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2014 Commission Summary for Dawes County

Residential Real Property - Current

Number of Sales	168	Median	95.88
Total Sales Price	\$16,594,365	Mean	99.09
Total Adj. Sales Price	\$16,594,365	Wgt. Mean	93.69
Total Assessed Value	\$15,547,810	Average Assessed Value of the Base	\$67,735
Avg. Adj. Sales Price	\$98,776	Avg. Assessed Value	\$92,546

Confidence Interval - Current

95% Median C.I	95.05 to 98.00
95% Wgt. Mean C.I	91.11 to 96.28
95% Mean C.I	95.18 to 103.00
% of Value of the Class of all Real Property Value in the	31.74
% of Records Sold in the Study Period	5.30
% of Value Sold in the Study Period	7.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	174	98	98.16
2012	159	100	99.77
2011	165	98	98
2010	158	99	99

2014 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	18	Median	98.64
Total Sales Price	\$1,430,500	Mean	105.85
Total Adj. Sales Price	\$1,482,500	Wgt. Mean	99.11
Total Assessed Value	\$1,469,350	Average Assessed Value of the Base	\$150,684
Avg. Adj. Sales Price	\$82,361	Avg. Assessed Value	\$81,631

Confidence Interval - Current

95% Median C.I	95.59 to 105.73
95% Wgt. Mean C.I	93.30 to 104.93
95% Mean C.I	94.21 to 117.49
% of Value of the Class of all Real Property Value in the County	11.49
% of Records Sold in the Study Period	3.49
% of Value Sold in the Study Period	1.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	26	99	96.86
2012	31	97	96.73
2011	28	95	95
2010	26	98	98

2014 Opinions of the Property Tax Administrator for Dawes 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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Does not meet generally accepted mass appraisal practices.	MrktArea:1; Irrigated; +54%
Special Valuation of Agricultural Land	70	Does not meet 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 7th day of April, 2014.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Dawes County

For assessment year 2014, the Dawes County Assessor lists the following as her residential assessment actions:

Review mobile home values through NADA; take new pictures for files; complete coding corrections and updates; update and maintain GIS files; assess Assessor Location system coding for maximum reporting capabilities; pick-up work; review sales rosters; transfer CAMA data to MIPS; review preliminary statistics for the residential class; review and inspect valuation groupings; update residential files with additions, deletions, changes and inspection dates; transfer data to MIPS for assessments; update pictures in file where applicable; update sketches where applicable; update GIS website monthly; update sales data.

2014 Residential Assessment Survey for Dawes County

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3. List and describe the approach(es) used to estimate the market value of residential properties.

Replacement cost new, minus depreciation.

4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?

The Assessor relies upon the depreciation tables provided by the CAMA vendor.

5. Are individual depreciation tables developed for each valuation grouping?

No.

6. Describe the methodology used to determine the residential lot values?

Market values of vacant lots are compiled for each valuation grouping.

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	10	2009	2009	2013
	12	2009	2009	2013
	13	2009	2009	2013
	14	2009	2009	2013
	15	2009	2009	2013
	16	2009	2009	2013
	17	2009	2009	2013
	18	2009	2009	2013
	19	2009	2009	2013
	20	2009	2009	2013
	21	2009	2009	2013
	22	2009	2009	2013
	24	2009	2009	2013

For measurement purposes, the Department recognizes only Chadron, Crawford and Rural residential as having any identifiable, viable residential market.

2014 Residential Correlation Section for Dawes County

County Overview

Dawes County, lying in the northwest portion of Nebraska's Panhandle, as of 2012 had a population of 9,152. The County's western border is shared with Sioux County, the eastern border is shared with Sheridan County, the County's southern border is adjacent to Box Butte County and its northern border is shared with the State of South Dakota. Highway 385 is the north-south highway and Hwy 20 travels east and west through the County. The major occupations within the County are in the fields of education, retail trade and agriculture. Chadron, the County seat has perhaps the most viable residential activity—mostly due to its being the home of Chadron State College (particularly for the residential rental market). The other city within Dawes County is Crawford that has only about 10% of residential value within the County. The village of Whitney has a negligible residential market compared with Chadron and Crawford (less than .7% of residential value).

Description of Analysis

For the two-year timeframe of the sales study, 168 residential sales were deemed qualified by the Dawes County Assessor. While the Assessor has divided the County into thirteen valuation groupings, for the purposes of measurement the Department only recognizes Chadron, Crawford and Rural residential as viable groupings. The sample indicates overall that all three measures are within the acceptable range, and the three aforementioned measurement groups also appear to be within acceptable range: all Chadron sales (113) indicate a median of 95%; all Crawford sales (37) exhibit a median of 98%; and all Rural sales (17) show a median of 97%. Further, it is believed that the residential values are equalized for measurement purposes.

Sales Qualification

The Dawes County Assessor utilizes a consistent procedure for both residential sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County notes section to substantiate the reason for the exclusion from the qualified sales sample. All truly qualified residential sales are available for analysis. There is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Dawes County was selected for review in assessment year 2011. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner. Regarding the six-year inspection cycle, Dawes County completed the physical review of the last of the residential property in 2013.

2014 Residential Correlation Section for Dawes County

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Dawes County is 96%.

2014 Commercial Assessment Actions for Dawes County

For assessment year 2014, the Dawes County Assessor lists the following as her commercial assessment actions:

Review all commercial properties in Dawes County; take new pictures for files; complete coding corrections and updates for commercial properties; convert land calculations from CAMA to County Solutions for uniformity of land values; update and maintain GIS files; assess Assessor Location system coding for maximum reporting capabilities; pick-up work; review sales rosters; transfer CAMA data to MIPS; review preliminary statistics for the commercial class; review and inspect valuation groupings; update commercial files with additions, deletions, changes and inspection dates; cost properties to current CAMA updates; transfer data to MIPS for assessments; update pictures in file where applicable; update sketches where applicable; update GIS website monthly; update sales data; hold taxpayer meetings on preliminary notice of valuation notices.

2014 Commercial Assessment Survey for Dawes County

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3a.	Describe the process used to determine the value of unique commercial properties.																												
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4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																												

The Assessor utilizes the tables provided by the CAMA vendor.

5. Are individual depreciation tables developed for each valuation grouping?

No.

6. Describe the methodology used to determine the commercial lot values.

Commercial lot values are determined by market sales.

7.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
10	2013	2013	2013
12	2013	2013	2013
13	2013	2013	2013
14	2013	2013	2013
15	2013	2013	2013
16	2013	2013	2013
17	2013	2013	2013
18	2013	2013	2013
19	2013	2013	2013
20	2013	2013	2013
21	2013	2013	2013
22	2013	2013	2013
24	2013	2013	2013

For measurement purposes the Department recognizes only Chadron and perhaps Crawford (if there is an adequate sample of sales) commercial as having any identifiable commercial activity.

