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2009 Commission Summary

26 Dixon

Residential Real Property - Current

Number of Sales	101	COD	12.82
Total Sales Price	\$5,892,015	PRD	103.46
Total Adj. Sales Price	\$5,896,960	COV	19.99
Total Assessed Value	\$5,444,680	STD	19.10
Avg. Adj. Sales Price	\$58,386	Avg. Absolute Deviation	12.48
Avg. Assessed Value	\$53,908	Average Assessed Value of the Base	\$49,023
Median	97	Wgt. Mean	92
Mean	96	Max	187
Min	39.11		

Confidence Interval - Current

95% Median C.I	95.32 to 98.42
95% Mean C.I	91.80 to 99.25
95% Wgt. Mean C.I	88.01 to 96.65

% of Value of the Class of all Real Property Value in the County	18.59
% of Records Sold in the Study Period	4.48
% of Value Sold in the Study Period	4.93

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	118	96	14.08	103.87
2007	157	96	19.53	104.76
2006	193	96	25.13	107.34
2005	164	96	24.48	105.67

2009 Commission Summary

26 Dixon

Commercial Real Property - Current

Number of Sales	43	COD	16.48
Total Sales Price	\$2,046,822	PRD	99.89
Total Adj. Sales Price	\$2,040,822	COV	25.16
Total Assessed Value	\$1,992,920	STD	24.54
Avg. Adj. Sales Price	\$47,461	Avg. Absolute Deviation	15.79
Avg. Assessed Value	\$46,347	Average Assessed Value of the Base	\$117,774
Median	96	Wgt. Mean	98
Mean	98	Max	175
Min	55		

Confidence Interval - Current

95% Median C.I	91.84 to 100.00
95% Mean C.I	90.21 to 104.88
95% Wgt. Mean C.I	92.30 to 103.01

% of Value of the Class of all Real Property Value in the County	6.64
% of Records Sold in the Study Period	12.84
% of Value Sold in the Study Period	5.05

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	45	97	24.49	101.32
2007	35	96	26.73	99.06
2006	22	94	22.02	91.99
2005	22	94	34.64	99.09

2009 Commission Summary

26 Dixon

Agricultural Land - Current

Number of Sales	66	COD	23.00
Total Sales Price	\$21,047,801	PRD	122.57
Total Adj. Sales Price	\$21,047,801	COV	29.89
Total Assessed Value	\$12,968,945	STD	22.57
Avg. Adj. Sales Price	\$318,906	Avg. Absolute Deviation	16.74
Avg. Assessed Value	\$196,499	Average Assessed Value of the Base	\$153,465
Median	73	Wgt. Mean	62
Mean	76	Max	154.08
Min	40.60		

Confidence Interval - Current

95% Median C.I.	66.43 to 79.18
95% Mean C.I.	70.08 to 80.97
95% Wgt. Mean C.I.	49.55 to 73.68

% of Value of the Class of all Real Property Value in the County	74.76
% of Records Sold in the Study Period	2.28
% of Value Sold in the Study Period	4.43

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	73	73	24.59	103.49
2007	53	71	17.83	104.33
2006	63	75	18.24	105.66
2005	56	76	17.67	103.91

2009 Opinions of the Property Tax Administrator for Dixon County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (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 Dixon County is 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dixon 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 Dixon County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dixon County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Dixon County is 73.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dixon County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	102	MEDIAN:	98	COV:	25.69	95% Median C.I.:	93.27 to 99.00	(! : Derived)
TOTAL Sales Price:	5,929,015	WGT. MEAN:	92	STD:	24.96	95% Wgt. Mean C.I.:	87.90 to 96.86	
TOTAL Adj.Sales Price:	5,933,960	MEAN:	97	AVG.ABS.DEV:	15.94	95% Mean C.I.:	92.28 to 101.97	
TOTAL Assessed Value:	5,481,940							
AVG. Adj. Sales Price:	58,176	COD:	16.34	MAX Sales Ratio:	227.35			
AVG. Assessed Value:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	11	95.92	94.43	93.09	11.90	101.44	56.16	119.07	78.89 to 116.43	71,614	66,662
10/01/06 TO 12/31/06	13	95.68	105.12	100.32	13.74	104.78	85.19	186.55	92.77 to 106.63	48,096	48,251
01/01/07 TO 03/31/07	12	97.55	98.31	96.54	9.74	101.83	75.61	124.76	89.62 to 109.90	59,183	57,138
04/01/07 TO 06/30/07	16	90.57	88.22	86.30	20.35	102.22	39.11	132.00	72.68 to 103.30	71,359	61,584
07/01/07 TO 09/30/07	14	88.67	87.92	81.36	16.96	108.07	51.83	115.86	75.23 to 104.30	65,871	53,590
10/01/07 TO 12/31/07	7	82.50	88.85	80.46	24.21	110.43	52.75	132.03	52.75 to 132.03	61,528	49,506
01/01/08 TO 03/31/08	13	99.00	106.06	102.31	13.34	103.67	77.93	166.08	91.34 to 119.90	39,669	40,585
04/01/08 TO 06/30/08	16	101.71	104.90	103.19	21.52	101.66	62.64	227.35	80.11 to 109.93	50,025	51,621
<u>Study Years</u>											
07/01/06 TO 06/30/07	52	95.80	96.08	92.85	14.33	103.48	39.11	186.55	92.77 to 98.67	62,787	58,299
07/01/07 TO 06/30/08	50	97.87	98.20	91.81	18.54	106.97	51.83	227.35	91.20 to 102.83	53,380	49,007
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	49	94.67	90.70	86.36	16.85	105.02	39.11	132.03	82.50 to 97.75	65,405	56,486
<u>ALL</u>											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	9	109.90	114.67	109.76	25.01	104.47	63.65	227.35	74.75 to 127.54	38,955	42,758
CONCORD	7	91.20	87.67	86.44	8.23	101.42	67.64	97.34	67.64 to 97.34	44,000	38,034
DIXON	4	97.85	118.82	115.53	24.48	102.85	93.03	186.55	N/A	12,250	14,152
EMERSON	9	95.08	91.50	92.62	8.48	98.79	75.71	103.37	77.26 to 100.38	43,394	40,190
MARTINSBURG	5	85.19	102.72	87.49	27.63	117.40	72.68	166.08	N/A	42,100	36,835
MASKELL	3	82.50	77.20	47.44	28.64	162.76	39.11	110.00	N/A	15,400	7,305
NEWCASTLE	4	82.81	84.02	82.47	10.33	101.87	75.13	95.32	N/A	42,875	35,358
PONCA	18	98.02	98.25	96.73	12.62	101.56	62.64	132.00	97.53 to 107.48	68,264	66,035
RURAL	25	92.77	90.55	86.62	17.78	104.54	51.83	124.89	78.89 to 99.26	94,786	82,102
WAKEFIELD	18	101.44	102.71	101.81	10.13	100.89	80.11	132.31	93.08 to 106.27	44,955	45,768
<u>ALL</u>											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	77	97.75	99.26	96.21	15.95	103.16	39.11	227.35	94.67 to 99.75	46,289	44,537
3	25	92.77	90.55	86.62	17.78	104.54	51.83	124.89	78.89 to 99.26	94,786	82,102
<u>ALL</u>											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	102	MEDIAN:	98	COV:	25.69	95% Median C.I.:	93.27 to 99.00	(! Derived)
TOTAL Sales Price:	5,929,015	WGT. MEAN:	92	STD:	24.96	95% Wgt. Mean C.I.:	87.90 to 96.86	
TOTAL Adj.Sales Price:	5,933,960	MEAN:	97	AVG.ABS.DEV:	15.94	95% Mean C.I.:	92.28 to 101.97	
TOTAL Assessed Value:	5,481,940							
AVG. Adj. Sales Price:	58,176	COD:	16.34	MAX Sales Ratio:	227.35			
AVG. Assessed Value:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	91	97.53	97.38	92.38	16.75	105.41	39.11	227.35	93.08 to 99.42	64,542	59,626
2	11	95.08	94.99	92.37	13.06	102.84	63.65	132.00	74.75 to 110.00	5,504	5,084
____ALL____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744
06											
07											
____ALL____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	15	95.66	97.94	86.62	16.90	113.08	51.83	186.55	89.40 to 99.00	46,583	40,349
14-0101											
26-0001	25	98.00	99.70	96.22	14.19	103.62	62.64	166.08	97.49 to 106.63	70,050	67,399
26-0024	10	88.67	86.44	85.89	16.27	100.64	39.11	116.43	75.13 to 110.00	46,010	39,518
26-0070	18	98.76	101.29	94.09	23.73	107.66	52.75	227.35	85.19 to 109.93	60,644	57,059
26-0561	11	93.27	87.82	84.79	11.54	103.57	67.28	103.37	75.23 to 100.38	54,777	46,443
90-0017	2	86.77	86.77	82.07	14.97	105.72	73.78	99.75	N/A	73,450	60,282
90-0560	21	100.05	100.85	96.21	12.65	104.82	65.75	132.31	91.34 to 106.27	56,324	54,190
NonValid School											
____ALL____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	102	MEDIAN:	98	COV:	25.69	95% Median C.I.:	93.27 to 99.00	(! : Derived)
TOTAL Sales Price:	5,929,015	WGT. MEAN:	92	STD:	24.96	95% Wgt. Mean C.I.:	87.90 to 96.86	
TOTAL Adj.Sales Price:	5,933,960	MEAN:	97	AVG.ABS.DEV:	15.94	95% Mean C.I.:	92.28 to 101.97	
TOTAL Assessed Value:	5,481,940							
AVG. Adj. Sales Price:	58,176	COD:	16.34	MAX Sales Ratio:	227.35			
AVG. Assessed Value:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	12	94.79	94.14	90.95	12.91	103.51	63.65	132.00	82.50 to 104.20	6,212	5,650
Prior TO 1860											
1860 TO 1899	3	98.20	97.08	97.81	2.37	99.25	93.03	100.00	N/A	27,035	26,443
1900 TO 1919	21	97.34	103.59	94.36	28.07	109.78	39.11	227.35	80.11 to 116.32	48,492	45,760
1920 TO 1939	22	94.29	92.78	90.71	14.41	102.28	62.64	132.31	77.93 to 102.43	62,461	56,660
1940 TO 1949	5	88.05	86.87	75.05	17.55	115.75	51.83	111.73	N/A	71,500	53,658
1950 TO 1959	9	103.30	106.17	104.70	11.50	101.40	75.71	132.03	94.67 to 119.93	56,911	59,585
1960 TO 1969	8	100.13	94.54	89.27	13.68	105.90	52.75	124.89	52.75 to 124.89	79,000	70,523
1970 TO 1979	12	97.66	97.35	97.36	6.15	99.98	75.13	116.43	92.76 to 99.26	81,291	79,149
1980 TO 1989	6	81.57	94.13	81.28	26.27	115.82	67.28	166.08	67.28 to 166.08	92,233	74,966
1990 TO 1994	1	85.19	85.19	85.19			85.19	85.19	N/A	37,000	31,520
1995 TO 1999	3	99.56	101.60	102.91	3.26	98.72	97.75	107.48	N/A	106,066	109,155
2000 TO Present											
ALL	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

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	6	94.79	95.38	97.12	6.31	98.20	82.50	110.00	82.50 to 110.00	2,491	2,420
5000 TO 9999	2	118.10	118.10	120.88	11.77	97.70	104.20	132.00	N/A	6,250	7,555
Total \$											
1 TO 9999	8	97.04	101.06	107.94	10.55	93.62	82.50	132.00	82.50 to 132.00	3,431	3,703
10000 TO 29999	16	98.10	114.46	112.35	29.84	101.87	63.65	227.35	84.82 to 132.31	16,806	18,882
30000 TO 59999	36	98.03	95.81	96.07	16.04	99.73	39.11	132.03	87.71 to 104.30	46,986	45,139
60000 TO 99999	26	97.74	94.70	95.01	9.67	99.67	56.16	124.89	91.34 to 99.56	75,373	71,614
100000 TO 149999	13	92.77	87.95	87.50	12.68	100.52	65.75	109.89	73.78 to 98.67	117,876	103,138
150000 TO 249999	3	52.75	70.69	71.01	35.17	99.55	51.83	107.48	N/A	151,333	107,460
ALL	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	102	MEDIAN:	98	COV:	25.69	95% Median C.I.:	93.27 to 99.00	(! : Derived)
TOTAL Sales Price:	5,929,015	WGT. MEAN:	92	STD:	24.96	95% Wgt. Mean C.I.:	87.90 to 96.86	
TOTAL Adj.Sales Price:	5,933,960	MEAN:	97	AVG.ABS.DEV:	15.94	95% Mean C.I.:	92.28 to 101.97	
TOTAL Assessed Value:	5,481,940							
AVG. Adj. Sales Price:	58,176	COD:	16.34	MAX Sales Ratio:	227.35			
AVG. Assessed Value:	53,744	PRD:	105.13	MIN Sales Ratio:	39.11			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	94.79	95.38	97.12	6.31	98.20	82.50	110.00	82.50 to 110.00	2,491	2,420
5000 TO 9999	4	89.47	93.65	88.24	27.33	106.13	63.65	132.00	N/A	8,400	7,412
Total \$ _____											
1 TO 9999	10	94.79	94.69	90.98	14.10	104.08	63.65	132.00	74.75 to 110.00	4,855	4,417
10000 TO 29999	16	97.35	109.86	97.72	30.39	112.42	39.11	227.35	84.82 to 120.66	20,425	19,958
30000 TO 59999	32	95.05	93.64	91.33	16.17	102.54	56.16	132.31	80.11 to 102.83	47,320	43,215
60000 TO 99999	35	97.75	95.13	90.49	13.50	105.13	51.83	132.03	92.77 to 99.88	83,913	75,936
100000 TO 149999	8	97.54	96.02	95.68	6.28	100.36	78.89	109.89	78.89 to 109.89	119,175	114,028
150000 TO 249999	1	107.48	107.48	107.48			107.48	107.48	N/A	154,000	165,520
ALL _____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	94.79	94.14	90.95	12.91	103.51	63.65	132.00	82.50 to 104.20	6,212	5,650
10	1	85.19	85.19	85.19			85.19	85.19	N/A	37,000	31,520
20	36	97.57	94.88	88.51	18.69	107.19	39.11	186.55	87.71 to 102.83	53,391	47,259
30	53	97.73	99.55	94.38	15.54	105.47	52.75	227.35	92.76 to 99.88	73,590	69,458
ALL _____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	94.79	94.14	90.95	12.91	103.51	63.65	132.00	82.50 to 104.20	6,212	5,650
101	59	98.04	101.58	95.14	17.03	106.77	52.75	227.35	94.67 to 100.38	62,938	59,877
102	9	95.92	93.38	92.58	12.06	100.86	71.95	115.86	73.78 to 106.27	71,105	65,827
104	22	93.51	88.34	85.58	18.25	103.22	39.11	127.54	77.93 to 100.00	68,459	58,588
ALL _____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	94.79	94.14	90.95	12.91	103.51	63.65	132.00	82.50 to 104.20	6,212	5,650
20	4	85.01	79.86	75.50	15.47	105.78	56.16	93.27	N/A	35,625	26,896
30	86	97.74	98.34	92.82	16.69	105.95	39.11	227.35	95.32 to 99.75	66,475	61,704
ALL _____											
	102	97.51	97.12	92.38	16.34	105.13	39.11	227.35	93.27 to 99.00	58,176	53,744

Dixon County 2009 Assessment Actions taken to address the following property classes/subclasses:

Residential

Concord – Adjustment to all remodeled homes

Martinsburg – All properties revalued

Allen – Adjusted properties with no basements and poor condition properties.

Newcastle – The sales are not representative of the village of Newcastle and no adjustments were made to the residential class.

No other changes were done in the other cities and villages with the exception of the completion of the pick up work.

