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2013 Commission Summary for Dawson County

Residential Real Property - Current

Number of Sales	446	Median	99.07
Total Sales Price	\$47,375,725	Mean	104.01
Total Adj. Sales Price	\$47,592,225	Wgt. Mean	98.36
Total Assessed Value	\$46,812,364	Average Assessed Value of the Base	\$74,822
Avg. Adj. Sales Price	\$106,709	Avg. Assessed Value	\$104,960

Confidence Interval - Current

95% Median C.I	98.69 to 99.39
95% Wgt. Mean C.I	96.67 to 100.05
95% Mean C.I	100.68 to 107.34
% of Value of the Class of all Real Property Value in the	31.14
% of Records Sold in the Study Period	5.28
% of Value Sold in the Study Period	7.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	376	97	97.42
2011	425	98	98
2010	441	98	98
2009	526	98	98

2013 Commission Summary for Dawson County

Commercial Real Property - Current

Number of Sales	56	Median	99.04
Total Sales Price	\$7,109,000	Mean	101.68
Total Adj. Sales Price	\$7,210,432	Wgt. Mean	104.59
Total Assessed Value	\$7,541,300	Average Assessed Value of the Base	\$185,270
Avg. Adj. Sales Price	\$128,758	Avg. Assessed Value	\$134,666

Confidence Interval - Current

95% Median C.I	97.86 to 102.12
95% Wgt. Mean C.I	90.36 to 118.82
95% Mean C.I	95.47 to 107.89
% of Value of the Class of all Real Property Value in the County	10.72
% of Records Sold in the Study Period	4.76
% of Value Sold in the Study Period	3.46

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	70	99	99.16
2011	76	99	99
2010	79	100	95
2009	82	95	95

2013 Opinions of the Property Tax Administrator for Dawson County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	74	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Dawson County

Residential parcels within Valuation Grouping 1 (Lexington) were reappraised for 2013. The reappraisal was conducted by the contract appraisal service and included a physical inspection of all residential properties. When possible, an interview with the property owner or interior inspection was completed. On sold parcels, the interviewing appraiser would also attempt to verify terms of the sale.

After the physical review all changes were entered into the CAMA system. Both the cost approach and a market price per square foot model that was developed by the appraisal service were considered. All parcels within the valuation grouping were revalued for 2013.

This work completes a county wide reappraisal of all properties, and concludes an inspection cycle.

For the remaining valuation grouping, a sales study was completed. The study indicated that residential and recreational parcels in Valuation Group 5 (Johnson Lake) were below the acceptable range. The market in this area has been active and increasing in recent years. Adjustments were made to the valuation models at Johnson Lake for 2013 to bring them into the acceptable range.

In the rest of the residential class, only routine maintenance was completed. The pickup work was completed timely.

2013 Residential Assessment Survey for Dawson County

1.	Valuation data collection done by:	
	The office appraiser, the assessor, and the contract appraisal service	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Lexington – the largest community in the county, with significantly more jobs/industry, includes Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.
	02	Cozad – has not experienced the growth that Gothenburg and Lexington have over recent years. The market is active and stable in the average to higher end homes, with more fluctuation and a recent decline in the poorer condition homes.
	03	Gothenburg – located on the western edge of the county within commuting distance to North Platte. Gothenburg has had a very strong local economy in recent years with good residential growth and strong market activity.
	04	Overton, Sumner & surrounding rural – smaller villages with school systems within and basic services. The market has been slower in these communities, but is generally stable.
	05	Johnson Lake & Plum Creek Canyon – properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.
	06	Farnam, Eddyville, surrounding rural & Midway – this group contains the more depressed areas of the county. All areas are off I-80/Hwy 30, and are more remote than the other communities. There are no schools and limited services in these areas sales are sporadic and the market is unorganized.
	07	Cozad & Lexington Rural – demand for rural housing around these communities has continued to be strong, however, homes will generally bring less than they will around Gothenburg.
	08	Gothenburg Rural – includes rural residential and the homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall and Swift. The market value approach stratifies sales by location, style, age, and other characteristics impacting the market to develop a per square foot market value.	

4	What is the costing year of the cost approach being used for each valuation grouping?
	2010
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?
	The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach is also considered when correlating the final values.
6.	Are individual depreciation tables developed for each valuation grouping?
	No
7.	When were the depreciation tables last updated for each valuation grouping?
	The market models are updated in conjunction with the reappraisal cycle. 01 and 05 – 2013; 02 – 2009; 03 – 2012; 04 and 06 – 2011; 07 and 08 – 2010
8.	When was the last lot value study completed for each valuation grouping?
	Lot value studies were completed during the reappraisal cycle. 01 and 05 – 2013; 02 – 2009; 03 – 2012; 04 and 06 – 2011; and 07 and 08 – 2010
9.	Describe the methodology used to determine the residential lot values?
	Lot values in the towns and villages are established using a cost per square foot analysis. For the lake properties, a leasehold/lot value per unit was established because market prices do not generally relate to the size of the parcel. Since there are few lot sales at the lake, these values are generally arrived using the abstraction method.

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RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 446
Total Sales Price : 47,375,725
Total Adj. Sales Price : 47,592,225
Total Assessed Value : 46,812,364
Avg. Adj. Sales Price : 106,709
Avg. Assessed Value : 104,960

MEDIAN : 99
WGT. MEAN : 98
MEAN : 104
COD : 13.59
PRD : 105.74

COV : 34.50
STD : 35.88
Avg. Abs. Dev : 13.46
MAX Sales Ratio : 646.50
MIN Sales Ratio : 54.06

95% Median C.I. : 98.69 to 99.39
95% Wgt. Mean C.I. : 96.67 to 100.05
95% Mean C.I. : 100.68 to 107.34

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	36	98.97	102.10	102.47	10.80	99.64	61.51	160.87	95.44 to 99.92	105,569	108,180	
01-JAN-11 To 31-MAR-11	22	99.54	102.59	101.56	08.77	101.01	75.36	148.99	96.47 to 103.42	83,948	85,257	
01-APR-11 To 30-JUN-11	48	98.79	98.53	99.46	05.82	99.06	78.45	124.44	97.25 to 99.78	125,591	124,908	
01-JUL-11 To 30-SEP-11	65	99.28	112.57	98.52	20.99	114.26	64.27	646.50	98.60 to 99.93	116,617	114,895	
01-OCT-11 To 31-DEC-11	68	99.41	112.11	102.90	17.99	108.95	55.45	254.80	98.79 to 99.80	93,886	96,611	
01-JAN-12 To 31-MAR-12	57	99.24	105.33	98.70	13.85	106.72	75.66	231.36	98.43 to 101.49	106,211	104,833	
01-APR-12 To 30-JUN-12	80	98.79	99.10	94.79	10.07	104.55	67.12	156.64	95.99 to 99.94	109,187	103,495	
01-JUL-12 To 30-SEP-12	70	97.73	97.91	94.29	14.33	103.84	54.06	205.01	95.37 to 99.36	102,331	96,484	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	171	99.22	105.14	99.89	13.02	105.26	61.51	646.50	98.69 to 99.66	112,607	112,479	
01-OCT-11 To 30-SEP-12	275	98.89	103.31	97.33	13.94	106.14	54.06	254.80	98.43 to 99.39	103,041	100,286	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	203	99.36	108.02	100.32	15.07	107.68	55.45	646.50	98.88 to 99.66	107,584	107,926	
<u>ALL</u>	446	99.07	104.01	98.36	13.59	105.74	54.06	646.50	98.69 to 99.39	106,709	104,960	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	142	99.21	101.65	100.01	05.09	101.64	79.57	186.20	98.85 to 99.51	88,177	88,185	
02	81	98.61	101.50	99.28	13.33	102.24	63.32	179.39	96.80 to 101.64	90,275	89,628	
03	89	99.22	105.89	100.45	14.64	105.42	55.45	346.69	97.53 to 101.01	103,830	104,297	
04	17	96.36	101.66	88.26	24.79	115.18	60.62	229.78	78.45 to 112.23	99,965	88,232	
05	62	98.79	104.28	98.37	15.17	106.01	54.06	205.01	96.15 to 100.23	160,190	157,582	
06	13	98.64	110.54	88.66	26.81	124.68	61.51	231.36	82.11 to 148.39	52,005	46,106	
07	38	93.61	112.98	94.68	33.14	119.33	68.18	646.50	85.77 to 101.74	152,138	144,042	
08	4	98.19	96.22	94.25	07.52	102.09	80.41	108.11	N/A	107,367	101,190	
<u>ALL</u>	446	99.07	104.01	98.36	13.59	105.74	54.06	646.50	98.69 to 99.39	106,709	104,960	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	444	99.10	104.06	98.44	13.61	105.71	54.06	646.50	98.71 to 99.43	106,052	104,393	
06	2	93.26	93.26	91.45	03.43	101.98	90.06	96.45	N/A	252,500	230,910	
07												
<u>ALL</u>	446	99.07	104.01	98.36	13.59	105.74	54.06	646.50	98.69 to 99.39	106,709	104,960	

