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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Roberta Coleman, Dawes County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds’ records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

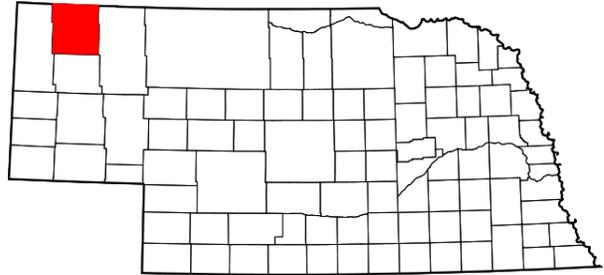
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

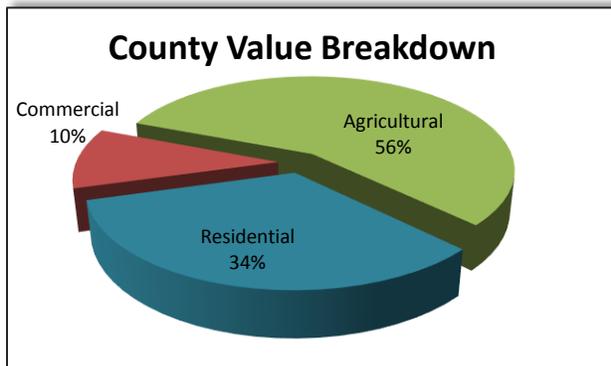
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 miles, Dawes had 9,055 residents, per the Census Bureau Quick Facts for 2015, a slight population decline from the 2010 US Census. In a review of the past fifty-five years, Dawes has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 68% of county residents were homeowners and 85% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dawes convene in and around Chadron, the county seat. Per the latest information available from the U.S. Census Bureau, there were 283 employer establishments in Dawes. County-wide employment was at 5,134 people, a 3% loss relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
CHADRON	5,634	5,851	4%
CRAWFORD	1,107	997	-10%
WHITNEY	87	77	-11%

Simultaneously, the agricultural economy has remained another strong anchor for Dawes that has fortified the local rural area economies. Dawes is included in the Upper Niobrara White Natural Resources District (NRD). Grassland makes up a majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Dawes ranks first in spring wheat for grain (USDA AgCensus).

2017 Residential Correlation for Dawes County

Assessment Actions

Actions taken to address the residential property class by the Dawes County Assessor included the completion of all pick-up work and the review of Valuation Group 10 (Chadron). This included an updated residential lot study.

Description of Analysis

The county assessor has established four valuation groupings based primarily on assessor location, and these are described in the table below:

Valuation Grouping	Description
10	Residential parcels within the city of Chadron.
16	All residential properties within Crawford.
20	All rural residential parcels.
22	Whitney—a village located between Chadron and Crawford.

The residential statistical profile shows 229 qualified sales, comprised of all four valuation groupings listed in the table, with the largest number of sales occurring in valuation grouping 10 (Chadron, at 67%). This grouping and VG 16 (Crawford) are over-represented in the sample compared to the residential base. Two of the three measures of central tendency—the median and weighted mean—are within acceptable range, only the mean is skewed by several low-dollar sales. The overall median is not significantly affected by the presence of outliers. All four valuation groupings reveal medians that are within acceptable range, but these are not always confirmed by their respective coefficient of dispersion.

A comparison of the difference between the measures of central tendency for the two years of the study period do not appear to suggest an increase in the residential market within the county. This would appear to contradict the positive increase in residential value (excluding growth) as shown in the 2017 County Abstract. Compared with the 2016 Certificate of Taxes Levied Report (Form 45). However, Form 45 does reflect the assessment actions taken for the current assessment year as described in that section.

Study Yrs						
10/01/2014 To 09/30/2015	109	98.82	111.03	102.52	19.69	108.30
10/01/2015 To 09/30/2016	120	98.68	103.42	95.99	18.00	107.74

Assessment Practice Review

The Division conducts an annual comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices to determine compliance

2017 Residential Correlation for Dawes County

for all activities that ultimately affect the uniform and proportionate valuation of all three classes of property.

One aspect of this review addresses sales qualification and verification. Dawes County’s sales verification process includes a questionnaire that is mailed to all buyers of real estate within the county (with the exception of those transactions normally suggested for exclusion by the IAAO). The response rate is slightly less than 50%, and non-respondents are sent a second questionnaire or contacted by telephone. Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. In the past, not all non-qualified sales were documented, though a large portion were obvious (family sales, foreclosures, etc.)—however, a review of the most current non-qualified sales shows documentation. Therefore, the Division does not believe that any apparent bias existed in the qualification determination.

Another important part of the review was the examination of the six-year inspection cycle. Since VG 10 (Chadron) was the oldest grouping previously reviewed, the assessment actions for the current year fulfilled the timely part of the review cycle. The Dawes County assessor has developed an excellent assessment practice of using realtor information for homes offered on the market and keeping these in the paper record file to be used for the next review process. This eliminates “sales chasing.”

The Division also examined valuation groups to ensure that as defined they are equally subject to a set of economic forces that affect the value of properties within the designated group. The Division’s review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment for the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Valuation grouping substrata indicates that all groupings are (via the median) statistically within acceptable range.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	153	98.71	105.12	100.14	13.85	104.97
16	45	94.65	115.44	93.79	38.34	123.08
20	26	99.29	106.15	97.82	16.28	108.52
22	5	99.95	94.92	95.80	20.45	99.08
<u>ALL</u>						
10/01/2014 To 09/30/2016	229	98.71	107.05	99.06	18.81	108.07

2017 Residential Correlation for Dawes County

Level of Value

Based on analysis of all available information, the level of value for the residential class of real property in Dawes County is 99%.

2017 Commercial Correlation for Dawes County

Assessment Actions

Assessment actions taken by the county assessor to address the commercial property class included the completion of all pick-up work.

Description of Analysis

Like the residential property class, the county assessor has established four valuation groupings based primarily on assessor location, and these are described in the table below:

Valuation Grouping	Description
10	Chadron—all commercial property within the city of Chadron.
16	Crawford—the commercial parcels found within the town of Crawford.
20	Rural—all commercial properties outside of the towns and villages of Dawes County and including the commercial parcels that would traditionally be classified as “suburban,” since there is no separate suburban commercial market.
22	Whitney—any commercial enterprise located in the village of Whitney.

A review of the commercial statistical profile reveals 32 qualified sales, comprised of all four valuation groupings listed in the table, with the largest number of sales occurring in valuation groupings 10 (Chadron) and 16 (Crawford). Although these groupings are somewhat over-represented in the sample compared to the base, they are the only two that have an active commercial market. Only one overall measure of central tendency—the median—is within acceptable range and is moderately supported by the COD. Only the Chadron (VG 10) commercial subclass indicates a median statistic within acceptable range (and again, is moderately supported by the COD).

Assessment Practice Review

The Division conducts an annual comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three classes of property. Any incongruities are discussed with the county assessor to address these before they become an issue.

One important feature of this review addresses both sales qualification and verification. Dawes County’s sales verification process includes a mailed questionnaire to all buyers of real estate within the county (with the exception of those transactions normally suggested for exclusion by

2017 Commercial Correlation for Dawes County

the IAAO). The response rate appears to be slightly less than 50%, and non-respondents are sent a second questionnaire or contacted by telephone. Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. Some obvious exclusions were not documented (family sales, foreclosures, etc.) and need to be, but a review of the most current sales indicates documentation. Therefore, the Division does not believe that any apparent bias existed in the qualification determination. Percent of commercial sales used has been consistent for the last five years.

Another important part of the review was the examination of the six-year inspection cycle. The county utilizes a contracted appraisal firm, Stanard Appraisal, to help review and re-value the commercial property class. The last date for the physical review and re-valuation of the commercial class was completed in assessment year 2013.

The Division also examined commercial valuation groups to ensure that as defined they are equally subject to a set of economic forces that affect the value of properties within the designated group. The Division’s review and analysis indicates that the county has adequately identified commercial economic areas. The quality of assessment, based on all relevant information, for the commercial class of property adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Only valuation grouping 10 (Chadron) has a median that falls within the acceptable range. While it appears that VG 16 (Crawford) appears to be above the upper limits of acceptable range according to all three measures of central tendency, it should be noted that the mere removal of the two highest extreme outliers bring all three of these into alignment with acceptable range (96.5 Md; 98.28 Mn; 97.3 Wmn). Only two sales of this VG are within range in the statistical profile (at 93.52 and 99.48)—therefore, no adjustment would move a majority of the twelve sales within acceptable range. In consideration of all information available, it was confirmed that the assessment practices of the county assessor are reliable and applied consistently.

<u>VALUATION GROUPING</u>							
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	
10	18	99.97	111.97	100.72	26.79	111.17	
16	12	101.29	103.84	108.51	16.93	95.70	
20	1	98.58	98.58	98.58		100.00	
22	1	36.38	36.38	36.38		100.00	
----- ALL -----							
10/01/2013 To 09/30/2016	32	99.90	106.14	101.21	23.54	104.87	

2017 Commercial Correlation for Dawes County

Level of Value

Based on analysis of all available information, the level of value for the commercial property class in Dawes County is 100% of market value.

2017 Agricultural Correlation for Dawes County

Assessment Actions

Assessment actions taken to address agricultural/horticultural land for assessment year 2017 included the following overall adjustments: only grass received a 1.93% increase. Specifically by market area, Area 1 received an average increase to grass of 8% and Area 4 received an average increase to grass of 1%.

Description of Analysis

The Dawes County assessor has partitioned agricultural land geographically into three market areas. Two of the three market areas are not influenced by non-agricultural factors (Areas 1 and 4) and Area 3 is influenced by residential and recreational demands due to its location within the Pine Ridge area. Area 1 consists of land in the northern portion of the county and has less water for crop production, irrigation and livestock than the other two areas. Area 4 is basically the southern portion of the county and has better quality soils and water availability compared to Area 1. Although two neighboring counties have small portions comparable to Area 1, Area 4 is more comparable to the same neighboring counties. Analysis of the sample reveals twenty-three qualified sales with two of the three overall measures of central tendency falling within acceptable range. Both non-influenced market areas also have medians within acceptable range, but only Area 4's median is supported by the COD. No comparable sales were available to expand Area 1's sample. However, the increase to grass resulted in equalized values with comparable neighboring counties. The overall sample is considered stable, since no removal of extreme outliers affect the overall median.

Assessment Practice Review

Annually, the Division conducts a comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices of the county to ensure that these produce uniform and proportionate valuation of all property.