2009 Assessment Survey for Dixon County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005/2006
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	It is dependent on market analysis of each town.
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Market and sales approach
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	11
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	They are based on cities/villages
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Yes
10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	Yes, treated like the town the class is within the boundary of.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes, exactly the same based on township locations

Residential Permit Numbers:

Permits	Information Statements	Other	Total
46	74	0	120

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	101	MEDIAN:	97	COV:	19.99	95% Median C.I.:	95.32 to 98.42	(! : Derived)
TOTAL Sales Price:	5,892,015	WGT. MEAN:	92	STD:	19.10	95% Wgt. Mean C.I.:	88.01 to 96.65	
TOTAL Adj.Sales Price:	5,896,960	MEAN:	96	AVG.ABS.DEV:	12.48	95% Mean C.I.:	91.80 to 99.25	
TOTAL Assessed Value:	5,444,680							
AVG. Adj. Sales Price:	58,385	COD:	12.82	MAX Sales Ratio:	186.55			
AVG. Assessed Value:	53,907	PRD:	103.46	MIN Sales Ratio:	39.11			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	11	95.92	94.43	93.09	11.90	101.44	56.16	119.07	78.89 to 116.43	71,614	66,662
10/01/06 TO 12/31/06	12	97.76	107.12	101.95	12.67	105.07	92.77	186.55	94.50 to 104.20	49,020	49,977
01/01/07 TO 03/31/07	12	97.55	98.31	96.54	9.74	101.83	75.61	124.76	89.62 to 109.90	59,183	57,138
04/01/07 TO 06/30/07	16	93.65	91.16	88.58	16.67	102.91	39.11	132.00	74.09 to 103.30	71,359	63,209
07/01/07 TO 09/30/07	14	94.38	89.40	82.97	15.55	107.75	51.83	115.86	75.23 to 110.33	65,871	54,651
10/01/07 TO 12/31/07	7	82.50	83.98	76.11	18.30	110.35	52.75	110.00	52.75 to 110.00	61,528	46,827
01/01/08 TO 03/31/08	13	98.00	99.43	98.98	3.47	100.45	91.34	119.90	96.61 to 101.20	39,669	39,263
04/01/08 TO 06/30/08	16	101.71	97.11	101.36	13.86	95.81	62.64	132.31	80.11 to 107.70	50,025	50,706
<u>Study Years</u>											
07/01/06 TO 06/30/07	51	97.32	97.30	93.87	13.01	103.65	39.11	186.55	93.27 to 98.67	63,293	59,412
07/01/07 TO 06/30/08	50	97.57	93.71	90.47	12.58	103.59	51.83	132.31	94.67 to 99.75	53,380	48,292
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	49	94.67	91.38	87.05	15.00	104.97	39.11	132.00	88.05 to 97.93	65,405	56,937
<u>ALL</u>											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	9	99.56	97.58	102.72	11.85	94.99	63.65	119.90	74.75 to 109.90	38,955	40,016
CONCORD	7	96.61	96.55	96.15	1.84	100.42	93.23	101.20	93.23 to 101.20	44,000	42,305
DIXON	4	97.85	118.82	115.53	24.48	102.85	93.03	186.55	N/A	12,250	14,152
EMERSON	9	95.08	91.65	92.83	8.32	98.73	75.71	103.37	77.26 to 100.38	43,394	40,281
MARTINSBURG	4	94.79	95.14	94.44	1.12	100.74	94.06	96.92	N/A	43,375	40,963
MASKELL	3	82.50	77.20	47.44	28.64	162.76	39.11	110.00	N/A	15,400	7,305
NEWCASTLE	4	82.81	84.02	82.47	10.33	101.87	75.13	95.32	N/A	42,875	35,358
PONCA	18	98.36	98.13	96.57	12.42	101.61	62.64	132.00	97.53 to 107.48	68,264	65,923
RURAL	25	92.77	90.34	86.38	17.56	104.59	51.83	124.89	78.89 to 98.09	94,786	81,875
WAKEFIELD	18	100.03	101.15	99.92	8.95	101.23	80.11	132.31	93.08 to 106.27	44,955	44,919
<u>ALL</u>											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	76	97.84	97.23	96.33	11.30	100.94	39.11	186.55	95.47 to 99.47	46,411	44,707
3	25	92.77	90.34	86.38	17.56	104.59	51.83	124.89	78.89 to 98.09	94,786	81,875
<u>ALL</u>											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	101	MEDIAN:	97	COV:	19.99	95% Median C.I.:	95.32 to 98.42	(! Derived)
TOTAL Sales Price:	5,892,015	WGT. MEAN:	92	STD:	19.10	95% Wgt. Mean C.I.:	88.01 to 96.65	
TOTAL Adj.Sales Price:	5,896,960	MEAN:	96	AVG.ABS.DEV:	12.48	95% Mean C.I.:	91.80 to 99.25	
TOTAL Assessed Value:	5,444,680							
AVG. Adj. Sales Price:	58,385	COD:	12.82	MAX Sales Ratio:	186.55			
AVG. Assessed Value:	53,907	PRD:	103.46	MIN Sales Ratio:	39.11			

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	90	97.33	95.48	92.33	12.82	103.42	39.11	186.55	95.32 to 98.42	64,849	59,872
2	11	98.00	95.90	92.78	12.61	103.36	63.65	132.00	74.75 to 110.00	5,504	5,107
____ALL____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907
06											
07											
____ALL____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	15	96.70	102.09	90.90	13.31	112.32	51.83	186.55	94.50 to 101.20	46,583	42,342
14-0101											
26-0001	25	97.60	97.49	96.42	9.59	101.12	62.64	132.00	95.68 to 99.47	70,050	67,540
26-0024	10	88.67	86.44	85.89	16.27	100.64	39.11	116.43	75.13 to 110.00	46,010	39,518
26-0070	17	98.42	93.19	92.06	15.23	101.23	52.75	119.90	74.75 to 109.89	62,035	57,110
26-0561	11	93.27	87.94	84.92	11.40	103.56	67.28	103.37	75.23 to 100.38	54,777	46,517
90-0017	2	86.77	86.77	82.07	14.97	105.72	73.78	99.75	N/A	73,450	60,282
90-0560	21	100.00	99.51	94.92	11.52	104.84	65.75	132.31	91.34 to 106.27	56,324	53,462
NonValid School											
____ALL____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	101	MEDIAN:	97	COV:	19.99	95% Median C.I.:	95.32 to 98.42	(! : Derived)
TOTAL Sales Price:	5,892,015	WGT. MEAN:	92	STD:	19.10	95% Wgt. Mean C.I.:	88.01 to 96.65	
TOTAL Adj.Sales Price:	5,896,960	MEAN:	96	AVG.ABS.DEV:	12.48	95% Mean C.I.:	91.80 to 99.25	
TOTAL Assessed Value:	5,444,680							
AVG. Adj. Sales Price:	58,385	COD:	12.82	MAX Sales Ratio:	186.55			
AVG. Assessed Value:	53,907	PRD:	103.46	MIN Sales Ratio:	39.11			

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	12	96.54	94.98	91.29	12.87	104.04	63.65	132.00	82.50 to 104.20	6,212	5,671
Prior TO 1860											
1860 TO 1899	3	98.20	97.08	97.81	2.37	99.25	93.03	100.00	N/A	27,035	26,443
1900 TO 1919	21	95.92	98.45	94.17	20.56	104.55	39.11	186.55	83.07 to 115.86	48,492	45,663
1920 TO 1939	22	95.50	91.90	90.02	11.65	102.08	62.64	132.31	78.89 to 98.42	62,461	56,227
1940 TO 1949	5	94.10	89.15	77.69	15.28	114.76	51.83	111.73	N/A	71,500	55,545
1950 TO 1959	9	102.83	102.38	101.04	8.98	101.33	75.71	119.93	94.67 to 119.90	56,911	57,501
1960 TO 1969	8	100.13	97.96	91.85	11.76	106.66	52.75	124.89	52.75 to 124.89	79,000	72,559
1970 TO 1979	12	97.85	98.05	98.14	5.51	99.91	75.13	116.43	95.66 to 99.47	81,291	79,780
1980 TO 1989	6	81.57	82.61	79.65	12.14	103.71	67.28	96.92	67.28 to 96.92	92,233	73,468
1990 TO 1994											
1995 TO 1999	3	99.56	101.60	102.91	3.26	98.72	97.75	107.48	N/A	106,066	109,155
2000 TO Present											
ALL	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	97.04	97.05	98.80	6.55	98.23	82.50	110.00	82.50 to 110.00	2,491	2,461
5000 TO 9999	2	118.10	118.10	120.88	11.77	97.70	104.20	132.00	N/A	6,250	7,555
Total \$											
1 TO 9999	8	100.10	102.31	108.85	9.53	93.99	82.50	132.00	82.50 to 132.00	3,431	3,735
10000 TO 29999	16	96.81	101.70	103.05	17.39	98.69	63.65	186.55	84.82 to 111.73	16,806	17,319
30000 TO 59999	35	97.93	95.75	96.15	13.11	99.58	39.11	124.76	92.76 to 102.83	47,271	45,452
60000 TO 99999	26	97.90	96.19	96.41	7.97	99.77	56.16	124.89	94.10 to 99.56	75,373	72,667
100000 TO 149999	13	92.77	87.55	87.13	12.25	100.49	65.75	109.89	73.78 to 97.60	117,876	102,702
150000 TO 249999	3	52.75	70.69	71.01	35.17	99.55	51.83	107.48	N/A	151,333	107,460
ALL	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	101	MEDIAN:	97	COV:	19.99	95% Median C.I.:	95.32 to 98.42	(! : Derived)
TOTAL Sales Price:	5,892,015	WGT. MEAN:	92	STD:	19.10	95% Wgt. Mean C.I.:	88.01 to 96.65	
TOTAL Adj.Sales Price:	5,896,960	MEAN:	96	AVG.ABS.DEV:	12.48	95% Mean C.I.:	91.80 to 99.25	
TOTAL Assessed Value:	5,444,680							
AVG. Adj. Sales Price:	58,385	COD:	12.82	MAX Sales Ratio:	186.55			
AVG. Assessed Value:	53,907	PRD:	103.46	MIN Sales Ratio:	39.11			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	6	97.04	97.05	98.80	6.55	98.23	82.50	110.00	82.50 to 110.00	2,491	2,461
5000 TO 9999	4	89.47	93.65	88.24	27.33	106.13	63.65	132.00	N/A	8,400	7,412
Total \$ _____											
1 TO 9999	10	97.04	95.69	91.49	14.01	104.58	63.65	132.00	74.75 to 110.00	4,855	4,442
10000 TO 29999	16	96.09	97.10	90.06	17.68	107.81	39.11	186.55	84.82 to 103.89	20,425	18,395
30000 TO 59999	31	97.34	94.94	92.99	12.50	102.09	56.16	132.31	88.05 to 100.00	47,572	44,238
60000 TO 99999	35	98.04	94.97	90.58	12.16	104.85	51.83	124.89	94.10 to 99.88	83,984	76,070
100000 TO 149999	8	97.38	95.38	95.09	5.68	100.31	78.89	109.89	78.89 to 109.89	119,175	113,319
150000 TO 249999	1	107.48	107.48	107.48			107.48	107.48	N/A	154,000	165,520
ALL _____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	96.54	94.98	91.29	12.87	104.04	63.65	132.00	82.50 to 104.20	6,212	5,671
20	36	96.99	95.02	88.63	17.60	107.21	39.11	186.55	93.03 to 100.05	53,391	47,322
30	53	97.49	95.99	94.17	9.60	101.93	52.75	124.89	94.67 to 99.26	73,590	69,301
ALL _____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	96.54	94.98	91.29	12.87	104.04	63.65	132.00	82.50 to 104.20	6,212	5,671
101	58	97.84	98.81	95.05	12.21	103.95	52.75	186.55	95.47 to 99.56	63,385	60,250
102	9	95.92	92.96	91.82	11.30	101.24	71.95	115.86	73.78 to 106.27	71,105	65,288
104	22	96.15	88.21	85.95	14.86	102.63	39.11	119.07	78.89 to 98.53	68,459	58,841
ALL _____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	96.54	94.98	91.29	12.87	104.04	63.65	132.00	82.50 to 104.20	6,212	5,671
20	4	85.01	79.86	75.50	15.47	105.78	56.16	93.27	N/A	35,625	26,896
30	85	97.53	96.34	92.77	12.55	103.85	39.11	186.55	95.66 to 99.26	66,822	61,988
ALL _____											
	101	97.34	95.52	92.33	12.82	103.46	39.11	186.55	95.32 to 98.42	58,385	53,907

**2009 Correlation Section
for Dixon County**

Residential Real Property

I. Correlation

RESIDENTIAL: The county reported in the assessment actions portion of the survey that they made adjustments to remodeled homes in the village of Concord. The village of Martinsburg was revalued and the town of Allen was adjusted based on structural conditions. Minimal changes were done in the remainder of the residential class.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the information available and the assessment practices of the county I believe that the best indicator of the level of value is the median for the 2009 assessment year.

**2009 Correlation Section
for Dixon 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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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
2009	203	101	49.75
2008	229	118	51.53
2007	256	157	61.33
2006	277	193	69.68
2005	243	164	67.49

RESIDENTIAL:After reviewing the non qualified sales, there is no reason to believe that the county has unreasonably trimmed the residential sales. In the non qualified sales the typical reasons for the transaction not being an arm's length sale included parcels that were substantially changed since the date of the sale, parcels included in family transactions and foreclosures.

The current practice in the county concerning reviewing sales is that a verification form is mailed to the buyer in a self-addressed stamped envelope. They also contact the seller, realtor or physically inspect the parcels sold if more information is needed. Approximately 85% of the verification forms are returned to the county.

**2009 Correlation Section
for Dixon 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.

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

**2009 Correlation Section
for Dixon 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
2009	98	2.20	100	97
2008	94.39	3.65	98	95.57
2007	94	5.56	99	96
2006	95	2.03	97	96
2005	95	0.92	95	96

RESIDENTIAL: The trended preliminary median ratio and the R&O median ratio are three percentage points apart. Both the trended and R&O median are within the acceptable range. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

**2009 Correlation Section
for Dixon 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 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 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.

**2009 Correlation Section
for Dixon 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 Total Assessed Value (excl. growth)
-2.17	2009	2.20
8.62	2008	3.65
3.40	2007	5.56
0.74	2006	2.03
2.67	2005	0.92

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is not unreasonable and is reflective of the assessment actions in the various assessor locations that the county adjusted.

**2009 Correlation Section
for Dixon County**

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2009 Correlation Section
for Dixon County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97	92	96

RESIDENTIAL: All three measures of central tendency are within the acceptable range and support the assessment actions of the county.

**2009 Correlation Section
for Dixon 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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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	12.82	103.46
Difference	0.00	0.46

RESIDENTIAL:The measures of the quality of assessment indicate that the coefficient of dispersion is within the acceptable range and the price related differential is slightly outside the acceptable parameters but not unreasonable.

**2009 Correlation Section
for Dixon 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	102	101	-1
Median	98	97	-1
Wgt. Mean	92	92	0
Mean	97	96	-1
COD	16.34	12.82	-3.52
PRD	105.13	103.46	-1.67
Minimum	39.11	39.11	0.00
Maximum	227.35	186.55	-40.80

RESIDENTIAL: The number of qualified sales between the preliminary statistics and the final statistics was reduced by one sale due to the sale being substantially changed. The remainder of the table is a reflection of the assessment actions taken by the county for the 2009 assessment year and support that the county has improved the assessment of residential property.

**2009 Correlation Section
for Dixon County**

VIII. Trended Ratio Analysis

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	R&O Statistics	Trended Ratio	Difference
Number of Sales	101	99	2
Median	97	100	-3
Wgt. Mean	92	94	-2
Mean	96	101	-5
COD	12.82	24.14	-11.32
PRD	103.46	106.65	-3.19
Minimum	39.11	33.00	6.11
Maximum	186.55	254.22	-67.67

The three measures of central tendency, the median, mean and weighted mean are all reasonably close in comparison between the R&O statistics and the trended ratio statistics. Based on the knowledge of the assessment practices in Dixon County my opinion of the level of value would be consistent with the statistics generated from the assessed value update.