2014 Commercial Correlation Section for Dawes County

County Overview

Dawes County with a listed 2012 population of 9,152 is located in the northwest portion of Nebraska's Panhandle. The County seat is located in Chadron—home of the only four-year college (Chadron State College) in the western Nebraska Panhandle. The most viable commercial activity is in Chadron and consists of retail, service and multiple family residences—mostly geared to the student and resident population. The other city within Dawes County is Crawford that has mostly tourist activity associated with nearby Fort Robinson. The village of Whitney has a negligible commercial economy compared with Chadron and Crawford. Currently, the commercial market in Dawes County is showing signs of being static (with only three sales in Chadron occurring during the latest year of the sales study and only one in Crawford).

Description of Analysis

The County Assessor has divided commercial property within the County into thirteen distinct valuation groups. However, for measurement purposes, only Chadron and Crawford commercial property will be examined for overall commercial activity. The three-year sales study produced only eighteen sales in the commercial property class. Of these, twelve occurred within Chadron and the remainder occurred in Crawford (or just outside the city limits). There are forty-seven occupancy codes listed for the commercial population of the County, with office building, retail, storage warehouse, apartments and storage garage comprising more than fifty percent of the commercial population. A review of the sample occupancy codes indicates that for the eighteen sales, 55% of the largest occupancy codes in the County are represented in the sample. Therefore, the overall median (confirmed by a COD within range) will be used as a point estimate for the commercial level of value.

Sales Qualification

The Department conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. A review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the commercial property class.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Dawes County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial property class.

2014 Commercial Correlation Section for Dawes County

Level of Value

Based on analysis of all available information, the level of value for the commercial property class is 99% of market value.

2014 Agricultural Assessment Actions for Dawes County

For assessment year 2014, the Dawes County Assessor lists the following as her agricultural assessment actions:

Pick-up work; review sales rosters; transfer CAMA data to MIPS; review preliminary statistics; review market areas for updates; update agricultural files with additions, deletions, changes and inspection dates; cost properties to current CAMA updates; transfer data to MIPS for assessments; update pictures in file where applicable; update sketches where applicable; update GIS website monthly; review burned areas; overall raised irrigated land 22%, dry land by 16%, and the grass land class by 18%.

2014 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:								
	The Assessor and her staff.								
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area's geographical location is primarily the Pine Ridge and includes trees and bluffs, and exhibits a market demand that exceeds that of pure agricultural use.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This area is located in the southern portion of Dawes County and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs, and exhibits a market demand that exceeds that of pure agricultural use.	4	This area is located in the southern portion of Dawes County and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.								
3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs, and exhibits a market demand that exceeds that of pure agricultural use.								
4	This area is located in the southern portion of Dawes County and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.								
3.	Describe the process used to determine and monitor market areas.								
	Sales data confirmation and good market sales.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	Rural residential land is identified as parcels of less than eighty acres that have a home and the primary use of the land does not meet the definition of agricultural use. Recreational land is that use primarily for diversion and/or relaxation, and for agricultural/horticultural production.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Both are valued the same.								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	Sales data verification is primarily relied upon.								
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, and there is special value applied specifically to market area three.								
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.								
	Currently there are no known parcels enrolled in the Wetland Reserve Program within Dawes County.								

Dawes County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	N/A	885	747	747	720	720	680	680	731
Dawes	4	N/A	1,500	N/A	1,400	1,200	1,200	1,100	1,100	1,325
Sheridan	1	N/A	1,350	1,300	1,200	1,195	1,185	1,175	1,150	1,244
Box Butte	3	N/A	1,310	1,300	1,257	1,000	976	979	996	1,265
Sioux	1	N/A	880	750	750	740	740	700	700	746

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	N/A	518	475	475	450	450	425	425	471
Dawes	4	N/A	518	N/A	475	450	450	425	425	488
Sheridan	1	N/A	550	525	500	490	465	455	450	497
Box Butte	3	N/A	670	650	650	415	415	415	415	630
Sioux	1	N/A	510	390	370	365	365	355	335	377

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	N/A	300	280	280	275	275	250	250	257
Dawes	4	N/A	400	375	375	325	325	300	300	320
Sheridan	1	N/A	375	375	365	355	355	290	260	290
Box Butte	3	N/A	353	346	323	319	325	300	300	313
Sioux	1	N/A	305	290	290	280	280	250	256	261

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

Dawes County Agriculture Land Sales Criteria

Special Agriculture Value

Tax Year 2014

Dawes County is using “Special value” for tax year 2014. The special agriculture value will be used on a county wide basis.

The county is divided into three agriculture market areas with each market area analyzed separately. Market area 1 and 4 includes the north and south portions of the county and is primarily used for agriculture.

Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.

Although both market areas 1 and 4 are both utilized for primarily agriculture purposes, there are significant differences in the two market areas. Market area 1, the northern portion of the county consists primarily of lower land capability with little water available for crop production, irrigation and livestock. Market area 4, the southern portion of the county consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.

An average of the agriculture land values established for market area 1 and 4 are utilized for the special value of agriculture land in market areas 3.

Following is the criteria used to select the sales that are utilized in the analysis to estimate the accurate agriculture value.

Sales included in analysis:

- A. Sales that do not include improvements or with improvements which are valued less than 5% of the sales price.
- B. All other agriculture land sales not specifically excluded below.

Sales excluded from analysis:

- A. Sales less than 80 acres (valued on size basis)
- B. Sales within market area 3.
- C. Sales immediately in the Chadron and Crawford area.
- D. Sales that include one or more of the influencing factors shown above.

2014 Agricultural Correlation Section for Dawes County

County Overview

Dawes County with a land area of 1,401 square miles has agricultural land consisting of the following land use: 80% grass, 16% dry land and about 2% irrigated land. The remaining two percent is classified as waste. Dawes County lies within the Upper Niobrara White NRD (UNWNRD). “In 2003, the UNWNRD established a stay on new high capacity wells to prevent the over-appropriation of the water supply. Working with Nebraska Department of Natural Resources (DNR), the UNWNRD strives to maintain a balance of supply and demand for ground and surface water. Currently, DNR has determined that the majority of the UNWNRD is fully appropriated. Fully appropriated means the balance between the water supply and demand has been reached...no new high capacity wells or surface water rights are allowed in this area” (taken from the UNWNRD website).

In 2011 the Nebraska Supreme Court reversed the DNR “fully appropriated” designation for the Lower Niobrara River Basin that would permit landowners in that area (below the Dunlap Diversion and above the Spencer hydropower facility) “to add up to 20% of their currently certified irrigated acres once each year from 2011-2014 if they have an existing irrigation well” to service the acres (taken from the UNWNRD newsletter, Fall 2011).

Within Dawes County the Assessor has defined three agricultural market areas based on topography, soil type, availability of water and proximity to the Pine Ridge forest area.

Description of Analysis

Analysis of the dry crop land and grass land values indicates assessment levels are within the acceptable range and values are relatively similar to adjoining counties. For the class of irrigated land in Dawes County Market Area 1 however, analysis has indicated that historical changes in assessed values have not increased proportionate to the general irrigated land market in the Panhandle region.