One of the assessment practices addressed is the county's sales qualification and verification process. The county's process begins with the assumption that all sales are arm's-length unless proven otherwise by information gathered by a mailed questionnaire to all agricultural buyers. The review of all sales deemed non-qualified was examined for support and documentation, and this has improved over time. The review includes a dialogue with the county assessor and consideration of verification documentation. This review indicates that no apparent bias exist in qualification determination. Further, all sales were reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special factors that would cause a premium to be paid for the land. The county's utilization of agricultural sales has been relatively stable, and overall the county submits sales on a timely basis and reports transactions accurately.

2017 Agricultural Correlation for Dawes County

The Division also examined the county’s inspection and review cycle for agricultural land and improvements. Land use was updated in 2015 via aerial photography compared with taxpayer information (provided by Farm Service Agency maps). Agricultural improvements are reviewed at the same time as the rural residential/suburban parcels. This was last completed during assessment year 2016.

The Division’s review of agricultural market areas within the county was conducted with the county assessor to ensure that the areas defined are equally subject to economic forces that affect the value of land within the delineated areas. Due to the non-agricultural influences found in Area 3, the county assessor uses special value for valuing land used for agricultural purposes within this area. The special values established are determined by averaging the land values in the two uninfluenced market areas: Areas 1 and 4. In summary, the market area analysis indicates that the county assessor has adequately identified market areas for the agricultural land class.

The final part of the assessment practices review addresses the identification of rural residential and recreational land apart from agricultural land within the county. The county assessor determines rural residential land use first by identifying parcels of less than eighty acres that have a home, and then verifying that the primary use does not meet the definition of agricultural land. If the land does not meet the definition of primary agricultural land use, then it is determined to be residential or recreational.

Equalization

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites.

The two non-agricultural influenced market areas have medians within acceptable range, but again, only Area 4’s median is supported by the COD. The sample is quite small for both market areas, and by subclass, the overall gross median measure of central tendency is within range (as well as Area 4’s gross median). No comparable sales were available to expand the sample, but the gross increase resulted in equalized values. The overall sample is considered stable, since no removal of extreme outliers affect the overall median. It is believed that the quality of assessment of agricultural land within the county is in general compliance with generally accepted mass appraisal standards.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	11	70.32	79.94	65.53	34.33	121.99
4	12	72.12	77.88	72.08	19.70	108.05

2017 Agricultural Correlation for Dawes County

<u>80%MLU By Market Area</u>						
<u>RANGE</u>	<u>COUNT</u>	<u>MEDIAN</u>	<u>MEAN</u>	<u>WGT. MEAN</u>	<u>COD</u>	<u>PRD</u>
<u> Irrigated </u>						
County	1	61.68	61.68	61.68		100.00
1	1	61.68	61.68	61.68		100.00
<u> Dry </u>						
County	2	72.75	72.75	72.66	15.52	100.12
1	2	72.75	72.75	72.66	15.52	100.12
<u> Grass </u>						
County	14	71.16	87.03	76.52	27.29	113.73
1	5	71.44	104.71	115.34	47.76	90.78
4	9	70.88	77.21	70.93	15.77	108.85
<u> ALL </u>						
10/01/2013 To 09/30/2016	23	70.43	78.86	69.48	26.98	113.50

Level of Value

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

Special Valuation

A review of agricultural land value in Dawes 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 is 70%

2017 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 (Cum. Supp. 2016). 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	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	70	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 7th day of April, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Dawes County

Residential Real Property - Current

Number of Sales	229	Median	98.71
Total Sales Price	\$21,106,226	Mean	107.05
Total Adj. Sales Price	\$21,106,226	Wgt. Mean	99.06
Total Assessed Value	\$20,908,135	Average Assessed Value of the Base	\$79,358
Avg. Adj. Sales Price	\$92,167	Avg. Assessed Value	\$91,302

Confidence Interval - Current

95% Median C.I	98.22 to 99.53
95% Wgt. Mean C.I	96.56 to 101.56
95% Mean C.I	101.37 to 112.73
% of Value of the Class of all Real Property Value in the County	32.97
% of Records Sold in the Study Period	6.84
% of Value Sold in the Study Period	7.87

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	208	97	96.60
2015	198	95	94.73
2014	168	96	95.88
2013	174	98	98.16

2017 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	32	Median	99.90
Total Sales Price	\$6,195,038	Mean	106.14
Total Adj. Sales Price	\$6,195,038	Wgt. Mean	101.21
Total Assessed Value	\$6,269,795	Average Assessed Value of the Base	\$156,176
Avg. Adj. Sales Price	\$193,595	Avg. Assessed Value	\$195,931

Confidence Interval - Current

95% Median C.I	93.52 to 125.62
95% Wgt. Mean C.I	95.87 to 106.55
95% Mean C.I	94.67 to 117.61
% of Value of the Class of all Real Property Value in the County	10.13
% of Records Sold in the Study Period	6.12
% of Value Sold in the Study Period	7.68

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	32	99	99.37
2015	30	99	99.38
2014	18	99	98.64
2013	26	99	96.86

23 Dawes
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 229
Total Sales Price : 21,106,226
Total Adj. Sales Price : 21,106,226
Total Assessed Value : 20,908,135
Avg. Adj. Sales Price : 92,167
Avg. Assessed Value : 91,302

MEDIAN : 99
WGT. MEAN : 99
MEAN : 107
COD : 18.81
PRD : 108.07

COV : 40.93
STD : 43.82
Avg. Abs. Dev : 18.57
MAX Sales Ratio : 479.65
MIN Sales Ratio : 44.40

95% Median C.I. : 98.22 to 99.53
95% Wgt. Mean C.I. : 96.56 to 101.56
95% Mean C.I. : 101.37 to 112.73

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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-14 To 31-DEC-14	26	103.39	121.50	108.71	25.43	111.77	83.71	228.27	98.39 to 123.97	74,218	80,683
01-JAN-15 To 31-MAR-15	21	100.21	122.66	106.72	31.87	114.94	62.44	448.41	97.19 to 112.57	99,940	106,651
01-APR-15 To 30-JUN-15	23	100.32	103.12	100.49	10.80	102.62	71.26	148.88	94.92 to 107.13	89,283	89,720
01-JUL-15 To 30-SEP-15	39	98.07	102.46	98.21	13.04	104.33	65.55	164.65	96.54 to 99.37	98,701	96,933
01-OCT-15 To 31-DEC-15	32	98.89	113.61	95.80	27.04	118.59	54.92	479.65	95.28 to 103.69	93,778	89,835
01-JAN-16 To 31-MAR-16	20	97.93	92.62	94.13	10.95	98.40	44.40	118.71	91.66 to 100.57	98,333	92,556
01-APR-16 To 30-JUN-16	24	99.68	105.54	97.33	16.30	108.44	62.30	238.71	97.02 to 105.18	84,916	82,653
01-JUL-16 To 30-SEP-16	44	98.42	99.77	96.35	15.47	103.55	55.09	211.53	96.71 to 99.82	94,761	91,301
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	109	98.82	111.03	102.52	19.69	108.30	62.44	448.41	98.07 to 101.73	91,112	93,407
01-OCT-15 To 30-SEP-16	120	98.68	103.42	95.99	18.00	107.74	44.40	479.65	97.99 to 99.77	93,125	89,390
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	115	98.61	109.38	99.60	20.12	109.82	54.92	479.65	98.02 to 100.16	95,674	95,290
<u>ALL</u>	229	98.71	107.05	99.06	18.81	108.07	44.40	479.65	98.22 to 99.53	92,167	91,302

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	153	98.71	105.12	100.14	13.85	104.97	44.40	228.27	98.18 to 99.52	97,824	97,960
16	45	94.65	115.44	93.79	38.34	123.08	54.92	479.65	87.40 to 106.97	45,094	42,295
20	26	99.29	106.15	97.82	16.28	108.52	66.07	238.71	94.92 to 111.63	151,298	148,004
22	5	99.95	94.92	95.80	20.45	99.08	62.30	138.42	N/A	35,245	33,765
<u>ALL</u>	229	98.71	107.05	99.06	18.81	108.07	44.40	479.65	98.22 to 99.53	92,167	91,302

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	229	98.71	107.05	99.06	18.81	108.07	44.40	479.65	98.22 to 99.53	92,167	91,302
06											
07											
<u>ALL</u>	229	98.71	107.05	99.06	18.81	108.07	44.40	479.65	98.22 to 99.53	92,167	91,302

23 Dawes
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 229
 Total Sales Price : 21,106,226
 Total Adj. Sales Price : 21,106,226
 Total Assessed Value : 20,908,135
 Avg. Adj. Sales Price : 92,167
 Avg. Assessed Value : 91,302

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 107
 COD : 18.81
 PRD : 108.07

COV : 40.93
 STD : 43.82
 Avg. Abs. Dev : 18.57
 MAX Sales Ratio : 479.65
 MIN Sales Ratio : 44.40

95% Median C.I. : 98.22 to 99.53
 95% Wgt. Mean C.I. : 96.56 to 101.56
 95% Mean C.I. : 101.37 to 112.73

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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	2	286.46	286.46	350.02	56.54	81.84	124.50	448.41	N/A	3,292	11,523	
Less Than 15,000	9	137.94	208.81	216.26	71.16	96.56	81.92	479.65	98.43 to 448.41	7,714	16,681	
Less Than 30,000	36	125.53	148.92	136.24	43.29	109.31	62.30	479.65	100.32 to 148.27	19,176	26,125	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	227	98.71	105.46	98.98	17.30	106.55	44.40	479.65	98.18 to 99.52	92,950	92,005	
Greater Than 14,999	220	98.66	102.88	98.67	14.87	104.27	44.40	228.27	98.14 to 99.52	95,622	94,355	
Greater Than 29,999	193	98.40	99.24	97.80	11.07	101.47	44.40	215.78	97.99 to 98.99	105,782	103,459	
<u>Incremental Ranges</u>												
0 TO 4,999	2	286.46	286.46	350.02	56.54	81.84	124.50	448.41	N/A	3,292	11,523	
5,000 TO 14,999	7	137.94	186.63	202.24	57.95	92.28	81.92	479.65	81.92 to 479.65	8,977	18,155	
15,000 TO 29,999	27	113.27	128.95	127.29	34.27	101.30	62.30	228.27	99.43 to 148.88	22,996	29,273	
30,000 TO 59,999	47	99.95	103.12	101.86	18.69	101.24	55.09	192.74	97.18 to 105.18	45,753	46,605	
60,000 TO 99,999	51	98.40	100.17	101.17	10.17	99.01	62.44	215.78	97.02 to 100.41	77,594	78,503	
100,000 TO 149,999	56	98.86	98.64	98.76	06.88	99.88	44.40	131.21	97.99 to 99.80	121,421	119,920	
150,000 TO 249,999	34	97.84	94.43	94.13	07.95	100.32	54.92	139.83	94.92 to 98.71	176,240	165,887	
250,000 TO 499,999	5	89.02	92.49	93.49	11.60	98.93	80.40	113.81	N/A	303,300	283,567	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	229	98.71	107.05	99.06	18.81	108.07	44.40	479.65	98.22 to 99.53	92,167	91,302	