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RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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 Avg. Adj. Sales Price : 106,709
 Avg. Assessed Value : 104,960

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 104
 COD : 13.59
 PRD : 105.74

COV : 34.50
 STD : 35.88
 Avg. Abs. Dev : 13.46
 MAX Sales Ratio : 646.50
 MIN Sales Ratio : 54.06

95% Median C.I. : 98.69 to 99.39
 95% Wgt. Mean C.I. : 96.67 to 100.05
 95% Mean C.I. : 100.68 to 107.34

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	8	193.21	239.90	225.07	52.13	106.59	99.93	646.50	99.93 to 646.50	12,096	27,223	
Less Than 30,000	33	104.73	148.81	134.25	50.08	110.85	61.51	646.50	99.93 to 148.39	20,275	27,219	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	446	99.07	104.01	98.36	13.59	105.74	54.06	646.50	98.69 to 99.39	106,709	104,960	
Greater Than 14,999	438	98.97	101.53	98.10	11.25	103.50	54.06	346.69	98.64 to 99.34	108,437	106,380	
Greater Than 29,999	413	98.85	100.43	97.85	10.36	102.64	54.06	205.01	98.44 to 99.22	113,615	111,172	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	8	193.21	239.90	225.07	52.13	106.59	99.93	646.50	99.93 to 646.50	12,096	27,223	
15,000 TO 29,999	25	101.72	119.67	118.89	24.77	100.66	61.51	346.69	99.39 to 107.14	22,892	27,217	
30,000 TO 59,999	70	99.50	108.19	108.08	15.83	100.10	60.62	185.72	98.64 to 103.34	47,312	51,133	
60,000 TO 99,999	139	99.20	102.84	102.33	09.49	100.50	55.45	205.01	98.69 to 99.76	79,075	80,915	
100,000 TO 149,999	117	98.10	97.45	97.02	09.44	100.44	54.06	147.91	96.36 to 99.45	124,021	120,322	
150,000 TO 249,999	72	97.38	95.49	95.50	07.11	99.99	68.16	120.61	95.35 to 99.04	183,730	175,458	
250,000 TO 499,999	15	90.06	88.81	89.68	13.35	99.03	64.27	124.44	75.41 to 99.52	325,400	291,808	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	446	99.07	104.01	98.36	13.59	105.74	54.06	646.50	98.69 to 99.39	106,709	104,960	

2013 Correlation Section for Dawson County

A. Residential Real Property

The residential market in Dawson County's three larger communities is influenced by various manufacturing employers, a large meat-packing plant in Lexington, and by a strong agricultural economy. Parcels in the more rural areas of the county are heavily influenced by the presence or absence of a school system within the community and by their proximity to employment opportunities. Valuation groupings have been structured based on these influences.

The county is in compliance with the statutory six year inspection requirement. A review cycle concluded for 2013 with the reappraisal of residential properties within Lexington.

The Department conducts two review processes annually; the first is a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review has not yet been conducted in Dawson County, but is scheduled to be completed during 2013. A sales qualification review was completed by the Department for all counties in 2012. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. An on-site interview with the assessor and spot check of verification documentation was also conducted. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

A review of the statistical profile for the residential class shows measures of central tendency and qualitative statistics that are generally acceptable. The PRD is slightly high, but is affected by eight low dollar sales; there is not an organized pattern of regressive assessments within the sold parcels. All valuation groupings appear to have been assessed at relatively similar levels. Analyses of changes to sold properties and changes reflected in the abstract shows similar movement and reflect the assessment actions reported by the county assessor.

Based on the review of all available information, the level of value of residential property in Dawson County is determined to be 99%; assessment practices are believed to be in compliance with generally accepted mass appraisal standards.

**2013 Correlation Section
for Dawson County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Dawson County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Dawson County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Dawson County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Commercial Assessment Actions for Dawson County

Only routine maintenance was completed in the commercial class for 2013. A complete reappraisal of commercial parcels within the county was implemented for 2011. A sales study conducted for 2013 supported that the appraisal tables developed in 2011 were still acceptable. The pickup work was completed timely.

2013 Commercial Assessment Survey for Dawson County

1.	Valuation data collection done by:	
	The office appraiser, the assessor, and the contract appraisal service.	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Lexington, Cozad, Gothenburg, and the industrial areas outside of each town. All three towns are located along the I-80/Hwy 30 corridor and have similar economic influences.
	02	Rest of the County – includes the Villages of Overton, Sumner, Eddyville, and Farnam. There are few commercial parcels in the rest of the county. Sales are sporadic and the market is not organized.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient data is available. Where there are insufficient sales to conduct the income or sales comparison approach, the cost approach is relied upon.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The contract appraisal service is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2010	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2011	
8.	When was the last lot value study completed for each valuation grouping?	
	2011	
9.	Describe the methodology used to determine the commercial lot values.	
	Lot values for properties along highway and main street strips are developed using a front foot analysis. In the villages, the square foot method is generally used.	

24 Dawson
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 56
Total Sales Price : 7,109,000
Total Adj. Sales Price : 7,210,432
Total Assessed Value : 7,541,300
Avg. Adj. Sales Price : 128,758
Avg. Assessed Value : 134,666

MEDIAN : 99
WGT. MEAN : 105
MEAN : 102
COD : 15.05
PRD : 97.22

COV : 23.31
STD : 23.70
Avg. Abs. Dev : 14.91
MAX Sales Ratio : 208.45
MIN Sales Ratio : 62.16

95% Median C.I. : 97.86 to 102.12
95% Wgt. Mean C.I. : 90.36 to 118.82
95% Mean C.I. : 95.47 to 107.89