Across Nebraska, agricultural land values began increasing annually at significant rates in 2008. In Dawes County Area 1, the 2008 to 2014 Abstract of Assessment, Form 45 reflects an average annual increase to irrigated land values of only 10% per year, with the majority of those changes occurring for this assessment year (2014). During that same time period, the 2013 Real Estate Market Development publication by the University of Nebraska indicates that the market value of irrigated land increased an average of 40% per year in the Panhandle region. While the data produced by the University is a broad indication of the market in this region of the state, irrigated land values in Dawes County market area four have increased at an average rate of 34% per year, indicating that the market within the county parallels the movement of the overall region.

2014 Agricultural Correlation Section for Dawes County

Abstract Avg					
		Irrigated Values		% Change Calculations	
	2008	2014	Total	Avg Yearly	
Dawes 1	438	731	67%	10%	
Dawes 4	440	1325	201%	34%	

Irrigated land in Dawes Market Area 1 makes up approximately 3% of the total agricultural acres in the market area, which has consistently led to insufficient samples of irrigated sales being used by both the county assessor for establishing irrigated values and the Property Assessment Division for measuring irrigated values.

While these samples have traditionally been considered too small to warrant further review, the only sale occurring in the market area for the past seven years occurred in 2012 and supports that irrigated assessments have not kept up with the market.

To measure the irrigated land in Dawes Market Area 1, neighboring counties with similar land features were studied. The scarcity of sales however, prohibited the creation of a representative sample of irrigated sales.

Agricultural land in the Panhandle region of the state is predominantly pasture used for cattle grazing with occasional meadows used for haying. Cropland in the area is primarily used for the production of supplemental feed, rather than commercial farming. Consequently, all land types are subject to the influence of the ranching industry and the market for crop land is generally assumed to move proportionate to grass land. Since grassland sales are abundant in the area, an analysis was produced comparing the market value of grass to irrigated sale prices per acre from the same time period. The results suggested that generally, irrigated sells at 500% of the sale price for grass land. Using the grass land average sale price per acre for the current study period, application of the factor of 500% indicates the irrigated market is approximately \$1,568 per acre. The weighted average assessed value currently would suggest the level of value for irrigated in Dawes County Area 1 is 47% of market value.

2014 Agricultural Correlation Section for Dawes County

Sales Qualification

The Department completed a sales verification review for Dawes County in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

Based on a correlation of all available information the level of value for grass and dry land is acceptable (as well as irrigated land in Market Area Four), but the level of value for irrigated land in Market Area One is not. Since the tax burden is essentially shifted to the other sectors as a result of the Assessor's failure to increase irrigated land in Area One, assessment practices are not in compliance with accepted mass appraisal standards.

Level of Value

Based on a correlation of all available information, the level of value for the Dawes Market Area 1 irrigated land class is determined to be at 47% of market value. The recommendation of the Property Tax Administrator is to increase irrigated land 54% in Market Area 1 to bring the class level of value to the midpoint of the acceptable range.

The values expected from a 54% increase would result in assessed values that are within the acceptable range and reasonably similar to comparable markets in adjoining counties. Since the tax burden is essentially shifted to the other sectors of agricultural land as a result of the failure to increase irrigated land, assessment practices are not in compliance with professionally accepted mass appraisal standards.

Special Valuation

Based on analysis of all available information, the level of value for special value land in Dawes County is 70% of market value.

23 Dawes
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 168
Total Sales Price : 16,594,365
Total Adj. Sales Price : 16,594,365
Total Assessed Value : 15,547,810
Avg. Adj. Sales Price : 98,776
Avg. Assessed Value : 92,546

MEDIAN : 96
WGT. MEAN : 94
MEAN : 99
COD : 14.90
PRD : 105.76

COV : 26.08
STD : 25.84
Avg. Abs. Dev : 14.29
MAX Sales Ratio : 251.09
MIN Sales Ratio : 35.56

95% Median C.I. : 95.05 to 98.00
95% Wgt. Mean C.I. : 91.11 to 96.28
95% Mean C.I. : 95.18 to 103.00

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	21	96.89	105.41	97.69	17.41	107.90	63.89	201.69	93.20 to 105.97	99,871	97,560
01-JAN-12 To 31-MAR-12	18	99.01	101.07	98.08	08.46	103.05	80.27	138.37	93.25 to 104.69	89,594	87,871
01-APR-12 To 30-JUN-12	27	98.66	103.77	96.42	12.68	107.62	67.79	231.19	95.48 to 102.15	115,000	110,887
01-JUL-12 To 30-SEP-12	33	95.53	99.04	92.66	14.51	106.89	59.43	251.09	91.64 to 99.34	101,314	93,881
01-OCT-12 To 31-DEC-12	27	95.84	99.37	89.60	17.68	110.90	61.02	186.38	85.11 to 108.12	72,667	65,110
01-JAN-13 To 31-MAR-13	15	89.65	93.90	94.29	17.48	99.59	53.85	168.50	82.23 to 96.43	82,500	77,791
01-APR-13 To 30-JUN-13	12	93.92	97.83	95.32	09.98	102.63	81.99	123.64	87.79 to 103.29	124,750	118,906
01-JUL-13 To 30-SEP-13	15	84.58	85.22	84.72	18.07	100.59	35.56	106.50	76.29 to 103.28	115,967	98,241
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	99	97.32	102.05	95.71	13.67	106.62	59.43	251.09	95.54 to 99.18	102,610	98,207
01-OCT-12 To 30-SEP-13	69	93.47	94.84	90.51	16.50	104.78	35.56	186.38	87.80 to 97.31	93,275	84,425
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	105	96.75	100.69	94.10	14.01	107.00	59.43	251.09	95.48 to 99.45	95,458	89,826
<u>ALL</u>	168	95.88	99.09	93.69	14.90	105.76	35.56	251.09	95.05 to 98.00	98,776	92,546

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	18	98.04	95.89	94.71	05.29	101.25	68.81	109.85	93.19 to 99.51	67,354	63,790
11	1	82.23	82.23	82.23	00.00	100.00	82.23	82.23	N/A	109,500	90,045
12	14	93.30	101.36	89.86	24.93	112.80	61.02	201.69	72.07 to 130.63	59,021	53,037
13	18	95.62	95.86	93.27	14.31	102.78	59.43	135.46	82.76 to 108.53	96,444	89,956
14	25	95.53	96.09	94.61	08.32	101.56	69.61	119.85	93.95 to 99.45	96,588	91,382
15	29	92.70	91.95	91.90	07.96	100.05	71.47	113.53	87.19 to 98.57	151,721	139,428
16	4	95.54	96.56	99.14	18.60	97.40	69.77	125.38	N/A	46,125	45,726
17	21	98.00	110.91	95.85	21.67	115.71	75.57	251.09	92.82 to 108.12	44,005	42,178
18	12	99.39	114.66	98.09	27.58	116.89	53.85	231.19	94.65 to 135.03	41,833	41,035
19	1	94.66	94.66	94.66	00.00	100.00	94.66	94.66	N/A	125,000	118,320
20	17	96.75	97.06	93.68	19.80	103.61	35.56	186.38	85.72 to 103.52	153,412	143,722
21	7	99.18	97.78	96.17	13.02	101.67	67.60	133.31	67.60 to 133.31	213,857	205,659
70	1	104.69	104.69	104.69	00.00	100.00	104.69	104.69	N/A	55,000	57,580
<u>ALL</u>	168	95.88	99.09	93.69	14.90	105.76	35.56	251.09	95.05 to 98.00	98,776	92,546