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	44	MEDIAN:	92	COV:	33.79	95% Median C.I.:	75.04 to 99.47
TOTAL Sales Price:	2,146,822	WGT. MEAN:	87	STD:	30.29	95% Wgt. Mean C.I.:	74.18 to 99.00
TOTAL Adj.Sales Price:	2,140,822	MEAN:	90	AVG.ABS.DEV:	22.20	95% Mean C.I.:	80.68 to 98.58
TOTAL Assessed Value:	1,853,780						
AVG. Adj. Sales Price:	48,655	COD:	24.26	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	5	100.00	93.08	105.08	18.22	88.58	62.33	119.86	N/A	93,800	98,564
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.53	106.61	89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	8	95.19	99.04	95.71	17.44	103.48	67.33	169.00	67.33 to 169.00	45,187	43,246
07/01/06 TO 09/30/06	3	75.47	84.58	83.18	30.15	101.69	55.00	123.27	N/A	14,533	12,088
10/01/06 TO 12/31/06	2	78.60	78.60	86.01	30.02	91.38	55.00	102.19	N/A	26,250	22,577
01/01/07 TO 03/31/07	2	99.82	99.82	94.73	5.83	105.37	94.00	105.63	N/A	32,000	30,312
04/01/07 TO 06/30/07	6	89.35	98.76	95.81	36.00	103.08	57.71	175.10	57.71 to 175.10	73,083	70,020
07/01/07 TO 09/30/07	2	65.37	65.37	64.49	18.85	101.36	53.05	77.69	N/A	70,000	45,145
10/01/07 TO 12/31/07	7	93.15	93.61	89.21	21.12	104.93	55.28	142.00	55.28 to 142.00	22,285	19,881
01/01/08 TO 03/31/08	1	44.13	44.13	44.13			44.13	44.13	N/A	120,000	52,960
04/01/08 TO 06/30/08	5	86.63	68.36	49.99	21.25	136.73	13.66	86.80	N/A	50,024	25,009
<u>Study Years</u>											
07/01/05 TO 06/30/06	16	95.91	98.05	100.92	17.19	97.16	62.33	169.00	75.04 to 108.38	54,756	55,259
07/01/06 TO 06/30/07	13	94.00	92.55	93.91	27.71	98.55	55.00	175.10	57.71 to 114.01	46,046	43,243
07/01/07 TO 06/30/08	15	84.59	78.13	61.17	25.16	127.73	13.66	142.00	55.28 to 93.15	44,408	27,164
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	14	94.98	92.78	93.47	20.19	99.27	55.00	169.00	67.33 to 102.19	33,657	31,457
01/01/07 TO 12/31/07	17	93.15	92.84	88.94	25.23	104.38	53.05	175.10	67.04 to 108.45	46,970	41,776
<u>ALL</u>											
	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	7	99.47	119.08	101.45	28.81	117.38	86.80	175.10	86.80 to 175.10	16,446	16,685
EMERSON	4	69.80	65.41	85.27	44.53	76.71	13.66	108.38	N/A	118,500	101,042
MARTINSBURG	1	55.00	55.00	55.00			55.00	55.00	N/A	1,100	605
NEWCASTLE	7	94.26	96.16	91.58	16.86	104.99	72.34	142.00	72.34 to 142.00	17,714	16,223
PONCA	10	98.94	92.69	101.58	17.13	91.25	55.28	119.86	62.33 to 114.01	46,710	47,448
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	14	75.04	76.30	77.05	19.40	99.02	44.13	100.00	57.71 to 96.13	67,821	52,257
<u>ALL</u>											
	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)
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AVG. Assessed Value:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	43	89.93	88.80	86.41	24.34	102.77	13.66	175.10	75.04 to 97.42	49,554	42,819
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
____ALL____	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

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	40	93.58	92.21	86.87	22.97	106.15	13.66	175.10	84.59 to 100.00	52,455	45,568
2	4	62.52	63.88	72.91	12.03	87.61	55.00	75.47	N/A	10,650	7,765
____ALL____	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054											
14-0101											
26-0001	11	95.70	89.26	101.47	19.96	87.97	55.00	119.86	55.28 to 114.01	42,563	43,189
26-0024	7	94.26	96.16	91.58	16.86	104.99	72.34	142.00	72.34 to 142.00	17,714	16,223
26-0070	8	111.37	119.89	103.38	25.44	115.97	86.80	175.10	86.80 to 175.10	15,640	16,168
26-0561	4	69.80	65.41	85.27	44.53	76.71	13.66	108.38	N/A	118,500	101,042
90-0017											
90-0560	14	75.04	76.30	77.05	19.40	99.02	44.13	100.00	57.71 to 96.13	67,821	52,257
NonValid School											
____ALL____	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

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AVG. Adj. Sales Price:	48,655	COD:	24.26	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	6	67.19	71.82	95.07	17.72	75.55	55.00	108.38	55.00 to 108.38	83,600	79,477
Prior TO 1860											
1860 TO 1899	1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,925
1900 TO 1919	13	86.63	86.20	71.43	26.32	120.68	13.66	142.00	67.90 to 119.86	39,423	28,158
1920 TO 1939	1	53.05	53.05	53.05			53.05	53.05	N/A	75,000	39,790
1940 TO 1949	5	86.80	93.20	92.23	8.39	101.05	84.59	105.63	N/A	20,524	18,930
1950 TO 1959	2	112.00	112.00	85.24	50.89	131.39	55.00	169.00	N/A	12,250	10,442
1960 TO 1969	7	93.11	83.08	81.97	15.35	101.35	44.13	100.00	44.13 to 100.00	70,428	57,732
1970 TO 1979	2	98.44	98.44	98.52	1.04	99.93	97.42	99.47	N/A	14,000	13,792
1980 TO 1989	4	106.05	108.34	105.10	8.17	103.08	95.70	125.55	N/A	43,150	45,348
1990 TO 1994	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
1995 TO 1999											
2000 TO Present	2	134.13	134.13	102.47	30.55	130.90	93.15	175.10	N/A	22,000	22,542
ALL	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

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	4	62.52	71.42	76.47	24.09	93.40	55.00	105.63	N/A	2,900	2,217
5000 TO 9999	6	132.64	126.39	122.24	26.87	103.40	62.33	175.10	62.33 to 175.10	7,083	8,658
Total \$											
1 TO 9999	10	96.13	104.40	112.42	40.15	92.86	55.00	175.10	57.71 to 169.00	5,410	6,082
10000 TO 29999	16	86.80	87.63	85.58	17.59	102.40	55.00	125.55	74.83 to 99.47	19,763	16,913
30000 TO 59999	4	93.71	91.27	91.65	7.42	99.58	75.47	102.19	N/A	40,875	37,461
60000 TO 99999	7	94.00	87.71	88.57	10.98	99.03	53.05	100.00	53.05 to 100.00	78,285	69,341
100000 TO 149999	5	67.04	59.28	60.65	33.94	97.73	13.66	103.65	N/A	113,000	68,538
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	44	MEDIAN:	92	COV:	33.79	95% Median C.I.:	75.04 to 99.47
TOTAL Sales Price:	2,146,822	WGT. MEAN:	87	STD:	30.29	95% Wgt. Mean C.I.:	74.18 to 99.00
TOTAL Adj.Sales Price:	2,140,822	MEAN:	90	AVG.ABS.DEV:	22.20	95% Mean C.I.:	80.68 to 98.58
TOTAL Assessed Value:	1,853,780						
AVG. Adj. Sales Price:	48,655	COD:	24.26	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	62.33	69.60	70.92	19.33	98.14	55.00	105.63	N/A	3,820	2,709
5000 TO 9999	4	104.95	110.00	90.47	37.34	121.59	55.00	175.10	N/A	9,625	8,707
Total \$ _____											
1 TO 9999	9	67.33	87.56	83.98	43.00	104.25	55.00	175.10	55.00 to 123.27	6,400	5,375
10000 TO 29999	18	86.80	91.04	69.66	26.41	130.70	13.66	169.00	75.04 to 99.47	23,262	16,204
30000 TO 59999	8	93.58	83.37	74.25	17.48	112.28	44.13	108.45	44.13 to 108.45	59,687	44,316
60000 TO 99999	6	94.62	87.36	85.58	11.99	102.08	67.04	100.00	67.04 to 100.00	95,500	81,733
100000 TO 149999	1	103.65	103.65	103.65			103.65	103.65	N/A	120,000	124,375
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL _____	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

COST RANK											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	62.52	63.88	72.91	12.03	87.61	55.00	75.47	N/A	10,650	7,765
10	11	86.63	92.86	92.00	27.62	100.93	53.05	169.00	62.33 to 119.86	65,318	60,095
20	29	94.00	91.96	84.20	21.61	109.23	13.66	175.10	84.59 to 100.00	47,576	40,057
ALL _____	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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

NUMBER of Sales:	44	MEDIAN:	92	COV:	33.79	95% Median C.I.:	75.04 to 99.47
TOTAL Sales Price:	2,146,822	WGT. MEAN:	87	STD:	30.29	95% Wgt. Mean C.I.:	74.18 to 99.00
TOTAL Adj.Sales Price:	2,140,822	MEAN:	90	AVG.ABS.DEV:	22.20	95% Mean C.I.:	80.68 to 98.58
TOTAL Assessed Value:	1,853,780						
AVG. Adj. Sales Price:	48,655	COD:	24.26	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	42,131	PRD:	103.51	MIN Sales Ratio:	13.66		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	71.19	68.04	75.66	11.28	89.93	55.00	77.69	55.00 to 77.69	22,100	16,720
339	1	72.34	72.34	72.34			72.34	72.34	N/A	16,000	11,575
343	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
344	4	102.55	112.29	96.81	24.41	115.98	75.04	169.00	N/A	12,625	12,222
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,845
350	3	96.13	90.82	77.50	24.35	117.19	53.05	123.27	N/A	54,166	41,978
352	3	102.19	83.32	77.45	19.41	107.59	44.13	103.65	N/A	91,500	70,863
353	4	93.88	106.30	79.01	43.87	134.53	62.33	175.10	N/A	32,750	25,876
383	1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,925
384	1	108.45	108.45	108.45			108.45	108.45	N/A	29,000	31,450
406	4	89.89	93.19	105.18	8.43	88.60	84.59	108.38	N/A	100,750	105,968
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,965
442	1	94.00	94.00	94.00			94.00	94.00	N/A	60,000	56,400
446	2	86.80	86.80	86.80	0.00	100.01	86.80	86.80	N/A	21,061	18,280
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	1	55.00	55.00	55.00			55.00	55.00	N/A	18,000	9,900
494	1	13.66	13.66	13.66			13.66	13.66	N/A	100,000	13,655
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,665
528	1	142.00	142.00	142.00			142.00	142.00	N/A	8,000	11,360
531	4	96.56	90.04	87.94	10.32	102.39	67.04	100.00	N/A	98,250	86,400
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,785
ALL	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	75.47	75.47	75.47			75.47	75.47	N/A	35,000	26,415
03	43	93.11	89.96	86.78	23.96	103.67	13.66	175.10	75.04 to 99.47	48,972	42,496
04											
ALL	44	91.52	89.63	86.59	24.26	103.51	13.66	175.10	75.04 to 99.47	48,655	42,131

Dixon County 2009 Assessment Actions taken to address the following property classes/subclasses:

Commercial

Revalued Wakefield commercial properties consisting of Apartments, Restaurants, and the vacant lots.

Nothing else was done in the remainder of the county other than the completion of the pick up work.

2009 Assessment Survey for Dixon County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999 and 2005
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	1999, 2005, 2008
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?
	Income and expense data was gathered, but there was insufficient rental information
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Market and sales comparison approach is utilized when preparing individual taxpayer protests.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	11
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Towns/rural
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Assessor location
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Yes, only within the market areas they are located
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	Yes

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
7			7

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	43	MEDIAN:	96	COV:	25.16	95% Median C.I.:	91.84 to 100.00
TOTAL Sales Price:	2,046,822	WGT. MEAN:	98	STD:	24.54	95% Wgt. Mean C.I.:	92.30 to 103.01
TOTAL Adj.Sales Price:	2,040,822	MEAN:	98	AVG.ABS.DEV:	15.79	95% Mean C.I.:	90.21 to 104.88
TOTAL Assessed Value:	1,992,920						
AVG. Adj. Sales Price:	47,460	COD:	16.48	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	5	100.00	93.08	105.08	18.22	88.58	62.33	119.86	N/A	93,800	98,564
10/01/05 TO 12/31/05	2	107.74	107.74	101.06	16.53	106.61	89.93	125.55	N/A	16,000	16,170
01/01/06 TO 03/31/06	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
04/01/06 TO 06/30/06	8	96.71	106.58	96.79	12.95	110.12	92.88	169.00	92.88 to 169.00	45,187	43,736
07/01/06 TO 09/30/06	3	75.47	84.58	83.18	30.15	101.69	55.00	123.27	N/A	14,533	12,088
10/01/06 TO 12/31/06	2	78.60	78.60	86.01	30.02	91.38	55.00	102.19	N/A	26,250	22,577
01/01/07 TO 03/31/07	2	100.90	100.90	96.76	4.69	104.28	96.17	105.63	N/A	32,000	30,962
04/01/07 TO 06/30/07	6	99.83	112.48	104.36	18.47	107.78	91.84	175.10	91.84 to 175.10	73,083	76,273
07/01/07 TO 09/30/07	2	95.22	95.22	95.26	0.63	99.96	94.62	95.82	N/A	70,000	66,682
10/01/07 TO 12/31/07	7	96.59	94.10	90.07	20.37	104.48	55.28	142.00	55.28 to 142.00	22,285	20,072
01/01/08 TO 03/31/08	1	91.75	91.75	91.75			91.75	91.75	N/A	120,000	110,100
04/01/08 TO 06/30/08	4	86.72	84.16	79.86	3.05	105.38	76.40	86.80	N/A	37,530	29,972
<u>Study Years</u>											
07/01/05 TO 06/30/06	16	96.71	101.83	101.37	14.94	100.46	62.33	169.00	92.88 to 110.00	54,756	55,504
07/01/06 TO 06/30/07	13	96.17	99.05	100.40	20.50	98.65	55.00	175.10	75.47 to 114.01	46,046	46,229
07/01/07 TO 06/30/08	14	89.28	91.25	89.00	14.39	102.53	55.28	142.00	76.40 to 99.47	40,437	35,990
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	14	95.85	97.09	94.30	17.62	102.96	55.00	169.00	75.47 to 110.00	33,657	31,737
01/01/07 TO 12/31/07	17	96.17	101.52	99.37	15.91	102.17	55.28	175.10	91.84 to 108.45	46,970	46,672
<u>ALL</u>											
	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ALLEN	7	99.47	119.58	102.62	28.32	116.53	86.80	175.10	86.80 to 175.10	16,446	16,876
EMERSON	3	84.59	82.66	104.42	21.03	79.16	55.00	108.38	N/A	124,666	130,171
MARTINSBURG	1	55.00	55.00	55.00			55.00	55.00	N/A	1,100	605
NEWCASTLE	7	94.26	96.16	91.58	16.86	104.99	72.34	142.00	72.34 to 142.00	17,714	16,223
PONCA	10	98.94	92.69	101.58	17.13	91.25	55.28	119.86	62.33 to 114.01	46,710	47,448
RURAL	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
WAKEFIELD	14	95.22	94.92	93.00	4.43	102.06	76.40	110.00	91.84 to 100.00	67,821	63,076
<u>ALL</u>											
	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	43	MEDIAN:	96	COV:	25.16	95% Median C.I.:	91.84 to 100.00
TOTAL Sales Price:	2,046,822	WGT. MEAN:	98	STD:	24.54	95% Wgt. Mean C.I.:	92.30 to 103.01
TOTAL Adj.Sales Price:	2,040,822	MEAN:	98	AVG.ABS.DEV:	15.79	95% Mean C.I.:	90.21 to 104.88
TOTAL Assessed Value:	1,992,920						
AVG. Adj. Sales Price:	47,460	COD:	16.48	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	42	95.76	96.88	97.52	16.14	99.35	55.00	175.10	91.84 to 99.47	48,352	47,151
3	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
____ALL____	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

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	39	96.00	98.97	98.05	16.07	100.93	55.00	175.10	91.84 to 100.00	51,236	50,238
2	4	84.88	83.69	78.92	21.74	106.04	55.00	110.00	N/A	10,650	8,405
____ALL____	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054											
14-0101											
26-0001	11	95.70	89.26	101.47	19.96	87.97	55.00	119.86	55.28 to 114.01	42,563	43,189
26-0024	7	94.26	96.16	91.58	16.86	104.99	72.34	142.00	72.34 to 142.00	17,714	16,223
26-0070	8	111.37	120.32	104.45	25.06	115.20	86.80	175.10	86.80 to 175.10	15,640	16,336
26-0561	3	84.59	82.66	104.42	21.03	79.16	55.00	108.38	N/A	124,666	130,171
90-0017											
90-0560	14	95.22	94.92	93.00	4.43	102.06	76.40	110.00	91.84 to 100.00	67,821	63,076
NonValid School											
____ALL____	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	43	MEDIAN:	96	COV:	25.16	95% Median C.I.:	91.84 to 100.00
TOTAL Sales Price:	2,046,822	WGT. MEAN:	98	STD:	24.54	95% Wgt. Mean C.I.:	92.30 to 103.01
TOTAL Adj.Sales Price:	2,040,822	MEAN:	98	AVG.ABS.DEV:	15.79	95% Mean C.I.:	90.21 to 104.88
TOTAL Assessed Value:	1,992,920						
AVG. Adj. Sales Price:	47,460	COD:	16.48	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	6	93.07	89.16	101.76	16.18	87.62	55.00	110.00	55.00 to 110.00	83,600	85,070
Prior TO 1860											
1860 TO 1899	1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,925
1900 TO 1919	12	91.41	94.27	89.84	18.81	104.93	62.33	142.00	74.83 to 119.86	34,375	30,884
1920 TO 1939	1	95.82	95.82	95.82			95.82	95.82	N/A	75,000	71,865
1940 TO 1949	5	86.80	93.20	92.23	8.39	101.05	84.59	105.63	N/A	20,524	18,930
1950 TO 1959	2	112.00	112.00	85.24	50.89	131.39	55.00	169.00	N/A	12,250	10,442
1960 TO 1969	7	96.00	95.87	95.69	2.51	100.19	91.75	100.00	91.75 to 100.00	70,428	67,392
1970 TO 1979	2	98.44	98.44	98.52	1.04	99.93	97.42	99.47	N/A	14,000	13,792
1980 TO 1989	4	106.05	108.34	105.10	8.17	103.08	95.70	125.55	N/A	43,150	45,348
1990 TO 1994	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
1995 TO 1999											
2000 TO Present	2	135.85	135.85	105.51	28.90	128.75	96.59	175.10	N/A	22,000	23,212
ALL	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

