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**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**DUNDY COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Dundy 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 Dundy 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: Tish Burrell, Dundy County Assessor

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## **Introduction**

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O 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 information 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 statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 (PRD) and Coefficient of Variation (COV). 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the 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 absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

### **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 mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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](#), a random sample from the county registers of deeds' records is audited 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 sales verification and qualification procedures used by the county assessors 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 groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review 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, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices

are reviewed to ensure taxpayers are served with such transparency.

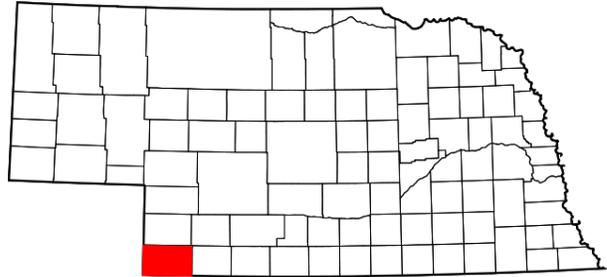
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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.

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

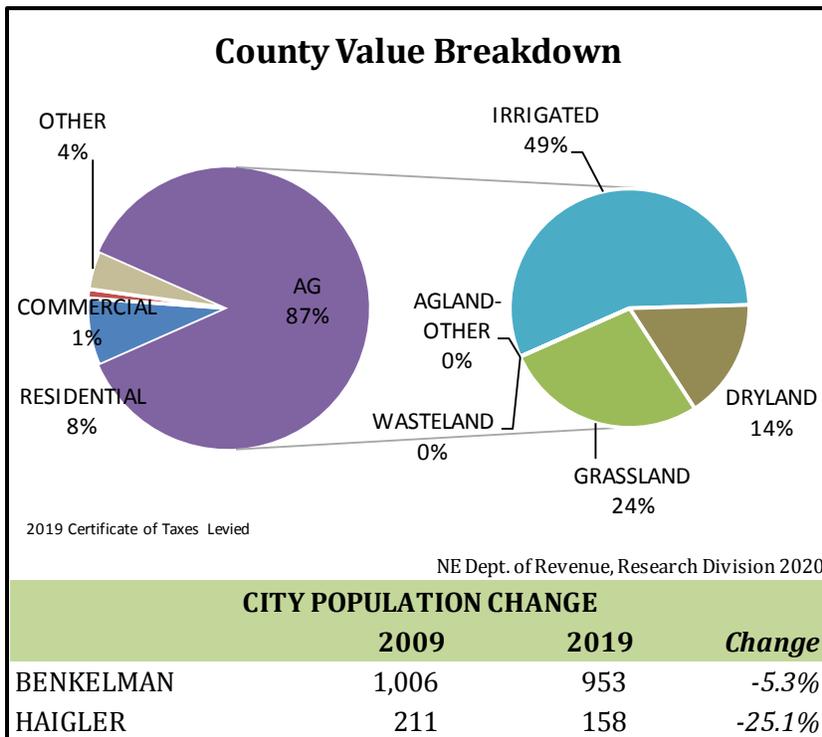
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 920 square miles, Dundy County had 1,770 residents, per the Census Bureau Quick Facts for 2018, reflecting an overall population decline from the 2010 U.S. Census of 12%. Reports indicated that 84% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$53,640 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dundy County are located in and around the county seat of Benkelman. According to the latest information available from the U.S. Census Bureau, there were 59 employer establishments with total employment of 315.



Agricultural land is largest contributor to the valuation base of Dundy County. Grassland and irrigated land make up a majority of the land in the county. Dundy County is included in the Upper Republican Natural Resources District (NRD).

# 2020 Residential Correlation for Dundy County

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## *Assessment Actions*

Through the review work, the county assessor found a number of improvements that were in previous photos but had not been put on the property card, some were missing sketches. The county assessor focused on simplification and accuracy of parcel data.

The county assessor physically inspected Valuation Groups 1 and 2 this year. Valuation Group 2 was restructured to now include the unincorporated villages of Max and Parks with Haigler. Costing, lot values and the depreciation tables were updated for both of these valuation groups. The county assessor used a 20% economic depreciation from Benkelman's table for Valuation Group 2.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the State sales file is timely and accurately completed.

Dundy County does not use sales questionnaires but contacts parties directly if there are questions. Usability percentage is close to the state average and the county has included comments to explain why sales are not used.

The county is in compliance with six-year inspection cycle; however, they are lacking documentation. The county assessor is working to correct this problem. For the 2020 assessment year, the county assessor and staff have completed the review of the villages and have plans going forward to stay in compliance and improve documentation of review work. The county has created a lot model and equalized land values within the villages.

## *Description of Analysis*

For the residential class of property, the Dundy County Assessor has recognized three separate valuation groups each representing unique market characteristics.

<b>Valuation Group</b>	<b>Description</b>
1	Benkelman
2	Haigler, Max and Parks
3	Rural Residential

The statistical sample demonstrates that all three measures of central tendency fall within the acceptable range. The COD and PRD are both within the IAAO recommended parameters. Of the three individual valuation groups, only Valuation Group 1 has a sufficient sample of sales for

## 2020 Residential Correlation for Dundy County

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measurement purposes. The measures of central tendency correlate closely for both Valuation Group 1 and Valuation Group 2.

Historical changes to value over time were compared to villages of similar economics in surrounding counties. Over the past 10 years, the villages within Dundy County have appreciated at approximately 3% annually. These changes are similar to surrounding counties indicating that Dundy County has recognized the changes within the residential market.

A comparison of the 2020 County Abstract of Assessment for Real Property Form 45, to the 2019 Certificate of Taxes Levied (CTL), show the general residential population and the sample changed at a similar rate supporting the conclusion that the changes made to the residential class of property was equitably applied.

### *Equalization and Quality of Assessment*

Review of the statistics along with the assessment practices reveal that the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	91.98	94.30	90.45	13.30	104.28
2	6	94.80	95.24	93.33	16.58	102.05
3	3	111.58	108.95	112.92	12.41	96.48
____ALL____	39	92.63	95.57	96.12	14.44	99.43

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Dundy County is 93%.

## 2020 Commercial Correlation for Dundy County

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### *Assessment Actions*

Routine maintenance and pickup work was completed for the 2020 assessment year within the commercial class in Dundy County.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The county assessor uses 40% of sales which is typical for the commercial class. Dundy County does not use sales questionnaires but contacts parties directly if there are questions.

There is one commercial valuation group in Dundy County, which adequately represents the county's economy. The county is in compliance with the six-year inspection cycle. Though, they are lacking documentation, the assessor and staff are addressing this by detailing as they review. The commercial class was last reviewed in 2017, and a new depreciation schedule was established at that time. However, the cost tables are currently dated 2013 and the lot values were last changed in 2014. While these tables are getting older, the county assessor has plans to update them for 2021.

### *Description of Analysis*

Dundy County uses one valuation group for commercial properties, most of which are in or around the town of Benkelman. While the median is low, there are too few sales for the median to be a reliable indication of the level of value. If the lowest dollar sale were to be hypothetically removed, the median, mean and COD would all be in range.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	1	68.16	68.16	68.16	00.00	100.00
Less Than	15,000	3	79.55	84.99	86.11	16.38	98.70
Less Than	30,000	5	79.55	89.34	94.47	20.77	94.57
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	6	93.26	91.80	85.25	20.18	107.68
Greater Than	14,999	4	90.54	91.00	85.01	23.53	107.05
Greater Than	29,999	2	86.13	86.13	82.73	24.20	104.11

This demonstrates the instability of the statistics and confirms that they are not reliable to estimate the level of value of the class.

## **2020 Commercial Correlation for Dundy County**

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Comparison of historical value changes over the past 10 years reveal that Benkelman changed annually by about 3% which parallels the changes of villages of similar economics from surrounding counties. It is believed that the commercial class of property in Dundy County has appreciated in accordance to market trends.

### ***Equalization and Quality of Assessment***

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate that the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques.

### ***Level of Value***

Based on analysis of all available information, the level of value for the commercial property in Dundy County is determined to be at the statutory level of value of 100% of market value.

# 2020 Agricultural Correlation for Dundy County

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## *Assessment Actions*

All agricultural properties were reviewed using aerial imager for primary land use and were corrected as needed for the 2020 assessment year. The Dundy County Assessor conducted market analysis and evaluated values in surrounding counties to determine agricultural land values following the LCG conversion. Dryland was decreased by approximately 8% to reflect the regional market; irrigated and grassland values had minimal change. The county assessor also performed routine maintenance work for the agricultural class.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

Dundy County does not use sales questionnaires but contacts parties directly if there are questions. There is one market area for agriculture land in Dundy County. The county is in compliance with the six-year inspection cycle; however, they are lacking documentation. The assessor is working to correct this issue. Farm home sites are not equal to rural residential home sites and it has been years since a valuation change has occurred. The assessor is aware of this issue and will address it when they inspect rural residential. The assessor has reported that quite a few buildings were not on record, which the assessor and staff are working to correct as they conduct reviews.

Agricultural homes were physically inspected in 2013-2014. Depreciation tables are dated 2015 and the costing manual is from 2013.

## *Description of Analysis*

Statistical analysis of agricultural sales in Dundy County show that all three measures of central tendency are within range and they are tightly clustered together, which indicates sample reliability. The COD is within IAAO standards. When each class of agricultural property is analyzed by 80% Majority Land Use (MLU), all three are within range. A review of average acre values demonstrates that Dundy County agricultural values are comparable to surrounding counties in all three land classes.