23 Dawes
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 168
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PRD : 105.76

COV : 26.08
STD : 25.84
Avg. Abs. Dev : 14.29
MAX Sales Ratio : 251.09
MIN Sales Ratio : 35.56

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95% Wgt. Mean C.I. : 91.11 to 96.28
95% Mean C.I. : 95.18 to 103.00

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	168	95.88	99.09	93.69	14.90	105.76	35.56	251.09	95.05 to 98.00	98,776	92,546
06											
07											
<u>ALL</u>	168	95.88	99.09	93.69	14.90	105.76	35.56	251.09	95.05 to 98.00	98,776	92,546

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	10	157.84	154.94	142.34	30.16	108.85	87.14	251.09	93.20 to 231.19	10,430	14,846
Less Than 30,000	25	106.50	121.87	109.00	31.43	111.81	35.56	251.09	97.31 to 130.63	17,652	19,241
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	168	95.88	99.09	93.69	14.90	105.76	35.56	251.09	95.05 to 98.00	98,776	92,546
Greater Than 14,999	158	95.80	95.55	93.39	11.82	102.31	35.56	186.38	94.66 to 97.36	104,368	97,464
Greater Than 29,999	143	95.54	95.10	93.28	10.91	101.95	53.19	186.38	94.58 to 96.75	112,958	105,362
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	10	157.84	154.94	142.34	30.16	108.85	87.14	251.09	93.20 to 231.19	10,430	14,846
15,000 TO 29,999	15	105.21	99.83	98.68	16.59	101.17	35.56	135.03	90.73 to 113.27	22,467	22,171
30,000 TO 59,999	32	99.68	103.57	102.67	13.88	100.88	53.85	186.38	95.47 to 107.46	46,168	47,400
60,000 TO 99,999	43	95.15	92.31	91.95	11.30	100.39	59.43	135.46	91.64 to 97.32	80,770	74,270
100,000 TO 149,999	34	95.84	94.93	94.74	05.29	100.20	82.23	113.53	92.70 to 98.08	126,344	119,701
150,000 TO 249,999	29	92.63	90.70	90.85	12.30	99.83	53.19	133.31	84.32 to 98.66	190,669	173,215
250,000 TO 499,999	5	96.75	91.68	91.71	09.36	99.97	67.60	102.97	N/A	275,500	252,663
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	168	95.88	99.09	93.69	14.90	105.76	35.56	251.09	95.05 to 98.00	98,776	92,546

23 Dawes
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 18
Total Sales Price : 1,430,500
Total Adj. Sales Price : 1,482,500
Total Assessed Value : 1,469,350
Avg. Adj. Sales Price : 82,361
Avg. Assessed Value : 81,631

MEDIAN : 99
WGT. MEAN : 99
MEAN : 106
COD : 11.45
PRD : 106.80

COV : 22.12
STD : 23.41
Avg. Abs. Dev : 11.29
MAX Sales Ratio : 191.67
MIN Sales Ratio : 87.49

95% Median C.I. : 95.59 to 105.73
95% Wgt. Mean C.I. : 93.30 to 104.93
95% Mean C.I. : 94.21 to 117.49

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	3	95.59	98.79	100.68	04.11	98.12	94.49	106.29	N/A	106,833	107,558
01-JAN-11 To 31-MAR-11	4	110.99	112.00	115.58	10.15	96.90	99.66	126.36	N/A	45,500	52,589
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	2	94.09	94.09	90.26	07.01	104.24	87.49	100.69	N/A	131,000	118,238
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	30,000	29,265
01-APR-12 To 30-JUN-12	3	96.45	96.84	95.51	03.34	101.39	92.20	101.86	N/A	107,167	102,358
01-JUL-12 To 30-SEP-12	1	191.67	191.67	191.67	00.00	100.00	191.67	191.67	N/A	12,000	23,000
01-OCT-12 To 31-DEC-12	2	99.73	99.73	95.34	06.02	104.60	93.73	105.73	N/A	115,500	110,113
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	97.62	97.62	97.62	00.00	100.00	97.62	97.62	N/A	106,500	103,965
01-JUL-13 To 30-SEP-13	1	95.97	95.97	95.97	00.00	100.00	95.97	95.97	N/A	17,000	16,315
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	9	100.69	103.62	100.65	08.54	102.95	87.49	126.36	94.49 to 120.15	84,944	85,501
01-OCT-11 To 30-SEP-12	5	97.55	115.95	98.86	21.51	117.29	92.20	191.67	N/A	72,700	71,868
01-OCT-12 To 30-SEP-13	4	96.80	98.26	96.05	03.52	102.30	93.73	105.73	N/A	88,625	85,126
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	6	101.26	106.03	100.64	09.95	105.36	87.49	126.36	87.49 to 126.36	74,000	74,472
01-JAN-12 To 31-DEC-12	7	97.55	111.31	97.49	17.12	114.18	92.20	191.67	92.20 to 191.67	84,929	82,795
<u>ALL</u>	18	98.64	105.85	99.11	11.45	106.80	87.49	191.67	95.59 to 105.73	82,361	81,631

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	1	100.69	100.69	100.69	00.00	100.00	100.69	100.69	N/A	55,000	55,380
12	4	101.64	122.17	99.81	26.10	122.40	93.73	191.67	N/A	68,250	68,123
13	2	106.93	106.93	95.05	18.18	112.50	87.49	126.36	N/A	128,500	122,138
14	5	96.45	100.86	100.66	05.74	100.20	94.49	120.15	N/A	79,900	80,429
16	1	95.97	95.97	95.97	00.00	100.00	95.97	95.97	N/A	17,000	16,315
17	4	101.85	102.41	103.88	01.64	98.58	99.66	106.29	N/A	75,500	78,429
24	1	92.20	92.20	92.20	00.00	100.00	92.20	92.20	N/A	179,000	165,030
<u>ALL</u>	18	98.64	105.85	99.11	11.45	106.80	87.49	191.67	95.59 to 105.73	82,361	81,631

23 Dawes
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 18	MEDIAN : 99	COV : 22.12	95% Median C.I. : 95.59 to 105.73
Total Sales Price : 1,430,500	WGT. MEAN : 99	STD : 23.41	95% Wgt. Mean C.I. : 93.30 to 104.93
Total Adj. Sales Price : 1,482,500	MEAN : 106	Avg. Abs. Dev : 11.29	95% Mean C.I. : 94.21 to 117.49
Total Assessed Value : 1,469,350			
Avg. Adj. Sales Price : 82,361	COD : 11.45	MAX Sales Ratio : 191.67	
Avg. Assessed Value : 81,631	PRD : 106.80	MIN Sales Ratio : 87.49	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	97.04	102.45	102.05	06.63	100.39	95.59	120.15	N/A	81,500	83,174
03	14	100.18	106.82	98.28	12.36	108.69	87.49	191.67	93.73 to 106.29	82,607	81,190
04											
<u>ALL</u>	<u>18</u>	<u>98.64</u>	<u>105.85</u>	<u>99.11</u>	<u>11.45</u>	<u>106.80</u>	<u>87.49</u>	<u>191.67</u>	<u>95.59 to 105.73</u>	<u>82,361</u>	<u>81,631</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	146.75	146.75	146.75	30.61	100.00	101.83	191.67	N/A	12,000	17,610
Less Than 30,000	3	101.83	129.82	125.70	31.33	103.28	95.97	191.67	N/A	13,667	17,178
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	98.64	105.85	99.11	11.45	106.80	87.49	191.67	95.59 to 105.73	82,361	81,631
Greater Than 14,999	16	97.59	100.74	98.33	06.72	102.45	87.49	126.36	94.49 to 105.73	91,156	89,633
Greater Than 29,999	15	97.62	101.06	98.36	07.05	102.75	87.49	126.36	94.49 to 105.73	96,100	94,521
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	146.75	146.75	146.75	30.61	100.00	101.83	191.67	N/A	12,000	17,610
15,000 TO 29,999	1	95.97	95.97	95.97	00.00	100.00	95.97	95.97	N/A	17,000	16,315
30,000 TO 59,999	6	100.18	104.41	104.62	06.51	99.80	96.45	126.36	96.45 to 126.36	44,750	46,818
60,000 TO 99,999	4	98.73	103.02	102.75	08.08	100.26	94.49	120.15	N/A	80,125	82,326
100,000 TO 149,999	1	97.62	97.62	97.62	00.00	100.00	97.62	97.62	N/A	106,500	103,965
150,000 TO 249,999	4	92.97	94.93	94.32	05.46	100.65	87.49	106.29	N/A	186,500	175,910
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>18</u>	<u>98.64</u>	<u>105.85</u>	<u>99.11</u>	<u>11.45</u>	<u>106.80</u>	<u>87.49</u>	<u>191.67</u>	<u>95.59 to 105.73</u>	<u>82,361</u>	<u>81,631</u>

23 Dawes
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 18
 Total Sales Price : 1,430,500
 Total Adj. Sales Price : 1,482,500
 Total Assessed Value : 1,469,350
 Avg. Adj. Sales Price : 82,361
 Avg. Assessed Value : 81,631

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 106
 COD : 11.45
 PRD : 106.80

COV : 22.12
 STD : 23.41
 Avg. Abs. Dev : 11.29
 MAX Sales Ratio : 191.67
 MIN Sales Ratio : 87.49

95% Median C.I. : 95.59 to 105.73
 95% Wgt. Mean C.I. : 93.30 to 104.93
 95% Mean C.I. : 94.21 to 117.49

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	97.62	98.25	98.08	01.44	100.17	96.45	100.69	N/A	73,000	71,602
300	3	101.86	107.57	105.14	10.43	102.31	94.49	126.36	N/A	69,500	73,072
344	1	95.97	95.97	95.97	00.00	100.00	95.97	95.97	N/A	17,000	16,315
350	1	106.29	106.29	106.29	00.00	100.00	106.29	106.29	N/A	160,000	170,065
352	2	107.87	107.87	106.96	11.38	100.85	95.59	120.15	N/A	81,000	86,635
353	5	99.66	99.70	96.40	03.27	103.42	93.73	105.73	N/A	63,600	61,311
406	1	191.67	191.67	191.67	00.00	100.00	191.67	191.67	N/A	12,000	23,000
408	1	92.20	92.20	92.20	00.00	100.00	92.20	92.20	N/A	179,000	165,030
528	1	87.49	87.49	87.49	00.00	100.00	87.49	87.49	N/A	207,000	181,095
<u>ALL</u>	18	98.64	105.85	99.11	11.45	106.80	87.49	191.67	95.59 to 105.73	82,361	81,631

23 Dawes
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 25
Total Sales Price : 6,289,633
Total Adj. Sales Price : 6,199,443
Total Assessed Value : 4,436,541
Avg. Adj. Sales Price : 247,978
Avg. Assessed Value : 177,462

MEDIAN : 70
WGT. MEAN : 72
MEAN : 70
COD : 19.42
PRD : 98.24

COV : 26.05
STD : 18.31
Avg. Abs. Dev : 13.56
MAX Sales Ratio : 110.40
MIN Sales Ratio : 28.46

95% Median C.I. : 62.87 to 77.46
95% Wgt. Mean C.I. : 60.79 to 82.34
95% Mean C.I. : 62.74 to 77.86

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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	3	87.90	83.36	89.59	13.82	93.05	62.87	99.31	N/A	427,600	383,077
01-JAN-11 To 31-MAR-11	3	77.07	66.27	60.77	14.93	109.05	43.61	78.13	N/A	155,164	94,291
01-APR-11 To 30-JUN-11	4	76.22	79.70	78.07	12.25	102.09	69.04	97.30	N/A	125,270	97,801
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	3	69.08	71.64	71.91	04.14	99.62	68.63	77.20	N/A	107,333	77,183
01-JAN-12 To 31-MAR-12	1	69.81	69.81	69.81	00.00	100.00	69.81	69.81	N/A	72,974	50,940
01-APR-12 To 30-JUN-12	2	53.23	53.23	50.18	13.85	106.08	45.86	60.59	N/A	460,000	230,826
01-JUL-12 To 30-SEP-12	1	75.93	75.93	75.93	00.00	100.00	75.93	75.93	N/A	1,036,000	786,665
01-OCT-12 To 31-DEC-12	4	72.01	76.45	79.43	24.27	96.25	51.38	110.40	N/A	195,449	155,235
01-JAN-13 To 31-MAR-13	1	28.46	28.46	28.46	00.00	100.00	28.46	28.46	N/A	125,000	35,570
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	54.39	62.78	61.52	16.09	102.05	53.86	80.10	N/A	230,767	141,972
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	10	77.60	76.77	81.06	15.36	94.71	43.61	99.31	62.87 to 97.30	224,937	182,331
01-OCT-11 To 30-SEP-12	7	69.08	66.73	65.11	09.90	102.49	45.86	77.20	45.86 to 77.20	335,853	218,687
01-OCT-12 To 30-SEP-13	8	60.48	65.33	67.69	30.26	96.51	28.46	110.40	28.46 to 110.40	199,887	135,303
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	10	74.37	73.25	70.28	11.89	104.23	43.61	97.30	68.63 to 80.77	128,857	90,563
01-JAN-12 To 31-DEC-12	8	68.19	69.75	68.32	20.02	102.09	45.86	110.40	45.86 to 110.40	351,346	240,025
<u>ALL</u>	25	69.81	70.30	71.56	19.42	98.24	28.46	110.40	62.87 to 77.46	247,978	177,462

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	14	70.36	68.20	66.41	25.18	102.70	28.46	110.40	45.86 to 87.90	286,292	190,118
4	11	69.81	72.97	80.99	11.83	90.10	53.86	99.31	62.87 to 80.10	199,215	161,354
<u>ALL</u>	25	69.81	70.30	71.56	19.42	98.24	28.46	110.40	62.87 to 77.46	247,978	177,462

23 Dawes
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 25
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Avg. Adj. Sales Price : 247,978
Avg. Assessed Value : 177,462

MEDIAN : 70
WGT. MEAN : 72
MEAN : 70
COD : 19.42
PRD : 98.24

COV : 26.05
STD : 18.31
Avg. Abs. Dev : 13.56
MAX Sales Ratio : 110.40
MIN Sales Ratio : 28.46

95% Median C.I. : 62.87 to 77.46
95% Wgt. Mean C.I. : 60.79 to 82.34
95% Mean C.I. : 62.74 to 77.86

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	51.38	51.38	51.38	00.00	100.00	51.38	51.38	N/A	104,000	53,430
1	1	51.38	51.38	51.38	00.00	100.00	51.38	51.38	N/A	104,000	53,430
Dry											
County	3	80.10	82.04	82.23	04.07	99.77	78.13	87.90	N/A	147,398	121,211
1	1	87.90	87.90	87.90	00.00	100.00	87.90	87.90	N/A	146,400	128,685
4	2	79.12	79.12	79.43	01.25	99.61	78.13	80.10	N/A	147,897	117,474
Grass											
County	9	69.08	72.47	72.52	23.83	99.93	28.46	110.40	53.86 to 97.30	126,623	91,821
1	4	89.04	79.23	78.51	27.65	100.92	28.46	110.40	N/A	147,103	115,494
4	5	68.63	67.07	66.11	07.53	101.45	53.86	77.20	N/A	110,239	72,882
ALL	25	69.81	70.30	71.56	19.42	98.24	28.46	110.40	62.87 to 77.46	247,978	177,462

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	1	51.38	51.38	51.38	00.00	100.00	51.38	51.38	N/A	104,000	53,430
1	1	51.38	51.38	51.38	00.00	100.00	51.38	51.38	N/A	104,000	53,430
Dry											
County	4	79.12	78.79	79.74	06.58	98.81	69.04	87.90	N/A	136,366	108,733
1	2	78.47	78.47	80.10	12.02	97.97	69.04	87.90	N/A	124,836	99,993
4	2	79.12	79.12	79.43	01.25	99.61	78.13	80.10	N/A	147,897	117,474
Grass											
County	14	72.51	72.06	77.12	22.38	93.44	28.46	110.40	53.86 to 97.30	260,758	201,085
1	7	75.93	71.01	71.20	29.32	99.73	28.46	110.40	28.46 to 110.40	303,487	216,077
4	7	69.08	73.10	85.35	13.35	85.65	53.86	99.31	53.86 to 99.31	218,028	186,093
ALL	25	69.81	70.30	71.56	19.42	98.24	28.46	110.40	62.87 to 77.46	247,978	177,462

Dawes County
Market Area 23.1
What-if Statistic

of Sales = 18

9516240	25484.69
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Median	72.00%	AAD	18.00%
Mean	65.20%	COD	24.99
Wgt Mean	60.45%	PRD	107.86

Irrigated Factor 500%

Adj Avg Irr Value 1129

Median Irr SP/Acre 1568

Adjustment to 72% 1.54

county number	book	page	sale date	adj sale price	Total Ag Acres	% of acres Grass	Irrigated SP (Adj Sale Price * Irrigated Factor)	Irrigated SP/Acre	Irrigated Assessed	Ratio	Abs Diff
83	A-23	183	3/1/2011	156000	600	99.03%	780000	1300	677155	86.81%	14.81%
23	2011	598	6/2/2011	40000	155.68	100.00%	200000	1285	175699	87.85%	15.85%
23	2011	325	3/23/2011	230000	355.2	90.98%	1150000	3238	400875	34.86%	37.14%
83	A-23	184	3/1/2011	156000	599.98	95.90%	780000	1300	677132	86.81%	14.81%
23	2011	605	6/2/2011	269810	878.96	98.67%	1349050	1535	991986	73.53%	1.53%
83	A-23	171	2/9/2011	425000	1694.36	94.10%	2125000	1254	1912239	89.99%	17.99%
83	A-23	344	11/23/2011	312000	1033.19	80.83%	1560000	1510	1166049	74.75%	2.75%
83	A-23	357	12/15/2011	315199	1084.75	100.00%	1575995	1453	1224239	77.68%	5.68%
83	A-23	367	12/30/2011	440811	1016.78	99.52%	2204055	2168	1147529	52.06%	19.94%
83	A-23	442	3/29/2012	2172000	6571.92	98.60%	10860000	1652	7417009	68.30%	3.70%
83	A-23	474	5/14/2012	102500	320	93.84%	512500	1602	361149	70.47%	1.53%
83	A-23	533	7/20/2012	1036000	2837.83	91.95%	5180000	1825	3202749	61.83%	10.17%
83	A-23	578	10/2/2012	192000	634.24	100.00%	960000	1514	715797	74.56%	2.56%
23	2012	1426	11/21/2012	170000	313.21	96.05%	850000	2714	353486	41.59%	30.41%
23	2013	19	12/31/2012	153600	658.57	99.67%	768000	1166	743256	96.78%	24.78%
23	2013	232	2/21/2013	125000	130.26	99.35%	625000	4798	147010	23.52%	48.48%
83	A-24	3	3/4/2013	3000000	6362.09	84.06%	15000000	2358	7180197	47.87%	24.13%
83	A-24	29	4/1/2013	220320	237.67	99.47%	1101600	4635	268232	24.35%	47.65%
								47581200	28761789		

Total Real Property Sum Lines 17, 25, & 30	Records : 7,117	Value : 676,896,191	Growth 5,318,849	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	263	1,919,850	1	15,070	1	0	265	1,934,920	
02. Res Improve Land	2,170	12,538,070	0	0	0	0	2,170	12,538,070	
03. Res Improvements	2,353	146,893,320	196	20,961,765	357	32,506,274	2,906	200,361,359	
04. Res Total	2,616	161,351,240	197	20,976,835	358	32,506,274	3,171	214,834,349	2,008,924
% of Res Total	82.50	75.10	6.21	9.76	11.29	15.13	44.56	31.74	37.77
05. Com UnImp Land	74	712,195	5	93,505	4	461,930	83	1,267,630	
06. Com Improve Land	381	6,279,780	21	425,890	11	788,105	413	7,493,775	
07. Com Improvements	386	63,086,985	22	3,168,250	16	2,281,495	424	68,536,730	
08. Com Total	460	70,078,960	27	3,687,645	20	3,531,530	507	77,298,135	2,822,835
% of Com Total	90.73	90.66	5.33	4.77	3.94	4.57	7.12	11.42	53.07
09. Ind UnImp Land	5	104,290	0	0	1	294,114	6	398,404	
10. Ind Improve Land	3	3,985	0	0	0	0	3	3,985	
11. Ind Improvements	3	52,500	0	0	0	0	3	52,500	
12. Ind Total	8	160,775	0	0	1	294,114	9	454,889	0
% of Ind Total	88.89	35.34	0.00	0.00	11.11	64.66	0.13	0.07	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	18,000	1	18,000	
15. Rec Improvements	0	0	0	0	1	3,155	1	3,155	
16. Rec Total	0	0	0	0	1	21,155	1	21,155	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
Res & Rec Total	2,616	161,351,240	197	20,976,835	359	32,527,429	3,172	214,855,504	2,008,924
% of Res & Rec Total	82.47	75.10	6.21	9.76	11.32	15.14	44.57	31.74	37.77
Com & Ind Total	468	70,239,735	27	3,687,645	21	3,825,644	516	77,753,024	2,822,835
% of Com & Ind Total	90.70	90.34	5.23	4.74	4.07	4.92	7.25	11.49	53.07
17. Taxable Total	3,084	231,590,975	224	24,664,480	380	36,353,073	3,688	292,608,528	4,831,759
% of Taxable Total	83.62	79.15	6.07	8.43	10.30	12.42	51.82	43.23	90.84

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	3	1,849,641	10	39,882,354	13	41,731,995	0
24. Non-Producing	0	0	16	0	7	0	23	0	0
25. Total	0	0	19	1,849,641	17	39,882,354	36	41,731,995	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	132	19	272	423

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	53,965	137	6,369,145	2,586	201,183,725	2,726	207,606,835
28. Ag-Improved Land	3	155,040	212	7,210,085	870	70,062,810	1,085	77,427,935
29. Ag Improvements	0	0	53	5,842,675	614	51,678,223	667	57,520,898
30. Ag Total							3,393	342,555,668

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	4.00	40,000	
32. HomeSite Improv Land	1	1.00	10,000	185	195.42	1,952,000	
33. HomeSite Improvements	0	0.00	0	44	0.00	4,381,770	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	2.00	4,000	
36. FarmSite Improv Land	2	2.00	4,000	153	152.69	308,000	
37. FarmSite Improvements	0	0.00	0	50	0.00	1,460,905	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	77	168.48	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	35	34.48	344,000	39	38.48	384,000	
32. HomeSite Improv Land	756	788.71	7,788,500	942	985.13	9,750,500	
33. HomeSite Improvements	521	0.00	38,166,275	565	0.00	42,548,045	0
34. HomeSite Total				604	1,023.61	52,682,545	
35. FarmSite UnImp Land	9	9.00	18,000	11	11.00	22,000	
36. FarmSite Improv Land	692	684.13	1,372,020	847	838.82	1,684,020	
37. FarmSite Improvements	539	0.00	13,511,948	589	0.00	14,972,853	487,090
38. FarmSite Total				600	849.82	16,678,873	
39. Road & Ditches	1,458	4,420.76	0	1,535	4,589.24	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,204	6,462.67	69,361,418	487,090

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	34	5,426.74	1,565,685	35	5,426.74	1,565,685

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	168	22,048.86	8,370,070
44. Recapture Value N/A	0	0.00	0	168	22,048.86	17,466,235
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,350	561,436.00	189,164,215	2,518	583,484.86	197,534,285
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	1,342.91	13.67%	1,188,470	16.55%	885.00
47. 2A1	504.82	5.14%	377,105	5.25%	747.01
48. 2A	639.19	6.51%	477,460	6.65%	746.98
49. 3A1	2,199.38	22.39%	1,583,560	22.05%	720.00
50. 3A	1,556.19	15.84%	1,120,450	15.60%	720.00
51. 4A1	2,453.97	24.98%	1,668,690	23.24%	680.00
52. 4A	1,126.00	11.46%	765,675	10.66%	680.00
53. Total	9,822.46	100.00%	7,181,410	100.00%	731.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13,986.09	24.07%	7,244,800	26.48%	518.00
56. 2D1	3,529.52	6.07%	1,676,520	6.13%	475.00
57. 2D	19,130.77	32.92%	9,087,195	33.21%	475.00
58. 3D1	2,681.08	4.61%	1,206,560	4.41%	450.03
59. 3D	6,455.05	11.11%	2,904,820	10.62%	450.01
60. 4D1	4,435.51	7.63%	1,885,165	6.89%	425.02
61. 4D	7,896.69	13.59%	3,356,240	12.27%	425.02
62. Total	58,114.71	100.00%	27,361,300	100.00%	470.82
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,789.53	2.28%	2,036,815	2.65%	299.99
65. 2G1	3,151.12	1.06%	882,345	1.15%	280.01
66. 2G	25,809.84	8.66%	7,226,795	9.41%	280.00
67. 3G1	4,569.34	1.53%	1,256,620	1.64%	275.01
68. 3G	35,535.29	11.92%	9,772,325	12.73%	275.00
69. 4G1	18,250.59	6.12%	4,563,610	5.95%	250.05
70. 4G	204,067.39	68.44%	51,022,165	66.47%	250.03
71. Total	298,173.10	100.00%	76,760,675	100.00%	257.44
Irrigated Total					
	9,822.46	2.64%	7,181,410	6.37%	731.12
Dry Total					
	58,114.71	15.61%	27,361,300	24.29%	470.82
Grass Total					
	298,173.10	80.10%	76,760,675	68.13%	257.44
72. Waste	5,052.20	1.36%	151,470	0.13%	29.98
73. Other	1,108.98	0.30%	1,210,600	1.07%	1,091.63
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	372,271.45	100.00%	112,665,455	100.00%	302.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	123.79	60.15%	147,680	65.26%	1,192.99
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	19.29	9.37%	20,720	9.16%	1,074.13
49. 3A1	29.71	14.44%	28,520	12.60%	959.95
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	11.59%	21,235	9.38%	889.98
52. 4A	9.15	4.45%	8,145	3.60%	890.16
53. Total	205.80	100.00%	226,300	100.00%	1,099.61
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,821.16	32.71%	4,774,115	36.56%	541.21
56. 2D1	199.64	0.74%	95,455	0.73%	478.14
57. 2D	8,353.13	30.98%	3,997,675	30.62%	478.58
58. 3D1	1,248.64	4.63%	569,830	4.36%	456.36
59. 3D	206.11	0.76%	94,010	0.72%	456.12
60. 4D1	5,301.83	19.66%	2,273,940	17.41%	428.90
61. 4D	2,835.33	10.51%	1,252,380	9.59%	441.71
62. Total	26,965.84	100.00%	13,057,405	100.00%	484.22
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,119.92	4.08%	2,243,245	5.05%	366.55
65. 2G1	417.35	0.28%	145,540	0.33%	348.72
66. 2G	12,115.28	8.07%	4,084,565	9.20%	337.14
67. 3G1	2,279.02	1.52%	739,240	1.67%	324.37
68. 3G	482.89	0.32%	148,885	0.34%	308.32
69. 4G1	11,770.53	7.84%	3,319,130	7.48%	281.99
70. 4G	116,859.92	77.88%	33,716,360	75.94%	288.52
71. Total	150,044.91	100.00%	44,396,965	100.00%	295.89
Irrigated Total					
	205.80	0.11%	226,300	0.35%	1,099.61
Dry Total					
	26,965.84	14.65%	13,057,405	19.97%	484.22
Grass Total					
	150,044.91	81.50%	44,396,965	67.90%	295.89
72. Waste	1,327.09	0.72%	39,800	0.06%	29.99
73. Other	5,568.06	3.02%	7,668,545	11.73%	1,377.24
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	184,111.70	100.00%	65,389,015	100.00%	355.16

