88	122.61	N/A	191,688	162,931
DRY-N/A	2	77.71	77.71	66.12	22.95	117.53	59.87	95.54	N/A	242,500	160,335
GRASS	1	63.30	63.30	63.30			63.30	63.30	N/A	169,850	107,510
GRASS-N/A	2	64.78	64.78	63.26	14.43	102.40	55.43	74.13	N/A	101,175	64,005
IRRGTD	5	118.70	162.04	220.11	59.19	73.62	68.90	268.20	N/A	360,438	793,344
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

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	1	121.04	121.04	121.04			121.04	121.04	N/A	13,140	15,905
60000 TO 99999	3	95.54	90.29	89.57	9.44	100.80	74.13	101.19	N/A	79,583	71,285
100000 TO 149999	4	60.30	73.68	71.53	26.54	103.00	55.43	118.70	N/A	130,176	93,117
150000 TO 249999	4	66.10	112.57	104.36	84.69	107.87	49.88	268.20	N/A	195,271	203,777
250000 TO 499999	2	91.24	91.24	91.55	34.38	99.67	59.87	122.61	N/A	404,000	369,847
500000 +	1	253.20	253.20	253.20			253.20	253.20	N/A	1,256,155	3,180,530
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5795

Type: Qualified

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

NUMBER of Sales:	15	MEDIAN:	74	COV:	64.98	95% Median C.I.:	59.92 to 121.04	(!: Derived)
(AgLand) TOTAL Sales Price:	3,617,834	WGT. MEAN:	148	STD:	68.13	95% Wgt. Mean C.I.:	58.81 to 236.26	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,617,834	MEAN:	105	AVG.ABS.DEV:	44.17	95% Mean C.I.:	67.11 to 142.57	
(AgLand) TOTAL Assessed Value:	5,337,565							
AVG. Adj. Sales Price:	241,188	COD:	59.58	MAX Sales Ratio:	268.20			
AVG. Assessed Value:	355,837	PRD:	71.06	MIN Sales Ratio:	49.88			

Printed: 04/02/2007 19:19:30

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	1	121.04	121.04	121.04			121.04	121.04	N/A	13,140	15,905
60000 TO 99999	6	67.40	74.48	70.18	23.45	106.13	55.43	101.19	55.43 to 101.19	108,242	75,959
100000 TO 149999	4	66.10	75.20	68.74	28.15	109.40	49.88	118.70	N/A	181,012	124,421
150000 TO 249999	1	59.87	59.87	59.87			59.87	59.87	N/A	400,000	239,460
250000 TO 499999	1	268.20	268.20	268.20			268.20	268.20	N/A	167,035	447,995
500000 +	2	187.91	187.91	221.18	34.75	84.96	122.61	253.20	N/A	832,077	1,840,382
ALL	15	74.13	104.84	147.53	59.58	71.06	49.88	268.20	59.92 to 121.04	241,188	355,837

2007

Methodology for Special Valuation

Dodge County

The Dodge County State Assessment office submits this report to the Department of Property Assessment and Taxation, pursuant to 350, Nebraska Administrative Code, Chapter 11, §005.04 (03/04). Dodge County submits that the following methodologies are used to value agricultural land that is influenced by forces other than purely agricultural purposes. The influences identified are, residential and commercial (around Fremont) and recreational (mostly along the rivers).

Market Areas

Dodge County currently has 12 market areas throughout the county.

Market areas 1 through 4 divide the county into four (4) separate areas for agricultural land valuation.

Market areas 5, 6, 7, 8, and 9 are areas along the river corridors. For several years the areas along the Platte and Elkhorn Rivers have sold for uses other than agriculture usage. The influence on these sales has been for recreational use (e.g., hunting, fishing and quiet enjoyment); these sales have been to private individuals, as well as to several commercial hunting enterprises.

Market areas 10, 11, and 12 are located in the area surrounding Fremont. Areas 10 and 11 are those properties most likely to be developed for residential use. Area 12 is those properties most likely to be developed for industrial development.

Identification

The land in market areas 1 through 4 has been identified as those areas least likely to be influenced by non-agricultural uses.

The land in market areas 5 through 9 has been identified as waste areas that are located along the rivers. These parcels do not necessarily have river frontage but are located in areas that are used primarily for recreational purposes.

Land in market areas 10 through 12 are located in sections where sales of farm property has sold substantially higher than in the surrounding agricultural markets. Trends along the east and northeast sections of Fremont have been toward residential usage, while trends along the south and west have been towards industrial and commercial usage.

Zoning

Zoning has not been a consideration in the recreational river corridor; this land is zoned agricultural with several different levels that do not exclude recreational usage.

Zoning is no longer a criteria for determining special valuation. Each parcel must be looked at separately to determine the primary usage and commercial production, if any. However, the rural residential county zoning and the transitional agriculture county zoning, continues to list crop production as a primary use in these zones; therefore, special valuation for properties in these areas has been recommended and approved.

Agricultural Values

Each of the special valuation market areas were created in conjunction with the surrounding agricultural market areas. The following table shows these relationships:

Agricultural Market	Special Valuation Areas
1	7, 9, 10, 11, 12
2	5
3	6
4	8

To date, special valuation has values determined by the agricultural tables developed for the related market areas. These relationships were determined geographically and are considered to be the best indicators.

Market Values (Recapture)

Analysis of sales in the special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. Last year, after analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage.

The areas surrounding Fremont are based on sales located in the sections defined as high-end residential (market area 10), low-end residential (market area 11) and commercial (market area 12).

Qualifying Property

Properties with questionable agricultural usage have been notified of the intent to remove these properties from special valuation consideration. The Dodge County staff will investigate any claims of qualification for special valuation regarding these properties, as well as any new claims.

Debra L. Churchill
Assessment Administrative Manager

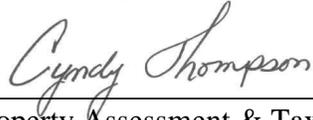
Shawn Abbott
State Appraiser for Dodge County

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 Dodge County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 8259.

Dated this 9th day of April, 2007.



Property Assessment & Taxation