## *Equalization and Quality of Assessment*

Review of the assessment practices indicate that agricultural improvements are valued in the same manner as rural residential parcels. It is believed that agricultural improvements are valued at the statutory level.

## 2020 Agricultural Correlation for Dundy County

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Analysis and comparison with surrounding counties support that the agricultural land values in Dundy County are equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	10	71.92	73.40	75.22	11.99	97.58
1	10	71.92	73.40	75.22	11.99	97.58
<u>Dry</u>						
County	8	70.14	73.76	69.51	16.05	106.11
1	8	70.14	73.76	69.51	16.05	106.11
<u>Grass</u>						
County	15	71.35	72.24	68.16	12.54	105.99
1	15	71.35	72.24	68.16	12.54	105.99
<u>ALL</u>						
	47	69.55	70.88	71.39	15.99	99.29

### *Level of Value*

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

## 2020 Opinions of the Property Tax Administrator for Dundy 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 (Reissue 2018). 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
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	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, 2020.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Dundy County

### Residential Real Property - Current

Number of Sales	39	Median	92.63
Total Sales Price	\$2,581,300	Mean	95.57
Total Adj. Sales Price	\$2,581,300	Wgt. Mean	96.12
Total Assessed Value	\$2,481,060	Average Assessed Value of the Base	\$41,594
Avg. Adj. Sales Price	\$66,187	Avg. Assessed Value	\$63,617

### Confidence Interval - Current

95% Median C.I	86.03 to 102.59
95% Wgt. Mean C.I	87.60 to 104.63
95% Mean C.I	90.55 to 100.59
% of Value of the Class of all Real Property Value in the County	5.10
% of Records Sold in the Study Period	4.15
% of Value Sold in the Study Period	6.35

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	49	93	93.49
2018	49	93	93.04
2017	56	98	98.01
2016	55	97	95.51

## 2020 Commission Summary for Dundy County

### Commercial Real Property - Current

Number of Sales	7	Median	79.55
Total Sales Price	\$268,900	Mean	88.42
Total Adj. Sales Price	\$268,900	Wgt. Mean	85.09
Total Assessed Value	\$228,797	Average Assessed Value of the Base	\$39,737
Avg. Adj. Sales Price	\$38,414	Avg. Assessed Value	\$32,685

### Confidence Interval - Current

95% Median C.I	65.29 to 117.64
95% Wgt. Mean C.I	53.28 to 116.89
95% Mean C.I	68.51 to 108.33
% of Value of the Class of all Real Property Value in the County	1.08
% of Records Sold in the Study Period	3.35
% of Value Sold in the Study Period	2.75

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	8	100	76.83
2018	7	100	92.37
2017	7	100	56.58
2016	6	100	106.13

**29 Dundy**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 39  
Total Sales Price : 2,581,300  
Total Adj. Sales Price : 2,581,300  
Total Assessed Value : 2,481,060  
Avg. Adj. Sales Price : 66,187  
Avg. Assessed Value : 63,617

MEDIAN : 93  
WGT. MEAN : 96  
MEAN : 96  
COD : 14.44  
PRD : 99.43

COV : 16.74  
STD : 16.00  
Avg. Abs. Dev : 13.38  
MAX Sales Ratio : 128.41  
MIN Sales Ratio : 69.51

95% Median C.I. : 86.03 to 102.59  
95% Wgt. Mean C.I. : 87.60 to 104.63  
95% Mean C.I. : 90.55 to 100.59

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	2	92.12	92.12	89.75	05.72	102.64	86.85	97.38	N/A	109,000	97,824	
01-JAN-18 To 31-MAR-18	4	105.07	104.32	117.50	20.57	88.78	78.73	128.41	N/A	97,500	114,567	
01-APR-18 To 30-JUN-18	8	101.03	96.64	89.59	12.43	107.87	69.51	121.03	69.51 to 121.03	35,725	32,007	
01-JUL-18 To 30-SEP-18	6	92.15	96.14	98.25	13.00	97.85	82.13	115.13	82.13 to 115.13	57,342	56,341	
01-OCT-18 To 31-DEC-18	7	84.37	87.03	90.83	11.70	95.82	70.44	111.58	70.44 to 111.58	66,636	60,526	
01-JAN-19 To 31-MAR-19	4	89.78	90.68	92.60	08.21	97.93	80.59	102.59	N/A	119,000	110,188	
01-APR-19 To 30-JUN-19	5	92.63	98.43	90.10	12.21	109.25	84.00	119.00	N/A	49,500	44,601	
01-JUL-19 To 30-SEP-19	3	106.72	103.94	94.85	14.21	109.58	79.82	125.29	N/A	51,167	48,533	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	20	97.22	97.57	100.82	14.24	96.78	69.51	128.41	86.68 to 108.93	61,893	62,401	
01-OCT-18 To 30-SEP-19	19	87.49	93.47	91.78	13.89	101.84	70.44	125.29	80.59 to 106.72	70,708	64,897	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	25	91.29	95.06	99.31	15.96	95.72	69.51	128.41	83.09 to 105.59	59,452	59,042	
<u>ALL</u>	39	92.63	95.57	96.12	14.44	99.43	69.51	128.41	86.03 to 102.59	66,187	63,617	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	30	91.96	94.30	90.45	13.30	104.26	69.51	125.29	86.03 to 100.80	52,875	47,828	
2	6	94.80	95.24	93.33	16.58	102.05	74.75	115.13	74.75 to 115.13	65,842	61,453	
3	3	111.58	108.95	112.92	12.41	96.48	86.85	128.41	N/A	200,000	225,840	
<u>ALL</u>	39	92.63	95.57	96.12	14.44	99.43	69.51	128.41	86.03 to 102.59	66,187	63,617	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	34	93.08	96.00	95.85	14.48	100.16	69.51	128.41	86.03 to 102.59	65,597	62,873	
06												
07	5	87.24	92.71	97.83	13.31	94.77	74.75	111.58	N/A	70,200	68,679	
<u>ALL</u>	39	92.63	95.57	96.12	14.44	99.43	69.51	128.41	86.03 to 102.59	66,187	63,617	

**29 Dundy**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 39  
Total Sales Price : 2,581,300  
Total Adj. Sales Price : 2,581,300  
Total Assessed Value : 2,481,060  
Avg. Adj. Sales Price : 66,187  
Avg. Assessed Value : 63,617

MEDIAN : 93  
WGT. MEAN : 96  
MEAN : 96  
COD : 14.44  
PRD : 99.43

COV : 16.74  
STD : 16.00  
Avg. Abs. Dev : 13.38  
MAX Sales Ratio : 128.41  
MIN Sales Ratio : 69.51

95% Median C.I. : 86.03 to 102.59  
95% Wgt. Mean C.I. : 87.60 to 104.63  
95% Mean C.I. : 90.55 to 100.59

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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	1	99.32	99.32	99.32	00.00	100.00	99.32	99.32	N/A	3,700	3,675	
Less Than 15,000	3	101.25	106.52	106.71	06.48	99.82	99.32	119.00	N/A	6,067	6,474	
Less Than 30,000	14	100.06	98.13	96.10	13.79	102.11	70.44	123.45	80.59 to 119.00	16,750	16,096	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	38	91.96	95.48	96.11	14.73	99.34	69.51	128.41	86.03 to 102.59	67,832	65,194	
Greater Than 14,999	36	89.39	94.66	96.04	14.83	98.56	69.51	128.41	84.37 to 102.59	71,197	68,379	
Greater Than 29,999	25	87.49	94.15	96.12	13.97	97.95	69.51	128.41	86.03 to 102.59	93,872	90,228	
<u>Incremental Ranges</u>												
0 TO 4,999	1	99.32	99.32	99.32	00.00	100.00	99.32	99.32	N/A	3,700	3,675	
5,000 TO 14,999	2	110.13	110.13	108.59	08.06	101.42	101.25	119.00	N/A	7,250	7,873	
15,000 TO 29,999	11	93.52	95.84	95.21	16.11	100.66	70.44	123.45	79.90 to 121.03	19,664	18,721	
30,000 TO 59,999	8	96.14	96.34	93.00	17.52	103.59	69.51	125.29	69.51 to 125.29	41,506	38,600	
60,000 TO 99,999	11	87.49	89.99	90.40	08.17	99.55	74.75	112.17	79.82 to 97.38	74,068	66,961	
100,000 TO 149,999												
150,000 TO 249,999	4	94.72	94.64	94.88	13.13	99.75	77.55	111.58	N/A	167,500	158,930	
250,000 TO 499,999	2	107.22	107.22	108.42	19.76	98.89	86.03	128.41	N/A	265,000	287,309	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	39	92.63	95.57	96.12	14.44	99.43	69.51	128.41	86.03 to 102.59	66,187	63,617	

**29 Dundy**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 7  
Total Sales Price : 268,900  
Total Adj. Sales Price : 268,900  
Total Assessed Value : 228,797  
Avg. Adj. Sales Price : 38,414  
Avg. Assessed Value : 32,685

MEDIAN : 80  
WGT. MEAN : 85  
MEAN : 88  
COD : 22.33  
PRD : 103.91

COV : 24.35  
STD : 21.53  
Avg. Abs. Dev : 17.76  
MAX Sales Ratio : 117.64  
MIN Sales Ratio : 65.29

95% Median C.I. : 65.29 to 117.64  
95% Wgt. Mean C.I. : 53.28 to 116.89  
95% Mean C.I. : 68.51 to 108.33