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,253.46	43.64%	6,380,190	49.40%	1,500.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	936.56	9.61%	1,311,200	10.15%	1,400.02
49. 3A1	738.43	7.58%	886,105	6.86%	1,199.99
50. 3A	1,385.43	14.22%	1,662,525	12.87%	1,200.01
51. 4A1	1,280.88	13.14%	1,408,975	10.91%	1,100.01
52. 4A	1,150.98	11.81%	1,266,055	9.80%	1,099.98
53. Total	9,745.74	100.00%	12,915,050	100.00%	1,325.20
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26,929.20	60.09%	13,949,300	63.72%	518.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	6,164.38	13.75%	2,928,120	13.38%	475.01
58. 3D1	561.80	1.25%	252,830	1.16%	450.04
59. 3D	630.78	1.41%	283,865	1.30%	450.02
60. 4D1	8,032.00	17.92%	3,413,625	15.59%	425.00
61. 4D	2,499.24	5.58%	1,062,280	4.85%	425.04
62. Total	44,817.40	100.00%	21,890,020	100.00%	488.43
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	22,948.52	12.29%	9,179,415	15.36%	400.00
65. 2G1	153.25	0.08%	57,465	0.10%	374.98
66. 2G	14,486.45	7.76%	5,432,915	9.09%	375.03
67. 3G1	5,245.95	2.81%	1,704,960	2.85%	325.01
68. 3G	8,933.23	4.79%	2,903,415	4.86%	325.01
69. 4G1	28,328.74	15.18%	8,498,650	14.22%	300.00
70. 4G	106,582.47	57.09%	31,974,915	53.51%	300.00
71. Total	186,678.61	100.00%	59,751,735	100.00%	320.08
Irrigated Total					
	9,745.74	4.02%	12,915,050	13.57%	1,325.20
Dry Total					
	44,817.40	18.51%	21,890,020	23.01%	488.43
Grass Total					
	186,678.61	77.08%	59,751,735	62.80%	320.08
72. Waste	438.74	0.18%	13,140	0.01%	29.95
73. Other	496.68	0.21%	569,835	0.60%	1,147.29
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	242,177.17	100.00%	95,139,780	100.00%	392.85

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	16,585	190.27	209,550	19,559.34	20,096,625	19,774.00	20,322,760
77. Dry Land	0.00	0	5,601.80	2,715,175	124,296.15	59,593,550	129,897.95	62,308,725
78. Grass	0.00	0	15,488.67	4,760,780	619,407.95	176,148,595	634,896.62	180,909,375
79. Waste	0.00	0	297.32	8,915	6,520.71	195,495	6,818.03	204,410
80. Other	123.54	178,420	2,600.93	3,580,810	4,449.25	5,689,750	7,173.72	9,448,980
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	147.93	195,005	24,178.99	11,275,230	774,233.40	261,724,015	798,560.32	273,194,250

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,774.00	2.48%	20,322,760	7.44%	1,027.75
Dry Land	129,897.95	16.27%	62,308,725	22.81%	479.67
Grass	634,896.62	79.51%	180,909,375	66.22%	284.94
Waste	6,818.03	0.85%	204,410	0.07%	29.98
Other	7,173.72	0.90%	9,448,980	3.46%	1,317.17
Exempt	0.00	0.00%	0	0.00%	0.00
Total	798,560.32	100.00%	273,194,250	100.00%	342.11

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

23 Dawes

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	212,923,094	214,834,349	1,911,255	0.90%	2,008,924	-0.05%
02. Recreational	19,155	21,155	2,000	10.44%	0	10.44%
03. Ag-Homesite Land, Ag-Res Dwelling	50,367,755	52,682,545	2,314,790	4.60%	0	4.60%
04. Total Residential (sum lines 1-3)	263,310,004	267,538,049	4,228,045	1.61%	2,008,924	0.84%
05. Commercial	65,562,770	77,298,135	11,735,365	17.90%	2,822,835	13.59%
06. Industrial	396,744	454,889	58,145	14.66%	0	14.66%
07. Ag-Farmsite Land, Outbuildings	16,448,678	16,678,873	230,195	1.40%	487,090	-1.56%
08. Minerals	43,392,295	41,731,995	-1,660,300	-3.83	0	-3.83
09. Total Commercial (sum lines 5-8)	125,800,487	136,163,892	10,363,405	8.24%	3,309,925	5.61%
10. Total Non-Agland Real Property	389,110,491	403,701,941	14,591,450	3.75%	5,318,849	2.38%
11. Irrigated	16,600,130	20,322,760	3,722,630	22.43%		
12. Dryland	53,726,350	62,308,725	8,582,375	15.97%		
13. Grassland	152,812,195	180,909,375	28,097,180	18.39%		
14. Wasteland	205,245	204,410	-835	-0.41%		
15. Other Agland	9,373,950	9,448,980	75,030	0.80%		
16. Total Agricultural Land	232,717,870	273,194,250	40,476,380	17.39%		
17. Total Value of all Real Property (Locally Assessed)	621,828,361	676,896,191	55,067,830	8.86%	5,318,849	8.00%

3 YEAR PLAN OF ASSESSMENT
ROBERTA “LINDY” COLEMAN
DAWES COUNTY ASSESSOR

2014 Tax Year

- Commercial Appraisal Completion
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2015 Tax Year

- Review Agriculture Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2016 Tax Year

- Review Rural Residential Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2014 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$164,170
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	None
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$108,530
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$16,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500 including travel.
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$4,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, both property records and maps. The web address is www.dawes.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS

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?
	Chadron, Crawford and Whitney
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Stanrd Appraisal; Pritchard & Abbott for mineral interests.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS for CAMA and administrative software.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	(see above "D," Contracted Services.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Appropriate license/certification for the services performed.
4.	Have the existing contracts been approved by the PTA?
	No
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Recommendations are made--however, the Assessor is responsible for the final value.

2014 Certification for Dawes County

This is to certify that the 2014 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 Dawes County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