23 Dawes
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 32
Total Sales Price : 6,195,038
Total Adj. Sales Price : 6,195,038
Total Assessed Value : 6,269,795
Avg. Adj. Sales Price : 193,595
Avg. Assessed Value : 195,931

MEDIAN : 100
WGT. MEAN : 101
MEAN : 106
COD : 23.54
PRD : 104.87

COV : 31.18
STD : 33.09
Avg. Abs. Dev : 23.52
MAX Sales Ratio : 189.01
MIN Sales Ratio : 36.38

95% Median C.I. : 93.52 to 125.62
95% Wgt. Mean C.I. : 95.87 to 106.55
95% Mean C.I. : 94.67 to 117.61

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	4	99.35	108.71	106.65	10.07	101.93	98.58	137.55	N/A	160,750	171,433
01-JAN-14 To 31-MAR-14	4	97.64	110.58	97.99	16.53	112.85	93.52	153.50	N/A	99,433	97,439
01-APR-14 To 30-JUN-14	2	108.33	108.33	102.79	19.51	105.39	87.20	129.45	N/A	79,250	81,465
01-JUL-14 To 30-SEP-14	3	125.80	118.11	120.04	07.84	98.39	99.48	129.05	N/A	40,500	48,617
01-OCT-14 To 31-DEC-14	2	150.73	150.73	139.08	25.40	108.38	112.45	189.01	N/A	57,500	79,973
01-JAN-15 To 31-MAR-15	2	88.07	88.07	88.02	00.12	100.06	87.96	88.18	N/A	109,779	96,630
01-APR-15 To 30-JUN-15	4	99.32	86.38	103.26	23.06	83.65	36.38	110.51	N/A	91,813	94,809
01-JUL-15 To 30-SEP-15	2	82.63	82.63	48.97	52.03	168.74	39.64	125.62	N/A	103,750	50,803
01-OCT-15 To 31-DEC-15	1	171.67	171.67	171.67	00.00	100.00	171.67	171.67	N/A	70,000	120,170
01-JAN-16 To 31-MAR-16	3	77.35	78.41	83.37	16.73	94.05	59.53	98.36	N/A	55,333	46,133
01-APR-16 To 30-JUN-16	3	103.10	112.48	101.74	11.09	110.56	100.02	134.31	N/A	1,218,000	1,239,185
01-JUL-16 To 30-SEP-16	2	107.83	107.83	100.48	34.08	107.31	71.08	144.58	N/A	37,500	37,680
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	13	99.87	111.39	104.81	15.58	106.28	87.20	153.50	95.36 to 129.45	101,595	106,482
01-OCT-14 To 30-SEP-15	10	99.32	98.84	91.72	30.50	107.76	36.38	189.01	39.64 to 125.62	90,931	83,405
01-OCT-15 To 30-SEP-16	9	100.02	106.67	102.18	27.47	104.39	59.53	171.67	71.08 to 144.58	440,556	450,165
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	11	112.45	119.52	108.29	20.32	110.37	87.20	189.01	93.52 to 153.50	72,066	78,044
01-JAN-15 To 31-DEC-15	9	90.58	95.40	91.90	32.35	103.81	36.38	171.67	39.64 to 125.62	96,034	88,252
<u>ALL</u>	32	99.90	106.14	101.21	23.54	104.87	36.38	189.01	93.52 to 125.62	193,595	195,931

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	18	99.97	111.97	100.72	26.79	111.17	39.64	189.01	95.36 to 137.55	293,822	295,949
16	12	101.29	103.84	108.51	16.93	95.70	71.08	134.31	88.18 to 125.80	55,729	60,474
20	1	98.58	98.58	98.58	00.00	100.00	98.58	98.58	N/A	210,000	207,020
22	1	36.38	36.38	36.38	00.00	100.00	36.38	36.38	N/A	27,500	10,005
<u>ALL</u>	32	99.90	106.14	101.21	23.54	104.87	36.38	189.01	93.52 to 125.62	193,595	195,931

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	1	98.36	98.36	98.36	00.00	100.00	98.36	98.36	N/A	90,000	88,525
03	31	99.92	106.39	101.25	24.25	105.08	36.38	189.01	93.52 to 125.62	196,937	199,396
04											
<u>ALL</u>	32	99.90	106.14	101.21	23.54	104.87	36.38	189.01	93.52 to 125.62	193,595	195,931

23 Dawes
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 32	MEDIAN : 100	COV : 31.18	95% Median C.I. : 93.52 to 125.62
Total Sales Price : 6,195,038	WGT. MEAN : 101	STD : 33.09	95% Wgt. Mean C.I. : 95.87 to 106.55
Total Adj. Sales Price : 6,195,038	MEAN : 106	Avg. Abs. Dev : 23.52	95% Mean C.I. : 94.67 to 117.61
Total Assessed Value : 6,269,795			
Avg. Adj. Sales Price : 193,595	COD : 23.54	MAX Sales Ratio : 189.01	
Avg. Assessed Value : 195,931	PRD : 104.87	MIN Sales Ratio : 36.38	

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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	2	130.78	130.78	131.06	17.38	99.79	108.05	153.50	N/A	9,875	12,943	
Less Than 30,000	6	116.84	104.99	97.16	26.59	108.06	36.38	153.50	36.38 to 153.50	20,542	19,959	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	32	99.90	106.14	101.21	23.54	104.87	36.38	189.01	93.52 to 125.62	193,595	195,931	
Greater Than 14,999	30	99.68	104.50	101.11	23.10	103.35	36.38	189.01	93.52 to 112.45	205,843	208,130	
Greater Than 29,999	26	99.68	106.41	101.29	21.22	105.05	39.64	189.01	93.52 to 112.45	233,530	236,540	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	130.78	130.78	131.06	17.38	99.79	108.05	153.50	N/A	9,875	12,943	
15,000 TO 29,999	4	101.49	92.10	90.70	34.72	101.54	36.38	129.05	N/A	25,875	23,468	
30,000 TO 59,999	9	99.87	109.63	108.36	27.31	101.17	59.53	189.01	71.08 to 144.58	41,833	45,331	
60,000 TO 99,999	5	112.45	119.29	118.79	19.73	100.42	88.18	171.67	N/A	71,800	85,291	
100,000 TO 149,999	4	94.44	103.41	104.91	13.82	98.57	87.20	137.55	N/A	116,250	121,953	
150,000 TO 249,999	5	98.58	92.08	91.81	21.64	100.29	39.64	134.31	N/A	177,258	162,749	
250,000 TO 499,999	2	104.67	104.67	105.08	05.58	99.61	98.83	110.51	N/A	280,000	294,235	
500,000 TO 999,999												
1,000,000 +	1	100.02	100.02	100.02	00.00	100.00	100.02	100.02	N/A	3,425,000	3,425,585	
<u>ALL</u>	32	99.90	106.14	101.21	23.54	104.87	36.38	189.01	93.52 to 125.62	193,595	195,931	

23 Dawes
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

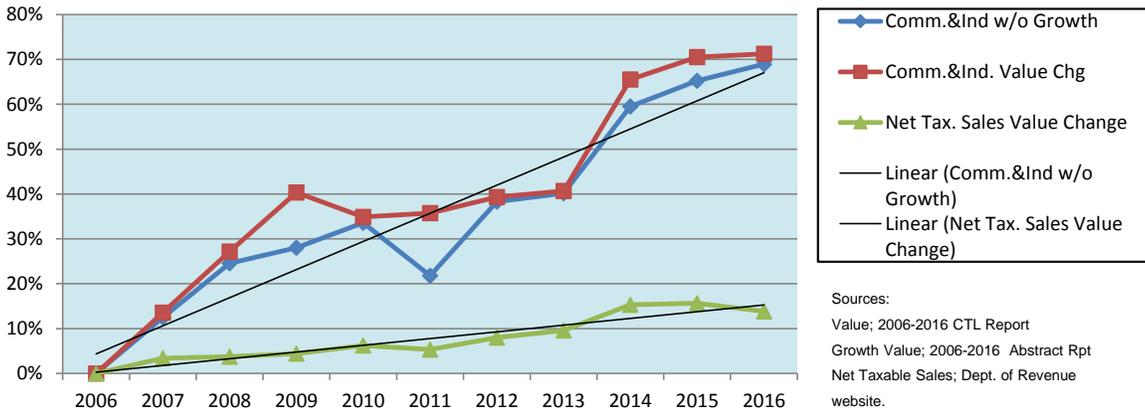
Number of Sales : 32	MEDIAN : 100	COV : 31.18	95% Median C.I. : 93.52 to 125.62
Total Sales Price : 6,195,038	WGT. MEAN : 101	STD : 33.09	95% Wgt. Mean C.I. : 95.87 to 106.55
Total Adj. Sales Price : 6,195,038	MEAN : 106	Avg. Abs. Dev : 23.52	95% Mean C.I. : 94.67 to 117.61
Total Assessed Value : 6,269,795			
Avg. Adj. Sales Price : 193,595	COD : 23.54	MAX Sales Ratio : 189.01	
Avg. Assessed Value : 195,931	PRD : 104.87	MIN Sales Ratio : 36.38	

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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	2	113.91	113.91	110.61	13.65	102.98	98.36	129.45	N/A	74,250	82,128
300	2	101.52	101.52	106.20	10.78	95.59	90.58	112.45	N/A	52,500	55,758
326	2	103.96	103.96	101.38	03.93	102.54	99.87	108.05	N/A	26,375	26,740
340	1	93.52	93.52	93.52	00.00	100.00	93.52	93.52	N/A	125,000	116,895
341	1	99.92	99.92	99.92	00.00	100.00	99.92	99.92	N/A	152,730	152,610
343	3	110.51	115.97	117.86	09.41	98.40	103.10	134.31	N/A	176,333	207,830
344	3	98.83	102.49	107.53	22.42	95.31	71.08	137.55	N/A	145,000	155,917
350	4	125.71	105.03	72.78	17.82	144.31	39.64	129.05	N/A	74,750	54,403
353	5	98.58	124.96	117.19	39.59	106.63	77.35	189.01	N/A	81,200	95,162
406	4	122.03	114.27	98.61	28.49	115.88	59.53	153.50	N/A	30,000	29,584
423	1	87.96	87.96	87.96	00.00	100.00	87.96	87.96	N/A	159,558	140,355
444	1	87.20	87.20	87.20	00.00	100.00	87.20	87.20	N/A	100,000	87,200
470	1	95.36	95.36	95.36	00.00	100.00	95.36	95.36	N/A	110,000	104,900
558	1	36.38	36.38	36.38	00.00	100.00	36.38	36.38	N/A	27,500	10,005
594	1	100.02	100.02	100.02	00.00	100.00	100.02	100.02	N/A	3,425,000	3,425,585
<u>ALL</u>	<u>32</u>	99.90	106.14	101.21	23.54	104.87	36.38	189.01	93.52 to 125.62	193,595	195,931

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 46,879,845	\$ 499,045	1.06%	\$ 46,380,800	-	\$ 80,739,458	-
2007	\$ 53,236,505	\$ 503,930	0.95%	\$ 52,732,575	12.48%	\$ 83,497,790	3.42%
2008	\$ 59,625,763	\$ 1,240,315	2.08%	\$ 58,385,448	9.67%	\$ 83,766,053	0.32%
2009	\$ 65,784,138	\$ 5,772,977	8.78%	\$ 60,011,161	0.65%	\$ 84,279,311	0.61%
2010	\$ 63,226,330	\$ 593,304	0.94%	\$ 62,633,026	-4.79%	\$ 85,750,839	1.75%
2011	\$ 63,626,936	\$ 6,526,320	10.26%	\$ 57,100,616	-9.69%	\$ 85,046,888	-0.82%
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190	1.90%	\$ 87,175,334	2.50%
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
Ann %chg	5.53%			Average	2.31%	1.63%	1.32%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	12.48%	13.56%	3.42%
2008	24.54%	27.19%	3.75%
2009	28.01%	40.32%	4.38%
2010	33.60%	34.87%	6.21%
2011	21.80%	35.72%	5.33%
2012	38.31%	39.33%	7.97%
2013	40.14%	40.70%	9.60%
2014	59.53%	65.56%	15.28%
2015	65.25%	70.55%	15.65%
2016	68.95%	71.25%	13.83%

County Number	23
County Name	Dawes

23 Dawes
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 23
Total Sales Price : 10,666,927
Total Adj. Sales Price : 10,666,927
Total Assessed Value : 7,411,015
Avg. Adj. Sales Price : 463,779
Avg. Assessed Value : 322,218

MEDIAN : 70
WGT. MEAN : 69
MEAN : 79
COD : 26.98
PRD : 113.50

COV : 37.51
STD : 29.58
Avg. Abs. Dev : 19.00
MAX Sales Ratio : 171.90
MIN Sales Ratio : 45.47

95% Median C.I. : 61.68 to 88.78
95% Wgt. Mean C.I. : 60.53 to 78.42
95% Mean C.I. : 66.07 to 91.65

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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-13 To 31-DEC-13	1	139.47	139.47	139.47	00.00	100.00	139.47	139.47	N/A	381,768	532,435
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	61.68	61.68	61.68	00.00	100.00	61.68	61.68	N/A	1,788,000	1,102,805
01-JUL-14 To 30-SEP-14	5	70.43	80.92	83.40	16.78	97.03	67.55	106.96	N/A	335,616	279,906
01-OCT-14 To 31-DEC-14	3	70.88	70.12	68.14	03.40	102.91	66.12	73.36	N/A	1,145,418	780,465
01-JAN-15 To 31-MAR-15	6	80.11	90.85	69.27	33.85	131.15	49.44	171.90	49.44 to 171.90	232,345	160,934
01-APR-15 To 30-JUN-15	1	61.46	61.46	61.46	00.00	100.00	61.46	61.46	N/A	106,670	65,560
01-JUL-15 To 30-SEP-15	1	58.00	58.00	58.00	00.00	100.00	58.00	58.00	N/A	105,000	60,900
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	100.55	100.55	100.55	00.00	100.00	100.55	100.55	N/A	100,000	100,545
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	4	51.58	58.17	50.22	23.63	115.83	45.47	84.04	N/A	419,271	210,560
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	7	70.43	86.54	78.87	27.76	109.72	61.68	139.47	61.68 to 139.47	549,693	433,539
01-OCT-14 To 30-SEP-15	11	70.88	79.54	68.10	24.80	116.80	49.44	171.90	58.00 to 93.21	458,363	312,133
01-OCT-15 To 30-SEP-16	5	56.67	66.64	53.05	32.70	125.62	45.47	100.55	N/A	355,417	188,557
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	9	70.43	75.18	70.18	11.91	107.12	61.68	106.96	66.12 to 89.67	766,926	538,192
01-JAN-15 To 31-DEC-15	8	70.88	83.07	68.01	32.82	122.14	49.44	171.90	49.44 to 171.90	200,717	136,508
<u>ALL</u>	23	70.43	78.86	69.48	26.98	113.50	45.47	171.90	61.68 to 88.78	463,779	322,218

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	70.32	79.94	65.53	34.33	121.99	45.47	171.90	46.49 to 139.47	384,911	252,227
4	12	72.12	77.88	72.08	19.70	108.05	49.44	106.96	66.12 to 93.21	536,075	386,377
<u>ALL</u>	23	70.43	78.86	69.48	26.98	113.50	45.47	171.90	61.68 to 88.78	463,779	322,218

23 Dawes
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 23
Total Sales Price : 10,666,927
Total Adj. Sales Price : 10,666,927
Total Assessed Value : 7,411,015
Avg. Adj. Sales Price : 463,779
Avg. Assessed Value : 322,218

MEDIAN : 70
WGT. MEAN : 69
MEAN : 79
COD : 26.98
PRD : 113.50

COV : 37.51
STD : 29.58
Avg. Abs. Dev : 19.00
MAX Sales Ratio : 171.90
MIN Sales Ratio : 45.47

95% Median C.I. : 61.68 to 88.78
95% Wgt. Mean C.I. : 60.53 to 78.42
95% Mean C.I. : 66.07 to 91.65

Printed:4/5/2017 8:22:46AM

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
_____Dry_____											
County	1	61.46	61.46	61.46	00.00	100.00	61.46	61.46	N/A	106,670	65,560
1	1	61.46	61.46	61.46	00.00	100.00	61.46	61.46	N/A	106,670	65,560
_____Grass_____											
County	10	72.12	92.02	76.03	34.61	121.03	58.00	171.90	66.12 to 139.47	466,587	354,724
1	3	139.47	127.23	128.75	24.28	98.82	70.32	171.90	N/A	169,540	218,283
4	7	70.88	76.93	69.57	16.01	110.58	58.00	106.96	58.00 to 106.96	593,893	413,198
_____ALL_____	23	70.43	78.86	69.48	26.98	113.50	45.47	171.90	61.68 to 88.78	463,779	322,218

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	61.68	61.68	61.68	00.00	100.00	61.68	61.68	N/A	1,788,000	1,102,805
1	1	61.68	61.68	61.68	00.00	100.00	61.68	61.68	N/A	1,788,000	1,102,805
_____Dry_____											
County	2	72.75	72.75	72.66	15.52	100.12	61.46	84.04	N/A	105,766	76,845
1	2	72.75	72.75	72.66	15.52	100.12	61.46	84.04	N/A	105,766	76,845
_____Grass_____											
County	14	71.16	87.03	76.52	27.29	113.73	58.00	171.90	67.55 to 106.96	375,907	287,641
1	5	71.44	104.71	115.34	47.76	90.78	70.32	171.90	N/A	132,454	152,778
4	9	70.88	77.21	70.93	15.77	108.85	58.00	106.96	66.12 to 93.21	511,158	362,566
_____ALL_____	23	70.43	78.86	69.48	26.98	113.50	45.47	171.90	61.68 to 88.78	463,779	322,218

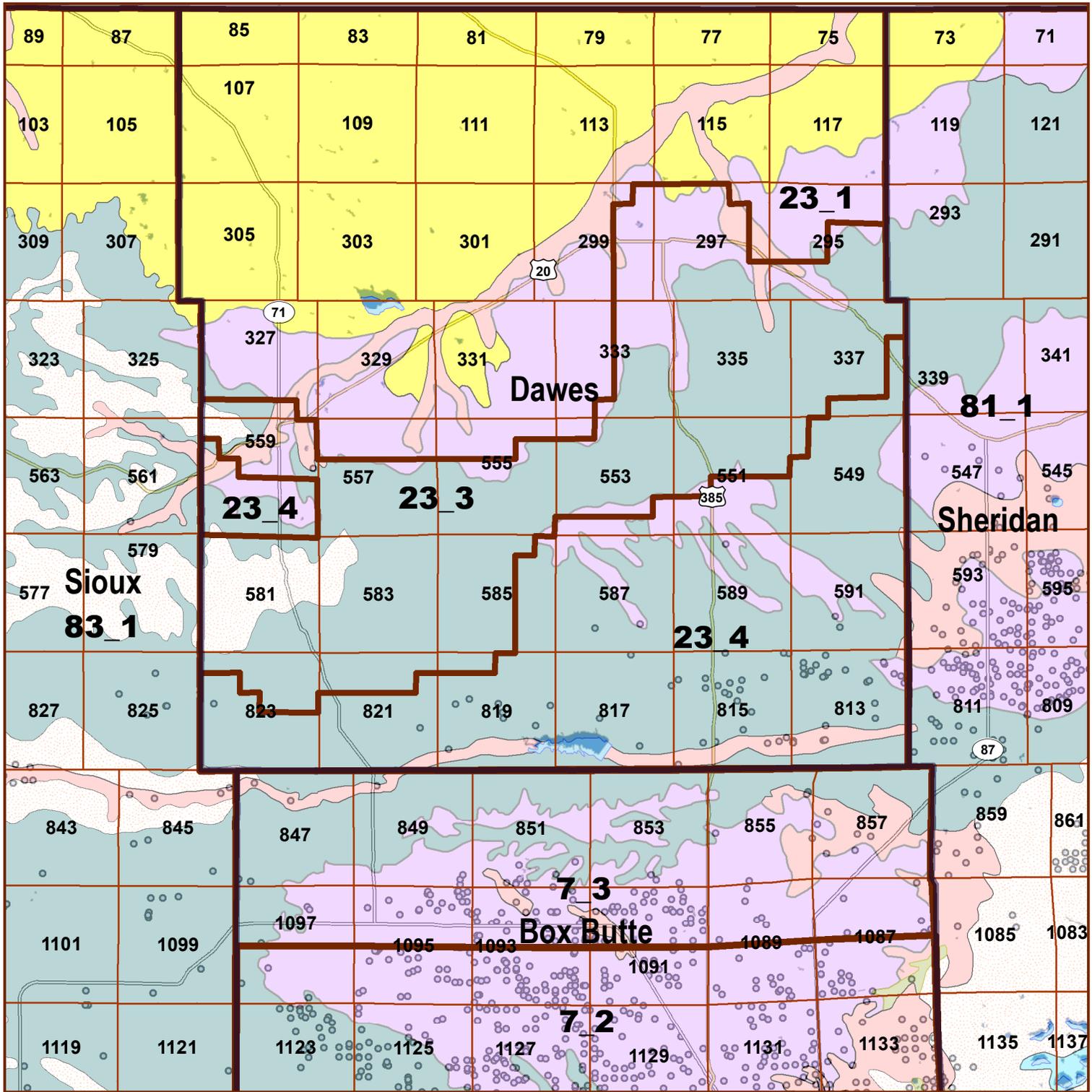
Dawes County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	n/a	1365	1260	1260	1208	1208	1181	1181	1226
Dawes	4	n/a	2016	n/a	1792	1568	1568	1344	1344	1731
Sheridan	1	n/a	1775	1660	1605	1585	1585	1570	1525	1651
Box Butte	3	n/a	1966	2075	1953	1800	1754	1759	1793	1943
Sioux	1	n/a	1350	1270	1270	1220	1220	1180	1180	1232

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	693	651	651	604	604	551	551	633
Dawes	4	n/a	825	n/a	775	719	719	656	656	776
Sheridan	1	n/a	690	620	615	600	570	560	550	614
Box Butte	3	n/a	720	720	720	650	650	650	650	711
Sioux	1	n/a	600	495	450	435	435	430	410	458

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	n/a	425	400	400	375	375	350	350	360
Dawes	4	n/a	505	480	480	460	460	430	430	446
Sheridan	1	n/a	520	485	485	475	475	425	385	420
Box Butte	3	n/a	426	425	425	425	425	425	425	425
Sioux	1	n/a	440	425	425	420	420	400	375	396

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



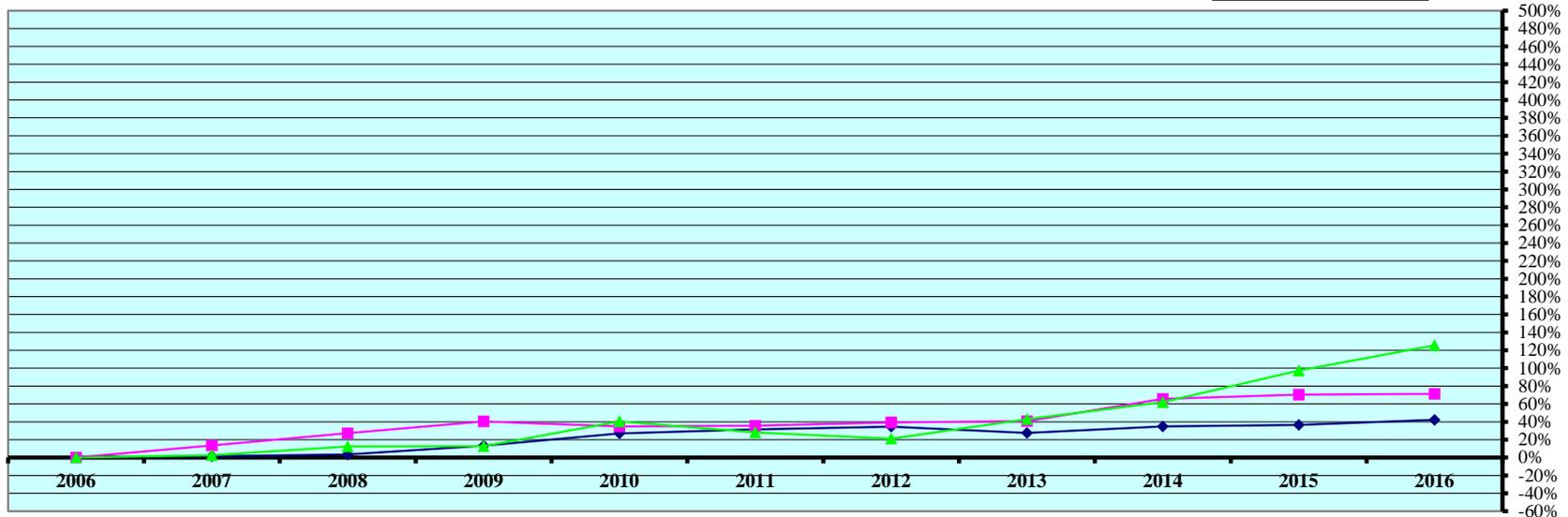
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Daws County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	166,977,750	--	--	--	46,879,845	--	--	--	162,760,880	--	--	--
2007	169,289,196	2,311,446	1.38%	1.38%	53,236,505	6,356,660	13.56%	13.56%	167,196,700	4,435,820	2.73%	2.73%
2008	172,779,405	3,490,209	2.06%	3.47%	59,625,763	6,389,258	12.00%	27.19%	182,802,120	15,605,420	9.33%	12.31%
2009	188,943,394	16,163,989	9.36%	13.15%	65,784,138	6,158,375	10.33%	40.32%	183,490,530	688,410	0.38%	12.74%
2010	212,216,347	23,272,953	12.32%	27.09%	63,226,330	-2,557,808	-3.89%	34.87%	228,555,280	45,064,750	24.56%	40.42%
2011	219,606,799	7,390,452	3.48%	31.52%	63,626,936	400,606	0.63%	35.72%	208,453,660	-20,101,620	-8.80%	28.07%
2012	224,738,672	5,131,873	2.34%	34.59%	65,315,930	1,688,994	2.65%	39.33%	197,041,590	-11,412,070	-5.47%	21.06%
2013	212,942,249	-11,796,423	-5.25%	27.53%	65,959,514	643,584	0.99%	40.70%	232,717,870	35,676,280	18.11%	42.98%
2014	225,027,969	12,085,720	5.68%	34.77%	77,612,084	11,652,570	17.67%	65.56%	263,838,235	31,120,365	13.37%	62.10%
2015	227,887,783	2,859,814	1.27%	36.48%	79,953,170	2,341,086	3.02%	70.55%	321,205,640	57,367,405	21.74%	97.35%
2016	237,481,085	9,593,302	4.21%	42.22%	80,279,784	326,614	0.41%	71.25%	367,034,790	45,829,150	14.27%	125.51%

Rate Annual %chg: Residential & Recreational 3.59%

Commercial & Industrial 5.53%

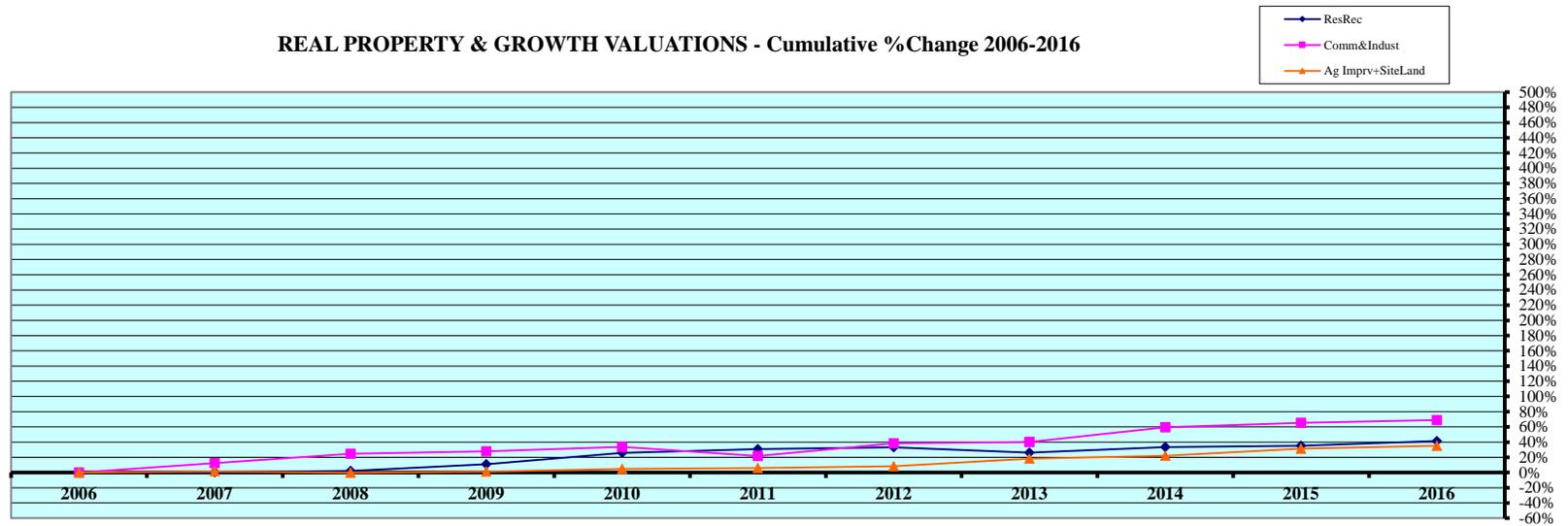
Agricultural Land 8.47%

Cnty# 23
 County DAWES

CHART 1 EXHIBIT 23B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2006	166,977,750	1,807,243	1.08%	165,170,507	--	--	46,879,845	499,045	1.06%	46,380,800	--	--	
2007	169,289,196	1,865,977	1.10%	167,423,219	0.27%	0.27%	53,236,505	503,930	0.95%	52,732,575	12.48%	12.48%	
2008	172,779,405	2,291,503	1.33%	170,487,902	0.71%	2.10%	59,625,763	1,240,315	2.08%	58,385,448	9.67%	24.54%	
2009	188,943,394	3,768,391	1.99%	185,175,003	7.17%	10.90%	65,784,138	5,772,977	8.78%	60,011,161	0.65%	28.01%	
2010	212,216,347	2,097,470	0.99%	210,118,877	11.21%	25.84%	63,226,330	593,304	0.94%	62,633,026	-4.79%	33.60%	
2011	219,606,799	1,435,995	0.65%	218,170,804	2.81%	30.66%	63,626,936	6,526,320	10.26%	57,100,616	-9.69%	21.80%	
2012	224,738,672	2,295,993	1.02%	222,442,679	1.29%	33.22%	65,315,930	478,740	0.73%	64,837,190	1.90%	38.31%	
2013	212,942,249	2,526,118	1.19%	210,416,131	-6.37%	26.01%	65,959,514	262,500	0.40%	65,697,014	0.58%	40.14%	
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	33.56%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	59.53%	
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	35.19%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	65.25%	
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	41.44%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	68.95%	
Rate Ann%chg	3.59%					2.58%	5.53%					C & I w/o growth	2.31%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value				
2006	43,207,245	11,707,336	54,914,581	939,630	1.71%	53,974,951	--	--
2007	44,299,040	11,860,927	56,159,967	354,125	0.63%	55,805,842	1.62%	1.62%
2008	45,133,346	12,101,262	57,234,608	2,411,125	4.21%	54,823,483	-2.38%	-0.17%
2009	42,894,625	14,437,290	57,331,915	1,717,964	3.00%	55,613,951	-2.83%	1.27%
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	0.40%	4.82%
2011	44,669,335	15,024,380	59,693,715	1,457,579	2.44%	58,236,136	-1.53%	6.05%
2012	45,288,730	15,244,355	60,533,085	1,112,747	1.84%	59,420,338	-0.46%	8.21%
2013	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	7.27%	18.25%
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	22.02%
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	31.31%
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	35.17%
Rate Ann%chg	3.17%	3.59%	3.26%	Ag Imprv+Site w/o growth		0.90%		

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

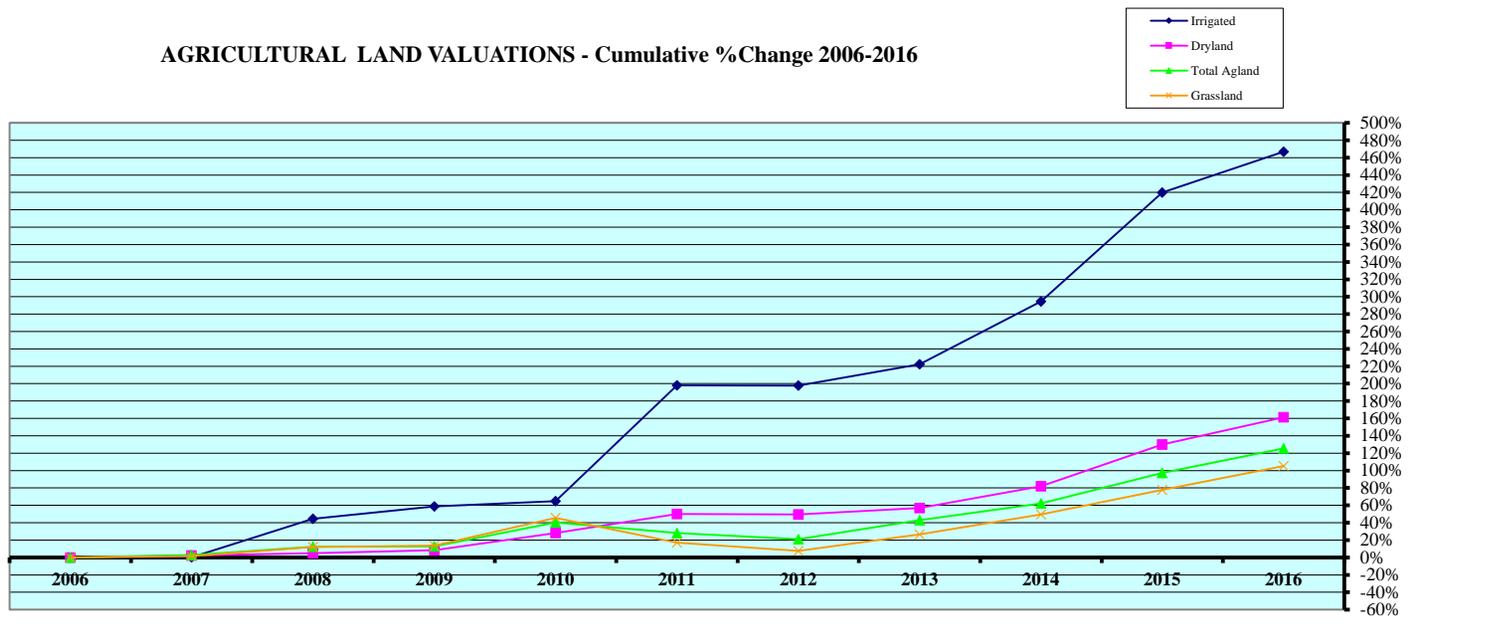
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# 23
County DAWES

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	5,150,135	--	--	--	34,228,720	--	--	--	120,757,455	--	--	--
2007	5,163,460	13,325	0.26%	0.26%	35,058,570	829,850	2.42%	2.42%	122,705,790	1,948,335	1.61%	1.61%
2008	7,447,350	2,283,890	44.23%	44.60%	35,956,625	898,055	2.56%	5.05%	135,284,885	12,579,095	10.25%	12.03%
2009	8,170,150	722,800	9.71%	58.64%	37,069,585	1,112,960	3.10%	8.30%	137,136,950	1,852,065	1.37%	13.56%
2010	8,488,365	318,215	3.89%	64.82%	43,887,355	6,817,770	18.39%	28.22%	175,926,540	38,789,590	28.29%	45.69%
2011	15,353,370	6,865,005	80.88%	198.12%	51,328,195	7,440,840	16.95%	49.96%	141,444,235	-34,482,305	-19.60%	17.13%
2012	15,329,840	-23,530	-0.15%	197.66%	51,211,900	-116,295	-0.23%	49.62%	129,904,495	-11,539,740	-8.16%	7.57%
2013	16,600,130	1,270,290	8.29%	222.32%	53,726,350	2,514,450	4.91%	56.96%	152,812,195	22,907,700	17.63%	26.54%
2014	20,322,760	3,722,630	22.43%	294.61%	62,299,430	8,573,080	15.96%	82.01%	180,500,510	27,688,315	18.12%	49.47%
2015	26,767,325	6,444,565	31.71%	419.74%	78,693,105	16,393,675	26.31%	129.90%	214,643,005	34,142,495	18.92%	77.75%
2016	29,193,850	2,426,525	9.07%	466.86%	89,431,445	10,738,340	13.65%	161.28%	247,815,410	33,172,405	15.45%	105.22%

Rate Ann.%chg: Irrigated **18.95%** Dryland **10.08%** Grassland **7.45%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	111,855	--	--	--	2,512,715	--	--	--	162,760,880	--	--	--
2007	112,115	260	0.23%	0.23%	4,156,765	1,644,050	65.43%	65.43%	167,196,700	4,435,820	2.73%	2.73%
2008	112,115	0	0.00%	0.23%	4,001,145	-155,620	-3.74%	59.24%	182,802,120	15,605,420	9.33%	12.31%
2009	168,355	56,240	50.16%	50.51%	945,490	-3,055,655	-76.37%	-62.37%	183,490,530	688,410	0.38%	12.74%
2010	168,415	60	0.04%	50.57%	84,605	-860,885	-91.05%	-96.63%	228,555,280	45,064,750	24.56%	40.42%
2011	174,700	6,285	3.73%	56.18%	153,160	68,555	81.03%	-93.90%	208,453,660	-20,101,620	-8.80%	28.07%
2012	175,330	630	0.36%	56.75%	420,025	266,865	174.24%	-83.28%	197,041,590	-11,412,070	-5.47%	21.06%
2013	205,245	29,915	17.06%	83.49%	9,373,950	8,953,925	2131.76%	273.06%	232,717,870	35,676,280	18.11%	42.98%
2014	207,265	2,020	0.98%	85.30%	508,270	-8,865,680	-94.58%	-79.77%	263,838,235	31,120,365	13.37%	62.10%
2015	703,960	496,695	239.64%	529.35%	398,245	-110,025	-21.65%	-84.15%	321,205,640	57,367,405	21.74%	97.35%
2016	594,085	-109,875	-15.61%	431.12%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	125.51%

Cnty# **23**
County **DAWES**

Rate Ann.%chg: Total Agric Land **8.47%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	5,150,135	12,670	406			34,746,460	119,045	292			121,267,265	653,221	186		
2007	5,163,460	12,670	408	0.26%	0.26%	35,218,160	117,162	301	2.99%	2.99%	123,434,895	652,849	189	1.85%	1.85%
2008	7,513,580	17,117	439	7.71%	7.99%	35,965,480	115,573	311	3.53%	6.62%	135,365,020	648,730	209	10.36%	12.40%
2009	8,170,150	17,089	478	8.92%	17.62%	37,202,725	115,374	322	3.62%	10.48%	137,029,825	649,658	211	1.09%	13.62%
2010	8,457,695	17,303	489	2.24%	20.25%	43,997,525	114,985	383	18.67%	31.10%	175,955,585	650,375	271	28.27%	45.73%
2011	15,593,350	20,198	772	57.94%	89.93%	51,444,450	130,702	394	2.87%	34.85%	141,376,260	634,576	223	-17.65%	20.01%
2012	15,335,445	19,928	770	-0.32%	89.32%	51,277,275	130,240	394	0.03%	34.89%	130,038,125	634,943	205	-8.07%	10.32%
2013	16,600,130	19,807	838	8.91%	106.18%	53,748,745	130,064	413	4.96%	41.58%	152,734,930	634,981	241	17.45%	29.57%
2014	20,322,760	19,774	1,028	22.63%	152.84%	62,308,725	129,898	480	16.07%	64.34%	180,909,375	634,897	285	18.46%	53.49%
2015	26,806,570	19,774	1,356	31.90%	233.51%	79,403,725	130,095	610	27.24%	109.11%	214,451,355	634,623	338	18.59%	82.02%
2016	29,171,605	19,739	1,478	9.01%	263.57%	89,854,945	128,480	699	14.58%	139.61%	247,610,085	637,458	388	14.95%	109.23%

Rate Annual %chg Average Value/Acre: 13.78%

9.13%

7.66%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	112,315	5,616	20			2,533,450	3,421	741			163,809,625	793,973	206		
2007	111,995	5,600	20	0.00%	0.00%	4,204,825	5,413	777	4.89%	4.89%	168,133,335	793,693	212	2.68%	2.68%
2008	112,115	5,606	20	0.00%	0.00%	4,008,650	5,243	765	-1.58%	3.23%	182,964,845	792,269	231	9.02%	11.93%
2009	168,355	5,612	30	49.98%	49.98%	900,970	1,224	736	-3.72%	-0.61%	183,472,025	788,958	233	0.70%	12.72%
2010	168,415	5,614	30	0.00%	49.98%	811,235	1,034	785	6.60%	5.95%	229,390,455	789,311	291	24.97%	40.86%
2011	172,875	5,767	30	-0.07%	49.88%	148,660	152	977	24.46%	31.87%	208,735,595	791,394	264	-9.24%	27.84%
2012	175,225	5,845	30	0.00%	49.88%	226,760	209	1,083	10.84%	46.17%	197,052,830	791,166	249	-5.57%	20.72%
2013	175,065	5,840	30	0.00%	49.88%	288,890	243	1,189	9.84%	60.54%	223,547,760	790,935	283	13.48%	36.99%
2014	204,410	6,818	30	0.01%	49.90%	9,448,980	7,174	1,317	10.77%	77.84%	273,194,250	798,560	342	21.04%	65.82%
2015	691,370	6,915	100	233.50%	399.92%	0	0			#VALUE!	321,353,020	791,406	406	18.69%	96.81%
2016	594,105	5,942	100	0.00%	399.91%	0	0			#VALUE!	367,230,740	791,620	464	14.25%	124.85%

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DAWES

Rate Annual %chg Average Value/Acre: 8.44%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Total Real Property Sum Lines 17, 25, & 30	Records : 7,151	Value : 806,203,425	Growth 9,056,475	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	259	1,800,495	51	1,325,420	150	2,254,075	460	5,379,990	
02. Res Improve Land	2,172	12,859,705	170	4,745,135	295	8,507,110	2,637	26,111,950	
03. Res Improvements	2,337	174,646,440	206	24,711,635	345	34,887,505	2,888	234,245,580	
04. Res Total	2,596	189,306,640	257	30,782,190	495	45,648,690	3,348	265,737,520	1,629,300
% of Res Total	77.54	71.24	7.68	11.58	14.78	17.18	46.82	32.96	17.99
05. Com UnImp Land	76	710,740	4	94,180	5	712,275	85	1,517,195	
06. Com Improve Land	384	6,387,605	23	459,510	11	1,107,735	418	7,954,850	
07. Com Improvements	389	65,178,675	24	3,517,290	16	3,024,200	429	71,720,165	
08. Com Total	465	72,277,020	28	4,070,980	21	4,844,210	514	81,192,210	5,556,275
% of Com Total	90.47	89.02	5.45	5.01	4.09	5.97	7.19	10.07	61.35
09. Ind UnImp Land	4	96,775	0	0	1	294,114	5	390,889	
10. Ind Improve Land	4	11,500	0	0	0	0	4	11,500	
11. Ind Improvements	4	85,570	0	0	0	0	4	85,570	
12. Ind Total	8	193,845	0	0	1	294,114	9	487,959	0
% of Ind Total	88.89	39.73	0.00	0.00	11.11	60.27	0.13	0.06	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	19,500	1	19,500	
15. Rec Improvements	0	0	0	0	1	11,240	1	11,240	
16. Rec Total	0	0	0	0	1	30,740	1	30,740	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	2,596	189,306,640	257	30,782,190	496	45,679,430	3,349	265,768,260	1,629,300
% of Res & Rec Total	77.52	71.23	7.67	11.58	14.81	17.19	46.83	32.97	17.99
Com & Ind Total	473	72,470,865	28	4,070,980	22	5,138,324	523	81,680,169	5,556,275
% of Com & Ind Total	90.44	88.73	5.35	4.98	4.21	6.29	7.31	10.13	61.35
17. Taxable Total	3,069	261,777,505	285	34,853,170	518	50,817,754	3,872	347,448,429	7,185,575
% of Taxable Total	79.26	75.34	7.36	10.03	13.38	14.63	54.15	43.10	79.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	37,595	4,736,970	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	1	37,595	4,736,970
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	37,595	4,736,970

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	469,506	9	10,217,875	10	10,687,381	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	469,506	9	10,217,875	10	10,687,381	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	135	19	273	427

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	28,805	81	6,551,495	2,486	281,032,045	2,568	287,612,345
28. Ag-Improved Land	0	0	55	4,598,800	594	85,682,535	649	90,281,335
29. Ag Improvements	0	0	57	7,958,285	644	62,215,650	701	70,173,935
30. Ag Total							3,269	448,067,615

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	10,000	
32. HomeSite Improv Land	0	0.00	0	48	52.91	522,100	
33. HomeSite Improvements	0	0.00	0	50	0.00	5,983,285	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	49	49.00	98,000	
37. FarmSite Improvements	0	0.00	0	53	0.00	1,975,000	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	70	162.86	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	24.00	232,000	24	25.00	242,000	
32. HomeSite Improv Land	486	528.00	5,051,600	534	580.91	5,573,700	
33. HomeSite Improvements	542	0.00	48,009,055	592	0.00	53,992,340	0
34. HomeSite Total				616	605.91	59,808,040	
35. FarmSite UnImp Land	9	9.00	18,000	9	9.00	18,000	
36. FarmSite Improv Land	521	520.21	1,013,720	570	569.21	1,111,720	
37. FarmSite Improvements	557	0.00	14,206,595	610	0.00	16,181,595	1,870,900
38. FarmSite Total				619	578.21	17,311,315	
39. Road & Ditches	1,424	4,408.12	0	1,494	4,570.98	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,235	5,755.10	77,119,355	1,870,900

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	5,502.08	2,215,470	35	5,502.08	2,215,470

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	128	20,889.71	10,140,310
44. Recapture Value N/A	0	0.00	0	128	20,889.71	19,636,490
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	814	155,555.40	67,942,495	942	176,445.11	78,082,805
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	1,341.94	13.79%	1,831,750	15.35%	1,365.00
47. 2A1	490.05	5.04%	617,455	5.18%	1,259.98
48. 2A	639.00	6.57%	805,150	6.75%	1,260.02
49. 3A1	2,194.36	22.55%	2,650,800	22.22%	1,208.01
50. 3A	1,527.70	15.70%	1,845,465	15.47%	1,208.00
51. 4A1	2,421.71	24.88%	2,860,035	23.97%	1,181.00
52. 4A	1,118.00	11.49%	1,320,360	11.07%	1,181.00
53. Total	9,732.76	100.00%	11,931,015	100.00%	1,225.86
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	13,986.99	24.62%	9,692,995	26.94%	693.00
56. 2D1	3,528.37	6.21%	2,296,995	6.38%	651.01
57. 2D	19,123.77	33.67%	12,449,570	34.60%	651.00
58. 3D1	2,678.58	4.72%	1,617,855	4.50%	604.00
59. 3D	5,510.66	9.70%	3,328,435	9.25%	604.00
60. 4D1	4,434.99	7.81%	2,443,680	6.79%	551.00
61. 4D	7,539.46	13.27%	4,154,215	11.54%	551.00
62. Total	56,802.82	100.00%	35,983,745	100.00%	633.49
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,769.55	2.26%	2,877,165	2.67%	425.02
65. 2G1	3,160.97	1.06%	1,264,360	1.17%	399.99
66. 2G	25,802.97	8.61%	10,321,175	9.57%	400.00
67. 3G1	4,587.24	1.53%	1,720,410	1.60%	375.04
68. 3G	36,475.40	12.18%	13,678,765	12.69%	375.01
69. 4G1	18,341.76	6.12%	6,419,770	5.95%	350.01
70. 4G	204,395.63	68.24%	71,538,435	66.35%	350.00
71. Total	299,533.52	100.00%	107,820,080	100.00%	359.96
Irrigated Total					
	9,732.76	2.62%	11,931,015	7.64%	1,225.86
Dry Total					
	56,802.82	15.31%	35,983,745	23.03%	633.49
Grass Total					
	299,533.52	80.71%	107,820,080	69.01%	359.96
72. Waste	5,063.34	1.36%	506,270	0.32%	99.99
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	371,132.44	100.00%	156,241,110	100.00%	420.98

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%	209,325	65.07%	1,690.97
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	19.29	9.37%	29,435	9.15%	1,525.92
49. 3A1	29.71	14.44%	41,240	12.82%	1,388.08
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	11.59%	30,135	9.37%	1,262.99
52. 4A	9.15	4.45%	11,555	3.59%	1,262.84
53. Total	205.80	100.00%	321,690	100.00%	1,563.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,699.69	33.00%	6,933,485	37.08%	796.98
56. 2D1	186.79	0.71%	134,240	0.72%	718.67
57. 2D	8,169.85	30.99%	5,858,500	31.33%	717.09
58. 3D1	1,222.06	4.64%	822,090	4.40%	672.71
59. 3D	206.11	0.78%	138,530	0.74%	672.12
60. 4D1	5,094.80	19.33%	3,110,420	16.63%	610.51
61. 4D	2,783.59	10.56%	1,701,635	9.10%	611.31
62. Total	26,362.89	100.00%	18,698,900	100.00%	709.29
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,278.09	4.14%	2,951,340	4.82%	470.10
65. 2G1	453.54	0.30%	206,965	0.34%	456.33
66. 2G	12,289.05	8.11%	5,454,140	8.91%	443.82
67. 3G1	2,320.70	1.53%	1,013,065	1.65%	436.53
68. 3G	476.40	0.31%	199,715	0.33%	419.22
69. 4G1	12,010.04	7.93%	4,729,175	7.72%	393.77
70. 4G	117,670.76	77.67%	46,678,045	76.23%	396.68
71. Total	151,498.58	100.00%	61,232,445	100.00%	404.18
<hr/>					
Irrigated Total	205.80	0.12%	321,690	0.40%	1,563.12
Dry Total	26,362.89	14.78%	18,698,900	23.29%	709.29
Grass Total	151,498.58	84.91%	61,232,445	76.27%	404.18
72. Waste	349.70	0.20%	34,955	0.04%	99.96
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	178,416.97	100.00%	80,287,990	100.00%	450.00

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	4,293.41	44.09%	8,655,505	51.33%	2,016.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	921.28	9.46%	1,650,945	9.79%	1,792.01
49. 3A1	738.44	7.58%	1,157,870	6.87%	1,567.99
50. 3A	1,385.35	14.23%	2,172,215	12.88%	1,567.99
51. 4A1	1,279.11	13.13%	1,719,115	10.19%	1,343.99
52. 4A	1,121.07	11.51%	1,506,715	8.94%	1,344.00
53. Total	9,738.66	100.00%	16,862,365	100.00%	1,731.49
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26,317.02	60.09%	21,711,610	63.91%	825.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	6,075.47	13.87%	4,708,530	13.86%	775.01
58. 3D1	603.07	1.38%	433,580	1.28%	718.95
59. 3D	564.05	1.29%	405,540	1.19%	718.98
60. 4D1	7,790.59	17.79%	5,110,600	15.04%	656.00
61. 4D	2,442.22	5.58%	1,602,080	4.72%	655.99
62. Total	43,792.42	100.00%	33,971,940	100.00%	775.75
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	23,496.91	12.53%	11,865,825	14.20%	505.00
65. 2G1	153.26	0.08%	73,555	0.09%	479.94
66. 2G	14,544.44	7.76%	6,981,375	8.36%	480.00
67. 3G1	5,174.72	2.76%	2,380,390	2.85%	460.00
68. 3G	8,986.02	4.79%	4,133,630	4.95%	460.01
69. 4G1	28,543.15	15.22%	12,273,640	14.69%	430.00
70. 4G	106,593.00	56.85%	45,835,080	54.86%	430.00
71. Total	187,491.50	100.00%	83,543,495	100.00%	445.59
Irrigated Total					
Irrigated Total	9,738.66	4.03%	16,862,365	12.54%	1,731.49
Dry Total					
Dry Total	43,792.42	18.14%	33,971,940	25.27%	775.75
Grass Total					
Grass Total	187,491.50	77.66%	83,543,495	62.15%	445.59
72. Waste	413.73	0.17%	41,360	0.03%	99.97
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	241,436.31	100.00%	134,419,160	100.00%	556.75

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	28,805	190.27	297,745	19,462.56	28,788,520	19,677.22	29,115,070
77. Dry Land	0.00	0	5,518.71	3,875,805	121,439.42	84,778,780	126,958.13	88,654,585
78. Grass	0.00	0	15,595.03	6,318,685	622,928.57	246,277,335	638,523.60	252,596,020
79. Waste	0.00	0	279.65	27,960	5,547.12	554,625	5,826.77	582,585
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	24.39	28,805	21,583.66	10,520,195	769,377.67	360,399,260	790,985.72	370,948,260

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,677.22	2.49%	29,115,070	7.85%	1,479.63
Dry Land	126,958.13	16.05%	88,654,585	23.90%	698.30
Grass	638,523.60	80.73%	252,596,020	68.09%	395.59
Waste	5,826.77	0.74%	582,585	0.16%	99.98
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	790,985.72	100.00%	370,948,260	100.00%	468.97

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	2	510	3	114,220	5	325,380	7	440,110	0
83.2 Chadron	154	1,420,750	1,613	10,724,565	1,763	154,197,390	1,917	166,342,705	414,580
83.3 Crawford	73	297,135	516	2,022,005	525	19,209,925	598	21,529,065	16,000
83.4 Rural	199	3,578,985	462	13,142,455	546	59,282,280	745	76,003,720	1,197,825
83.5 Whitney	32	82,610	44	128,205	50	1,241,845	82	1,452,660	895
84 Residential Total	460	5,379,990	2,638	26,131,450	2,889	234,256,820	3,349	265,768,260	1,629,300

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Chadron	58	697,860	307	5,584,370	310	60,775,055	368	67,057,285	5,428,380
85.2	Crawford	19	95,480	76	792,435	78	4,159,505	97	5,047,420	5,880
85.3	Rural	11	1,113,744	34	1,567,245	40	6,541,490	51	9,222,479	122,015
85.4	Whitney	2	1,000	5	22,300	5	329,685	7	352,985	0
86	Commercial Total	90	1,908,084	422	7,966,350	433	71,805,735	523	81,680,169	5,556,275

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,769.55	2.26%	2,877,165	2.67%	425.02
89. 2G1	3,160.97	1.06%	1,264,360	1.17%	399.99
90. 2G	25,802.97	8.61%	10,321,175	9.57%	400.00
91. 3G1	4,587.24	1.53%	1,720,410	1.60%	375.04
92. 3G	36,475.40	12.18%	13,678,765	12.69%	375.01
93. 4G1	18,341.76	6.12%	6,419,770	5.95%	350.01
94. 4G	204,395.63	68.24%	71,538,435	66.35%	350.00
95. Total	299,533.52	100.00%	107,820,080	100.00%	359.96
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,533.52	100.00%	107,820,080	100.00%	359.96
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,533.52	100.00%	107,820,080	100.00%	359.96

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,278.09	4.14%	2,951,340	4.82%	470.10
89. 2G1	453.54	0.30%	206,965	0.34%	456.33
90. 2G	12,289.05	8.11%	5,454,140	8.91%	443.82
91. 3G1	2,320.70	1.53%	1,013,065	1.65%	436.53
92. 3G	476.40	0.31%	199,715	0.33%	419.22
93. 4G1	12,010.04	7.93%	4,729,175	7.72%	393.77
94. 4G	117,670.76	77.67%	46,678,045	76.23%	396.68
95. Total	151,498.58	100.00%	61,232,445	100.00%	404.18
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	151,498.58	100.00%	61,232,445	100.00%	404.18
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	151,498.58	100.00%	61,232,445	100.00%	404.18

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	23,496.91	12.53%	11,865,825	14.20%	505.00
89. 2G1	153.26	0.08%	73,555	0.09%	479.94
90. 2G	14,544.44	7.76%	6,981,375	8.36%	480.00
91. 3G1	5,174.72	2.76%	2,380,390	2.85%	460.00
92. 3G	8,986.02	4.79%	4,133,630	4.95%	460.01
93. 4G1	28,543.15	15.22%	12,273,640	14.69%	430.00
94. 4G	106,593.00	56.85%	45,835,080	54.86%	430.00
95. Total	187,491.50	100.00%	83,543,495	100.00%	445.59
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	187,491.50	100.00%	83,543,495	100.00%	445.59
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	187,491.50	100.00%	83,543,495	100.00%	445.59

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	237,450,345	265,737,520	28,287,175	11.91%	1,629,300	11.23%
02. Recreational	30,740	30,740	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	59,027,085	59,808,040	780,955	1.32%	0	1.32%
04. Total Residential (sum lines 1-3)	296,508,170	325,576,300	29,068,130	9.80%	1,629,300	9.25%
05. Commercial	79,791,825	81,192,210	1,400,385	1.76%	5,556,275	-5.21%
06. Industrial	487,959	487,959	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	80,279,784	81,680,169	1,400,385	1.74%	5,556,275	-5.18%
08. Ag-Farmsite Land, Outbuildings	16,666,440	17,311,315	644,875	3.87%	1,870,900	-7.36%
09. Minerals	13,573,709	10,687,381	-2,886,328	-21.26	0	-21.26%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	30,240,149	27,998,696	-2,241,453	-7.41%	1,870,900	-13.60%
12. Irrigated	29,193,850	29,115,070	-78,780	-0.27%		
13. Dryland	89,431,445	88,654,585	-776,860	-0.87%		
14. Grassland	247,815,410	252,596,020	4,780,610	1.93%		
15. Wasteland	594,085	582,585	-11,500	-1.94%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	367,034,790	370,948,260	3,913,470	1.07%		
18. Total Value of all Real Property (Locally Assessed)	774,062,893	806,203,425	32,140,532	4.15%	9,056,475	2.98%

2017 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:
	\$175,860
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,000 for Pritchard & Abbott appraisal of minerals.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$90,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$16,700
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$298.21

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. The web address is 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 and Crawford.
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial property; Pritchard & Abbott for mineral interests.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Pictometry.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal for the commercial property class; Pritchard & Abbott for mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appropriate certification for the services performed.
4.	Have the existing contracts been approved by the PTA?
	The Assessor is not sure.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The Dawes County Assessor is responsible for establishing assessed values.

2017 Residential Assessment Survey for Dawes County

1.	Valuation data collection done by:																																	
	The Assessor and her staff.																																	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: all residential properties within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: all residential properties within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County.</td> </tr> <tr> <td style="text-align: center;">22</td> <td>Whitney: a village in Dawes County located between Chadron and Crawford.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Chadron: all residential properties within the city of Chadron.	16	Crawford: all residential properties within the town of Crawford.	20	Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County.	22	Whitney: a village in Dawes County located between Chadron and Crawford.	AG	Agricultural homes and outbuildings.																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																																	
	The cost approach.																																	
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 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?																																	
	By a review of sales, market values of vacant lots are compiled for each valuation grouping.																																	
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																	
	There are currently no blocks of vacant lots being held for sale or resale in the County.																																	
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2017 Commercial Assessment Survey for Dawes County

1.	Valuation data collection done by:																												
	The Assessor, her staff and Stanard Appraisal.																												
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	The cost, income and market approaches are used.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	The same three approaches to estimate market value would be used to address unique commercial properties.																												
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?																												
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5.	Are individual depreciation tables developed for each valuation grouping?																												
	No.																												
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16	2013	2013	2013	2013																									
20	2013	2013	2013	2013																									
22	2013	2013	2013	2013																									

2017 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.	
	<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; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.
	4	This agricultural market area is located in the southern portion of the county and consists of 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 within the three market areas, coupled with sales data verification are used to determine any necessary changes. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not 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?	
	All home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.	
6.	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 in the county.	
	<i><u>If your county has special value applications, please answer the following</u></i>	
7a.	How many special valuation applications are on file?	
	2,583	
7b.	What process was used to determine if non-agricultural influences exist in the county?	

	Market demand via examination of the sales that exceed realistic ag use was utilized to determine non-agricultural influence in the county. This was found to consist exclusively in the Pine Ridge area.
	<i>If your county recognizes a special value, please answer the following</i>
7c.	Describe the non-agricultural influences recognized within the county.
	Recreation; rural residential use in a unique, scenic setting.
7d.	Where is the influenced area located within the county?
	Market Area Three as described previously.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

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

2017 Tax Year

- Review Chadron Parcels
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

2018 Tax Year

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

2019 Tax Year

- Review Whitney, Marsland & Kenwood Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

Dawes County Agriculture Land Sales Criteria

Special Agriculture Value

Tax Year 2017

Dawes County is using “Special value” for tax year 2017. 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.