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<b>DATE OF SALE *</b>										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-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	3	107.25	97.68	111.18	15.38	87.86	68.16	117.64	N/A	9,333	10,377
01-JUL-18 To 30-SEP-18	1	79.55	79.55	79.55	00.00	100.00	79.55	79.55	N/A	10,900	8,671
01-OCT-18 To 31-DEC-18	2	86.13	86.13	82.73	24.20	104.11	65.29	106.96	N/A	107,500	88,939
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
01-OCT-17 To 30-SEP-18	4	93.40	93.15	102.32	20.66	91.04	68.16	117.64	N/A	9,725	9,951
01-OCT-18 To 30-SEP-19	2	86.13	86.13	82.73	24.20	104.11	65.29	106.96	N/A	107,500	88,939
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
01-JAN-18 To 31-DEC-18	6	93.26	90.81	85.73	21.24	105.93	65.29	117.64	65.29 to 117.64	42,317	36,280
<u>ALL</u>	7	79.55	88.42	85.09	22.33	103.91	65.29	117.64	65.29 to 117.64	38,414	32,685

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	79.55	88.42	85.09	22.33	103.91	65.29	117.64	65.29 to 117.64	38,414	32,685
<u>ALL</u>	7	79.55	88.42	85.09	22.33	103.91	65.29	117.64	65.29 to 117.64	38,414	32,685

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	1	79.55	79.55	79.55	00.00	100.00	79.55	79.55	N/A	10,900	8,671
03	6	90.54	89.90	85.32	22.88	105.37	65.29	117.64	65.29 to 117.64	43,000	36,688
04											
<u>ALL</u>	7	79.55	88.42	85.09	22.33	103.91	65.29	117.64	65.29 to 117.64	38,414	32,685

**29 Dundy**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 7  
Total Sales Price : 268,900  
Total Adj. Sales Price : 268,900  
Total Assessed Value : 228,797  
Avg. Adj. Sales Price : 38,414  
Avg. Assessed Value : 32,685

MEDIAN : 80  
WGT. MEAN : 85  
MEAN : 88  
COD : 22.33  
PRD : 103.91

COV : 24.35  
STD : 21.53  
Avg. Abs. Dev : 17.76  
MAX Sales Ratio : 117.64  
MIN Sales Ratio : 65.29

95% Median C.I. : 65.29 to 117.64  
95% Wgt. Mean C.I. : 53.28 to 116.89  
95% Mean C.I. : 68.51 to 108.33

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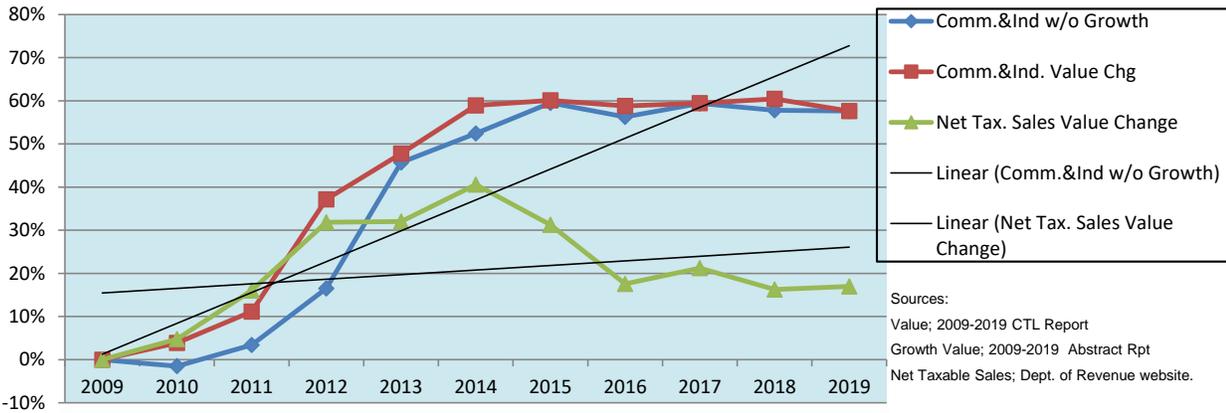
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	2,500	1,704
Less Than 15,000	3	79.55	84.99	86.11	16.38	98.70	68.16	107.25	N/A	6,300	5,425
Less Than 30,000	5	79.55	89.34	94.47	20.77	94.57	68.16	117.64	N/A	10,780	10,184
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	6	93.26	91.80	85.25	20.18	107.68	65.29	117.64	65.29 to 117.64	44,400	37,849
Greater Than 14,999	4	90.54	91.00	85.01	23.53	107.05	65.29	117.64	N/A	62,500	53,131
Greater Than 29,999	2	86.13	86.13	82.73	24.20	104.11	65.29	106.96	N/A	107,500	88,939
<b>Incremental Ranges</b>											
0 TO 4,999	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	2,500	1,704
5,000 TO 14,999	2	93.40	93.40	88.84	14.83	105.13	79.55	107.25	N/A	8,200	7,285
15,000 TO 29,999	2	95.88	95.88	98.99	22.71	96.86	74.11	117.64	N/A	17,500	17,323
30,000 TO 59,999											
60,000 TO 99,999	1	106.96	106.96	106.96	00.00	100.00	106.96	106.96	N/A	90,000	96,264
100,000 TO 149,999	1	65.29	65.29	65.29	00.00	100.00	65.29	65.29	N/A	125,000	81,614
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>7</b>	<b>79.55</b>	<b>88.42</b>	<b>85.09</b>	<b>22.33</b>	<b>103.91</b>	<b>65.29</b>	<b>117.64</b>	<b>65.29 to 117.64</b>	<b>38,414</b>	<b>32,685</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
339	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	2,500	1,704
340	1	65.29	65.29	65.29	00.00	100.00	65.29	65.29	N/A	125,000	81,614
344	1	117.64	117.64	117.64	00.00	100.00	117.64	117.64	N/A	20,000	23,528
352	1	79.55	79.55	79.55	00.00	100.00	79.55	79.55	N/A	10,900	8,671
353	1	107.25	107.25	107.25	00.00	100.00	107.25	107.25	N/A	5,500	5,899
390	1	106.96	106.96	106.96	00.00	100.00	106.96	106.96	N/A	90,000	96,264
406	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
<b>ALL</b>	<b>7</b>	<b>79.55</b>	<b>88.42</b>	<b>85.09</b>	<b>22.33</b>	<b>103.91</b>	<b>65.29</b>	<b>117.64</b>	<b>65.29 to 117.64</b>	<b>38,414</b>	<b>32,685</b>

### 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
2008	\$ 4,698,970	\$ 268,278		\$ 4,430,692	--	\$ 9,099,088	--
2009	\$ 5,212,640	\$ 526,073	10.09%	\$ 4,686,567	--	\$ 8,814,009	--
2010	\$ 5,414,076	\$ 281,036	5.19%	\$ 5,133,040	-1.53%	\$ 9,233,038	4.75%
2011	\$ 5,792,723	\$ 401,844	6.94%	\$ 5,390,879	-0.43%	\$ 10,226,610	10.76%
2012	\$ 7,150,312	\$ 1,077,467	15.07%	\$ 6,072,845	4.84%	\$ 11,621,266	13.64%
2013	\$ 7,704,029	\$ 108,672	1.41%	\$ 7,595,357	6.22%	\$ 11,636,115	0.13%
2014	\$ 8,284,947	\$ 339,712	4.10%	\$ 7,945,235	3.13%	\$ 12,388,865	6.47%
2015	\$ 8,345,081	\$ 29,759	0.36%	\$ 8,315,322	0.37%	\$ 11,566,262	-6.64%
2016	\$ 8,277,883	\$ 130,943	1.58%	\$ 8,146,940	-2.37%	\$ 10,359,670	-10.43%
2017	\$ 8,311,975	\$ 4,192	0.05%	\$ 8,307,783	0.36%	\$ 10,685,388	3.14%
2018	\$ 8,363,394	\$ 137,167	1.64%	\$ 8,226,227	-1.03%	\$ 10,246,460	-4.11%
2019	\$ 8,216,549	\$ -	0.00%	\$ 8,216,549	-1.76%	\$ 10,307,856	0.60%
<b>Ann %chg</b>	4.66%			<b>Average</b>	<b>0.78%</b>	1.58%	<b>1.83%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.53%	3.86%	4.75%
2011	3.42%	11.13%	16.03%
2012	16.50%	37.17%	31.85%
2013	45.71%	47.80%	32.02%
2014	52.42%	58.94%	40.56%
2015	59.52%	60.09%	31.23%
2016	56.29%	58.80%	17.54%
2017	59.38%	59.46%	21.23%
2018	57.81%	60.44%	16.25%
2019	57.63%	57.63%	16.95%

County Number	29
County Name	Dundy

**29 Dundy**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 47  
Total Sales Price : 34,845,344  
Total Adj. Sales Price : 34,845,344  
Total Assessed Value : 24,876,733  
Avg. Adj. Sales Price : 741,390  
Avg. Assessed Value : 529,292

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 71  
COD : 15.99  
PRD : 99.29

COV : 22.70  
STD : 16.09  
Avg. Abs. Dev : 11.12  
MAX Sales Ratio : 125.13  
MIN Sales Ratio : 37.54

95% Median C.I. : 65.75 to 73.13  
95% Wgt. Mean C.I. : 66.47 to 76.31  
95% Mean C.I. : 66.28 to 75.48