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	4	99.96	91.23	98.53	16.59	92.59	55.00	110.00	N/A	2,900	2,857
5000 TO 9999	6	132.64	126.39	122.24	26.87	103.40	62.33	175.10	62.33 to 175.10	7,083	8,658
Total \$											
1 TO 9999	10	107.82	112.33	117.15	29.26	95.88	55.00	175.10	62.33 to 169.00	5,410	6,338
10000 TO 29999	16	92.82	90.25	88.89	15.68	101.53	55.00	125.55	74.83 to 99.47	19,763	17,568
30000 TO 59999	4	95.43	92.13	92.47	7.61	99.63	75.47	102.19	N/A	40,875	37,796
60000 TO 99999	7	95.82	96.09	96.20	2.32	99.88	92.88	100.00	92.88 to 100.00	78,285	75,309
100000 TO 149999	4	91.80	90.91	91.54	7.45	99.31	76.40	103.65	N/A	116,250	106,418
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	43	MEDIAN:	96	COV:	25.16	95% Median C.I.:	91.84 to 100.00
TOTAL Sales Price:	2,046,822	WGT. MEAN:	98	STD:	24.54	95% Wgt. Mean C.I.:	92.30 to 103.01
TOTAL Adj.Sales Price:	2,040,822	MEAN:	98	AVG.ABS.DEV:	15.79	95% Mean C.I.:	90.21 to 104.88
TOTAL Assessed Value:	1,992,920						
AVG. Adj. Sales Price:	47,460	COD:	16.48	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	94.29	85.45	84.32	20.85	101.34	55.00	110.00	N/A	3,820	3,221
5000 TO 9999	4	104.95	110.00	90.47	37.34	121.59	55.00	175.10	N/A	9,625	8,707
Total \$ _____											
1 TO 9999	9	94.29	96.36	88.43	30.05	108.97	55.00	175.10	55.00 to 123.27	6,400	5,659
10000 TO 29999	17	95.70	98.06	90.52	19.62	108.33	55.28	169.00	75.47 to 119.86	18,748	16,971
30000 TO 59999	5	96.59	99.53	98.35	4.18	101.20	94.26	108.45	N/A	43,500	42,784
60000 TO 99999	7	94.62	93.26	92.83	5.05	100.46	76.40	100.00	76.40 to 100.00	84,000	77,980
100000 TO 149999	3	91.84	95.75	95.69	4.32	100.06	91.75	103.65	N/A	121,666	116,425
150000 TO 249999	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
250000 TO 499999	1	108.38	108.38	108.38			108.38	108.38	N/A	334,000	362,005
ALL _____	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	4	84.88	83.69	78.92	21.74	106.04	55.00	110.00	N/A	10,650	8,405
10	11	94.62	98.76	98.82	19.76	99.94	62.33	169.00	74.83 to 119.86	65,318	64,547
20	28	96.09	99.05	97.62	14.66	101.46	55.00	175.10	91.84 to 100.00	45,704	44,616
ALL _____	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	43	MEDIAN:	96	COV:	25.16	95% Median C.I.:	91.84 to 100.00
TOTAL Sales Price:	2,046,822	WGT. MEAN:	98	STD:	24.54	95% Wgt. Mean C.I.:	92.30 to 103.01
TOTAL Adj.Sales Price:	2,040,822	MEAN:	98	AVG.ABS.DEV:	15.79	95% Mean C.I.:	90.21 to 104.88
TOTAL Assessed Value:	1,992,920						
AVG. Adj. Sales Price:	47,460	COD:	16.48	MAX Sales Ratio:	175.10		
AVG. Assessed Value:	46,346	PRD:	99.89	MIN Sales Ratio:	55.00		

Printed: 03/16/2009 11:51:04

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	6	94.46	87.56	89.83	13.39	97.47	55.00	110.00	55.00 to 110.00	22,100	19,853
339	1	72.34	72.34	72.34			72.34	72.34	N/A	16,000	11,575
343	1	114.01	114.01	114.01			114.01	114.01	N/A	160,000	182,410
344	4	102.55	117.53	107.19	19.30	109.64	96.00	169.00	N/A	12,625	13,532
346	1	94.26	94.26	94.26			94.26	94.26	N/A	55,000	51,845
350	3	95.82	103.99	95.64	10.57	108.73	92.88	123.27	N/A	54,166	51,803
352	3	102.19	99.20	98.26	3.88	100.95	91.75	103.65	N/A	91,500	89,910
353	4	98.13	108.42	85.50	39.80	126.81	62.33	175.10	N/A	32,750	28,001
383	1	55.28	55.28	55.28			55.28	55.28	N/A	27,000	14,925
384	1	108.45	108.45	108.45			108.45	108.45	N/A	29,000	31,450
406	4	91.61	94.05	105.51	9.21	89.13	84.59	108.38	N/A	100,750	106,303
419	1	74.83	74.83	74.83			74.83	74.83	N/A	20,000	14,965
442	1	96.17	96.17	96.17			96.17	96.17	N/A	60,000	57,700
446	2	86.80	86.80	86.80	0.00	100.01	86.80	86.80	N/A	21,061	18,280
460	1	95.70	95.70	95.70			95.70	95.70	N/A	13,600	13,015
471	1	125.55	125.55	125.55			125.55	125.55	N/A	10,000	12,555
477	1	55.00	55.00	55.00			55.00	55.00	N/A	18,000	9,900
526	1	97.42	97.42	97.42			97.42	97.42	N/A	13,000	12,665
528	1	142.00	142.00	142.00			142.00	142.00	N/A	8,000	11,360
531	4	96.56	96.24	95.83	3.90	100.43	91.84	100.00	N/A	98,250	94,150
76	1	89.93	89.93	89.93			89.93	89.93	N/A	22,000	19,785
ALL	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	75.47	75.47	75.47			75.47	75.47	N/A	35,000	26,415
03	42	95.91	98.07	98.04	16.35	100.03	55.00	175.10	92.88 to 100.00	47,757	46,821
04											
ALL	43	95.82	97.54	97.65	16.48	99.89	55.00	175.10	91.84 to 100.00	47,460	46,346

**2009 Correlation Section
for Dixon County**

Commerical Real Property

I. Correlation

COMMERCIAL: The county reported changes were implemented to the commercial class of property concentrating in the city of Wakefield for the 2009 assessment year.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the assessment practices of Dixon County the median appears to be the most reliable indicator of the level of value.

**2009 Correlation Section
for Dixon 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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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
2009	64	43	67.19
2008	56	45	80.36
2007	44	35	79.55
2006	40	22	55.00
2005	41	22	53.66

COMMERCIAL: After reviewing the non qualified sales, there is no reason to believe that the county has unreasonably trimmed the residential sales. In the non qualified sales the typical reasons for the transaction not being an arm's length sale included parcels that were substantially changed since the date of the sale, parcels included in family transactions and foreclosures.

The current practice in the county concerning reviewing sales is that a verification form is mailed to the buyer in a self-addressed stamped envelope. They also contact the seller, realtor or physically inspect the parcels sold if more information is needed. Approximately 85% of the verification forms are returned to the county.

**2009 Correlation Section
for Dixon 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.

**2009 Correlation Section
for Dixon 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
2009	92	0.55	93	96
2008	96.13	1.97	98	97.42
2007	87	0.55	87	96
2006	95	-0.04	95	94
2005	74	0.23	74	94

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are reasonably close.

There is no information available to suggest that the median ratio is not the best representation of the level of value for the commercial class.

**2009 Correlation Section
for Dixon 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 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 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.

**2009 Correlation Section
for Dixon 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 Total Assessed Value (excl. growth)
45.9	2009	0.55
0.00	2008	1.97
14.53	2007	0.55
-0.42	2006	-0.04
0.00	2005	0.23

COMMERCIAL: There is a drastic percentage change in the sales file. Review of the information reveals that there was one sale removed from the sales file during the time frame utilized to develop this information. That parcel was Book 92 page 408. With the removal of that sale the percentage change is closer to 27.95%. This is still extremely high in comparison to the percent of assessed value change. The county reported that properties in Wakefield were increased based on occupancy codes of apartments and restaurants. There were 14 sales out of 43 total qualified sales represented in Wakefield and four of them were in the last year study period. Due to the fact that the county reported the major changes to Wakefield, the remainder of the county was changed very little. The city of Wakefield also represents approximately 25% of the commercial base of assessed value. This is the only explanation available for the large percentage change to the sales file base.

**2009 Correlation Section
for Dixon County**

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2009 Correlation Section
for Dixon County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96	98	98

COMMERCIAL: All three measures of central tendency are within the acceptable range. There is no other information available at this time to suggest that the median is not the acceptable level of value.

**2009 Correlation Section
for Dixon 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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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	16.48	99.89
Difference	0.00	0.00

COMMERCIAL:Both the coefficient of dispersion and the price related differential are within the acceptable range and support the assessment actions.

**2009 Correlation Section
for Dixon 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	44	43	-1
Median	92	96	4
Wgt. Mean	87	98	11
Mean	90	98	8
COD	24.26	16.48	-7.78
PRD	103.51	99.89	-3.62
Minimum	13.66	55.00	41.34
Maximum	175.10	175.10	0.00

COMMERCIAL: The above table indicates that there was a decrease of one sale due to a parcel being substantially changed since the sale. The remainder of the table is reflective of the assessment actions for the 2009 assessment year.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	66	MEDIAN:	64	COV:	30.40	95% Median C.I.:	60.90 to 73.01	(! : Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	55	STD:	20.67	95% Wgt. Mean C.I.:	43.78 to 66.31	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	95% Mean C.I.:	63.00 to 72.97	
(AgLand) TOTAL Assessed Value:	11,585,890							
AVG. Adj. Sales Price:	318,906	COD:	24.16	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	2	91.66	91.66	90.87	1.57	100.88	90.23	93.10	N/A	148,904	135,302
10/01/05 TO 12/31/05	3	73.15	93.85	76.66	33.04	122.42	67.94	140.45	N/A	283,665	217,463
01/01/06 TO 03/31/06	8	67.18	68.60	65.18	15.00	105.25	53.13	88.52	53.13 to 88.52	174,146	113,507
04/01/06 TO 06/30/06	2	64.50	64.50	68.75	12.43	93.82	56.48	72.52	N/A	236,300	162,445
07/01/06 TO 09/30/06	6	72.55	74.48	74.49	21.80	99.99	51.75	100.47	51.75 to 100.47	238,357	177,542
10/01/06 TO 12/31/06	6	82.68	75.40	65.51	24.51	115.10	41.62	102.12	41.62 to 102.12	232,372	152,227
01/01/07 TO 03/31/07	9	63.24	70.83	62.67	29.04	113.01	35.57	123.69	51.44 to 101.91	205,275	128,650
04/01/07 TO 06/30/07	6	68.86	70.22	62.58	19.65	112.21	46.73	103.11	46.73 to 103.11	212,415	132,940
07/01/07 TO 09/30/07	1	63.63	63.63	63.63			63.63	63.63	N/A	175,000	111,355
10/01/07 TO 12/31/07	6	59.91	65.59	62.49	13.10	104.95	55.85	83.49	55.85 to 83.49	171,488	107,169
01/01/08 TO 03/31/08	8	59.63	56.32	58.91	13.07	95.60	40.53	66.63	40.53 to 66.63	278,045	163,786
04/01/08 TO 06/30/08	9	44.61	53.18	39.63	31.80	134.20	35.27	78.27	38.89 to 76.41	962,063	381,241
<u>Study Years</u>											
07/01/05 TO 06/30/06	15	72.52	76.18	71.52	19.68	106.52	53.13	140.45	62.40 to 88.52	200,971	143,729
07/01/06 TO 06/30/07	27	70.38	72.52	66.16	25.01	109.61	35.57	123.69	58.94 to 88.23	220,235	145,707
07/01/07 TO 06/30/08	24	58.69	57.76	45.47	19.11	127.04	35.27	83.49	44.61 to 66.26	503,619	228,993
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	22	71.01	71.69	68.47	20.50	104.69	41.62	102.12	56.48 to 88.23	213,188	145,980
01/01/07 TO 12/31/07	22	63.44	68.91	62.64	21.54	110.00	35.57	123.69	58.60 to 74.83	196,632	123,175
<u>ALL</u>											
	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified
 Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	66	MEDIAN:	64	COV:	30.40	95% Median C.I.:	60.90 to 73.01	(!: Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	55	STD:	20.67	95% Wgt. Mean C.I.:	43.78 to 66.31	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	95% Mean C.I.:	63.00 to 72.97	
(AgLand) TOTAL Assessed Value:	11,585,890							
AVG. Adj. Sales Price:	318,906	COD:	24.16	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
447	4	65.71	68.05	62.62	17.34	108.68	52.28	88.52	N/A	203,385	127,357	
449	7	58.77	61.12	54.90	31.03	111.34	35.57	88.23	35.57 to 88.23	156,439	85,879	
691	3	92.35	82.60	80.89	10.69	102.12	62.92	92.54	N/A	226,701	183,378	
693	7	76.41	85.55	83.27	24.25	102.74	58.94	140.45	58.94 to 140.45	105,782	88,082	
695	3	58.60	62.57	58.91	29.20	106.21	38.89	90.23	N/A	273,133	160,913	
709	3	50.77	47.94	43.56	6.45	110.07	41.62	51.44	N/A	248,611	108,288	
711	6	69.71	70.83	73.48	16.74	96.40	53.13	100.47	53.13 to 100.47	402,772	295,942	
713	5	53.71	52.49	51.58	9.53	101.76	39.82	61.31	N/A	323,427	166,817	
957	6	73.54	75.29	68.79	12.14	109.44	60.90	103.11	60.90 to 103.11	242,386	166,740	
959	6	69.22	70.04	67.95	10.45	103.07	62.38	82.18	62.38 to 82.18	149,945	101,893	
983	2	45.80	45.80	41.61	14.41	110.08	39.20	52.40	N/A	658,759	274,087	
985	6	62.21	56.48	38.13	16.04	148.10	35.27	69.50	35.27 to 69.50	1,072,530	409,000	
987	8	70.23	77.37	63.45	29.10	121.93	46.73	123.69	46.73 to 123.69	251,613	159,657	
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	28	65.75	68.62	48.61	20.90	141.17	35.27	123.69	61.17 to 73.75	432,842	210,401	
2	23	66.26	70.76	67.00	25.13	105.61	38.89	140.45	58.09 to 76.41	240,690	161,272	
3	15	58.77	62.54	58.53	26.73	106.86	35.57	92.54	44.61 to 81.88	226,154	132,358	
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	

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	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	66	MEDIAN:	64	COV:	30.40	95% Median C.I.:	60.90 to 73.01	(!: Derived)
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AVG. Adj. Sales Price:	318,906	COD:	24.16	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
14-0008												
14-0054	10	58.38	58.20	56.67	14.78	102.70	39.82	73.75	46.73 to 73.32	344,213	195,067	
14-0101												
26-0001	5	58.60	67.93	72.67	34.26	93.48	38.89	100.47	N/A	254,041	184,605	
26-0024	17	73.01	72.85	65.18	25.24	111.77	35.57	140.45	52.28 to 88.23	162,118	105,672	
26-0070	19	66.26	69.70	66.46	18.05	104.88	41.62	103.11	58.94 to 75.77	227,886	151,446	
26-0561	2	45.80	45.80	41.61	14.41	110.08	39.20	52.40	N/A	658,759	274,087	
90-0017												
90-0560	13	66.63	70.08	44.00	24.58	159.28	35.27	123.69	56.48 to 93.10	610,160	268,470	
NonValid School												
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	2	66.81	66.81	65.59	23.01	101.86	51.44	82.18	N/A	23,902	15,677	
30.01 TO 50.00	13	66.63	75.64	69.86	27.97	108.26	43.06	123.69	56.48 to 101.91	84,500	59,035	
50.01 TO 100.00	20	69.94	72.29	68.99	19.28	104.79	44.61	140.45	62.38 to 74.83	152,718	105,357	
100.01 TO 180.00	20	58.69	60.31	58.37	19.31	103.32	35.57	90.23	52.28 to 67.94	315,324	184,051	
180.01 TO 330.00	9	73.15	68.52	60.62	26.58	113.02	39.20	100.47	40.53 to 92.54	422,348	256,041	
330.01 TO 650.00	1	66.26	66.26	66.26			66.26	66.26	N/A	1,025,000	679,160	
650.01 +	1	35.27	35.27	35.27			35.27	35.27	N/A	5,714,506	2,015,365	
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	