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrrs</u>												
01-OCT-09 To 31-DEC-09	5	100.53	104.58	106.65	05.24	98.06	98.46	120.25	N/A	125,800	134,170	
01-JAN-10 To 31-MAR-10	6	101.58	104.87	99.03	08.55	105.90	90.56	121.20	90.56 to 121.20	87,953	87,097	
01-APR-10 To 30-JUN-10	9	101.22	118.36	121.12	20.69	97.72	90.01	208.45	98.70 to 144.75	289,048	350,083	
01-JUL-10 To 30-SEP-10	6	98.19	92.23	91.96	11.96	100.29	68.71	113.92	68.71 to 113.92	182,489	167,822	
01-OCT-10 To 31-DEC-10	3	85.71	82.74	83.27	13.63	99.36	63.73	98.78	N/A	95,000	79,110	
01-JAN-11 To 31-MAR-11												
01-APR-11 To 30-JUN-11	6	94.88	102.12	87.66	19.46	116.50	70.00	156.13	70.00 to 156.13	72,638	63,671	
01-JUL-11 To 30-SEP-11	3	102.33	105.56	98.86	10.83	106.78	90.56	123.80	N/A	52,333	51,737	
01-OCT-11 To 31-DEC-11	7	97.87	102.24	95.07	16.55	107.54	78.79	142.80	78.79 to 142.80	74,074	70,425	
01-JAN-12 To 31-MAR-12	4	92.90	100.71	102.40	16.20	98.35	84.42	132.62	N/A	43,000	44,032	
01-APR-12 To 30-JUN-12	2	88.80	88.80	90.70	15.01	97.91	75.47	102.12	N/A	105,000	95,232	
01-JUL-12 To 30-SEP-12	5	92.74	89.91	96.04	16.68	93.62	62.16	110.54	N/A	115,800	111,213	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	26	99.82	106.57	110.26	13.21	96.65	68.71	208.45	98.52 to 104.11	186,657	205,812	
01-OCT-10 To 30-SEP-11	12	94.88	98.14	88.24	17.19	111.22	63.73	156.13	85.71 to 110.05	73,152	64,547	
01-OCT-11 To 30-SEP-12	18	95.31	96.98	95.68	16.48	101.36	62.16	142.80	84.42 to 109.80	82,196	78,646	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	24	99.33	104.00	109.06	15.36	95.36	63.73	208.45	97.86 to 103.45	187,879	204,899	
01-JAN-11 To 31-DEC-11	16	96.72	102.82	92.70	17.21	110.92	70.00	156.13	86.77 to 113.00	69,459	64,388	
<u>ALL</u>	56	99.04	101.68	104.59	15.05	97.22	62.16	208.45	97.86 to 102.12	128,758	134,666	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	52	99.04	100.44	104.52	14.49	96.10	62.16	208.45	95.56 to 102.12	135,835	141,969	
02	4	111.13	117.78	108.10	19.96	108.95	92.74	156.13	N/A	36,750	39,727	
<u>ALL</u>	56	99.04	101.68	104.59	15.05	97.22	62.16	208.45	97.86 to 102.12	128,758	134,666	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	5	97.86	101.59	100.30	07.74	101.29	90.56	113.92	N/A	105,200	105,520	
03	51	99.18	101.69	104.93	15.73	96.91	62.16	208.45	97.87 to 102.12	131,067	137,524	
04												
<u>ALL</u>	56	99.04	101.68	104.59	15.05	97.22	62.16	208.45	97.86 to 102.12	128,758	134,666	

24 Dawson
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	116.00	116.00	116.00	00.00	100.00	116.00	116.00	N/A	10,000	11,600	
Less Than 30,000	5	123.80	131.99	132.41	09.98	99.68	116.00	156.13	N/A	21,044	27,863	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	56	99.04	101.68	104.59	15.05	97.22	62.16	208.45	97.86 to 102.12	128,758	134,666	
Greater Than 14,999	55	98.90	101.42	104.57	15.04	96.99	62.16	208.45	95.56 to 102.12	130,917	136,904	
Greater Than 29,999	51	98.70	98.71	104.18	13.29	94.75	62.16	208.45	94.20 to 99.93	139,318	145,137	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	116.00	116.00	116.00	00.00	100.00	116.00	116.00	N/A	10,000	11,600	
15,000 TO 29,999	4	133.30	135.98	134.13	10.11	101.38	121.20	156.13	N/A	23,805	31,929	
30,000 TO 59,999	18	98.61	103.26	104.04	15.89	99.25	62.16	208.45	86.90 to 103.45	43,463	45,219	
60,000 TO 99,999	13	98.46	96.33	95.88	12.84	100.47	68.71	120.65	78.79 to 110.05	77,463	74,269	
100,000 TO 149,999	6	94.42	88.50	89.12	11.88	99.30	63.73	102.12	63.73 to 102.12	115,833	103,227	
150,000 TO 249,999	10	99.37	95.14	94.22	09.06	100.98	70.00	120.25	74.91 to 101.22	199,793	188,239	
250,000 TO 499,999	2	103.01	103.01	102.52	03.43	100.48	99.48	106.54	N/A	389,000	398,794	
500,000 TO 999,999	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	634,500	571,100	
1,000,000 +	1	144.75	144.75	144.75	00.00	100.00	144.75	144.75	N/A	1,210,435	1,752,100	
<u>ALL</u>	56	99.04	101.68	104.59	15.05	97.22	62.16	208.45	97.86 to 102.12	128,758	134,666	

24 Dawson
COMMERCIAL

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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
108	1	99.48	99.48	99.48	00.00	100.00	99.48	99.48	N/A	443,000	440,687
326	2	82.28	82.28	81.44	24.45	101.03	62.16	102.39	N/A	48,000	39,091
329	1	109.80	109.80	109.80	00.00	100.00	109.80	109.80	N/A	75,020	82,374
336	1	120.25	120.25	120.25	00.00	100.00	120.25	120.25	N/A	200,000	240,500
344	7	94.20	92.74	96.73	08.04	95.88	75.47	106.54	75.47 to 106.54	149,690	144,791
346	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	65,000	64,000
349	3	99.56	102.03	92.41	26.48	110.41	63.73	142.80	N/A	116,667	107,810
350	4	98.74	95.78	96.84	03.63	98.91	85.71	99.93	N/A	96,250	93,213
352	6	107.08	120.44	113.04	22.13	106.55	90.56	208.45	90.56 to 208.45	79,833	90,245
353	5	98.90	99.05	96.87	14.15	102.25	78.79	132.62	N/A	58,100	56,281
381	1	99.71	99.71	99.71	00.00	100.00	99.71	99.71	N/A	200,000	199,414
384	3	98.52	99.57	99.66	01.51	99.91	97.87	102.33	N/A	39,333	39,200
386	2	85.15	85.15	81.38	08.91	104.63	77.56	92.74	N/A	79,500	64,697
389	1	156.13	156.13	156.13	00.00	100.00	156.13	156.13	N/A	18,000	28,103
406	1	86.90	86.90	86.90	00.00	100.00	86.90	86.90	N/A	30,000	26,071
410	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	634,500	571,100
420	1	121.20	121.20	121.20	00.00	100.00	121.20	121.20	N/A	28,218	34,200
426	1	103.45	103.45	103.45	00.00	100.00	103.45	103.45	N/A	48,500	50,175
442	1	123.80	123.80	123.80	00.00	100.00	123.80	123.80	N/A	24,000	29,711
471	2	100.55	100.55	96.15	09.94	104.58	90.56	110.54	N/A	62,500	60,095
494	2	130.38	130.38	144.51	11.03	90.22	116.00	144.75	N/A	610,218	881,850
528	7	101.22	94.34	90.66	15.86	104.06	68.71	120.65	68.71 to 120.65	104,500	94,736
556	1	74.91	74.91	74.91	00.00	100.00	74.91	74.91	N/A	271,932	203,703
987	1	97.86	97.86	97.86	00.00	100.00	97.86	97.86	N/A	170,000	166,358
<u>ALL</u>	<u>56</u>	99.04	101.68	104.59	15.05	97.22	62.16	208.45	97.86 to 102.12	128,758	134,666

**2013 Correlation Section
for Dawson County**

A. Commercial Real Property

The majority of commercial properties in Dawson County are in or around the communities of Cozad, Gothenburg, and Lexington. All three communities are along the I-80/Highway 30 corridor and have very similar economic influences. There is good demand for commercial property in these communities; the market has been stable for the past several years. In the more rural areas of the county there is not an organized market for commercial properties; commercial enterprises are heavily dependent on small local populations, and there is little demand for commercial real estate. Two valuation groupings have been developed based on these characteristics.