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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-16 To 31-DEC-16	5	58.17	67.11	67.20	28.18	99.87	40.70	108.30	N/A	659,080	442,922
01-JAN-17 To 31-MAR-17	4	66.24	69.88	82.28	13.30	84.93	56.40	90.65	N/A	1,270,891	1,045,677
01-APR-17 To 30-JUN-17	2	83.40	83.40	76.65	12.31	108.81	73.13	93.66	N/A	256,500	196,613
01-JUL-17 To 30-SEP-17	1	54.89	54.89	54.89	00.00	100.00	54.89	54.89	N/A	742,005	407,300
01-OCT-17 To 31-DEC-17	4	74.12	73.29	72.41	07.61	101.22	61.80	83.13	N/A	1,265,185	916,154
01-JAN-18 To 31-MAR-18	9	71.73	73.10	70.87	09.74	103.15	62.23	97.48	65.60 to 77.58	716,560	507,795
01-APR-18 To 30-JUN-18	2	56.42	56.42	62.96	23.27	89.61	43.29	69.55	N/A	388,468	244,563
01-JUL-18 To 30-SEP-18	4	67.27	70.36	64.04	11.39	109.87	61.61	85.31	N/A	318,518	203,984
01-OCT-18 To 31-DEC-18	4	70.09	73.40	69.90	16.58	105.01	55.87	97.57	N/A	806,855	563,969
01-JAN-19 To 31-MAR-19	3	62.21	63.45	66.11	03.50	95.98	60.80	67.34	N/A	1,121,333	741,308
01-APR-19 To 30-JUN-19	6	71.19	71.40	71.01	08.26	100.55	59.03	82.95	59.03 to 82.95	703,270	499,422
01-JUL-19 To 30-SEP-19	3	74.25	78.97	78.94	39.33	100.04	37.54	125.13	N/A	279,850	220,908
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	12	66.24	69.73	74.71	21.50	93.33	40.70	108.30	56.40 to 90.65	802,831	599,820
01-OCT-17 To 30-SEP-18	19	70.73	70.81	70.35	11.25	100.65	43.29	97.48	63.80 to 75.31	713,726	502,097
01-OCT-18 To 30-SEP-19	16	69.02	71.83	69.86	17.56	102.82	37.54	125.13	60.80 to 76.83	728,162	508,691
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	11	73.13	72.22	75.86	13.69	95.20	54.89	93.66	56.40 to 90.65	1,036,301	786,168
01-JAN-18 To 31-DEC-18	19	69.55	70.83	69.33	12.75	102.16	43.29	97.57	63.80 to 75.31	617,235	427,952
<u>ALL</u>	47	69.55	70.88	71.39	15.99	99.29	37.54	125.13	65.75 to 73.13	741,390	529,292

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	69.55	70.88	71.39	15.99	99.29	37.54	125.13	65.75 to 73.13	741,390	529,292
<u>ALL</u>	47	69.55	70.88	71.39	15.99	99.29	37.54	125.13	65.75 to 73.13	741,390	529,292

**29 Dundy**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

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Avg. Adj. Sales Price : 741,390  
Avg. Assessed Value : 529,292

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 71  
COD : 15.99  
PRD : 99.29

COV : 22.70  
STD : 16.09  
Avg. Abs. Dev : 11.12  
MAX Sales Ratio : 125.13  
MIN Sales Ratio : 37.54

95% Median C.I. : 65.75 to 73.13  
95% Wgt. Mean C.I. : 66.47 to 76.31  
95% Mean C.I. : 66.28 to 75.48

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	6	67.27	74.68	68.64	21.58	108.80	55.87	125.13	55.87 to 125.13	285,110	195,711
1	6	67.27	74.68	68.64	21.58	108.80	55.87	125.13	55.87 to 125.13	285,110	195,711
_____Grass_____											
County	12	69.39	70.59	65.57	12.54	107.66	57.02	93.66	61.61 to 76.83	354,378	232,372
1	12	69.39	70.59	65.57	12.54	107.66	57.02	93.66	61.61 to 76.83	354,378	232,372
_____ALL_____	47	69.55	70.88	71.39	15.99	99.29	37.54	125.13	65.75 to 73.13	741,390	529,292

**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	10	71.92	73.40	75.22	11.99	97.58	59.03	97.48	62.23 to 90.65	1,460,825	1,098,760
1	10	71.92	73.40	75.22	11.99	97.58	59.03	97.48	62.23 to 90.65	1,460,825	1,098,760
_____Dry_____											
County	8	70.14	73.76	69.51	16.05	106.11	55.87	125.13	55.87 to 125.13	348,062	241,931
1	8	70.14	73.76	69.51	16.05	106.11	55.87	125.13	55.87 to 125.13	348,062	241,931
_____Grass_____											
County	15	71.35	72.24	68.16	12.54	105.99	57.02	97.57	62.21 to 76.83	527,737	359,680
1	15	71.35	72.24	68.16	12.54	105.99	57.02	97.57	62.21 to 76.83	527,737	359,680
_____ALL_____	47	69.55	70.88	71.39	15.99	99.29	37.54	125.13	65.75 to 73.13	741,390	529,292

## Dundy County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dundy	1	3175	3035	2422	3174	3151	2946	3162	3143	<b>3146</b>
Chase	1	3650	3650	3550	3550	3445	3445	3445	3445	<b>3566</b>
Hayes	1	2305	2305	2165	2165	2020	2020	1920	1920	<b>2175</b>
Hitchcock	1	2480	2480	2355	2355	2275	2275	2195	2195	<b>2448</b>

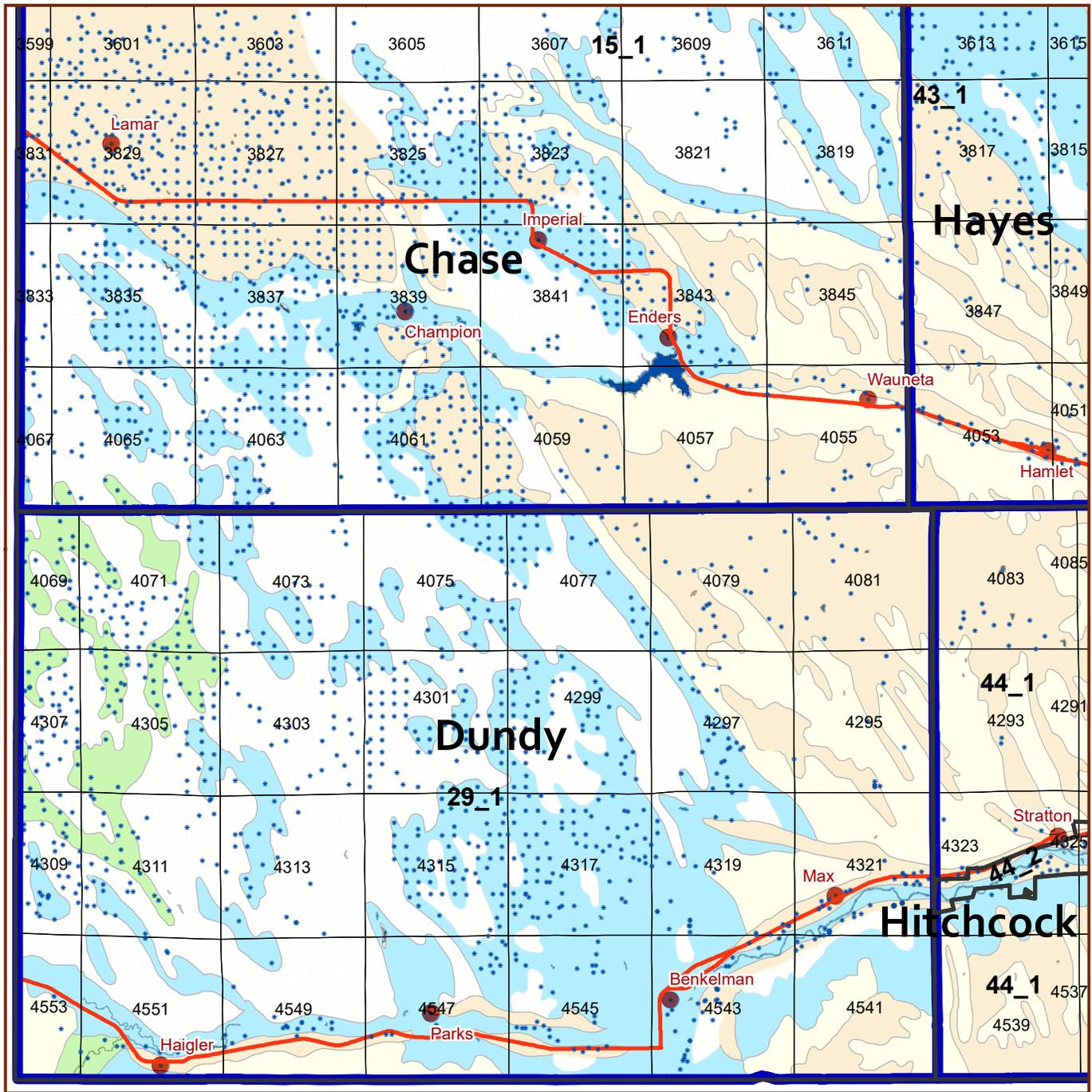
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dundy	1	n/a	1280	n/a	855	855	855	855	855	<b>1091</b>
Chase	1	n/a	1050	1000	1000	970	n/a	920	920	<b>1023</b>
Hayes	1	n/a	895	805	805	780	780	735	735	<b>862</b>
Hitchcock	1	1075	1075	1005	1005	935	935	830	830	<b>1044</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dundy	1	525	525	n/a	525	n/a	525	525	525	<b>525</b>
Chase	1	820	2655	1324	1616	2655	560	586	673	<b>600</b>
Hayes	1	515	515	n/a	515	515	515	515	515	<b>515</b>
Hitchcock	1	585	585	585	585	n/a	585	585	585	<b>585</b>