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	
DRY	27	63.24	67.45	48.27	24.65	139.74	35.27	123.69	52.40 to 74.83	398,543	192,373	
DRY-N/A	21	66.26	68.69	57.27	26.08	119.94	38.89	140.45	55.85 to 78.27	278,412	159,442	
GRASS	3	73.88	76.36	73.97	4.14	103.23	73.01	82.18	N/A	160,666	118,838	
GRASS-N/A	9	61.31	67.28	70.10	27.61	95.98	35.57	100.47	40.53 to 92.54	235,274	164,918	
IRRGTD-N/A	6	63.90	64.81	65.33	9.73	99.21	53.71	73.32	53.71 to 73.32	306,833	200,455	
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543	

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	66	MEDIAN:	64	COV:	30.40	95% Median C.I.:	60.90 to 73.01	(! : Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	55	STD:	20.67	95% Wgt. Mean C.I.:	43.78 to 66.31	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	95% Mean C.I.:	63.00 to 72.97	
(AgLand) TOTAL Assessed Value:	11,585,890							
AVG. Adj. Sales Price:	318,906	COD:	24.16	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			

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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	39	63.63	67.06	50.39	24.88	133.08	35.27	123.69	55.85 to 73.75	387,309	195,168
DRY-N/A	9	64.86	72.02	61.96	29.24	116.25	38.89	140.45	50.77 to 81.88	166,919	103,420
GRASS	4	73.44	66.16	63.11	16.16	104.83	35.57	82.18	N/A	168,000	106,026
GRASS-N/A	8	62.12	71.24	73.50	25.48	96.93	40.53	100.47	40.53 to 100.47	240,933	177,084
IRRGTD	3	60.90	60.41	58.94	7.07	102.50	53.71	66.63	N/A	308,833	182,031
IRRGTD-N/A	3	73.15	69.21	71.80	5.54	96.39	61.17	73.32	N/A	304,833	218,880
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

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	48	64.02	67.99	51.44	25.69	132.18	35.27	140.45	56.56 to 73.75	345,986	177,966
GRASS	12	67.97	69.55	70.81	23.82	98.21	35.57	100.47	58.77 to 92.35	216,622	153,398
IRRGTD	6	63.90	64.81	65.33	9.73	99.21	53.71	73.32	53.71 to 73.32	306,833	200,455
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	66.81	66.81	65.59	23.01	101.86	51.44	82.18	N/A	23,902	15,677
30000 TO 59999	2	92.50	92.50	94.66	11.48	97.71	81.88	103.11	N/A	45,260	42,845
60000 TO 99999	7	93.10	94.04	91.52	25.61	102.75	58.94	140.45	58.94 to 140.45	72,683	66,521
100000 TO 149999	14	61.11	67.00	66.28	20.49	101.08	43.06	102.12	53.13 to 83.49	120,372	79,787
150000 TO 249999	18	69.94	69.03	69.08	17.30	99.91	35.57	92.54	62.38 to 74.83	186,078	128,551
250000 TO 499999	18	61.11	61.15	61.59	18.19	99.28	38.89	100.47	52.28 to 72.52	357,959	220,482
500000 +	5	41.62	45.82	40.39	18.51	113.45	35.27	66.26	N/A	1,784,561	720,712
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	66	MEDIAN:	64	COV:	30.40	95% Median C.I.:	60.90 to 73.01	(!: Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	55	STD:	20.67	95% Wgt. Mean C.I.:	43.78 to 66.31	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	68	AVG.ABS.DEV:	15.47	95% Mean C.I.:	63.00 to 72.97	
(AgLand) TOTAL Assessed Value:	11,585,890							
AVG. Adj. Sales Price:	318,906	COD:	24.16	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	175,543	PRD:	123.51	MIN Sales Ratio:	35.27			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	3	81.88	71.83	72.59	12.51	98.96	51.44	82.18	N/A	27,935	20,276
30000 TO 59999	4	61.68	69.90	66.02	22.48	105.87	53.13	103.11	N/A	79,123	52,240
60000 TO 99999	17	61.17	72.11	64.94	33.45	111.04	35.57	140.45	50.77 to 93.10	114,412	74,294
100000 TO 149999	18	69.94	68.93	64.24	17.28	107.29	38.89	102.12	62.38 to 74.83	185,657	119,270
150000 TO 249999	15	61.31	63.19	59.03	22.07	107.04	39.82	92.54	51.75 to 73.88	331,861	195,904
250000 TO 499999	7	72.52	68.02	62.39	17.78	109.01	39.20	100.47	39.20 to 100.47	520,459	324,732
500000 +	2	50.77	50.77	39.98	30.52	126.97	35.27	66.26	N/A	3,369,753	1,347,262
ALL	66	64.02	67.99	55.05	24.16	123.51	35.27	140.45	60.90 to 73.01	318,906	175,543

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	78	MEDIAN:	64	COV:	30.43	95% Median C.I.:	58.94 to 72.52	(!: Derived)
TOTAL Sales Price:	26,325,436	WGT. MEAN:	57	STD:	20.40	95% Wgt. Mean C.I.:	46.95 to 67.03	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	95% Mean C.I.:	62.53 to 71.59	
TOTAL Assessed Value:	14,852,360							
AVG. Adj. Sales Price:	334,130	COD:	23.95	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	2	91.66	91.66	90.87	1.57	100.88	90.23	93.10	N/A	148,904	135,302
10/01/05 TO 12/31/05	3	73.15	93.85	76.66	33.04	122.42	67.94	140.45	N/A	283,665	217,463
01/01/06 TO 03/31/06	9	69.50	69.21	66.88	13.62	103.48	53.13	88.52	53.71 to 81.88	187,773	125,582
04/01/06 TO 06/30/06	4	64.50	66.14	66.27	22.39	99.81	46.91	88.64	N/A	369,796	245,050
07/01/06 TO 09/30/06	6	72.55	74.48	74.49	21.80	99.99	51.75	100.47	51.75 to 100.47	238,357	177,542
10/01/06 TO 12/31/06	7	87.77	77.17	68.98	19.79	111.87	41.62	102.12	41.62 to 102.12	234,241	161,576
01/01/07 TO 03/31/07	12	62.07	67.96	61.69	26.73	110.16	35.57	123.69	51.44 to 74.31	269,408	166,200
04/01/07 TO 06/30/07	8	61.68	66.70	60.60	19.81	110.07	46.73	103.11	46.73 to 103.11	259,043	156,978
07/01/07 TO 09/30/07	1	63.63	63.63	63.63			63.63	63.63	N/A	175,000	111,355
10/01/07 TO 12/31/07	7	61.04	65.60	63.28	12.10	103.67	55.85	83.49	55.85 to 83.49	188,898	119,526
01/01/08 TO 03/31/08	10	59.63	54.06	62.03	18.39	87.16	21.42	68.69	40.53 to 66.63	321,331	199,319
04/01/08 TO 06/30/08	9	44.61	53.18	39.63	31.80	134.20	35.27	78.27	38.89 to 76.41	962,063	381,241
<u>Study Years</u>											
07/01/05 TO 06/30/06	18	72.84	75.13	70.25	19.63	106.94	46.91	140.45	62.40 to 88.52	239,886	168,524
07/01/06 TO 06/30/07	33	64.41	70.79	65.03	26.17	108.86	35.57	123.69	57.44 to 74.83	253,790	165,046
07/01/07 TO 06/30/08	27	58.77	57.11	47.66	20.37	119.82	21.42	83.49	44.61 to 66.26	495,154	236,014
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	26	72.77	72.09	69.03	20.02	104.44	41.62	102.12	61.31 to 87.77	239,960	165,643
01/01/07 TO 12/31/07	28	62.14	66.85	61.72	20.18	108.32	35.57	123.69	57.44 to 73.32	242,947	149,938
<u>ALL</u>											
	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	78	MEDIAN:	64	COV:	30.43	95% Median C.I.:	58.94 to 72.52	(!: Derived)
TOTAL Sales Price:	26,325,436	WGT. MEAN:	57	STD:	20.40	95% Wgt. Mean C.I.:	46.95 to 67.03	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	95% Mean C.I.:	62.53 to 71.59	
TOTAL Assessed Value:	14,852,360							
AVG. Adj. Sales Price:	334,130	COD:	23.95	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
445	1	46.91	46.91	47.19			46.91	46.91	N/A	571,585	269,710
447	5	65.65	67.57	63.52	13.89	106.38	52.28	88.52	N/A	221,379	140,620
449	8	51.69	56.16	53.66	39.91	104.67	21.42	88.23	21.42 to 88.23	142,294	76,349
691	4	77.63	73.83	67.53	23.98	109.33	47.49	92.54	N/A	295,246	199,371
693	7	76.41	85.55	83.27	24.25	102.74	58.94	140.45	58.94 to 140.45	105,782	88,082
695	3	58.60	62.57	58.91	29.20	106.21	38.89	90.23	N/A	273,133	160,913
709	4	51.11	57.90	54.73	22.90	105.79	41.62	87.77	N/A	247,821	135,633
711	7	66.26	68.92	70.96	17.00	97.12	53.13	100.47	53.13 to 100.47	409,552	290,608
713	5	53.71	52.49	51.58	9.53	101.76	39.82	61.31	N/A	323,427	166,817
957	7	73.32	74.34	69.74	11.34	106.60	60.90	103.11	60.90 to 103.11	342,856	239,100
959	7	63.63	67.87	65.02	11.72	104.38	54.83	82.18	54.83 to 82.18	178,184	115,849
983	2	45.80	45.80	41.61	14.41	110.08	39.20	52.40	N/A	658,759	274,087
985	8	62.21	60.47	42.15	18.54	143.46	35.27	88.64	35.27 to 88.64	908,647	382,993
987	10	73.29	76.73	66.70	22.76	115.04	46.73	123.69	56.48 to 101.91	279,522	186,430
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	34	67.29	68.77	52.97	19.50	129.82	35.27	123.69	61.17 to 74.06	442,035	234,149
2	27	65.65	69.83	65.51	24.40	106.59	38.89	140.45	57.44 to 76.41	262,833	172,182
3	17	55.85	59.24	56.96	29.64	103.99	21.42	92.54	40.53 to 81.88	231,557	131,903
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

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
1	7	54.83	56.91	60.40	29.16	94.23	21.42	87.77	21.42 to 87.77	355,385	214,640
2	71	64.41	68.06	56.63	23.49	120.18	35.27	140.45	60.90 to 73.01	332,035	188,026
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	78	MEDIAN:	64	COV:	30.43	95% Median C.I.:	58.94 to 72.52	(! : Derived)
TOTAL Sales Price:	26,325,436	WGT. MEAN:	57	STD:	20.40	95% Wgt. Mean C.I.:	46.95 to 67.03	(! : land+NAT=0)
TOTAL Adj.Sales Price:	26,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	95% Mean C.I.:	62.53 to 71.59	
TOTAL Assessed Value:	14,852,360							
AVG. Adj. Sales Price:	334,130	COD:	23.95	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	11	60.90	59.66	58.95	14.88	101.20	39.82	74.31	46.73 to 73.75	357,060	210,502
14-0101											
26-0001	6	55.02	64.42	64.76	33.95	99.48	38.89	100.47	38.89 to 100.47	306,965	198,789
26-0024	20	68.02	68.65	62.53	28.85	109.79	21.42	140.45	52.28 to 81.88	179,676	112,354
26-0070	22	65.34	68.42	66.01	17.39	103.65	41.62	103.11	58.09 to 74.83	276,062	182,223
26-0561	3	52.40	59.79	49.00	30.90	122.02	39.20	87.77	N/A	520,989	255,281
90-0017											
90-0560	16	67.29	70.62	47.69	23.47	148.09	35.27	123.69	56.48 to 88.64	566,429	270,140
NonValid School											
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

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	3	51.44	51.68	45.01	39.37	114.82	21.42	82.18	N/A	30,360	13,665
30.01 TO 50.00	13	66.63	75.64	69.86	27.97	108.26	43.06	123.69	56.48 to 101.91	84,500	59,035
50.01 TO 100.00	20	69.94	72.29	68.99	19.28	104.79	44.61	140.45	62.38 to 74.83	152,718	105,357
100.01 TO 180.00	25	58.77	61.79	60.07	19.35	102.86	35.57	90.23	54.83 to 67.94	315,548	189,539
180.01 TO 330.00	13	73.15	68.04	62.77	24.50	108.40	39.20	100.47	41.62 to 92.35	436,368	273,906
330.01 TO 650.00	3	66.26	60.62	63.81	10.96	95.01	46.91	68.69	N/A	847,420	540,708
650.01 +	1	35.27	35.27	35.27			35.27	35.27	N/A	5,714,506	2,015,365
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

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	30	63.44	67.25	50.06	23.20	134.32	35.27	123.69	56.23 to 74.31	397,952	199,232
DRY-N/A	27	66.26	67.86	59.62	24.27	113.81	38.89	140.45	55.85 to 76.41	322,370	192,196
GRASS	3	73.88	76.36	73.97	4.14	103.23	73.01	82.18	N/A	160,666	118,838
GRASS-N/A	10	61.18	62.69	69.14	31.43	90.68	21.42	100.47	35.57 to 92.54	216,074	149,390
IRRGTD-N/A	8	63.90	65.63	66.11	15.35	99.27	47.49	88.64	47.49 to 88.64	347,110	229,460
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Sales Price:	26,325,436	WGT. MEAN:	57	STD:	20.40	95% Wgt. Mean C.I.:	46.95 to 67.03	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	95% Mean C.I.:	62.53 to 71.59	
TOTAL Assessed Value:	14,852,360							
AVG. Adj. Sales Price:	334,130	COD:	23.95	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			

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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	46	65.03	67.32	53.58	22.88	125.66	35.27	123.69	56.48 to 73.75	393,879	211,025
DRY-N/A	11	58.60	68.42	57.81	29.44	118.35	38.89	140.45	46.91 to 81.88	229,463	132,645
GRASS	4	73.44	66.16	63.11	16.16	104.83	35.57	82.18	N/A	168,000	106,026
GRASS-N/A	9	61.31	65.71	72.37	30.18	90.79	21.42	100.47	40.53 to 92.54	218,971	158,479
IRRGTD	3	60.90	60.41	58.94	7.07	102.50	53.71	66.63	N/A	308,833	182,031
IRRGTD-N/A	5	73.15	68.75	69.69	14.57	98.65	47.49	88.64	N/A	370,076	257,918
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

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	56	64.63	67.90	54.29	23.83	125.07	35.27	140.45	58.09 to 72.52	358,410	194,581
DRY-N/A	1	46.91	46.91	47.19			46.91	46.91	N/A	571,585	269,710
GRASS	13	62.92	65.85	70.02	28.83	94.04	21.42	100.47	40.53 to 92.35	203,287	142,340
IRRGTD	8	63.90	65.63	66.11	15.35	99.27	47.49	88.64	47.49 to 88.64	347,110	229,460
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	66.81	66.81	65.59	23.01	101.86	51.44	82.18	N/A	23,902	15,677
30000 TO 59999	3	81.88	68.80	71.25	33.26	96.57	21.42	103.11	N/A	44,598	31,776
60000 TO 99999	7	93.10	94.04	91.52	25.61	102.75	58.94	140.45	58.94 to 140.45	72,683	66,521
100000 TO 149999	14	61.11	67.00	66.28	20.49	101.08	43.06	102.12	53.13 to 83.49	120,372	79,787
150000 TO 249999	19	70.38	70.01	70.42	17.59	99.42	35.57	92.54	62.38 to 87.77	189,202	133,242
250000 TO 499999	25	61.31	62.87	63.57	17.81	98.90	38.89	100.47	55.85 to 72.52	366,031	232,701
500000 +	8	46.82	49.02	43.82	17.76	111.88	35.27	68.69	35.27 to 68.69	1,367,618	599,234
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	78	MEDIAN:	64	COV:	30.43	95% Median C.I.:	58.94 to 72.52	(!: Derived)
TOTAL Sales Price:	26,325,436	WGT. MEAN:	57	STD:	20.40	95% Wgt. Mean C.I.:	46.95 to 67.03	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,062,198	MEAN:	67	AVG.ABS.DEV:	15.33	95% Mean C.I.:	62.53 to 71.59	
TOTAL Assessed Value:	14,852,360							
AVG. Adj. Sales Price:	334,130	COD:	23.95	MAX Sales Ratio:	140.45			
AVG. Assessed Value:	190,414	PRD:	117.67	MIN Sales Ratio:	21.42			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	4	66.66	59.23	55.45	34.20	106.81	21.42	82.18	N/A	31,770	17,617
30000 TO 59999	4	61.68	69.90	66.02	22.48	105.87	53.13	103.11	N/A	79,123	52,240
60000 TO 99999	17	61.17	72.11	64.94	33.45	111.04	35.57	140.45	50.77 to 93.10	114,412	74,294
100000 TO 149999	18	69.94	68.93	64.24	17.28	107.29	38.89	102.12	62.38 to 74.83	185,657	119,270
150000 TO 249999	20	62.12	64.32	60.91	20.77	105.59	39.82	92.54	53.71 to 73.88	328,006	199,800
250000 TO 499999	12	66.71	65.91	62.42	21.72	105.59	39.20	100.47	47.49 to 74.31	507,204	316,604
500000 +	3	66.26	56.74	43.82	16.81	129.48	35.27	68.69	N/A	2,561,727	1,122,593
ALL	78	64.02	67.06	56.99	23.95	117.67	21.42	140.45	58.94 to 72.52	334,130	190,414

Dixon County 2009 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

Market Area 1 - 10% increase to irrigated values, 5% increase to dry values and no change in the grassland values.