The county is in compliance with the statutory six year review requirement. Within the commercial class, all properties were reappraised for 2011. The reappraisal involved a physical inspection of all properties; both exterior and interior reviews were conducted where permitted.

The Department conducts two review processes annually; the first is a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review has not yet been conducted in Dawson County, but is scheduled to be completed during 2013. A sales qualification review was completed by the Department for all counties in 2012. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. An on-site interview with the assessor and spot check of verification documentation was also conducted. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

Review of the statistical profile for the county reveals a sample of sales that is sufficiently large to be evaluated for measurement purposes. This is the second assessment year since the last reappraisal of the class; the county assessor has reported only routine maintenance in the past two years. For each of the past three years, the calculated median has held at 99% with only minimal annual adjustments to both sold and unsold properties. Stratification by occupancy code also show that properties have generally been assessed at the same level. These factors suggest that the reappraisal was uniformly applied in 2011 and that the calculated statistics can be relied upon to estimate the level of value.

Based on a review of all available information, the quality of assessment of the commercial class has been determined to be in compliance with generally accepted mass appraisal standards. The level of value of commercial property within the county is 99%.

**2013 Correlation Section
for Dawson County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Dawson County

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

2013 Correlation Section for Dawson County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Dawson County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Agricultural Assessment Actions for Dawson County

Only routine maintenance occurred for the improved agricultural properties. These properties were reviewed and revalued during the 2010 and 2011 assessment years; no changes to the appraisal tables were determined to be necessary this year. The pickup work was completed timely.

A sales study was conducted of agricultural land sales within the county. All land values were adjusted for 2013. In market area 1, all land uses were increased 28-32%. In area 2, irrigated land increased 38%, dry land 28%, and grass 8%.

2013 Agricultural Assessment Survey for Dawson County

1.	Valuation data collection done by:	
	The data collection for the agricultural improvements is done by the office appraiser, the assessor, and the contract appraisal service. Land use data is gathered by the assessor and deputy assessor with the office appraiser assisting when necessary.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	Consists of the Platte River Valley and rolling hills to the north of the valley. While this area has distinct geographic differences, the assessor notes that grain prices in recent years has shifted the motivation of buyers to a point where the market no longer recognizes these physical differences.
	02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is influenced by the market in Frontier County; landowners in this area often own land in both counties.
3.	Describe the process used to determine and monitor market areas.	
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Tracts of land that are less than 20 acres are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site value based on location.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales that are less than 20 acres, are within close proximity to bodies of water, or are in aesthetically pleasing areas are reviewed for non-agricultural influences/uses.	
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.	
	Yes; at this time a value difference is only recognized for accretion land.	
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	n/a	

24 Dawson
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 130
Total Sales Price : 60,789,635
Total Adj. Sales Price : 61,059,269
Total Assessed Value : 40,686,366
Avg. Adj. Sales Price : 469,687
Avg. Assessed Value : 312,972

MEDIAN : 73
WGT. MEAN : 67
MEAN : 77
COD : 32.71
PRD : 115.83

COV : 48.51
STD : 37.44
Avg. Abs. Dev : 24.02
MAX Sales Ratio : 355.00
MIN Sales Ratio : 33.21

95% Median C.I. : 65.11 to 79.01
95% Wgt. Mean C.I. :
95% Mean C.I. : 70.74 to 83.62

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	14	93.94	96.11	91.02	17.12	105.59	51.95	129.09	81.33 to 114.69	406,570	370,067
01-JAN-10 To 31-MAR-10	10	94.33	95.29	96.21	13.86	99.04	65.77	138.63	83.00 to 104.40	253,505	243,891
01-APR-10 To 30-JUN-10	10	91.77	87.16	84.78	15.56	102.81	55.83	114.98	59.38 to 104.42	199,020	168,736
01-JUL-10 To 30-SEP-10	5	84.36	82.00	84.07	13.37	97.54	53.56	100.38	N/A	364,300	306,281
01-OCT-10 To 31-DEC-10	15	85.51	112.50	91.82	46.06	122.52	64.24	355.00	70.41 to 109.13	522,931	480,149
01-JAN-11 To 31-MAR-11	13	73.65	77.41	73.60	19.70	105.18	47.12	116.70	65.07 to 90.03	411,659	302,974
01-APR-11 To 30-JUN-11	5	79.01	75.54	78.17	16.24	96.64	39.38	96.69	N/A	311,477	243,472
01-JUL-11 To 30-SEP-11	6	67.39	64.55	66.68	25.29	96.81	34.18	88.86	34.18 to 88.86	264,300	176,246
01-OCT-11 To 31-DEC-11	14	62.83	73.26	59.00	33.74	124.17	41.00	181.34	49.50 to 77.30	573,597	338,417
01-JAN-12 To 31-MAR-12	20	47.96	50.51	46.59	19.37	108.41	33.98	76.23	42.69 to 58.89	744,171	346,738
01-APR-12 To 30-JUN-12	11	46.54	53.34	48.41	21.83	110.18	33.21	108.67	44.38 to 60.57	495,098	239,699
01-JUL-12 To 30-SEP-12	7	49.76	53.07	49.12	20.64	108.04	34.21	80.14	34.21 to 80.14	617,424	303,249
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	39	90.95	91.79	90.03	15.87	101.95	51.95	138.63	84.93 to 99.81	308,685	277,913
01-OCT-10 To 30-SEP-11	39	77.87	88.69	82.11	32.53	108.01	34.18	355.00	70.33 to 88.86	418,941	343,993
01-OCT-11 To 30-SEP-12	52	50.05	57.58	50.28	27.99	114.52	33.21	181.34	46.73 to 58.68	628,497	316,000
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	40	90.38	98.05	90.62	25.80	108.20	53.56	355.00	82.19 to 99.13	354,768	321,498
01-JAN-11 To 31-DEC-11	38	71.85	73.60	66.27	25.36	111.06	34.18	181.34	64.34 to 77.30	434,871	288,193
<u>ALL</u>	130	73.43	77.18	66.63	32.71	115.83	33.21	355.00	65.11 to 79.01	469,687	312,972

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	107	73.65	77.93	65.25	35.40	119.43	33.21	355.00	61.11 to 81.89	490,541	320,054
2	23	73.20	73.66	75.14	19.77	98.03	33.98	114.69	65.07 to 83.00	372,669	280,026
<u>ALL</u>	130	73.43	77.18	66.63	32.71	115.83	33.21	355.00	65.11 to 79.01	469,687	312,972

24 Dawson
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 130
Total Sales Price : 60,789,635
Total Adj. Sales Price : 61,059,269
Total Assessed Value : 40,686,366
Avg. Adj. Sales Price : 469,687
Avg. Assessed Value : 312,972

MEDIAN : 73
WGT. MEAN : 67
MEAN : 77
COD : 32.71
PRD : 115.83

COV : 48.51
STD : 37.44
Avg. Abs. Dev : 24.02
MAX Sales Ratio : 355.00
MIN Sales Ratio : 33.21

95% Median C.I. : 65.11 to 79.01
95% Wgt. Mean C.I. :
95% Mean C.I. : 70.74 to 83.62

Printed:3/26/2013 9:46:34AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	58	70.46	72.78	63.21	32.00	115.14	34.21	138.63	57.62 to 84.36	470,657	297,510
1	58	70.46	72.78	63.21	32.00	115.14	34.21	138.63	57.62 to 84.36	470,657	297,510
Dry											
County	2	49.21	49.21	52.97	30.54	92.90	34.18	64.24	N/A	120,000	63,560
1	2	49.21	49.21	52.97	30.54	92.90	34.18	64.24	N/A	120,000	63,560
Grass											
County	28	76.71	77.09	73.55	20.65	104.81	39.38	120.68	65.46 to 90.03	311,914	229,411
1	16	82.76	79.03	72.23	23.60	109.41	48.33	120.68	54.32 to 99.13	338,495	244,505
2	12	75.87	74.50	75.70	13.52	98.41	39.38	96.69	65.77 to 84.73	276,473	209,286
ALL	130	73.43	77.18	66.63	32.71	115.83	33.21	355.00	65.11 to 79.01	469,687	312,972