County	Mkt Area	CRP	TIMBER	WASTE
Dundy	1	n/a	n/a	50
Chase	1	699	n/a	20
Hayes	1	683	n/a	25
Hitchcock	1	1119	n/a	50

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# DUNDY COUNTY



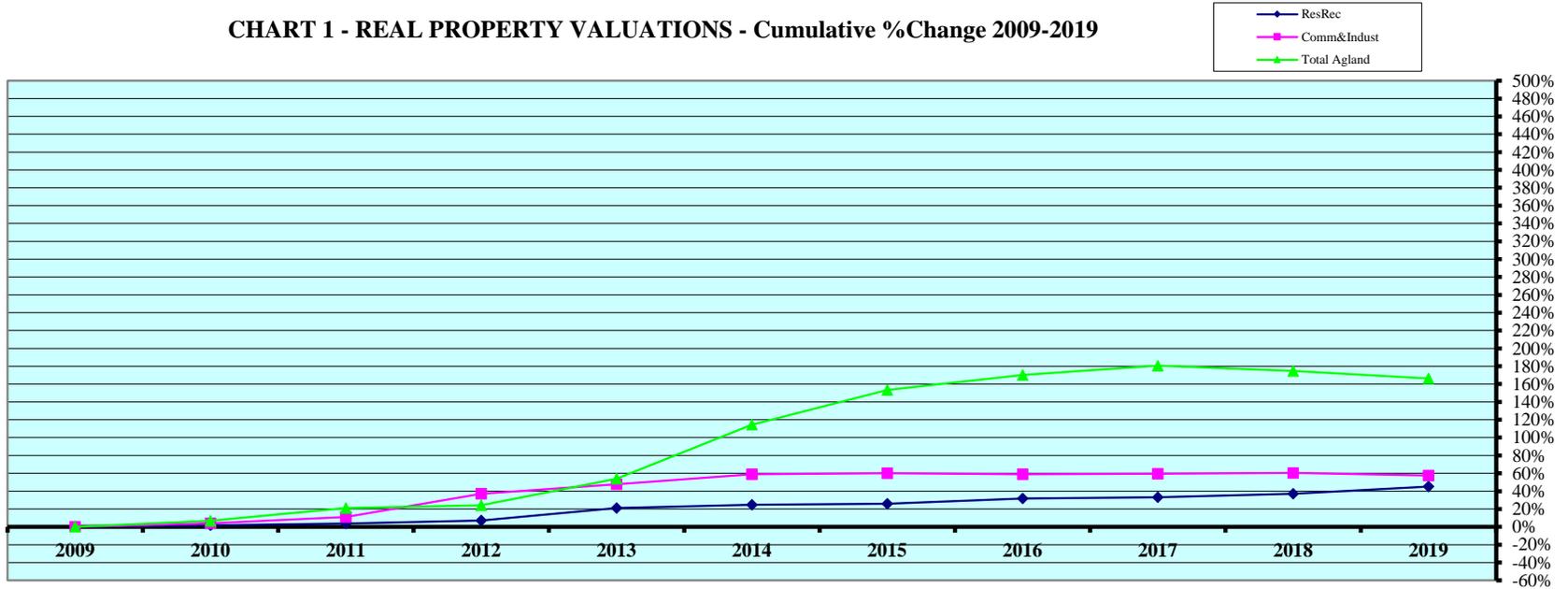
### Legend

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

### Soils CLASS

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	26,256,625	--	--	--	5,212,640	--	--	--	253,363,597	--	--	--
2010	26,726,997	470,372	1.79%	1.79%	5,414,076	201,436	3.86%	3.86%	270,472,353	17,108,756	6.75%	6.75%
2011	27,199,662	472,665	1.77%	3.59%	5,792,723	378,647	6.99%	11.13%	306,996,188	36,523,835	13.50%	21.17%
2012	28,085,099	885,437	3.26%	6.96%	7,150,312	1,357,589	23.44%	37.17%	314,743,108	7,746,920	2.52%	24.23%
2013	31,806,284	3,721,185	13.25%	21.14%	7,704,029	553,717	7.74%	47.80%	389,767,699	75,024,591	23.84%	53.84%
2014	32,731,197	924,913	2.91%	24.66%	8,284,947	580,918	7.54%	58.94%	543,560,230	153,792,531	39.46%	114.54%
2015	33,065,405	334,208	1.02%	25.93%	8,345,081	60,134	0.73%	60.09%	642,282,687	98,722,457	18.16%	153.50%
2016	34,617,669	1,552,264	4.69%	31.84%	8,277,883	-67,198	-0.81%	58.80%	684,894,624	42,611,937	6.63%	170.32%
2017	34,981,465	363,796	1.05%	33.23%	8,311,975	34,092	0.41%	59.46%	711,083,026	26,188,402	3.82%	180.66%
2018	35,996,913	1,015,448	2.90%	37.10%	8,363,394	51,419	0.62%	60.44%	696,059,925	-15,023,101	-2.11%	174.73%
2019	38,097,611	2,100,698	5.84%	45.10%	8,216,549	-146,845	-1.76%	57.63%	674,489,574	-21,570,351	-3.10%	166.21%

Rate Annual %chg: Residential & Recreational **3.79%**

Commercial & Industrial **4.66%**

Agricultural Land **10.29%**

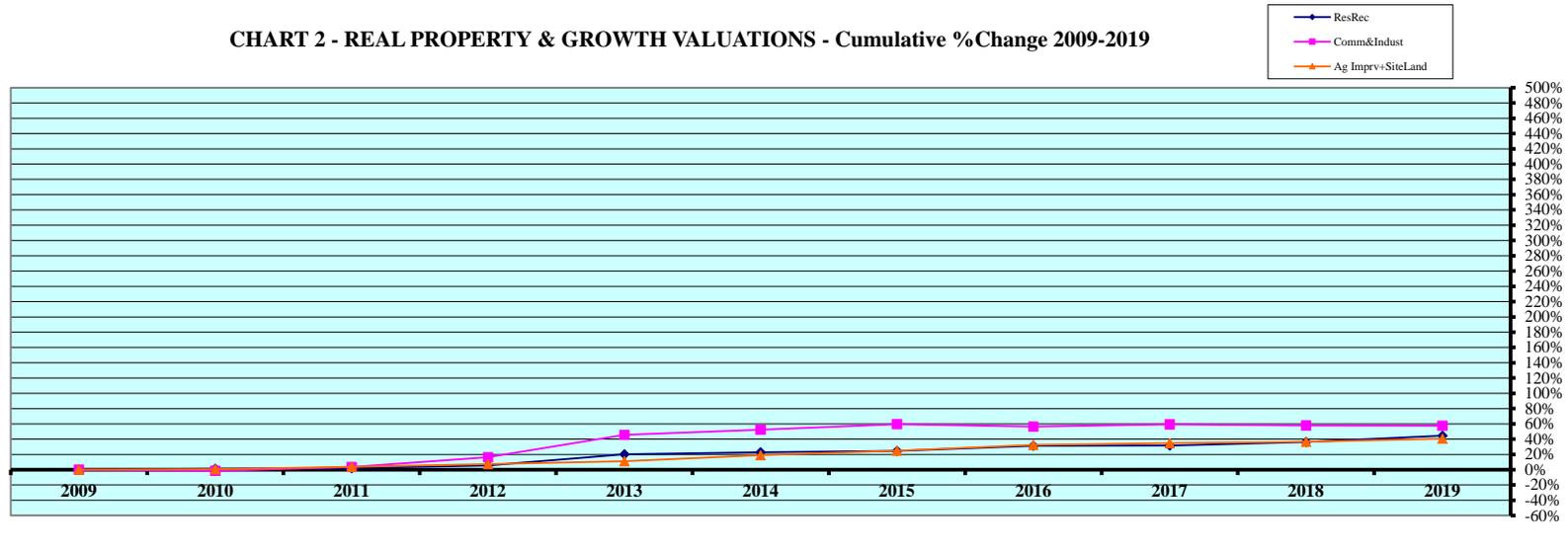
Cnty# **29**  
County **DUNDY**

**CHART 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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>								
	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			
2009	26,256,625	227,986	0.87%	26,028,639	--	--	5,212,640	526,073	10.09%	4,686,567	--	--			
2010	26,726,997	149,150	0.56%	26,577,847	1.22%	1.22%	5,414,076	281,036	5.19%	5,133,040	-1.53%	-1.53%			
2011	27,199,662	428,124	1.57%	26,771,538	0.17%	1.96%	5,792,723	401,844	6.94%	5,390,879	-0.43%	3.42%			
2012	28,085,099	355,540	1.27%	27,729,559	1.95%	5.61%	7,150,312	1,077,467	15.07%	6,072,845	4.84%	16.50%			
2013	31,806,284	250,644	0.79%	31,555,640	12.36%	20.18%	7,704,029	108,672	1.41%	7,595,357	6.22%	45.71%			
2014	32,731,197	477,486	1.46%	32,253,711	1.41%	22.84%	8,284,947	339,712	4.10%	7,945,235	3.13%	52.42%			
2015	33,065,405	356,919	1.08%	32,708,486	-0.07%	24.57%	8,345,081	29,759	0.36%	8,315,322	0.37%	59.52%			
2016	34,617,669	116,545	0.34%	34,501,124	4.34%	31.40%	8,277,883	130,943	1.58%	8,146,940	-2.37%	56.29%			
2017	34,981,465	450,607	1.29%	34,530,858	-0.25%	31.51%	8,311,975	4,192	0.05%	8,307,783	0.36%	59.38%			
2018	35,996,913	193,520	0.54%	35,803,393	2.35%	36.36%	8,363,394	137,167	1.64%	8,226,227	-1.03%	57.81%			
2019	38,097,611	151,480	0.40%	37,946,131	5.41%	44.52%	8,216,549	0	0.00%	8,216,549	-1.76%	57.63%			
Rate Ann%chg	3.79%						2.89%	4.66%						C & I w/o growth	0.78%

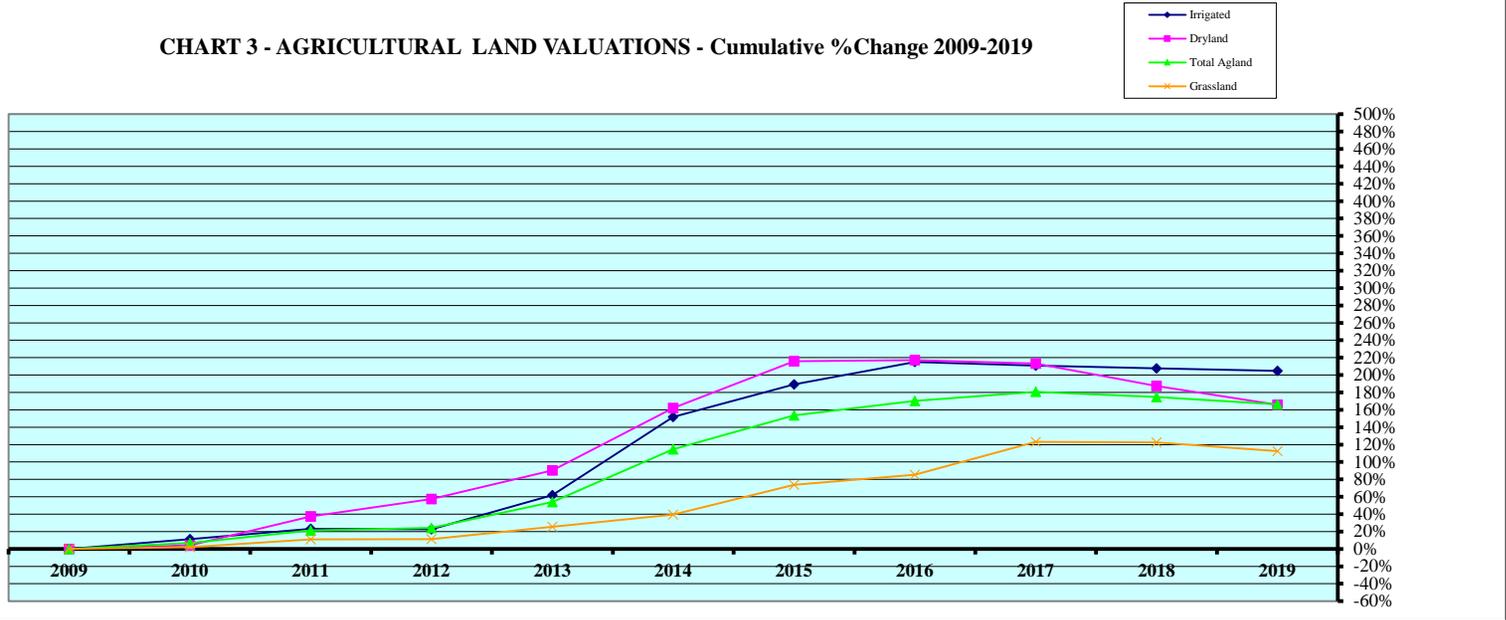
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2009	16,048,405	9,223,013	25,271,418	652,882	2.58%	--	--
2010	16,258,182	9,567,124	25,825,306	422,461	1.64%	0.52%	0.52%
2011	16,417,535	10,555,243	26,972,778	768,101	2.85%	1.47%	3.69%
2012	16,574,407	11,784,552	28,358,959	1,255,462	4.43%	0.48%	7.25%
2013	16,963,297	12,394,376	29,357,673	1,259,034	4.29%	-0.92%	11.19%
2014	17,625,671	13,053,672	30,679,343	625,475	2.04%	2.37%	18.92%
2015	17,727,098	14,287,599	32,014,697	443,809	1.39%	2.91%	24.93%
2016	21,458,309	12,847,152	34,305,461	811,246	2.36%	4.62%	32.54%
2017	21,665,530	13,001,668	34,667,198	614,022	1.77%	-0.74%	34.75%
2018	22,239,652	12,989,337	35,228,989	728,980	2.07%	-0.48%	36.52%
2019	22,409,442	13,239,122	35,648,564	138,305	0.39%	0.80%	40.52%
Rate Ann%chg	3.40%	3.68%	3.50%	Ag Imprv+Site w/o growth		1.10%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 29  
County DUNDY

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	124,379,691	--	--	--	41,299,064	--	--	--	87,346,120	--	--	--
2010	138,244,764	13,865,073	11.15%	11.15%	42,986,454	1,687,390	4.09%	4.09%	89,091,400	1,745,280	2.00%	2.00%
2011	153,058,419	14,813,655	10.72%	23.06%	56,767,824	13,781,370	32.06%	37.46%	96,987,725	7,896,325	8.86%	11.04%
2012	152,431,659	-626,760	-0.41%	22.55%	64,985,513	8,217,689	14.48%	57.35%	97,138,116	150,391	0.16%	11.21%
2013	201,419,315	48,987,656	32.14%	61.94%	78,594,182	13,608,669	20.94%	90.30%	109,557,886	12,419,770	12.79%	25.43%
2014	313,237,978	111,818,663	55.52%	151.84%	108,281,959	29,687,777	37.77%	162.19%	121,787,433	12,229,547	11.16%	39.43%
2015	359,830,001	46,592,023	14.87%	189.30%	130,400,753	22,118,794	20.43%	215.75%	151,770,177	29,982,744	24.62%	73.76%
2016	391,738,922	31,908,921	8.87%	214.95%	130,956,085	555,332	0.43%	217.09%	161,905,477	10,135,300	6.68%	85.36%
2017	386,470,783	-5,268,139	-1.34%	210.72%	129,369,859	-1,586,226	-1.21%	213.25%	194,917,284	33,011,807	20.39%	123.16%
2018	382,646,529	-3,824,254	-0.99%	207.64%	118,630,998	-10,738,861	-8.30%	187.25%	194,457,298	-459,986	-0.24%	122.63%
2019	379,053,166	-3,593,363	-0.94%	204.75%	109,758,076	-8,872,922	-7.48%	165.76%	185,626,084	-8,831,214	-4.54%	112.52%

Rate Ann.%chg: Irrigated **11.79%** Dryland **10.27%** Grassland **7.83%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	338,722	--	--	--	0	--	--	--	253,363,597	--	--	--
2010	0	-338,722	-100.00%	-100.00%	149,735	149,735	--	--	270,472,353	17,108,756	6.75%	6.75%
2011	0	0	--	-100.00%	182,220	32,485	21.69%	--	306,996,188	36,523,835	13.50%	21.17%
2012	0	0	--	-100.00%	187,820	5,600	3.07%	--	314,743,108	7,746,920	2.52%	24.23%
2013	0	0	--	-100.00%	196,316	8,496	4.52%	--	389,767,699	75,024,591	23.84%	53.84%
2014	0	0	--	-100.00%	252,860	56,544	28.80%	--	543,560,230	153,792,531	39.46%	114.54%
2015	0	0	--	-100.00%	281,756	28,896	11.43%	--	642,282,687	98,722,457	18.16%	153.50%
2016	0	0	--	-100.00%	294,140	12,384	4.40%	--	684,894,624	42,611,937	6.63%	170.32%
2017	0	0	--	-100.00%	325,100	30,960	10.53%	--	711,083,026	26,188,402	3.82%	180.66%
2018	0	0	--	-100.00%	325,100	0	0.00%	--	696,059,925	-15,023,101	-2.11%	174.73%
2019	0	0	--	-100.00%	52,248	-272,852	-83.93%	--	674,489,574	-21,570,351	-3.10%	166.21%

Cnty# **29**  
County **DUNDY**

Rate Ann.%chg: Total Agric Land **10.29%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

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
2009	124,381,077	122,803	1,013			41,299,064	97,146	425			87,339,247	352,998	247		
2010	138,362,829	127,880	1,082	6.82%	6.82%	42,994,419	106,913	402	-5.41%	-5.41%	89,206,682	342,243	261	5.35%	5.35%
2011	153,117,184	127,906	1,197	10.64%	18.19%	56,787,275	106,913	531	32.08%	24.94%	96,916,582	341,597	284	8.85%	14.67%
2012	152,415,994	127,091	1,199	0.18%	18.41%	64,813,737	107,196	605	13.83%	42.22%	97,079,045	342,118	284	0.02%	14.69%
2013	201,550,746	126,954	1,588	32.38%	56.75%	78,551,720	107,302	732	21.08%	72.20%	109,526,080	342,046	320	12.85%	29.42%
2014	313,586,274	121,741	2,576	62.25%	154.32%	108,379,438	107,066	1,012	38.28%	138.11%	121,678,738	347,413	350	9.38%	41.56%
2015	361,243,944	121,217	2,980	15.70%	194.23%	130,401,420	97,195	1,342	32.54%	215.59%	150,347,195	357,790	420	19.98%	69.84%
2016	392,747,097	120,991	3,246	8.92%	220.49%	130,443,833	97,026	1,344	0.21%	216.24%	161,723,276	357,982	452	7.51%	82.59%
2017	387,236,124	119,308	3,246	-0.01%	220.45%	129,369,859	95,877	1,349	0.37%	217.40%	194,037,549	360,823	538	19.04%	117.35%
2018	383,474,744	118,197	3,244	-0.04%	220.32%	118,223,858	95,115	1,243	-7.88%	192.37%	197,925,578	362,673	546	1.48%	120.57%
2019	371,169,735	118,022	3,145	-3.07%	210.50%	109,440,259	95,407	1,147	-7.71%	169.83%	194,190,971	356,081	545	-0.07%	120.42%

Rate Annual %chg Average Value/Acre: 12.00%

10.44%

8.22%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2009	340,342	4,308	79			0	0				253,359,730	577,256	439		
2010	0	0				131,560	469	280			270,695,490	577,506	469	6.80%	6.80%
2011	0	0				182,220	485	376	33.94%		307,003,261	576,902	532	13.53%	21.25%
2012	0	0				182,220	485	376	0.00%		314,490,996	576,890	545	2.44%	24.21%
2013	0	0				196,316	485	405	7.74%		389,824,862	576,787	676	23.98%	53.99%
2014	0	0				252,860	521	485	19.91%		543,897,310	576,742	943	39.53%	114.87%
2015	0	0				281,756	521	541	11.43%		642,274,315	576,723	1,114	18.09%	153.74%
2016	0	0				294,140	521	564	4.40%		685,208,346	576,520	1,189	6.72%	170.79%
2017	0	0				325,100	521	624	10.53%		710,968,632	576,530	1,233	3.76%	180.97%
2018	0	0				325,100	521	624	0.00%		699,949,280	576,507	1,214	-1.55%	176.63%
2019	0	0				326,675	524	623	-0.09%		675,127,640	570,034	1,184	-2.45%	169.85%

29  
DUNDY

Rate Annual %chg Average Value/Acre: 10.44%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,104</b>	<b>Value : 767,326,669</b>	<b>Growth 782,960</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	108	444,544	5	22,004	41	117,919	154	584,467	
<b>02. Res Improve Land</b>	628	2,207,013	6	37,415	139	1,155,024	773	3,399,452	
<b>03. Res Improvements</b>	628	26,299,695	6	673,899	146	7,928,357	780	34,901,951	
<b>04. Res Total</b>	736	28,951,252	11	733,318	187	9,201,300	934	38,885,870	441,210
<b>% of Res Total</b>	78.80	74.45	1.18	1.89	20.02	23.66	22.76	5.07	56.35
<b>05. Com UnImp Land</b>	41	96,907	1	4,425	17	31,576	59	132,908	
<b>06. Com Improve Land</b>	113	358,810	8	58,784	22	181,048	143	598,642	
<b>07. Com Improvements</b>	116	4,872,709	10	604,501	24	2,096,292	150	7,573,502	
<b>08. Com Total</b>	157	5,328,426	11	667,710	41	2,308,916	209	8,305,052	0
<b>% of Com Total</b>	75.12	64.16	5.26	8.04	19.62	27.80	5.09	1.08	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	6	137,385	6	137,385	
<b>15. Rec Improvements</b>	0	0	0	0	6	75,092	6	75,092	
<b>16. Rec Total</b>	0	0	0	0	6	212,477	6	212,477	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.15	0.03	0.00
<b>Res &amp; Rec Total</b>	736	28,951,252	11	733,318	193	9,413,777	940	39,098,347	441,210
<b>% of Res &amp; Rec Total</b>	78.30	74.05	1.17	1.88	20.53	24.08	22.90	5.10	56.35
<b>Com &amp; Ind Total</b>	157	5,328,426	11	667,710	41	2,308,916	209	8,305,052	0
<b>% of Com &amp; Ind Total</b>	75.12	64.16	5.26	8.04	19.62	27.80	5.09	1.08	0.00
<b>17. Taxable Total</b>	893	34,279,678	22	1,401,028	234	11,722,693	1,149	47,403,399	441,210
<b>% of Taxable Total</b>	77.72	72.31	1.91	2.96	20.37	24.73	28.00	6.18	56.35

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	3,824	173,781	0	0	0
19. Commercial	1	51,095	14,972,588	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	1	3,824	173,781
19. Commercial	0	0	0	1	51,095	14,972,588
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	54,919	15,146,369

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	300	16,085,520	300	16,085,520	0
24. Non-Producing	0	0	0	0	193	202,266	193	202,266	0
25. Total	0	0	0	0	493	16,287,786	493	16,287,786	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	74	14	100	188

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	3	448,333	1,844	466,636,962	1,847	467,085,295
28. Ag-Improved Land	0	0	3	487,524	577	202,415,402	580	202,902,926
29. Ag Improvements	0	0	3	6,649	612	33,640,614	615	33,647,263

30. Ag Total				2,462	703,635,484
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	2,500	
33. HomeSite Improvements	0	0.00	0	2	0.00	900	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	2	5.86	7,325	
37. FarmSite Improvements	0	0.00	0	2	0.00	5,749	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	2.00	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	30	32.63	81,575	30	32.63	81,575	
32. HomeSite Improv Land	316	374.35	935,875	317	375.35	938,375	
33. HomeSite Improvements	344	0.00	21,402,749	346	0.00	21,403,649	50,605
34. HomeSite Total				<b>376</b>	<b>407.98</b>	<b>22,423,599</b>	
35. FarmSite UnImp Land	42	1,114.76	378,574	42	1,114.76	378,574	
36. FarmSite Improv Land	213	831.52	949,978	215	837.38	957,303	
37. FarmSite Improvements	586	0.00	12,237,865	588	0.00	12,243,614	291,145
38. FarmSite Total				<b>630</b>	<b>1,952.14</b>	<b>13,579,491</b>	
39. Road & Ditches	1,223	4,645.27	0	1,224	4,647.27	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,006</b>	<b>7,007.39</b>	<b>36,003,090</b>	<b>341,750</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,659.10	6.35%	24,317,643	6.41%	3,175.00
46. 1A	7,181.80	5.96%	21,795,970	5.75%	3,034.89
47. 2A1	355.00	0.29%	859,930	0.23%	2,422.34
48. 2A	16,855.72	13.98%	53,501,752	14.11%	3,174.10
49. 3A1	42,516.68	35.26%	133,981,262	35.33%	3,151.26
50. 3A	2,784.60	2.31%	8,203,105	2.16%	2,945.88
51. 4A1	41,176.75	34.15%	130,186,506	34.33%	3,161.65
52. 4A	2,036.03	1.69%	6,399,435	1.69%	3,143.09
53. Total	120,565.68	100.00%	379,245,603	100.00%	3,145.55
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	51,530.74	55.51%	65,959,347	65.13%	1,280.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	8,084.57	8.71%	6,912,309	6.83%	855.00
58. 3D1	19,242.32	20.73%	16,452,186	16.25%	855.00
59. 3D	43.00	0.05%	36,765	0.04%	855.00
60. 4D1	2,139.40	2.30%	1,829,187	1.81%	855.00
61. 4D	11,790.93	12.70%	10,081,246	9.95%	855.00
62. Total	92,830.96	100.00%	101,271,040	100.00%	1,090.92
<b>Grass</b>					
63. 1G1	6,292.80	1.77%	3,303,722	1.77%	525.00
64. 1G	294.80	0.08%	154,770	0.08%	525.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	4,380.24	1.23%	2,299,627	1.23%	525.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	231,537.27	64.99%	121,557,103	64.99%	525.00
69. 4G1	109,602.44	30.76%	57,541,294	30.76%	525.00
70. 4G	4,177.58	1.17%	2,193,231	1.17%	525.00
71. Total	356,285.13	100.00%	187,049,747	100.00%	525.00
<b>Irrigated Total</b>					
Irrigated Total	120,565.68	21.15%	379,245,603	56.80%	3,145.55
<b>Dry Total</b>					
Dry Total	92,830.96	16.28%	101,271,040	15.17%	1,090.92
<b>Grass Total</b>					
Grass Total	356,285.13	62.50%	187,049,747	28.02%	525.00
72. Waste	275.11	0.05%	13,756	0.00%	50.00
73. Other	99.52	0.02%	52,248	0.01%	525.00
74. Exempt	6,867.66	1.20%	3,582,239	0.54%	521.61
75. Market Area Total	570,056.40	100.00%	667,632,394	100.00%	1,171.17