Market Area 2 – 10% increase to irrigated, dry and grassland values

Market Area 3 – Irrigated values increased, dry values increased 25% and grassland values increased 18%. Waste values increased to \$150 per acre

2009 Assessment Survey for Dixon County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor/clerk
2.	Valuation done by:
	Assessor/clerk
3.	Pickup work done by whom:
	Assessor/clerk
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No
a.	How is agricultural land defined in this county?
	Land use
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?
	NA
6.	If the income approach was used, what Capitalization Rate was used?
	NA
7.	What is the date of the soil survey currently used?
	1978 conversion date of 8/23/95, new conversion not implemented
8.	What date was the last countywide land use study completed?
	On going
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection, FSA and GIS
b.	By whom?
	Assessor, deputy, and clerk
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	3
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Market analysis, soil types and topography
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.

12.	In your opinion, what is the level of value of these groupings?
	NA
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
70	38		108

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	66	MEDIAN:	73	COV:	29.89	95% Median C.I.:	66.43 to 79.18	(! : Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	62	STD:	22.57	95% Wgt. Mean C.I.:	49.55 to 73.68	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	95% Mean C.I.:	70.08 to 80.97	
(AgLand) TOTAL Assessed Value:	12,968,945							
AVG. Adj. Sales Price:	318,906	COD:	23.00	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	2	94.01	94.01	91.90	4.02	102.29	90.23	97.79	N/A	148,904	136,847
10/01/05 TO 12/31/05	3	82.06	105.55	87.27	29.89	120.94	80.50	154.08	N/A	283,665	247,551
01/01/06 TO 03/31/06	8	70.82	76.35	72.42	15.84	105.42	58.00	100.60	58.00 to 100.60	174,146	126,113
04/01/06 TO 06/30/06	2	67.17	67.17	71.34	11.72	94.16	59.30	75.04	N/A	236,300	168,565
07/01/06 TO 09/30/06	6	79.02	86.48	87.59	18.24	98.73	64.61	110.58	64.61 to 110.58	238,357	208,787
10/01/06 TO 12/31/06	6	94.46	85.55	74.44	26.35	114.93	45.81	112.42	45.81 to 112.42	232,372	172,974
01/01/07 TO 03/31/07	9	66.58	76.42	67.44	28.86	113.31	41.74	135.41	56.62 to 107.11	205,275	138,440
04/01/07 TO 06/30/07	6	74.69	75.11	66.71	18.07	112.58	49.07	108.25	49.07 to 108.25	212,415	141,710
07/01/07 TO 09/30/07	1	79.49	79.49	79.49			79.49	79.49	N/A	175,000	139,115
10/01/07 TO 12/31/07	6	70.07	73.91	71.78	9.72	102.96	64.54	91.96	64.54 to 91.96	171,488	123,093
01/01/08 TO 03/31/08	8	64.64	61.57	64.80	12.19	95.03	45.23	73.15	45.23 to 73.15	278,045	180,163
04/01/08 TO 06/30/08	9	55.70	60.96	45.05	28.95	135.32	40.60	96.32	41.05 to 83.83	962,063	433,420
<u>Study Years</u>											
07/01/05 TO 06/30/06	15	79.56	83.32	78.37	19.71	106.32	58.00	154.08	67.29 to 97.42	200,971	157,492
07/01/06 TO 06/30/07	27	77.10	80.39	73.77	24.34	108.97	41.74	135.41	64.78 to 107.11	220,235	162,473
07/01/07 TO 06/30/08	24	65.90	65.17	51.46	19.00	126.65	40.60	96.32	55.70 to 73.15	503,619	259,156
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	22	75.80	80.79	77.54	21.48	104.19	45.81	112.42	66.26 to 100.60	213,188	165,300
01/01/07 TO 12/31/07	22	70.81	75.52	68.75	19.80	109.85	41.74	135.41	64.78 to 79.49	196,632	135,177
<u>ALL</u>											
	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	66	MEDIAN:	73	COV:	29.89	95% Median C.I.:	66.43 to 79.18	(!: Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	62	STD:	22.57	95% Wgt. Mean C.I.:	49.55 to 73.68	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	95% Mean C.I.:	70.08 to 80.97	
(AgLand) TOTAL Assessed Value:	12,968,945							
AVG. Adj. Sales Price:	318,906	COD:	23.00	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
447	4	72.35	74.91	68.92	17.32	108.70	57.51	97.42	N/A	203,385	140,163	
449	7	70.64	74.73	66.85	32.59	111.79	41.74	109.91	41.74 to 109.91	156,439	104,580	
691	3	108.59	98.26	96.41	10.58	101.91	75.86	110.33	N/A	226,701	218,573	
693	7	83.83	94.05	91.56	24.26	102.73	64.78	154.08	64.78 to 154.08	105,782	96,850	
695	3	64.54	65.86	62.28	24.49	105.74	42.81	90.23	N/A	273,133	170,115	
709	3	55.85	52.76	47.94	6.45	110.06	45.81	56.62	N/A	248,611	119,175	
711	6	76.69	77.87	80.83	16.90	96.33	58.00	110.58	58.00 to 110.58	402,772	325,564	
713	5	68.97	65.66	64.56	9.04	101.70	49.46	75.74	N/A	323,427	208,799	
957	6	78.14	79.66	73.45	11.94	108.45	66.58	108.25	66.58 to 108.25	242,386	178,038	
959	6	78.94	75.22	74.00	6.58	101.64	65.42	82.18	65.42 to 82.18	149,945	110,960	
983	2	49.26	49.26	44.04	16.67	111.85	41.05	57.47	N/A	658,759	290,132	
985	6	66.40	60.74	43.29	15.07	140.30	40.60	73.15	40.60 to 73.15	1,072,530	464,334	
987	8	78.55	83.14	68.41	28.59	121.53	49.07	135.41	49.07 to 135.41	251,613	172,130	
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	28	72.91	73.47	53.44	20.14	137.48	40.60	135.41	66.26 to 79.49	432,842	231,332	
2	23	72.87	77.44	73.34	24.59	105.59	42.81	154.08	63.85 to 83.83	240,690	176,515	
3	15	70.64	76.41	71.68	26.34	106.60	41.74	110.33	55.70 to 100.60	226,154	162,118	
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

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	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	66	MEDIAN:	73	COV:	29.89	95% Median C.I.:	66.43 to 79.18	(! : Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	62	STD:	22.57	95% Wgt. Mean C.I.:	49.55 to 73.68	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	95% Mean C.I.:	70.08 to 80.97	
(AgLand) TOTAL Assessed Value:	12,968,945							
AVG. Adj. Sales Price:	318,906	COD:	23.00	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
14-0008												
14-0054	10	68.13	66.75	64.91	10.79	102.84	49.07	79.18	49.46 to 77.10	344,213	223,417	
14-0101												
26-0001	5	64.54	72.96	78.33	31.42	93.14	42.81	110.58	N/A	254,041	198,983	
26-0024	17	80.32	83.60	74.91	25.79	111.61	41.74	154.08	57.51 to 100.60	162,118	121,441	
26-0070	19	78.39	76.42	73.56	16.52	103.89	45.81	110.33	64.78 to 81.40	227,886	167,644	
26-0561	2	49.26	49.26	44.04	16.67	111.85	41.05	57.47	N/A	658,759	290,132	
90-0017												
90-0560	13	72.66	75.42	49.29	24.70	153.01	40.60	135.41	59.30 to 97.79	610,160	300,757	
NonValid School												
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
10.01 TO 30.00	2	69.40	69.40	68.38	18.41	101.49	56.62	82.18	N/A	23,902	16,345	
30.01 TO 50.00	13	73.15	82.04	75.34	27.77	108.90	45.23	135.41	59.30 to 107.11	84,500	63,658	
50.01 TO 100.00	20	77.28	79.15	75.44	18.57	104.91	55.70	154.08	66.26 to 80.32	152,718	115,207	
100.01 TO 180.00	20	68.13	69.03	66.01	18.69	104.57	41.74	109.91	59.32 to 75.74	315,324	208,140	
180.01 TO 330.00	9	80.50	78.04	67.74	27.60	115.21	41.05	110.58	45.81 to 110.33	422,348	286,080	
330.01 TO 650.00	1	72.87	72.87	72.87			72.87	72.87	N/A	1,025,000	746,905	
650.01 +	1	40.60	40.60	40.60			40.60	40.60	N/A	5,714,506	2,320,110	
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

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	
DRY	27	66.43	73.24	53.72	24.57	136.34	40.60	135.41	58.00 to 79.56	398,543	214,084	
DRY-N/A	21	72.66	77.12	63.63	27.33	121.20	41.05	154.08	63.85 to 96.32	278,412	177,165	
GRASS	3	81.40	81.30	81.08	0.76	100.27	80.32	82.18	N/A	160,666	130,265	
GRASS-N/A	9	75.74	78.77	81.67	26.04	96.45	41.74	110.58	48.23 to 110.33	235,274	192,146	
IRRGTD-N/A	6	71.06	72.46	73.22	7.25	98.95	66.37	80.50	66.37 to 80.50	306,833	224,678	
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499	

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	66	MEDIAN:	73	COV:	29.89	95% Median C.I.:	66.43 to 79.18	(!: Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	62	STD:	22.57	95% Wgt. Mean C.I.:	49.55 to 73.68	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	95% Mean C.I.:	70.08 to 80.97	
(AgLand) TOTAL Assessed Value:	12,968,945							
AVG. Adj. Sales Price:	318,906	COD:	23.00	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			

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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	39	70.98	73.53	56.10	23.57	131.08	40.60	135.41	59.32 to 79.49	387,309	217,266
DRY-N/A	9	67.29	81.02	68.39	34.31	118.47	42.81	154.08	55.85 to 100.60	166,919	114,152
GRASS	4	80.86	71.41	69.96	12.84	102.08	41.74	82.18	N/A	168,000	117,527
GRASS-N/A	8	75.80	83.40	85.60	23.66	97.43	48.23	110.58	48.23 to 110.58	240,933	206,250
IRRGTD	3	68.97	69.57	68.22	3.18	101.98	66.58	73.15	N/A	308,833	210,675
IRRGTD-N/A	3	79.18	75.35	78.30	5.95	96.23	66.37	80.50	N/A	304,833	238,681
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

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	48	70.24	74.94	57.21	25.63	130.99	40.60	154.08	64.54 to 79.49	345,986	197,932
GRASS	12	78.09	79.41	81.56	20.70	97.36	41.74	110.58	67.25 to 108.59	216,622	176,676
IRRGTD	6	71.06	72.46	73.22	7.25	98.95	66.37	80.50	66.37 to 80.50	306,833	224,678
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	69.40	69.40	68.38	18.41	101.49	56.62	82.18	N/A	23,902	16,345
30000 TO 59999	2	104.43	104.43	105.21	3.66	99.26	100.60	108.25	N/A	45,260	47,617
60000 TO 99999	7	97.79	101.38	98.67	26.49	102.75	64.78	154.08	64.78 to 154.08	72,683	71,720
100000 TO 149999	14	68.94	74.40	73.69	21.75	100.97	45.23	112.42	58.00 to 96.32	120,372	88,698
150000 TO 249999	18	77.28	76.76	76.70	17.75	100.07	41.74	110.33	65.42 to 80.32	186,078	142,719
250000 TO 499999	18	69.24	69.70	69.77	16.46	99.90	42.81	110.58	59.32 to 79.18	357,959	249,751
500000 +	5	45.81	49.88	45.20	17.59	110.36	40.60	72.87	N/A	1,784,561	806,543
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	66	MEDIAN:	73	COV:	29.89	95% Median C.I.:	66.43 to 79.18	(!: Derived)
(AgLand) TOTAL Sales Price:	21,047,801	WGT. MEAN:	62	STD:	22.57	95% Wgt. Mean C.I.:	49.55 to 73.68	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	21,047,801	MEAN:	76	AVG.ABS.DEV:	16.74	95% Mean C.I.:	70.08 to 80.97	
(AgLand) TOTAL Assessed Value:	12,968,945							
AVG. Adj. Sales Price:	318,906	COD:	23.00	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	196,499	PRD:	122.57	MIN Sales Ratio:	40.60			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	69.40	69.40	68.38	18.41	101.49	56.62	82.18	N/A	23,902	16,345
30000 TO 59999	5	70.98	80.52	74.57	24.25	107.98	58.00	108.25	N/A	70,499	52,573
60000 TO 99999	14	66.81	72.78	66.12	25.96	110.07	41.74	135.41	55.70 to 97.79	115,965	76,678
100000 TO 149999	19	78.39	81.54	75.54	18.79	107.95	48.23	154.08	66.26 to 91.96	165,688	125,155
150000 TO 249999	13	69.50	73.99	69.51	21.15	106.44	42.81	109.91	57.51 to 90.23	292,414	203,262
250000 TO 499999	11	75.04	72.68	65.84	24.33	110.40	41.05	110.58	45.81 to 110.33	485,001	319,320
500000 +	2	56.74	56.74	45.51	28.44	124.67	40.60	72.87	N/A	3,369,753	1,533,507
ALL	66	72.77	75.52	61.62	23.00	122.57	40.60	154.08	66.43 to 79.18	318,906	196,499