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	76	74.00	72.75	63.22	29.54	115.07	33.98	138.63	58.68 to 81.89	553,125	349,677
1	73	75.96	73.41	63.54	28.92	115.53	34.21	138.63	58.68 to 82.19	555,363	352,873
2	3	64.34	56.80	54.53	19.74	104.16	33.98	72.08	N/A	498,667	271,911
Dry											
County	3	64.24	57.36	55.95	20.49	102.52	34.18	73.65	N/A	93,500	52,316
1	3	64.24	57.36	55.95	20.49	102.52	34.18	73.65	N/A	93,500	52,316
Grass											
County	31	76.12	76.01	70.66	22.62	107.57	39.38	120.68	65.11 to 90.03	351,068	248,051
1	18	72.80	75.36	66.00	29.07	114.18	45.34	120.68	53.56 to 90.89	394,634	260,466
2	13	76.12	76.92	79.40	15.46	96.88	39.38	106.01	65.77 to 92.64	290,745	230,861
ALL	130	73.43	77.18	66.63	32.71	115.83	33.21	355.00	65.11 to 79.01	469,687	312,972

Dawson County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Dawson	1	N/A	2,975	2,900	2,680	2,425	2,062	2,021	1,945	2,778
Buffalo	3	3,050	3,050	2,400	2,400	2,000	2,000	1,900	1,900	2,585
Gosper	1	N/A	2,899	2,460	2,050	1,910	1,800	1,775	1,643	2,785
Phelps	1	2,806	3,800	3,000	2,798	2,500	2,400	2,300	2,100	3,526
Lincoln	1	2,450	2,448	2,449	2,446	2,328	2,297	2,306	2,252	2,386
Lincoln	2	1,350	1,350	1,335	1,350	1,350	1,330	1,345	1,344	1,344
Buffalo	1	3,190	3,180	2,949	2,824	2,500	2,450	2,348	2,347	2,685
Custer	4	N/A	2,351	2,154	1,793	1,646	1,550	1,523	1,431	1,922
Custer	5	N/A	2,341	2,151	1,787	1,640	1,530	1,511	1,416	1,980
Dawson	2	N/A	2,225	2,160	1,855	1,274	N/A	960	960	2,039
Lincoln	4	1,700	1,688	1,542	1,700	1,582	1,625	1,475	1,538	1,625
Frontier	1	1,950	1,947	1,817	1,868	1,800	1,800	1,722	1,673	1,907

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Dawson	1	N/A	1,485	1,390	1,310	1,215	1,124	935	935	1,214
Buffalo	3	1,400	1,400	1,200	1,275	1,100	1,000	950	925	1,142
Gosper	1	N/A	1,080	1,010	945	865	745	715	715	1,010
Phelps	1	1,400	1,400	1,200	1,100	1,050	1,000	900	800	1,277
Lincoln	1	935	935	935	935	935	935	935	934	935
Lincoln	2	480	480	480	480	480	480	480	480	480
Buffalo	1	1,350	1,350	1,300	1,250	1,000	950	925	900	1,077
Custer	4	N/A	925	875	865	805	650	630	625	799
Custer	5	N/A	925	877	867	805	664	631	632	800
Dawson	2	N/A	985	920	770	705	N/A	570	530	759
Lincoln	4	625	625	625	625	625	625	625	625	625
Frontier	1	910	910	850	850	795	795	740	740	876

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Dawson	1	N/A	915	775	720	685	625	625	620	641
Buffalo	3	922	912	831	831	756	791	724	679	728
Gosper	1	N/A	696	613	551	506	567	484	481	502
Phelps	1	750	925	1,127	813	728	726	639	530	708
Lincoln	1	880	880	880	880	880	850	850	831	850
Lincoln	2	320	320	320	320	320	290	290	290	290
Buffalo	1	849	832	799	788	672	595	549	535	593
Custer	4	N/A	500	496	495	491	490	464	440	451
Custer	5	N/A	503	495	498	492	491	484	476	479
Dawson	2	N/A	695	605	515	515	N/A	395	395	433
Lincoln	4	420	420	420	420	420	380	380	380	383
Frontier	1	390	390	390	390	390	390	390	390	390

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

Dawson County Assessor's Office

John Phillip Moore, Assessor

Joyce Reil, Deputy

March 19, 2013

TO: Department of Revenue, Property Assessment Division
Ruth A. Sorensen Administrator
SUBJECT: Designation of special value

Dear Property Tax Administrator Sorensen:

This letter concerns an explanation of how Dawson County arrives at valuations involving real estate properties that receive special valuation. With the elimination of recapture I have determined there is no longer the need for a special valuation designation and that practice has, for practical purposes, ceased.

However, some acres of accretion that had in the past been loosely recognized as recreational for hunting and other non-farm purposes have retained values higher than "normal" accretion ground which this year is at \$1,540 an acre.

I have been informed this is a form of "special" valuation. Those codes remain in the file at the higher value but are seen as accretion at *market value* related to the recreational use. There continues to be little sales activity that would allow for any reliable measurement of value. The current unit value for other accretion is \$875 an acre derived from a decade of compiling general knowledge of sales by the assessor, and conversations with assessors in abutting counties. Further study is anticipated for 2013.

Respectfully submitted,

John Phillip Moore
Dawson County Assessor

CC: Sarah Scott

2013 Correlation Section for Dawson County

A. Agricultural Land

Dawson County is divided into two market areas; area one comprises the majority of the county and contains flat, good quality farmland in the Platte River Valley and grassland in the hills to the north of the valley. Market area two is south of the Platte River Valley and is rougher topographically. All counties that are adjacent to Dawson County are considered comparable, with the exception of Lincoln County's market area two. This area of Lincoln County primarily consists of Valentine Sand soils which are not found in Dawson County. Additionally, comparability with Lincoln County area four and Frontier County is limited to grass and dry land sales, due to irrigation restrictions imposed by the Natural Resource Districts.

Analysis of sales within the county showed that the sample for area one was not proportionately distributed and was over represented with irrigated sales. The sample was expanded to correct both of these issues. There were only four sales in market area two that occurred within the county; therefore, the sample was expanded to maximize sample size while attempting to achieve thresholds for proportionality and land use representation. The resulting sample is still somewhat small, and is over represented with grass land. The assessor made adjustments that were typical for the market to bring all land uses to similar portions of market values; therefore, it is not expected that the over representation of grassland would adversely impact the measurement.

Adjustments to values made by the county assessor for 2013 are within the typical range for agricultural land in this part of the state. The only exception is that grassland in area one increased more than typical. Analysis of county's values compared to adjoining neighbors supports these adjustments; Dawson County has historically had few grassland sales in area one with which to base adjustments, and a larger than typical market adjustment appears warranted in this subclass.

The statistics generally support that the values are acceptable. In area one, there is some variance in the statistics of the 95% and 80% majority land use subclasses for both irrigation and grassland. These variances can be explained by examining the time proportionality of the sales making up each of those samples; when the samples are proportionately distributed the medians are within the acceptable range. For market area two, grassland in the majority land use substrata also appears to be slightly over assessed; however, these samples are too small to be reliable, and are also more heavily weighted with sales in the oldest two years. The county assessor only increased grassland 8% for 2013, which is within the typical range for grass in this area. The grassland values are also very comparable to the adjoining neighbors, particularly in the 4g subclass where the majority of the acres lie.

Based on all available information, the level of value of agricultural land in Dawson County is determined to be 73%; all subclasses have been assessed at uniform portions of market value and are within the acceptable range.

A1. Correlation for Special Valuation of Agricultural Land

**2013 Correlation Section
for Dawson County**

A review of agricultural land value in Dawson County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Dawson County is 74%.

**2013 Correlation Section
for Dawson County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

**2013 Correlation Section
for Dawson County**

C. Measures of Central Tendency

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 of 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 International Association of Assessing Officers (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. 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.

**2013 Correlation Section
for Dawson County**

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Dawson County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 14,825	Value : 2,031,564,265	Growth 11,968,353	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	149	783,433	2	6,900	4	146,425	155	936,758	
02. Res Improve Land	2,226	21,748,716	51	446,614	25	1,268,483	2,302	23,463,813	
03. Res Improvements	6,466	394,818,250	178	17,087,684	1,074	116,210,150	7,718	528,116,084	
04. Res Total	6,615	417,350,399	180	17,541,198	1,078	117,625,058	7,873	552,516,655	4,501,429
% of Res Total	84.02	75.54	2.29	3.17	13.69	21.29	53.11	27.20	37.61
05. Com UnImp Land	142	3,051,434	6	195,915	20	173,361	168	3,420,710	
06. Com Improve Land	805	18,831,819	36	954,293	66	2,237,576	907	22,023,688	
07. Com Improvements	847	118,624,390	37	6,419,826	95	17,741,322	979	142,785,538	
08. Com Total	989	140,507,643	43	7,570,034	115	20,152,259	1,147	168,229,936	1,469,330
% of Com Total	86.22	83.52	3.75	4.50	10.03	11.98	7.74	8.28	12.28
09. Ind UnImp Land	5	58,076	1	254,196	0	0	6	312,272	
10. Ind Improve Land	14	733,725	7	1,228,007	1	57,486	22	2,019,218	
11. Ind Improvements	14	21,054,899	7	25,381,341	2	879,469	23	47,315,709	
12. Ind Total	19	21,846,700	8	26,863,544	2	936,955	29	49,647,199	0
% of Ind Total	65.52	44.00	27.59	54.11	6.90	1.89	0.20	2.44	0.00
13. Rec UnImp Land	0	0	0	0	55	1,375,632	55	1,375,632	
14. Rec Improve Land	1	780	0	0	519	25,279,930	520	25,280,710	
15. Rec Improvements	1	1,000	0	0	525	53,373,917	526	53,374,917	
16. Rec Total	1	1,780	0	0	580	80,029,479	581	80,031,259	1,097,664
% of Rec Total	0.17	0.00	0.00	0.00	99.83	100.00	3.92	3.94	9.17
Res & Rec Total	6,616	417,352,179	180	17,541,198	1,658	197,654,537	8,454	632,547,914	5,599,093
% of Res & Rec Total	78.26	65.98	2.13	2.77	19.61	31.25	57.03	31.14	46.78
Com & Ind Total	1,008	162,354,343	51	34,433,578	117	21,089,214	1,176	217,877,135	1,469,330
% of Com & Ind Total	85.71	74.52	4.34	15.80	9.95	9.68	7.93	10.72	12.28
17. Taxable Total	7,624	579,706,522	231	51,974,776	1,775	218,743,751	9,630	850,425,049	7,068,423
% of Taxable Total	79.17	68.17	2.40	6.11	18.43	25.72	64.96	41.86	59.06

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	120	2,979,758	8,574,240	0	0	0
19. Commercial	81	6,971,427	37,509,818	0	0	0
20. Industrial	2	147,988	17,786,503	0	0	0
21. Other	1	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	120	2,979,758	8,574,240
19. Commercial	1	24,187	6,063	82	6,995,614	37,515,881
20. Industrial	0	0	0	2	147,988	17,786,503
21. Other	0	0	0	1	0	0
22. Total Sch II				205	10,123,360	63,876,624

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	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,225	5	34	1,264

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	555	2,644,480	57	553,500	3,449	742,754,184	4,061	745,952,164
28. Ag-Improved Land	3,485	22,576,689	122	1,467,122	2,071	298,216,968	5,678	322,260,779
29. Ag Improvements	0	0	0	0	1,133	112,922,016	1,133	112,922,016
30. Ag Total							5,194	1,181,134,959

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	681	38.20	3,171,893	59	124.36	557,436	
32. HomeSite Improv Land	3,356	26.29	21,927,541	100	123.84	1,272,449	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	3	3.00	119,765	14	24.34	115,094	
36. FarmSite Improv Land	0	0.00	0	6	22.90	75,643	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	6	1.57	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	228	677.46	1,681,607	968	840.02	5,410,936	
32. HomeSite Improv Land	989	3,793.12	13,596,217	4,445	3,943.25	36,796,207	
33. HomeSite Improvements	711	0.00	64,002,297	711	0.00	64,002,297	0
34. HomeSite Total				1,679	4,783.27	106,209,440	
35. FarmSite UnImp Land	139	457.76	1,283,134	156	485.10	1,517,993	
36. FarmSite Improv Land	998	3,240.38	12,503,261	1,004	3,263.28	12,578,904	
37. FarmSite Improvements	1,095	0.00	48,919,719	1,095	0.00	48,919,719	4,899,930
38. FarmSite Total				1,251	3,748.38	63,016,616	
39. Road & Ditches	4,036	9,036.38	0	4,042	9,037.95	0	
40. Other- Non Ag Use	9	0.00	601,508	9	0.00	601,508	
41. Total Section VI				2,930	17,569.60	169,827,564	4,899,930

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	212.43	188,206	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	212.43	188,206

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. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	189,094.50	68.80%	562,635,616	73.68%	2,975.42
47. 2A1	17,490.99	6.36%	50,716,328	6.64%	2,899.57
48. 2A	17,763.64	6.46%	47,601,390	6.23%	2,679.71
49. 3A1	2,817.96	1.03%	6,833,564	0.89%	2,425.00
50. 3A	6,982.90	2.54%	14,402,224	1.89%	2,062.50
51. 4A1	29,778.77	10.83%	60,194,567	7.88%	2,021.39
52. 4A	10,916.52	3.97%	21,231,870	2.78%	1,944.93
53. Total	274,845.28	100.00%	763,615,559	100.00%	2,778.35
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,304.72	34.29%	12,332,525	41.93%	1,485.00
56. 2D1	2,325.31	9.60%	3,232,188	10.99%	1,390.00
57. 2D	1,721.22	7.11%	2,255,237	7.67%	1,310.25
58. 3D1	595.60	2.46%	723,655	2.46%	1,215.00
59. 3D	1,722.99	7.11%	1,937,272	6.59%	1,124.37
60. 4D1	5,395.41	22.28%	5,044,711	17.15%	935.00
61. 4D	4,155.92	17.16%	3,885,788	13.21%	935.00
62. Total	24,221.17	100.00%	29,411,376	100.00%	1,214.28
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	10,865.23	4.49%	9,941,708	6.41%	915.00
65. 2G1	7,400.75	3.06%	5,735,619	3.70%	775.01
66. 2G	3,968.84	1.64%	2,857,567	1.84%	720.00
67. 3G1	1,606.67	0.66%	1,100,571	0.71%	685.00
68. 3G	7,421.38	3.07%	4,638,384	2.99%	625.00
69. 4G1	28,721.39	11.87%	17,955,079	11.58%	625.15
70. 4G	181,894.90	75.20%	112,786,391	72.76%	620.06
71. Total	241,879.16	100.00%	155,015,319	100.00%	640.88
Irrigated Total					
	274,845.28	48.85%	763,615,559	79.11%	2,778.35
Dry Total					
	24,221.17	4.30%	29,411,376	3.05%	1,214.28
Grass Total					
	241,879.16	42.99%	155,015,319	16.06%	640.88
72. Waste	2,392.33	0.43%	119,635	0.01%	50.01
73. Other	19,315.45	3.43%	17,153,147	1.78%	888.05
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	562,653.39	100.00%	965,315,036	100.00%	1,715.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	11,254.52	80.68%	25,041,331	88.04%	2,225.00
47. 2A1	262.07	1.88%	566,072	1.99%	2,160.00
48. 2A	32.76	0.23%	60,770	0.21%	1,855.01
49. 3A1	1,494.24	10.71%	1,903,876	6.69%	1,274.14
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	470.10	3.37%	451,296	1.59%	960.00
52. 4A	436.73	3.13%	419,260	1.47%	960.00
53. Total	13,950.42	100.00%	28,442,605	100.00%	2,038.84
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,267.13	37.04%	3,218,131	48.07%	985.00
56. 2D1	477.70	5.42%	439,484	6.56%	920.00
57. 2D	32.73	0.37%	25,202	0.38%	770.00
58. 3D1	1,630.79	18.49%	1,149,710	17.17%	705.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,363.20	15.46%	777,024	11.61%	570.00
61. 4D	2,048.56	23.23%	1,085,736	16.22%	530.00
62. Total	8,820.11	100.00%	6,695,287	100.00%	759.09
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,742.42	6.95%	1,210,989	11.16%	695.00
65. 2G1	766.61	3.06%	463,799	4.28%	605.00
66. 2G	419.60	1.67%	216,095	1.99%	515.00
67. 3G1	1,763.17	7.03%	908,036	8.37%	515.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,011.67	12.02%	1,189,607	10.97%	395.00
70. 4G	17,361.27	69.27%	6,858,530	63.23%	395.05
71. Total	25,064.74	100.00%	10,847,056	100.00%	432.76
Irrigated Total					
	13,950.42	29.07%	28,442,605	61.84%	2,038.84
Dry Total					
	8,820.11	18.38%	6,695,287	14.56%	759.09
Grass Total					
	25,064.74	52.24%	10,847,056	23.58%	432.76
72. Waste	148.20	0.31%	7,411	0.02%	50.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	47,983.47	100.00%	45,992,359	100.00%	958.50

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	288,795.70	792,058,164	288,795.70	792,058,164
77. Dry Land	2.00	1,970	0.00	0	33,039.28	36,104,693	33,041.28	36,106,663
78. Grass	0.00	0	0.00	0	266,943.90	165,862,375	266,943.90	165,862,375
79. Waste	0.00	0	0.00	0	2,540.53	127,046	2,540.53	127,046
80. Other	0.00	0	0.00	0	19,315.45	17,153,147	19,315.45	17,153,147
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	2.00	1,970	0.00	0	610,634.86	1,011,305,425	610,636.86	1,011,307,395

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	288,795.70	47.29%	792,058,164	78.32%	2,742.62
Dry Land	33,041.28	5.41%	36,106,663	3.57%	1,092.77
Grass	266,943.90	43.72%	165,862,375	16.40%	621.34
Waste	2,540.53	0.42%	127,046	0.01%	50.01
Other	19,315.45	3.16%	17,153,147	1.70%	888.05
Exempt	0.00	0.00%	0	0.00%	0.00
Total	610,636.86	100.00%	1,011,307,395	100.00%	1,656.15

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

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	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	517,389,925	552,516,655	35,126,730	6.79%	4,501,429	5.92%
02. Recreational	70,291,601	80,031,259	9,739,658	13.86%	1,097,664	12.29%
03. Ag-Homesite Land, Ag-Res Dwelling	126,319,177	106,209,440	-20,109,737	-15.92%	0	-15.92%
04. Total Residential (sum lines 1-3)	714,000,703	738,757,354	24,756,651	3.47%	5,599,093	2.68%
05. Commercial	163,676,606	168,229,936	4,553,330	2.78%	1,469,330	1.88%
06. Industrial	49,647,199	49,647,199	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	59,278,775	63,016,616	3,737,841	6.31%	4,899,930	-1.96%
08. Minerals	4,257	4,257	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	272,606,837	280,898,008	8,291,171	3.04%	6,369,260	0.71%
10. Total Non-Agland Real Property	986,607,540	1,020,256,870	33,649,330	3.41%	11,968,353	2.20%
11. Irrigated	610,173,692	792,058,164	181,884,472	29.81%		
12. Dryland	28,068,375	36,106,663	8,038,288	28.64%		
13. Grassland	126,472,158	165,862,375	39,390,217	31.15%		
14. Wasteland	89,019	127,046	38,027	42.72%		
15. Other Agland	9,772,433	17,153,147	7,380,714	75.53%		
16. Total Agricultural Land	774,575,677	1,011,307,395	236,731,718	30.56%		
17. Total Value of all Real Property (Locally Assessed)	1,761,183,217	2,031,564,265	270,381,048	15.35%	11,968,353	14.67%



Dawson County Assessor's Office

*John Phillip Moore, Assessor
Joyce Reil, Deputy*

*700 N Washington
Lexington, NE 68850*

March 19, 2013

TO: Dawson County Board of Commissioners
(CC: *Nebraska Department of Revenue
Property Assessment Division
Ruth Sorensen, Administrator*)

SUBJECT: Three-Year Plan of Assessment
FROM: John Phillip Moore, Dawson County Assessor

Dear County Board of Commissioners:

A Synopsis of the Year and Immediate Past

This report is presented annually in accordance with statutes (Neb. RS: 77-1311.02). It is aimed at keeping you abreast of the current and long term plans of the Dawson County Assessor in terms of what properties are in line for review and most likely will receive an updated valuation.

The report is to be in your hands by July 31. A copy is submitted to state officials in October with any amendments after July. I have prepared the document in such a manner that it is basically a "fill-in-the-blank" format from year to year. The report has evolved very much into a process much like the 1- and 6-Year Road Plan you deal with in the road department, only of course this involves the assessment of property.

This report is meant to focus on a three-year period. However, an additional statutory requirement influences it heavily. That law requires actual physical inspection of the different classes and subclasses of property within a six-year period. Given the events since 2010, all classes and subclasses of property in Dawson County have been, or will have been inspected and reappraised by March of 2013, thus restarting the six-year cycle. As you are aware this procedure was pushed forward to a great degree at the urging of the Property Assessment Division (PAD).

The final stages of those plans are in motion as you receive this report: the updating of valuations of residential property within Lexington. In the past two-three years we have completed work on all other classes of property and maintained due vigilance according to variations within the market place.

The assessment "season" spans two calendar years. That is why we begin the field work in the last half of one year and finish it up so we have valuations for the most part in focus as of the March deadline for submission of the abstract, and then the valuation change notices June 1. The protest period comes at the end of that work ending in late July with county board of equalization (CBE) decisions.

As you are aware, those decisions can then be challenged at the Tax Equalization and Review Committee (TERC), on the state level. The time table for that is unpredictable, but it has generally been a year or more after the year the CBE decisions are final. The judgments by TERC are almost always the end of the process but there is structure in place to allow TERC decisions to be appealed through the regular court system starting with the State Court of Appeals. We have not had a case extend that far to this point.

The most noticeable of the changes for 2012-2013 has been in agricultural ground where values continue to leap at unprecedented proportions. Despite increases in valuations for three years running, the sales continue to outstrip acceptable ranges in assessment ratios. No end is in sight. In connection with this market segment, in the midst of all the other work the past two years, we also completed an overhaul of the soil tables. The conversion is based on a national survey and was the first since the late 1970s.

Our work in the commercial and industrial classes in 2009 and 2011 appears to be sustaining an acceptable ratio. We continue to monitor sales and watch for any changes in particular occupancy codes, as well as overall market trends.

Sales in the residential class seldom allow for a three-year hiatus. Gothenburg was completed in 2012, all others assessment locations (except Lexington) in 2011 or this year, and Lexington is expected to be completed for 2013. It appears as well that property at Johnson Lake will have to receive some attention this assessment season.

At any rate, as you can see, we have met the demands of a six-year inspection plan already. Unless otherwise prompted by normal market activity, some of those properties may not have direct attention until 2017 or later. That would be limited almost surely to residences in the villages, if it occurs.

I realize that the activity prompting all this effort has created some burden on the budgets. But I cannot see any backing off of that in the near future. It appears we will be looking at about \$180,000 and more in expenditures for some time. One change, however, is that I have had some shifting of the workload to the professional contractor. Our longtime county appraiser Bill Motzner has cut back his work schedule due to semi-retirement. He has not indicated if he has definite plans to step out of the work altogether yet, but a great deal of the work he used to do in terms of “pick-up”—building permits for new construction—has been transferred on to our contractor Stanard Appraisal.

We will now be in the business of “maintenance” given the fact we have looked at so much property the last few years. With that in mind, I will be looking closely at Cozad to see if there are any dilatory effects creating a drop in that community’s residential market. There will be a substantial value reduction in 2012 in the Monroe-Tenneco industrial plant due to it being shut down for the most part and offered for sale on the market. So far it appears the result of this loss of a major employer in Cozad has been limited to loss in value only to older homes and rentals.

I am also looking to the horizon for possible changes in the rural home sites and acreages. Certainly with the huge increases in production ground, the building and home sites need a close review in terms of land value. And often there are remodels and new homes built as well reflecting somewhat the good economic conditions on the farms, not to mention new bins and shops and equipment buildings.

In House and Other Information

There has been an update of the appraisal computer system for the administrative side involving record keeping on values and state reports. But the coding on the Computer Assisted Mass Appraisal (CAMA) system was also redone. With those changes we have to work through transitions.

The conversion of old files into new ones can be challenging. New cost sheets look different in format than prior ones. So there is that to explain to a property owner. We have run into challenges with grain bins among many other structures in the rural areas concerning new cost tables. That work is ongoing.

There has also been some “evolving” taking place with residential and commercial cost sheets. All this has slowed the process of regular field work as it comes into the data entry area and flows through the office, but I am hoping as we get further into and more used to the new software the slowdown will subside overall.

In the area of agricultural land sales, there has been a noted slowdown of grass sales. The PAD, by its own volition, has determined it will expand its market analysis to include surrounding counties. This allows their measurement staff to provide an estimate of market values despite the lack of sales within the county itself. I have not seen any real need to challenge that. I do have misgivings about using sales in an analysis when I have no authority in those other markets. I will watch the process closely.

As you are aware, we never really stop looking at and gleaning sales. We are to look at three-year periods for agricultural sales, and two-year periods for commercial and residential. The 2013 assessments then are determined according to markets from July 1, 2010 forward to June 30, 2012. However, we do look at sales for all of 2012 as a way of judging what trends are occurring. And you, sitting as the CBE, have often seen appraisals that are newer than the market period we are assessing.

Our measured statistics remain within acceptable ranges. Residential and commercial classes are by state regulations supposed to be within 92%-100% of valuation compared to the sale. Agricultural ground is established proportionally using 75% as the top number and 69% the lower one. These are “median” (in the middle of the high and low) numbers, not averages. Using medians blunts the effects of the highs and lows.

There are also qualifying figures used to determine the excellence of the statistics as a measurement, so likewise it reflects the quality of the assessment process. The state has determined that these “quality” numbers are no longer going to be as significant in its annual Reports and Opinions paper submitted to the TERC each year to help with statewide equalization decisions.

In a county the size of Dawson, where we generally have enough sales activity to conduct reliable statistical studies on an overall basis, these additional statistical readings tend to reflect that same degree of reliability. So I look at them closely as does the appraisal company that works for us.

These statistics include the coefficient of dispersion (COD) and price related differential (PRD), and of somewhat less importance the coefficient of variation (COV) and the standard deviation (STD).

The medians for 2012 came in at 97% for residential, 99% for commercial and 69% for agricultural ground. These are figures for all of Dawson County, but they are broken down in a number of different ways to help analyze any particular category. The one looked at most is “assessor location” which is basically by specific communities or rural areas. In agricultural ground there is a close inspection by use: irrigated, grass and dry.

There are dozens of groupings that can be considered, however.

The residential properties involved 376 sales, the commercial 98 sales and the agricultural ground 89 sales. Those numbers are down from 2011. We attempt to keep the CODs for residential properties at about a 15% or better level, and commercial and agricultural at about 20% or less. The PRD is a measurement of how close the high and low valuations relate, with 1.00 as the ideal number. A higher number indicates higher priced properties may be over assessed compared to lower assessed properties. In contrast to that, a number below 1.00 would indicate lower assessments are too low compared to higher ones.

All these numbers are meant to designate some degree of reliability that when the property sells the price will be reasonably close to the assessment. The *medians* are numbers derived from all sales within a class and do not legitimately represent at what figure a **specific single** property should be assessed. The statute requiring the appearance of these numbers on valuation change notices has been repealed, but not in time for 2012 notices since the law will take effect well after that deadline.

Definitions

Here are some of the definitions we work with:

Updating: Directly examining sold properties to determine the veracity of what’s on record. Models are developed involving components such as square feet, style, location, quality, condition and many other factors. These models are applied to both sold and unsold parcels within their neighborhoods to establish valuation. Any alteration of a structure would be noted and given proper consideration as well. Appraisers are trained to notice any suspected differences from what is on record and what they see in the field.

Reappraisal: This definition may overlap with “updating” in many ways, but I believe it is a more complete look at the property than mere updating. It signifies that there was a plan in place to examine and change the record despite what may already be in place. In many ways it creates a *new* record. The appraiser would measure and inspect thoroughly much more as if he/she was conducting a fee appraisal instead of dealing with only mass appraisal. Drastic changes in upward or downward markets, and unsettling quality statistics would prompt a hard look at doing a complete reappraisal. It would be extremely impractical of course, fiscally, to attempt a reappraisal annually of the entire inventory of property within the county.

Review: This is the initial stage of checking inspecting transfer statements and other data banks, such as multi-listings, to see if further study for updating or reappraising might be imminent. We look at all building permits and subsequently at least drive by properties and look at what has been done or not done in some cases and update records accordingly. There is also additional review if we have extreme variations indicated by very high or very low ratios.

Conclusion

The Dawson County Assessor's Office attempts to review and maintain market value updates on all classes of property on an annual basis, but follows three-year cycles for each class depending on the amount of sales activity. This office follows generally accepted methods of assessment and appraisal in all work involving the assessment process. A CAMA system is used to help with statistical analysis and the various approaches to value.

As of the end of the assessment cycle in 2013 all classes and subclasses of property in Dawson County will have met the statutory requirement of conducting a field inspection of the property within a six-year period. Ongoing work will undoubtedly keep this practice intact so that inspections will be made much sooner than six-year periods.

Respectfully submitted,

John Phillip Moore
Dawson County Assessor

Enclosures

2013 Assessment Survey for Dawson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1 part-time
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$413,500
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$200,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$25,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PCsystem V2
2.	CAMA software:
	MIPS PCsystem V2
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The maps are maintained in house with the assistance of the county surveyor.
5.	Does the county have GIS software?
	Yes

6.	Is GIS available to the public? If so, what is the web address?
	Yes, dawson.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The county surveyor
8.	Personal Property software:
	MIPS PCsystem V2

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Lexington, Cozad, and Gothenburg
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	None
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	The appraisal service employs a licensed and a Certified General Appraiser who will both work within the county.
4.	Have the existing contracts been approved by the PTA?
	No – as there is not a contract.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal service will establish valuation models, the models are reviewed by the assessor. The assessor will determine the final valuations.

2013 Certification for Dawson County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Dawson County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