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	245.00	777,875	120,320.68	378,467,728	120,565.68	379,245,603
<b>77. Dry Land</b>	0.00	0	19.94	17,049	92,811.02	101,253,991	92,830.96	101,271,040
<b>78. Grass</b>	0.00	0	249.73	131,108	356,035.40	186,918,639	356,285.13	187,049,747
<b>79. Waste</b>	0.00	0	0.00	0	275.11	13,756	275.11	13,756
<b>80. Other</b>	0.00	0	0.00	0	99.52	52,248	99.52	52,248
<b>81. Exempt</b>	0.00	0	0.00	0	6,867.66	3,582,239	6,867.66	3,582,239
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>514.67</b>	<b>926,032</b>	<b>569,541.73</b>	<b>666,706,362</b>	<b>570,056.40</b>	<b>667,632,394</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	120,565.68	21.15%	379,245,603	56.80%	3,145.55
<b>Dry Land</b>	92,830.96	16.28%	101,271,040	15.17%	1,090.92
<b>Grass</b>	356,285.13	62.50%	187,049,747	28.02%	525.00
<b>Waste</b>	275.11	0.05%	13,756	0.00%	50.00
<b>Other</b>	99.52	0.02%	52,248	0.01%	525.00
<b>Exempt</b>	6,867.66	1.20%	3,582,239	0.54%	521.61
<b>Total</b>	<b>570,056.40</b>	<b>100.00%</b>	<b>667,632,394</b>	<b>100.00%</b>	<b>1,171.17</b>

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	1	1,838	0	0	0	0	1	1,838	0
83.2 Benkelman-res (1505)	76	399,618	497	1,985,198	496	23,976,411	572	26,361,227	341,520
83.3 Haigler-res (1555)	37	66,448	139	272,877	140	2,672,216	177	3,011,541	0
83.4 Max-res (1515)	14	23,138	45	83,366	45	1,093,177	59	1,199,681	0
83.5 Parks-res (1510)	16	27,326	26	62,129	26	352,840	42	442,295	15,570
83.6 Recreational-rural (7585)	0	0	5	112,775	5	67,817	5	180,592	0
83.7 Rural Home Site (1585)	10	66,099	66	995,882	73	6,807,307	83	7,869,288	84,120
83.8 Rural-commercial (2585)	0	0	1	24,610	1	7,275	1	31,885	0
84 Residential Total	154	584,467	779	3,536,837	786	34,977,043	940	39,098,347	441,210

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	Benkelman-com (2505)	22	76,837	106	408,810	107	6,366,006	129	6,851,653	0
85.2	Haigler-com (2555)	19	23,685	18	39,380	20	499,895	39	562,960	0
85.3	Max-com (2515)	3	677	6	4,685	7	54,633	10	59,995	0
85.4	Parks-com (2510)	2	1,094	3	1,091	4	21,301	6	23,486	0
85.5	Rural-commercial (2585)	13	30,615	10	144,676	12	631,667	25	806,958	0
86	Commercial Total	59	132,908	143	598,642	150	7,573,502	209	8,305,052	0

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	6,292.80	1.77%	3,303,722	1.77%	525.00
88. 1G	294.80	0.08%	154,770	0.08%	525.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	4,380.24	1.23%	2,299,627	1.23%	525.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	231,537.27	64.99%	121,557,103	64.99%	525.00
93. 4G1	109,602.44	30.76%	57,541,294	30.76%	525.00
94. 4G	4,177.58	1.17%	2,193,231	1.17%	525.00
95. Total	356,285.13	100.00%	187,049,747	100.00%	525.00
<b>CRP</b>					
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
<b>Timber</b>					
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	356,285.13	100.00%	187,049,747	100.00%	525.00
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	356,285.13	100.00%	187,049,747	100.00%	525.00

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

29 Dundy

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	37,884,936	38,885,870	1,000,934	2.64%	441,210	1.48%
02. Recreational	212,675	212,477	-198	-0.09%	0	-0.09%
03. Ag-Homesite Land, Ag-Res Dwelling	22,409,442	22,423,599	14,157	0.06%	50,605	-0.16%
<b>04. Total Residential (sum lines 1-3)</b>	<b>60,507,053</b>	<b>61,521,946</b>	<b>1,014,893</b>	<b>1.68%</b>	<b>491,815</b>	<b>0.86%</b>
05. Commercial	8,216,549	8,305,052	88,503	1.08%	0	1.08%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>8,216,549</b>	<b>8,305,052</b>	<b>88,503</b>	<b>1.08%</b>	<b>0</b>	<b>1.08%</b>
08. Ag-Farmsite Land, Outbuildings	13,239,122	13,579,491	340,369	2.57%	291,145	0.37%
09. Minerals	21,354,971	16,287,786	-5,067,185	-23.73	0	-23.73%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>34,594,093</b>	<b>29,867,277</b>	<b>-4,726,816</b>	<b>-13.66%</b>	<b>291,145</b>	<b>-14.51%</b>
12. Irrigated	379,053,166	379,245,603	192,437	0.05%		
13. Dryland	109,758,076	101,271,040	-8,487,036	-7.73%		
14. Grassland	185,626,084	187,049,747	1,423,663	0.77%		
15. Wasteland	0	13,756	13,756			
16. Other Agland	52,248	52,248	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>674,489,574</b>	<b>667,632,394</b>	<b>-6,857,180</b>	<b>-1.02%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>777,807,269</b>	<b>767,326,669</b>	<b>-10,480,600</b>	<b>-1.35%</b>	<b>782,960</b>	<b>-1.45%</b>

## 2020 Assessment Survey for Dundy County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$122,904
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$6,000 - Operating Minerals Only
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$12,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	none
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$14,339

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, dundy.gworks.com
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS
9.	<b>When was the aerial imagery last updated?</b>
	2018
10.	<b>Personal Property software:</b>
	MIPS

**C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Benkelman is zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2004 - County, Unknown - Benkelman

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott, Inc. - Operating Minerals
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	none

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes - Operating Minerals Only
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Appraisal service is recognized as national experts in the field.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Operating Minerals: Appraisal service sets values.

## 2020 Residential Assessment Survey for Dundy County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The county assessor and deputy assessor collect the listing data										
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Benkelman</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Haigler Village, Unincorporated villages of Max &amp; Parks</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Residential Parcels</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Benkelman	2	Haigler Village, Unincorporated villages of Max & Parks	4	Rural Residential Parcels	AG	Homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Benkelman										
2	Haigler Village, Unincorporated villages of Max & Parks										
4	Rural Residential Parcels										
AG	Homes and outbuildings.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Cost and Sales Comparison (Little or no rental information for Income.) Approaches are used to estimate the market value of residential property.										
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>										
	The assessor uses the local market to derive depreciation models.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>										
	No, the same depreciation table is used. Valuation Group 2 is given a 20% economic from the Benkelman depreciation table.										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	Vacant land sales within the village of Benkelman were studied for the 2020 assessment year and land tables were developed.										
<b>7.</b>	<b>How are rural residential site values developed?</b>										
	Rural sites were developed by the previous assessor.										
<b>8.</b>	<b>Are there form 191 applications on file?</b>										
	No										
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	All lots are valued using the square foot method.										

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2019	2019	2019
	2	2019	2019	2019	2019
	4	2015	2013	2014	2013-2014
	AG	2015	06/2013		2013-2014

Valuation Groups 2 and 3 were combined by assessor in 2020.

## 2020 Commercial Assessment Survey for Dundy County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor and Deputy Assessor.													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial within Dundy County.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial within Dundy County.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial within Dundy County.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Cost Approach													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	There are few commercial sales in the county. The cost approach is used to value commercial properties.													
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Assessor develops a straight line deprecation model based on a limited number of sales.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No - adequate sale information not available													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	A lot study was last done in 2014. Square foot model is used.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 15%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 30%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">06/2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2017	06/2013	2014	2017
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2017	06/2013	2014	2017										

## 2020 Agricultural Assessment Survey for Dundy County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and Deputy Assessor						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Total County</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Total County	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	Total County	2016					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Sales analysis						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	It was done by the prior assessor. Current assessor will start reviewing this year.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	No. Values were set by previous assessor. Current assessor will start reviewing this year.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Analysis was completed by the prior assessor. Land associated with the feed yard is valued at \$1,250 per acre and agland is valued as such. Buildings are costed out and depreciated the same as all other buildings in the county.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	N/A						
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	N/A						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	<i><b><u>If your county recognizes a special value, please answer the following</u></b></i>						
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>						
	N/A						
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>						

	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## DUNDY COUNTY PLAN OF ASSESSMENT

Assessment Years 2020, 2021, 2022

Date: July 2019

Pursuant to Nebr. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and the quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization. The assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements: All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue2003). Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land
- 2) 75% of actual value for agricultural land and horticultural land
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347

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

### Assessment Year 2020

Residential properties in the areas of Benkelman, Haigler, Max and Parks will be inspected for assessment year 2020. Physical inspections to verify dimensions, measurements of any new buildings/additions and review of each condition will be done. The review work will be in-house by the assessor and deputy assessor. The office continually does inspections to follow up on building permits.

The assessor’s office will also look at updating the cost and depreciation tables. We are finding and correcting several errors in property record cards and trying to equalize the appraisal system. Bryan Hill from the department will be assisting in building better models to help with more uniform equalization of properties.

Assessment Year 2021

Rural Residential, ag-related residences and outbuildings will be reviewed for assessment year 2021. Measurements will be verified and taken for any new buildings and the condition of all building will be reviewed.

Assessment year 2022

For assessment year 2022, a continuation of rural residential, ag-related residences and outbuildings will be reviewed.

Transmittal of 3-Year Plan

The Dundy County Assessor's 2017 3-Year Plan of Assessment was hand-delivered to the Dundy County Board of Equalization on July 1, 2019.

**Signed this 1st day of July, 2019 by the Dundy County Assessor, Tish Burrell.**

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The Plan was electronically transmitted, to Field Liaison, Chelsey Fessler on July 1, 2019 addressed to:

[Chelsey.fessler@nebraska.gov](mailto:Chelsey.fessler@nebraska.gov)