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	72	COV:	29.68	95% Median C.I.:	66.43 to 77.45	(!: Derived)
TOTAL Sales Price:	26,624,216	WGT. MEAN:	63	STD:	22.16	95% Wgt. Mean C.I.:	52.99 to 74.00	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	95% Mean C.I.:	69.76 to 79.53	
TOTAL Assessed Value:	16,737,755							
AVG. Adj. Sales Price:	333,683	COD:	22.78	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	211,870	PRD:	117.56	MIN Sales Ratio:	25.93			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	2	94.01	94.01	91.90	4.02	102.29	90.23	97.79	N/A	148,904	136,847
10/01/05 TO 12/31/05	3	82.06	105.55	87.27	29.89	120.94	80.50	154.08	N/A	283,665	247,551
01/01/06 TO 03/31/06	10	74.99	78.51	75.91	15.84	103.43	58.00	100.60	66.26 to 97.42	190,317	144,463
04/01/06 TO 06/30/06	4	67.17	70.62	71.08	22.50	99.34	51.71	96.41	N/A	370,650	263,470
07/01/06 TO 09/30/06	6	79.02	86.48	87.59	18.24	98.73	64.61	110.58	64.61 to 110.58	238,357	208,787
10/01/06 TO 12/31/06	7	96.61	87.13	77.79	22.09	112.02	45.81	112.42	45.81 to 112.42	234,605	182,490
01/01/07 TO 03/31/07	12	66.51	74.17	67.49	24.20	109.90	41.74	135.41	59.32 to 77.91	271,529	183,242
04/01/07 TO 06/30/07	8	67.88	71.42	64.35	18.83	110.98	49.07	108.25	49.07 to 108.25	261,091	168,010
07/01/07 TO 09/30/07	1	79.49	79.49	79.49			79.49	79.49	N/A	175,000	139,115
10/01/07 TO 12/31/07	7	70.64	73.67	71.89	8.59	102.48	64.54	91.96	64.54 to 91.96	189,133	135,974
01/01/08 TO 03/31/08	10	64.64	59.05	66.41	16.87	88.91	25.93	73.15	45.23 to 72.87	324,943	215,801
04/01/08 TO 06/30/08	9	55.70	60.96	45.05	28.95	135.32	40.60	96.32	41.05 to 83.83	962,063	433,420
<u>Study Years</u>											
07/01/05 TO 06/30/06	19	79.56	82.75	77.51	19.82	106.76	51.71	154.08	67.29 to 97.04	238,662	184,992
07/01/06 TO 06/30/07	33	75.86	78.49	72.13	23.54	108.81	41.74	135.41	64.61 to 80.32	255,135	184,035
07/01/07 TO 06/30/08	27	66.37	64.24	53.33	19.66	120.45	25.93	96.32	55.70 to 72.87	496,553	264,804
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	27	77.32	81.35	77.87	21.31	104.47	45.81	112.42	67.29 to 97.04	239,191	186,247
01/01/07 TO 12/31/07	28	70.07	73.45	67.69	18.09	108.51	41.74	135.41	64.54 to 77.91	244,500	165,497
<u>ALL</u>											
	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	72	COV:	29.68	95% Median C.I.:	66.43 to 77.45	(!: Derived)
TOTAL Sales Price:	26,624,216	WGT. MEAN:	63	STD:	22.16	95% Wgt. Mean C.I.:	52.99 to 74.00	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	95% Mean C.I.:	69.76 to 79.53	
TOTAL Assessed Value:	16,737,755							
AVG. Adj. Sales Price:	333,683	COD:	22.78	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	211,870	PRD:	117.56	MIN Sales Ratio:	25.93			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
445	1	51.71	51.71	51.71			51.71	51.71	N/A	575,000	297,350
447	6	74.87	78.16	74.15	16.66	105.41	57.51	97.42	57.51 to 97.42	219,757	162,948
449	8	63.17	68.63	65.24	40.74	105.21	25.93	109.91	25.93 to 109.91	142,509	92,966
691	4	92.22	88.94	81.04	22.26	109.75	60.96	110.33	N/A	300,247	243,307
693	7	83.83	94.05	91.56	24.26	102.73	64.78	154.08	64.78 to 154.08	105,782	96,850
695	3	64.54	65.86	62.28	24.49	105.74	42.81	90.23	N/A	273,133	170,115
709	4	56.24	63.72	60.08	22.93	106.06	45.81	96.61	N/A	248,458	149,278
711	7	72.87	75.77	78.06	17.14	97.06	58.00	110.58	58.00 to 110.58	409,552	319,707
713	5	68.97	65.66	64.56	9.04	101.70	49.46	75.74	N/A	323,427	208,799
957	7	77.10	78.55	72.84	11.33	107.84	66.58	108.25	66.58 to 108.25	347,770	253,323
959	7	78.39	72.68	69.24	9.49	104.97	57.49	82.18	57.49 to 82.18	180,525	125,002
983	2	49.26	49.26	44.04	16.67	111.85	41.05	57.47	N/A	658,759	290,132
985	8	66.40	65.53	47.57	17.52	137.74	40.60	96.41	40.60 to 96.41	908,647	432,287
987	10	77.61	82.03	71.03	23.22	115.49	49.07	135.41	59.30 to 107.11	280,388	199,154
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	34	72.91	73.58	57.52	18.96	127.93	40.60	135.41	66.26 to 79.18	443,783	255,246
2	28	72.58	77.21	72.44	24.19	106.59	42.81	154.08	63.85 to 83.83	261,218	189,228
3	17	69.50	72.53	69.75	28.13	103.99	25.93	110.33	49.46 to 100.60	232,835	162,409
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

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
1	8	66.63	67.49	68.21	27.72	98.95	25.93	97.04	25.93 to 97.04	343,609	234,369
2	71	72.66	75.45	62.95	22.34	119.86	40.60	154.08	66.43 to 78.39	332,564	209,335
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	72	COV:	29.68	95% Median C.I.:	66.43 to 77.45	(!: Derived)
TOTAL Sales Price:	26,624,216	WGT. MEAN:	63	STD:	22.16	95% Wgt. Mean C.I.:	52.99 to 74.00	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	95% Mean C.I.:	69.76 to 79.53	
TOTAL Assessed Value:	16,737,755							
AVG. Adj. Sales Price:	333,683	COD:	22.78	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	211,870	PRD:	117.56	MIN Sales Ratio:	25.93			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
14-0008											
14-0054	11	68.97	67.76	66.53	10.86	101.86	49.07	79.18	49.46 to 77.91	357,556	237,883
14-0101											
26-0001	6	60.58	69.42	70.03	31.42	99.12	42.81	110.58	42.81 to 110.58	307,534	215,377
26-0024	21	77.45	79.88	73.45	27.53	108.76	25.93	154.08	60.96 to 97.04	182,233	133,843
26-0070	22	72.41	74.76	71.59	17.42	104.43	45.81	110.33	63.85 to 80.50	278,370	199,277
26-0561	3	57.47	65.04	52.37	32.23	124.20	41.05	96.61	N/A	521,839	273,285
90-0017											
90-0560	16	72.91	76.10	53.10	23.23	143.31	40.60	135.41	59.32 to 96.41	566,630	300,881
NonValid School											
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

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	3	56.62	54.91	47.80	33.12	114.88	25.93	82.18	N/A	30,935	14,786
30.01 TO 50.00	13	73.15	82.04	75.34	27.77	108.90	45.23	135.41	59.30 to 107.11	84,500	63,658
50.01 TO 100.00	20	77.28	79.15	75.44	18.57	104.91	55.70	154.08	66.26 to 80.32	152,718	115,207
100.01 TO 180.00	26	69.24	70.95	67.88	18.84	104.52	41.74	109.91	63.38 to 77.32	312,403	212,059
180.01 TO 330.00	13	77.91	76.99	69.82	24.95	110.26	41.05	110.58	48.23 to 108.59	438,326	306,057
330.01 TO 650.00	3	71.94	65.51	67.80	9.80	96.62	51.71	72.87	N/A	860,023	583,096
650.01 +	1	40.60	40.60	40.60			40.60	40.60	N/A	5,714,506	2,320,110
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

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	31	70.98	73.81	56.21	22.14	131.30	40.60	135.41	59.32 to 79.54	392,117	220,411
DRY-N/A	27	71.94	75.48	64.90	25.29	116.29	41.05	154.08	63.20 to 83.83	324,591	210,675
GRASS	3	81.40	81.30	81.08	0.76	100.27	80.32	82.18	N/A	160,666	130,265
GRASS-N/A	10	73.19	73.49	80.51	31.06	91.28	25.93	110.58	41.74 to 110.33	216,246	174,099
IRRGTD-N/A	8	71.06	74.02	74.55	11.67	99.29	60.96	96.41	60.96 to 96.41	349,610	260,622
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	72	COV:	29.68	95% Median C.I.:	66.43 to 77.45	(!: Derived)
TOTAL Sales Price:	26,624,216	WGT. MEAN:	63	STD:	22.16	95% Wgt. Mean C.I.:	52.99 to 74.00	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	95% Mean C.I.:	69.76 to 79.53	
TOTAL Assessed Value:	16,737,755							
AVG. Adj. Sales Price:	333,683	COD:	22.78	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	211,870	PRD:	117.56	MIN Sales Ratio:	25.93			

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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	47	72.29	74.08	59.33	21.71	124.86	40.60	135.41	64.78 to 77.91	391,321	232,163
DRY-N/A	11	64.54	76.73	63.67	31.65	120.52	42.81	154.08	51.71 to 100.60	229,774	146,299
GRASS	4	80.86	71.41	69.96	12.84	102.08	41.74	82.18	N/A	168,000	117,527
GRASS-N/A	9	75.74	77.02	84.24	28.36	91.42	25.93	110.58	48.23 to 110.33	219,162	184,630
IRRGTD	3	68.97	69.57	68.22	3.18	101.98	66.58	73.15	N/A	308,833	210,675
IRRGTD-N/A	5	79.18	76.68	77.68	12.52	98.72	60.96	96.41	N/A	374,077	290,591
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

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	57	71.94	74.98	60.08	23.39	124.80	40.60	154.08	64.61 to 77.91	356,923	214,449
DRY-N/A	1	51.71	51.71	51.71			51.71	51.71	N/A	575,000	297,350
GRASS	13	75.86	75.29	80.61	24.73	93.40	25.93	110.58	48.23 to 108.59	203,420	163,983
IRRGTD	8	71.06	74.02	74.55	11.67	99.29	60.96	96.41	60.96 to 96.41	349,610	260,622
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	2	69.40	69.40	68.38	18.41	101.49	56.62	82.18	N/A	23,902	16,345
30000 TO 59999	3	100.60	78.26	78.89	27.28	99.21	25.93	108.25	N/A	45,173	35,635
60000 TO 99999	7	97.79	101.38	98.67	26.49	102.75	64.78	154.08	64.78 to 154.08	72,683	71,720
100000 TO 149999	14	68.94	74.40	73.69	21.75	100.97	45.23	112.42	58.00 to 96.32	120,372	88,698
150000 TO 249999	20	77.92	78.76	79.12	18.33	99.55	41.74	110.33	66.26 to 90.23	190,370	150,615
250000 TO 499999	25	69.50	70.51	70.71	15.85	99.71	42.81	110.58	63.38 to 77.32	367,099	259,576
500000 +	8	50.39	54.25	48.67	20.08	111.48	40.60	72.87	40.60 to 72.87	1,374,845	669,076
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	79	MEDIAN:	72	COV:	29.68	95% Median C.I.:	66.43 to 77.45	(!: Derived)
TOTAL Sales Price:	26,624,216	WGT. MEAN:	63	STD:	22.16	95% Wgt. Mean C.I.:	52.99 to 74.00	(!: land+NAT=0)
TOTAL Adj.Sales Price:	26,360,978	MEAN:	75	AVG.ABS.DEV:	16.47	95% Mean C.I.:	69.76 to 79.53	
TOTAL Assessed Value:	16,737,755							
AVG. Adj. Sales Price:	333,683	COD:	22.78	MAX Sales Ratio:	154.08			
AVG. Assessed Value:	211,870	PRD:	117.56	MIN Sales Ratio:	25.93			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	3	56.62	54.91	47.80	33.12	114.88	25.93	82.18	N/A	30,935	14,786
30000 TO 59999	5	70.98	80.52	74.57	24.25	107.98	58.00	108.25	N/A	70,499	52,573
60000 TO 99999	14	66.81	72.78	66.12	25.96	110.07	41.74	135.41	55.70 to 97.79	115,965	76,678
100000 TO 149999	19	78.39	81.54	75.54	18.79	107.95	48.23	154.08	66.26 to 91.96	165,688	125,155
150000 TO 249999	18	74.02	75.70	71.67	19.72	105.62	42.81	109.91	64.61 to 90.23	289,910	207,791
250000 TO 499999	17	66.58	71.36	66.62	24.52	107.11	41.05	110.58	51.71 to 82.06	482,712	321,575
500000 +	3	71.94	61.80	48.86	14.95	126.48	40.60	72.87	N/A	2,573,192	1,257,350
ALL	79	72.29	74.64	63.49	22.78	117.56	25.93	154.08	66.43 to 77.45	333,683	211,870

**2009 Correlation Section
for Dixon County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: The county reported that after an analysis was completed of the agricultural class, valuation changes were implemented in all three market areas to achieve a level of value within the acceptable range. The information provided in the tables supports that the county has increased value to achieve an acceptable level of value. The county is well aware of the increased sale prices in the last year of the study.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the assessment practices of Dixon County it is believed that the median level of value is the most reliable indicator of the level of value for the agricultural class.

**2009 Correlation Section
for Dixon 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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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
2009	141	66	46.81
2008	142	73	51.41
2007	118	53	44.92
2006	127	63	49.61
2005	139	56	40.29

AGRICULTURAL UNIMPROVED:After reviewing the non qualified sales, there is no reason to believe that the county has unreasonably trimmed the residential sales. In the non qualified sales the typical reasons for the transaction not being an arm's length sale included parcels that were substantially changed since the date of the sale, parcels included in family transactions and foreclosures.

The current practice in the county concerning reviewing sales is that a verification form is mailed to the buyer in a self-addressed stamped envelope. They also contact the seller, realtor or physically inspect the parcels sold if more information is needed. Approximately 85% of the verification forms are returned to the county.

**2009 Correlation Section
for Dixon 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.

**2009 Correlation Section
for Dixon 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
2009	64	11.59	71	73
2008	61.19	20.80	74	73.12
2007	67	5.66	71	71
2006	66	12.01	74	75
2005	71	6.26	75	76

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is relatively the close to the indicated R&O median ratio and supportive of each other.

**2009 Correlation Section
for Dixon 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 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 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.

**2009 Correlation Section
for Dixon 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 Total Assessed Value (excl. growth)
13.33	2009	11.59
26.66	2008	20.80
8.03	2007	5.66
14.13	2006	12.01
7.05	2005	6.26

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is minimal. After analyzing the sales file and the assessment actions of the county, this percentage is not unreasonable.

**2009 Correlation Section
for Dixon County**

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has 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. Since 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 the 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, (2007). 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.

**2009 Correlation Section
for Dixon County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	73	62	76

AGRICULTURAL UNIMPROVED: The median and mean measures of central tendency are all within the range. The weighted mean is considerably lower than the other two measures. This is a reflection of the sale price per acre increasing dramatically in the last year of study period.

**2009 Correlation Section
for Dixon 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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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	23.00	122.57
Difference	3.00	19.57

AGRICULTURAL UNIMPROVED:The coefficient of dispersion is slightly outside the acceptable parameter. The price related differential is considerably above the acceptable parameter. The increase in the sale prices in the last year of the study period has a strong influence on the PRD.

**2009 Correlation Section
for Dixon 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	66	66	0
Median	64	73	9
Wgt. Mean	55	62	7
Mean	68	76	8
COD	24.16	23.00	-1.16
PRD	123.51	122.57	-0.94
Minimum	35.27	40.60	5.33
Maximum	140.45	154.08	13.63

AGRICULTURAL UNIMPROVED: The table of Changes in Statistics Due to Assessor Actions reflects the assessment actions in the county. The county has reported that percentage increases to the land capability values were implemented to achieve the level of value.

Total Real Property Sum Lines 17, 25, & 30	Records : 5,480	Value : 593,826,840	Growth 4,251,834	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	185	675,310	73	228,880	19	59,605	277	963,795	
02. Res Improve Land	1,328	6,242,440	116	781,130	351	2,982,820	1,795	10,006,390	
03. Res Improvements	1,362	63,192,460	118	6,196,850	369	29,159,820	1,849	98,549,130	
04. Res Total	1,547	70,110,210	191	7,206,860	388	32,202,245	2,126	109,519,315	1,586,277
% of Res Total	72.77	64.02	8.98	6.58	18.25	29.40	38.80	18.44	37.31
05. Com UnImp Land	54	120,230	11	30,805	7	54,405	72	205,440	
06. Com Improve Land	198	661,825	20	115,420	20	135,860	238	913,105	
07. Com Improvements	204	6,548,555	21	3,484,555	26	1,529,050	251	11,562,160	
08. Com Total	258	7,330,610	32	3,630,780	33	1,719,315	323	12,680,705	415,887
% of Com Total	79.88	57.81	9.91	28.63	10.22	13.56	5.89	2.14	9.78
09. Ind UnImp Land	1	4,035	0	0	0	0	1	4,035	
10. Ind Improve Land	0	0	4	55,120	7	665,060	11	720,180	
11. Ind Improvements	0	0	4	8,500,760	7	17,548,730	11	26,049,490	
12. Ind Total	1	4,035	4	8,555,880	7	18,213,790	12	26,773,705	0
% of Ind Total	8.33	0.02	33.33	31.96	58.33	68.03	0.22	4.51	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	2	7,625	2	7,625	
15. Rec Improvements	0	0	0	0	126	871,830	126	871,830	
16. Rec Total	0	0	0	0	126	879,455	126	879,455	22,910
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.30	0.15	0.54
Res & Rec Total	1,547	70,110,210	191	7,206,860	514	33,081,700	2,252	110,398,770	1,609,187
% of Res & Rec Total	68.69	63.51	8.48	6.53	22.82	29.97	41.09	18.59	37.85
Com & Ind Total	259	7,334,645	36	12,186,660	40	19,933,105	335	39,454,410	415,887
% of Com & Ind Total	77.31	18.59	10.75	30.89	11.94	50.52	6.11	6.64	9.78
17. Taxable Total	1,806	77,444,855	227	19,393,520	554	53,014,805	2,587	149,853,180	2,025,074
% of Taxable Total	69.81	51.68	8.77	12.94	21.41	35.38	47.21	25.24	47.63

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	54	931,745	462,505	7	119,655	1,655
19. Commercial	9	70,610	3,875	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	61	1,051,400	464,160
19. Commercial	0	0	0	9	70,610	3,875
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				70	1,122,010	468,035

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	222	25	311	558

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	15,870	6	48,115	1,974	242,252,475	1,990	242,316,460
28. Ag-Improved Land	0	0	2	144,385	934	158,154,460	936	158,298,845
29. Ag Improvements	5	31,895	1	79,080	897	43,247,380	903	43,358,355
30. Ag Total							2,893	443,973,660

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	6,500	
33. HomeSite Improvements	0	0.00	0	1	0.00	79,080	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	5	0.00	31,895	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	13,000	2	2.00	13,000	
32. HomeSite Improv Land	598	602.03	3,913,195	599	603.03	3,919,695	
33. HomeSite Improvements	596	0.00	31,234,730	597	0.00	31,313,810	244,010
34. HomeSite Total				599	605.03	35,246,505	
35. FarmSite UnImp Land	37	141.51	77,840	37	141.51	77,840	
36. FarmSite Improv Land	768	3,777.61	2,077,855	768	3,777.61	2,077,855	
37. FarmSite Improvements	763	0.00	12,012,650	768	0.00	12,044,545	1,982,750
38. FarmSite Total				805	3,919.12	14,200,240	
39. Road & Ditches	0	5,472.44	0	0	5,472.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,404	9,997.09	49,446,745	2,226,760

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,285.62	15.91%	5,542,615	18.33%	2,424.99
46. 1A	2,379.12	16.56%	5,471,980	18.09%	2,300.00
47. 2A1	1,233.40	8.58%	2,713,490	8.97%	2,200.01
48. 2A	2,709.29	18.86%	5,662,415	18.72%	2,090.00
49. 3A1	2,859.52	19.90%	5,776,235	19.10%	2,020.00
50. 3A	1,334.93	9.29%	2,496,340	8.25%	1,870.02
51. 4A1	1,559.07	10.85%	2,572,480	8.51%	1,650.01
52. 4A	7.99	0.06%	10,545	0.03%	1,319.77
53. Total	14,368.94	100.00%	30,246,100	100.00%	2,104.96
Dry					
54. 1D1	3,418.15	4.42%	7,349,070	5.53%	2,150.01
55. 1D	15,252.51	19.74%	32,412,345	24.38%	2,125.05
56. 2D1	4,187.84	5.42%	7,580,035	5.70%	1,810.01
57. 2D	6,081.95	7.87%	10,765,110	8.10%	1,770.01
58. 3D1	20,329.47	26.31%	35,983,220	27.07%	1,770.00
59. 3D	9,201.64	11.91%	13,526,420	10.18%	1,470.00
60. 4D1	17,942.16	23.22%	24,491,085	18.42%	1,365.00
61. 4D	862.97	1.12%	824,125	0.62%	954.99
62. Total	77,276.69	100.00%	132,931,410	100.00%	1,720.20
Grass					
63. 1G1	149.04	0.00%	201,215	2.80%	1,350.07
64. 1G	1,349.23	17.07%	1,740,515	24.22%	1,290.01
65. 2G1	974.86	12.33%	1,016,110	14.14%	1,042.31
66. 2G	1,732.64	21.92%	1,654,690	23.03%	955.01
67. 3G1	994.69	12.59%	820,625	11.42%	825.01
68. 3G	579.23	7.33%	408,600	5.69%	705.42
69. 4G1	1,729.38	21.88%	1,123,690	15.64%	649.76
70. 4G	394.21	4.99%	220,760	3.07%	560.01
71. Total	7,903.28	100.00%	7,186,205	100.00%	909.27
Irrigated Total					
Irrigated Total	14,368.94	14.35%	30,246,100	17.75%	2,104.96
Dry Total					
Dry Total	77,276.69	77.17%	132,931,410	77.99%	1,720.20
Grass Total					
Grass Total	7,903.28	7.89%	7,186,205	4.22%	909.27
Waste					
Waste	590.09	0.59%	72,955	0.04%	123.63
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	100,139.00	100.00%	170,436,670	100.00%	1,702.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,006.23	20.84%	2,158,365	25.19%	2,145.00
46. 1A	222.03	4.60%	450,720	5.26%	2,030.00
47. 2A1	1,725.45	35.74%	3,347,360	39.07%	1,939.99
48. 2A	68.54	1.42%	121,310	1.42%	1,769.92
49. 3A1	735.82	15.24%	1,173,645	13.70%	1,595.02
50. 3A	142.43	2.95%	212,930	2.49%	1,494.98
51. 4A1	870.56	18.03%	1,053,390	12.30%	1,210.01
52. 4A	56.49	1.17%	49,715	0.58%	880.07
53. Total	4,827.55	100.00%	8,567,435	100.00%	1,774.70
Dry					
54. 1D1	3,399.27	4.89%	6,917,540	6.75%	2,035.01
55. 1D	12,698.79	18.25%	25,207,195	24.60%	1,985.01
56. 2D1	6,100.46	8.77%	10,462,375	10.21%	1,715.01
57. 2D	137.63	0.20%	231,225	0.23%	1,680.05
58. 3D1	14,002.48	20.13%	21,843,875	21.32%	1,560.00
59. 3D	3,627.36	5.21%	4,516,110	4.41%	1,245.01
60. 4D1	23,009.75	33.08%	26,461,685	25.83%	1,150.02
61. 4D	6,589.21	9.47%	6,819,900	6.66%	1,035.01
62. Total	69,564.95	100.00%	102,459,905	100.00%	1,472.87
Grass					
63. 1G1	243.10	0.00%	301,855	1.22%	1,241.69
64. 1G	3,675.00	12.79%	4,562,865	18.42%	1,241.60
65. 2G1	1,373.24	4.78%	1,552,575	6.27%	1,130.59
66. 2G	79.15	0.28%	89,065	0.36%	1,125.27
67. 3G1	3,460.94	12.04%	3,471,185	14.01%	1,002.96
68. 3G	610.09	2.12%	553,805	2.24%	907.74
69. 4G1	8,797.32	30.61%	6,846,745	27.63%	778.28
70. 4G	10,503.51	36.54%	7,399,430	29.86%	704.47
71. Total	28,742.35	100.00%	24,777,525	100.00%	862.06
Irrigated Total					
Irrigated Total	4,827.55	4.48%	8,567,435	6.28%	1,774.70
Dry Total					
Dry Total	69,564.95	64.51%	102,459,905	75.16%	1,472.87
Grass Total					
Grass Total	28,742.35	26.65%	24,777,525	18.18%	862.06
Waste					
Waste	4,707.12	4.36%	522,470	0.38%	111.00
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	107,841.97	100.00%	136,327,335	100.00%	1,264.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	317.28	3.95%	680,570	5.07%	2,145.01
46. 1A	2,080.49	25.89%	4,223,415	31.45%	2,030.01
47. 2A1	718.09	8.94%	1,393,080	10.37%	1,939.98
48. 2A	360.57	4.49%	638,205	4.75%	1,769.99
49. 3A1	1,993.51	24.81%	3,179,670	23.68%	1,595.01
50. 3A	768.61	9.56%	1,149,070	8.56%	1,495.00
51. 4A1	1,767.10	21.99%	2,138,215	15.92%	1,210.01
52. 4A	30.02	0.37%	26,420	0.20%	880.08
53. Total	8,035.67	100.00%	13,428,645	100.00%	1,671.13
Dry					
54. 1D1	1,132.70	2.57%	2,191,790	3.62%	1,935.01
55. 1D	9,687.22	21.95%	17,485,425	28.86%	1,805.00
56. 2D1	4,234.11	9.60%	6,605,250	10.90%	1,560.01
57. 2D	1,054.90	2.39%	1,608,725	2.66%	1,525.00
58. 3D1	10,558.43	23.93%	14,887,440	24.57%	1,410.01
59. 3D	3,103.91	7.03%	3,507,460	5.79%	1,130.01
60. 4D1	11,764.33	26.66%	12,293,785	20.29%	1,045.01
61. 4D	2,587.75	5.86%	2,005,640	3.31%	775.05
62. Total	44,123.35	100.00%	60,585,515	100.00%	1,373.09
Grass					
63. 1G1	127.66	0.00%	135,575	1.01%	1,062.00
64. 1G	2,504.73	12.52%	2,687,535	20.01%	1,072.98
65. 2G1	1,060.66	5.30%	1,001,585	7.46%	944.30
66. 2G	116.58	0.58%	104,330	0.78%	894.92
67. 3G1	2,720.89	13.60%	2,103,665	15.67%	773.15
68. 3G	596.53	2.98%	387,365	2.88%	649.36
69. 4G1	6,334.42	31.65%	3,539,315	26.36%	558.74
70. 4G	6,549.34	32.73%	3,468,360	25.83%	529.57
71. Total	20,010.81	100.00%	13,427,730	100.00%	671.02
Irrigated Total	8,035.67	10.76%	13,428,645	15.30%	1,671.13
Dry Total	44,123.35	59.09%	60,585,515	69.03%	1,373.09
Grass Total	20,010.81	26.80%	13,427,730	15.30%	671.02
Waste	2,507.33	3.36%	325,045	0.37%	129.64
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	74,677.16	100.00%	87,766,935	100.00%	1,175.28

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	27,232.16	52,242,180	27,232.16	52,242,180
77. Dry Land	8.05	15,870	95.23	174,040	190,861.71	295,786,920	190,964.99	295,976,830
78. Grass	0.00	0	11.90	11,285	56,644.54	45,380,175	56,656.44	45,391,460
79. Waste	0.00	0	4.50	675	7,800.04	919,795	7,804.54	920,470
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	8.05	15,870	111.63	186,000	282,538.45	394,329,070	282,658.13	394,530,940

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	27,232.16	9.63%	52,242,180	13.24%	1,918.40
Dry Land	190,964.99	67.56%	295,976,830	75.02%	1,549.90
Grass	56,656.44	20.04%	45,391,460	11.51%	801.17
Waste	7,804.54	2.76%	920,470	0.23%	117.94
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	282,658.13	100.00%	394,530,940	100.00%	1,395.79

2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	105,576,425	109,519,315	3,942,890	3.73%	1,586,277	2.23%
02. Recreational	874,100	879,455	5,355	0.61%	22,910	-2.01%
03. Ag-Homesite Land, Ag-Res Dwelling	36,584,890	35,246,505	-1,338,385	-3.66%	244,010	-4.33%
04. Total Residential (sum lines 1-3)	143,035,415	145,645,275	2,609,860	1.82%	1,853,197	0.53%
05. Commercial	12,052,335	12,680,705	628,370	5.21%	415,887	1.76%
06. Industrial	26,773,705	26,773,705	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	12,770,515	14,200,240	1,429,725	11.20%	1,982,750	-4.33%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	51,596,555	53,654,650	2,058,095	3.99%	2,398,637	-0.66%
10. Total Non-Agland Real Property	194,631,970	199,299,925	4,667,955	2.40%	4,251,834	0.21%
11. Irrigated	44,154,225	52,242,180	8,087,955	18.32%		
12. Dryland	265,979,065	295,976,830	29,997,765	11.28%		
13. Grassland	42,188,895	45,391,460	3,202,565	7.59%		
14. Wasteland	1,247,305	920,470	-326,835	-26.20%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	353,569,490	394,530,940	40,961,450	11.59%		
17. Total Value of all Real Property (Locally Assessed)	548,201,460	593,826,840	45,625,380	8.32%	4,251,834	7.55%

AMY WATCHORN DIXON COUNTY ASSESSOR

**302 3RD ST
PO BOX 369
PONCA, NE 68770**

**GRETA KRAEMER, DEPUTY
PHONE: (402) 755-5601
FAX: (402) 755-5650**

DIXON COUNTY 2008 3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before September 1, 2008.

GENERAL DESCRIPTION OF THE COUNTY

In 2008 Dixon County has a total of 6097 parcels, of that approximately 6% are commercial and approximately industrial, 9% are exempt, approximately 35% are residential and 50% are agricultural. 692 Personal property schedules were filed in the county this year and 282 Homesteads Applications were accepted. Dixon County's total valuation for 2008 is 573,305,019.

BUDGET

2008 General Budget = \$ 98,359.09
(Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2008 Reappraisal Budget = 41,720.00
(One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

RESPONSIBILITES

The office currently has 3 employees besides myself. The Deputy Assessor this positions duties include: filling out the green sheets, assists with pickup work, enters information in the CAMA system, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings.

Two clerks work 5 days a week. One of the clerks handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. This clerk is also responsible for the GIS system. She also assists with personal property and homesteads.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that were sent out, we sent a flyer for land sales and rural homes. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few protest. We attempt to talk to every taxpayer requesting a protest form. We show them how there values were arrived at and many times they don't protest because we have shown them why their value changed and what the changes were based upon. Our hope is that they leave the office more informed about what this office does and why these things have to be done.

GENERAL DESCRIPTION

SEE ATTACHED REPORT 2007 COUNTY ABSTRACT OF ASSESSMENT FOR REAL PROPERTY IN DIXON COUNTY.

RESIDENTIAL

Dixon County had a complete residential reappraisal in 1997 using 1996 Marshall & Swift pricing. Since that time we have revalued the majority of our towns to meet the changing trends in the market.

We will continue to use the CAMA system to reappraise our towns as needed. Currently the median in our towns look pretty good, we will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing being used on all the houses is 6-1- 2005. MIPS is working on a new administrative package which we will be getting as soon as it is available to the counties. While we are sure this will be a great tool we are also sure it will not come without some added work. Two of the staff will have to be trained in use of the appraisal side as this information is currently not available on their computers. We are working on having new rural flights taken to assist us in a rural review; we have not got the funding secured at this time.

2008 – Appraisal maintenance

2009 – Ponca, Martinsburg

2010 – Area 1 & 2 Rural Residence

2011 – Area 3 Rural Residence, Wakefield City

COMMERCIAL

A complete reappraisal of commercial properties was completed in 1999 by the Assessor's office staff. Industrial properties were reappraised in 2001. Pricing was done on the 1999 Marshall & Swift computer program. Final valuation is by the sales comparison approach. Income and expense data was gathered but there was insufficient rental information to utilize the income approach to value. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market. Beginning in 2008 we will be starting a review of our Commercial properties. We will be waiting on the new administrative package before the reappraisal can be completed. We intend for this to all be in place by 2009.

2008 – Reappraisal of Commercial Property

2009 – Reappraisal of Commercial Property

2010 – Appraisal maintenance

2011 – Appraisal maintenance

AGRICULTURAL

Rural residences were reappraised in 1997 and updated in 2005 using 2000 Marshall & Swift computer pricing. We are also studying the market to see how distance from pavement, towns etc. are impacting rural sales. Site values will continue to be studied.

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes, we will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes, which we are made aware of or discover will be treated as pick up work and revalued for the year the change occurred. We also will continue to study market area lines to ensure they are appropriate for current sales.

2008 – FSA Office, GIS land uses & Monitor market by LCG

2009 – FSA Office, GIS land uses & Monitor market by LCG

2010 – Monitor market by LCG

2011 – Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self-addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We have approximately an 85% return on our verification form.

CONCLUSION

We purchased a GIS system for the county in late 2004. This has taken a majority of one of my Clerk's time. We feel this will make our office more efficient and accurate when completed. Also, it will make it much easier to get the taxpayer current maps. Once all the information is put into the GIS system and the CAMA system we will be looking at the costs for going on line with our information. While this may not be feasible for some time, it is a goal to have the information available on line as soon as we are able. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc. We also have exceeded the educational hours required every year since they were enacted. I find this report to be absolutely ridiculous, and a total waste of my time. The items DPAT has asked for in the new 3 year plan can be found in the Assessor's survey, Abstract and Reports and Opinions, to regurgitate them into this report instead of using them as an attachment is busy work.**

Sincerely,

Amy Watchorn
Dixon County Assessor

**DIXON COUNTY
6 YEAR REVIEW CYCLE**

2008 –COMMERCIAL PROPERTY

2009 –PONCA, MARTINSBURG

20010- AREA 1 & 2 RURAL RESIDENCE

2011- AREA 3 RURAL RESIDENCE, WAKEFIELD CITY

2012- CONCORD, DIXON, MASKELL

2013 – ALLEN, EMERSON, NEWCASTLE, WATERBURY

**AGRICULTURAL LAND IS REVIEWED YEARLY FOR USE CHANGES
AND THE MARKETS MONITORED ON A YEARLY BASIS
During these years property is to be reviewed, not necessarily revalued.**

2009 Assessment Survey for Dixon County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	2
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$98,360
7.	Part of the budget that is dedicated to the computer system
	Budgeted through the county general.
8.	Adopted budget, or granted budget if different from above
	\$98,360
9.	Amount of the total budget set aside for appraisal work
	\$0
10.	Amount of the total budget set aside for education/workshops
	\$0
11.	Appraisal/Reappraisal budget, if not part of the total budget
	\$41,720
12.	Other miscellaneous funds
	\$0
13.	Total budget
	\$140,080
a.	Was any of last year's budget not used:
	No, I am paying for GIS all leftover funds go to the county to pay for GIS

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	CAMA

3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Clerk
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Clerk
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Allen, Ponca and Wakefield
4.	When was zoning implemented?
	N/A

D. Contracted Services

1.	Appraisal Services
	In House
2.	Other services
	None

Certification

This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Dixon County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts