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2013 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	749	Median	98.74
Total Sales Price	\$85,203,788	Mean	103.25
Total Adj. Sales Price	\$85,341,538	Wgt. Mean	98.31
Total Assessed Value	\$83,902,610	Average Assessed Value of the Base	\$97,398
Avg. Adj. Sales Price	\$113,941	Avg. Assessed Value	\$112,020

Confidence Interval - Current

95% Median C.I	97.97 to 99.77
95% Wgt. Mean C.I	97.08 to 99.55
95% Mean C.I	100.81 to 105.69
% of Value of the Class of all Real Property Value in the	45.01
% of Records Sold in the Study Period	5.34
% of Value Sold in the Study Period	6.15

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	671	99	98.53
2011	789	98	98
2010	810	98	98
2009	995	97	97

2013 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	98	Median	96.58
Total Sales Price	\$31,819,542	Mean	98.99
Total Adj. Sales Price	\$31,809,542	Wgt. Mean	118.51
Total Assessed Value	\$37,696,535	Average Assessed Value of the Base	\$258,597
Avg. Adj. Sales Price	\$324,587	Avg. Assessed Value	\$384,659

Confidence Interval - Current

95% Median C.I	91.00 to 99.18
95% Wgt. Mean C.I	77.63 to 159.38
95% Mean C.I	93.39 to 104.59
% of Value of the Class of all Real Property Value in the County	14.13
% of Records Sold in the Study Period	5.91
% of Value Sold in the Study Period	8.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	69	98	98.00
2011	79	97	97
2010	94	95	95
2009	109	96	96

2013 Opinions of the Property Tax Administrator for Dodge County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Does not meet generally accepted mass appraisal practices.	Valuation Grouping # 07, an adjustment of 11.50%
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Dodge County

For the current assessment year, Dodge County (Dodge) conducted a market analysis of the residential parcels in the county. Neighborhoods in Fremont and the surrounding towns were reviewed to eliminate similar property incongruities in an effort to maintain a ratio between assessments and market values. Depreciation tables were updated for all valuation groupings. In the future, depreciation tables will be reviewed and revised in concurrence with neighborhood re-evaluations.

Adjustments were made to Dodge's residential valuation groupings. Valuation groupings 7 and 8 were amalgamated into new valuation grouping 7, which is now comprised of all the lakes in Dodge. Further, to retain numbering continuity, valuation grouping 9 was renamed valuation grouping 8.

This current assessment year also saw the completion of the lot value study for Fremont. Five new neighborhoods (300, 301, 302, 303, 304) were established for Fremont, supplanting all previous Fremont residential neighborhoods.

In addition, Dodge also completed the pick-up work of new and omitted construction in the residential class.

2013 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Appraiser and Assistants	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Fremont & Inglewood; guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.
	2	North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.
	3	Hooper; guided by K-12 school availability.
	4	Dodge & Scribner; guided by K-12 school availability. Located between West Point and Fremont; influenced by those economies.
	5	Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.
	6	Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.
	7 (7/8 combined this year)	Lakes A, B, C are lots owned with the dwellings (unlike other lake properties). Lake D & other IOLLs are located throughout the county and are all improvements on leased lands.
	8	Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Cost approach with market depreciation	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	The costing year as set by Tyler.	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables are based on local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	No; there is one depreciation table County-wide.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2013. Updates will now be done in conjunction with neighborhood revaluations.	
8.	When was the last lot value study completed for each valuation grouping?	
	Ongoing. This year focused on Fremont.	
9.	Describe the methodology used to determine the residential lot values?	
	Vacant lot analysis.	

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RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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

Number of Sales : 749
 Total Sales Price : 85,203,788
 Total Adj. Sales Price : 85,341,538
 Total Assessed Value : 83,902,610
 Avg. Adj. Sales Price : 113,941
 Avg. Assessed Value : 112,020

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 103
 COD : 12.53
 PRD : 105.02

COV : 32.94
 STD : 34.01
 Avg. Abs. Dev : 12.37
 MAX Sales Ratio : 538.61
 MIN Sales Ratio : 08.42

95% Median C.I. : 97.97 to 99.77
 95% Wgt. Mean C.I. : 97.08 to 99.55
 95% Mean C.I. : 100.81 to 105.69

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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-10 To 31-DEC-10	66	98.81	98.79	97.90	07.17	100.91	60.70	135.23	96.71 to 100.92	118,055	115,572
01-JAN-11 To 31-MAR-11	55	98.96	99.51	98.75	06.58	100.77	82.33	143.73	95.83 to 101.01	117,437	115,975
01-APR-11 To 30-JUN-11	88	98.84	101.39	97.13	10.95	104.39	56.86	274.36	96.79 to 101.29	121,905	118,400
01-JUL-11 To 30-SEP-11	108	98.52	101.60	97.87	10.03	103.81	66.58	255.20	97.01 to 100.71	123,478	120,853
01-OCT-11 To 31-DEC-11	106	99.60	104.00	100.29	12.09	103.70	57.79	210.55	97.48 to 101.92	102,761	103,063
01-JAN-12 To 31-MAR-12	82	99.11	100.62	98.98	10.25	101.66	47.00	194.03	97.31 to 102.77	110,736	109,603
01-APR-12 To 30-JUN-12	132	98.76	103.80	95.76	13.41	108.40	60.55	416.62	97.10 to 100.27	106,427	101,916
01-JUL-12 To 30-SEP-12	112	98.12	111.33	100.41	23.29	110.88	08.42	538.61	96.76 to 100.99	116,128	116,606
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	317	98.69	100.60	97.82	09.10	102.84	56.86	274.36	97.54 to 99.98	120,864	118,226
01-OCT-11 To 30-SEP-12	432	98.78	105.20	98.72	15.04	106.56	08.42	538.61	97.81 to 100.08	108,860	107,465
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	357	98.94	101.94	98.45	10.35	103.54	56.86	274.36	97.67 to 100.00	116,008	114,215
<u>ALL</u>	749	98.74	103.25	98.31	12.53	105.02	08.42	538.61	97.97 to 99.77	113,941	112,020

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	590	99.33	101.91	100.20	07.37	101.71	68.13	538.61	98.58 to 100.15	114,160	114,394
02	29	97.62	97.01	96.62	19.90	100.40	56.86	157.55	79.54 to 107.81	62,713	60,591
03	17	100.00	103.93	91.26	20.40	113.88	64.16	164.58	84.77 to 127.20	87,021	79,418
04	31	100.32	135.98	103.87	55.09	130.91	47.00	416.62	83.55 to 145.63	43,797	45,493
05	9	100.00	134.05	94.95	50.00	141.18	57.79	440.00	84.70 to 120.40	47,778	45,366
06	28	92.75	95.07	89.71	17.46	105.97	60.55	165.60	85.76 to 99.03	152,608	136,900
07	40	86.29	96.89	88.57	29.68	109.39	08.42	256.91	83.18 to 93.78	209,819	185,842
08	5	96.46	133.70	92.33	50.39	144.81	72.06	237.89	N/A	47,100	43,489
<u>ALL</u>	749	98.74	103.25	98.31	12.53	105.02	08.42	538.61	97.97 to 99.77	113,941	112,020

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	748	98.75	103.27	98.33	12.54	105.02	08.42	538.61	97.97 to 99.80	113,876	111,973
06	1	90.43	90.43	90.43	00.00	100.00	90.43	90.43	N/A	162,500	146,950
07											
<u>ALL</u>	749	98.74	103.25	98.31	12.53	105.02	08.42	538.61	97.97 to 99.77	113,941	112,020

27 Dodge
RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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 Avg. Adj. Sales Price : 113,941
 Avg. Assessed Value : 112,020

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 103
 COD : 12.53
 PRD : 105.02

COV : 32.94
 STD : 34.01
 Avg. Abs. Dev : 12.37
 MAX Sales Ratio : 538.61
 MIN Sales Ratio : 08.42

95% Median C.I. : 97.97 to 99.77
 95% Wgt. Mean C.I. : 97.08 to 99.55
 95% Mean C.I. : 100.81 to 105.69

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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	5	237.89	253.97	275.74	54.89	92.10	19.88	440.00	N/A	3,553	9,797	
Less Than 15,000	19	169.67	192.17	173.94	54.25	110.48	19.88	440.00	90.14 to 255.20	7,751	13,482	
Less Than 30,000	38	115.92	150.41	124.71	54.99	120.61	19.88	440.00	94.64 to 153.20	15,304	19,085	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	744	98.72	102.24	98.28	11.35	104.03	08.42	538.61	97.95 to 99.76	114,682	112,706	
Greater Than 14,999	730	98.70	100.94	98.18	09.88	102.81	08.42	538.61	97.90 to 99.58	116,704	114,584	
Greater Than 29,999	711	98.69	100.73	98.13	09.59	102.65	08.42	538.61	97.81 to 99.58	119,212	116,986	
<u>Incremental Ranges</u>												
0 TO 4,999	5	237.89	253.97	275.74	54.89	92.10	19.88	440.00	N/A	3,553	9,797	
5,000 TO 14,999	14	151.59	170.10	159.98	47.28	106.33	47.00	416.62	90.00 to 255.20	9,250	14,798	
15,000 TO 29,999	19	106.78	108.64	108.02	19.03	100.57	74.16	164.58	87.28 to 119.41	22,856	24,688	
30,000 TO 59,999	105	103.40	110.20	110.05	16.94	100.14	56.86	364.97	100.80 to 106.53	44,497	48,966	
60,000 TO 99,999	259	99.94	101.93	101.44	09.20	100.48	08.42	538.61	98.69 to 101.03	79,383	80,524	
100,000 TO 149,999	173	97.80	98.51	98.60	06.37	99.91	57.79	131.41	96.99 to 99.76	123,134	121,412	
150,000 TO 249,999	128	97.04	96.76	96.59	07.02	100.18	62.14	123.93	95.99 to 97.97	184,839	178,533	
250,000 TO 499,999	45	95.07	91.72	91.34	08.20	100.42	60.55	110.63	92.00 to 96.86	308,689	281,972	
500,000 TO 999,999	1	94.07	94.07	94.07	00.00	100.00	94.07	94.07	N/A	675,000	635,000	
1,000,000 +												
<u>ALL</u>	749	98.74	103.25	98.31	12.53	105.02	08.42	538.61	97.97 to 99.77	113,941	112,020	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	749	Median :	99	COV :	33.12	95% Median C.I. :	98.23 to 99.98
Total Sales Price :	85,203,788	Wgt. Mean :	99	STD :	34.40	95% Wgt. Mean C.I. :	98.12 to 100.51
Total Adj. Sales Price :	85,341,538	Mean :	104	Avg. Abs. Dev :	12.37	95% Mean C.I. :	101.39 to 106.31
Total Assessed Value :	84,757,484						
Avg. Adj. Sales Price :	113,941	COD :	12.49	MAX Sales Ratio :	538.61		
Avg. Assessed Value :	113,161	PRD :	104.56	MIN Sales Ratio :	09.39		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2010 To 12/31/2010	66	99.91	100.18	100.20	06.77	99.98	67.68	135.23	97.32 to 101.18	118,055	118,293
01/01/2011 To 03/31/2011	55	98.96	99.75	98.91	06.82	100.85	82.33	143.73	95.83 to 101.01	117,437	116,163
04/01/2011 To 06/30/2011	88	99.50	101.78	98.20	10.96	103.65	56.86	274.36	96.87 to 101.43	121,905	119,708
07/01/2011 To 09/30/2011	108	98.86	102.83	99.41	10.22	103.44	71.75	284.55	97.10 to 101.14	123,478	122,751
10/01/2011 To 12/31/2011	106	99.60	104.37	100.50	12.46	103.85	57.79	210.55	97.48 to 101.92	102,761	103,276
01/01/2012 To 03/31/2012	82	99.11	100.74	99.35	10.13	101.40	47.00	194.03	97.31 to 102.77	110,736	110,019
04/01/2012 To 06/30/2012	132	98.87	104.16	96.67	13.13	107.75	60.55	416.62	97.29 to 100.31	106,427	102,881
07/01/2012 To 09/30/2012	112	98.12	112.03	101.65	23.11	110.21	09.39	538.61	96.76 to 100.99	116,128	118,041
<u>Study Yrs</u>											
10/01/2010 To 09/30/2011	317	99.15	101.45	99.15	09.14	102.32	56.86	284.55	97.95 to 100.51	120,864	119,835
10/01/2011 To 09/30/2012	432	98.83	105.60	99.45	14.99	106.18	09.39	538.61	97.90 to 100.09	108,860	108,263
<u>Calendar Yrs</u>											
01/01/2011 To 12/31/2011	357	99.20	102.55	99.31	10.56	103.26	56.86	284.55	97.95 to 100.23	116,008	115,203

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	749	Median :	99	COV :	33.12	95% Median C.I. :	98.23 to 99.98
Total Sales Price :	85,203,788	Wgt. Mean :	99	STD :	34.40	95% Wgt. Mean C.I. :	98.12 to 100.51
Total Adj. Sales Price :	85,341,538	Mean :	104	Avg. Abs. Dev :	12.37	95% Mean C.I. :	101.39 to 106.31
Total Assessed Value :	84,757,484						
Avg. Adj. Sales Price :	113,941	COD :	12.49	MAX Sales Ratio :	538.61		
Avg. Assessed Value :	113,161	PRD :	104.56	MIN Sales Ratio :	09.39		

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	590	99.33	101.91	100.20	07.37	101.71	68.13	538.61	98.58 to 100.15	114,160	114,394
02	29	97.62	97.01	96.62	19.90	100.40	56.86	157.55	79.54 to 107.81	62,713	60,591
03	17	100.00	103.93	91.26	20.40	113.88	64.16	164.58	84.77 to 127.20	87,021	79,418
04	31	100.32	135.98	103.87	55.09	130.91	47.00	416.62	83.55 to 145.63	43,797	45,493
05	9	100.00	134.05	94.95	50.00	141.18	57.79	440.00	84.70 to 120.40	47,778	45,366
06	28	92.75	95.07	89.71	17.46	105.97	60.55	165.60	85.76 to 99.03	152,608	136,900
07	40	96.21	108.04	98.76	29.69	109.40	09.39	286.46	92.75 to 104.57	209,819	207,213
08	5	96.46	133.70	92.33	50.39	144.81	72.06	237.89	N/A	47,100	43,489

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	748	99.08	103.86	99.33	12.49	104.56	09.39	538.61	98.23 to 99.98	113,876	113,116
06	1	90.43	90.43	90.43		100.00	90.43	90.43	N/A	162,500	146,950
07											

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	749	Median :	99	COV :	33.12	95% Median C.I. :	98.23 to 99.98
Total Sales Price :	85,203,788	Wgt. Mean :	99	STD :	34.40	95% Wgt. Mean C.I. :	98.12 to 100.51
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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 Value
Less Than 5,000	5	237.89	254.43	276.07	54.69	92.16	22.17	440.00	N/A	3,553	9,809
Less Than 15,000	19	169.67	194.75	176.19	54.55	110.53	22.17	440.00	100.51 to 274.36	7,751	13,656
Less Than 30,000	38	115.92	151.70	125.28	55.20	121.09	22.17	440.00	95.57 to 153.20	15,304	19,172
__ Ranges Excl. Low \$ __											
Greater Than 4,999	744	99.00	102.83	99.28	11.32	103.58	09.39	538.61	98.17 to 99.94	114,682	113,855
Greater Than 15,000	730	98.83	101.48	99.18	09.86	102.32	09.39	538.61	98.03 to 99.81	116,704	115,751
Greater Than 30,000	711	98.80	101.29	99.14	09.56	102.17	09.39	538.61	98.00 to 99.81	119,212	118,184
__ Incremental Ranges __											
0 TO 4,999	5	237.89	254.43	276.07	54.69	92.16	22.17	440.00	N/A	3,553	9,809
5,000 TO 14,999	14	151.59	173.44	162.49	47.85	106.74	47.00	416.62	90.00 to 274.36	9,250	15,030
15,000 TO 29,999	19	106.78	108.64	108.02	19.03	100.57	74.16	164.58	87.28 to 119.41	22,856	24,688
30,000 TO 59,999	105	103.40	110.66	110.60	17.40	100.05	56.86	364.97	100.80 to 106.53	44,497	49,215
60,000 TO 99,999	259	100.00	102.32	101.80	09.38	100.51	09.39	538.61	98.71 to 101.14	79,383	80,815
100,000 TO 149,999	173	97.81	98.63	98.72	06.31	99.91	57.79	131.41	97.05 to 99.87	123,134	121,564
150,000 TO 249,999	128	97.04	97.07	96.92	06.92	100.15	62.14	137.14	95.99 to 97.97	184,839	179,143
250,000 TO 499,999	45	96.17	95.65	95.47	06.47	100.19	60.55	123.36	94.91 to 97.91	308,689	294,698
500,000 TO 999,999	1	104.89	104.89	104.89		100.00	104.89	104.89	N/A	675,000	708,025
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	07	Total	Increase	11.5%

What IF

2013 Correlation Section for Dodge County

A. Residential Real Property

Founded in 1855 and named for United States Senator Augustus Caesar Dodge, Dodge County (Dodge) is located in the Northeastern portion of the State of Nebraska (State). The counties of Cuming, Burt, Washington, Douglas, Saunders, and Colfax abut Dodge, which has a total area of 544 miles and 36,691 residents, per the Census Bureau's Population Estimates Program. Since the State began monitoring county population growth, Dodge has experienced steady population incline and reports indicate 67.6% of Dodge residents are homeowners. Towns include Ames, Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uelhling, and Winslow, with Fremont being the most populous at 23,600. Notable people with connections to Dodge include the inventor Harold Eugene "Doc" Edgerton and actress Marg Helgenberger.

Dodge is currently working towards full compliance with the statutorily mandated six year review requirement. The review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. Based on the emphasis Dodge demonstrated towards residential properties this year, the successful completion of the six-year residential review within the allotted time is anticipated.

The Department of Revenue Property Assessment Division (PAD) conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Dodge's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

The second review process is one of the sales qualifications. The last review by PAD occurred in 2012. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Dodge revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Dodge contains 13,814 residential parcels. A review of Dodge's statistical analysis revealed 750 residential sales in the 8 valuation groupings, a 79 sale increase from the prior year. This sample is large enough to be evaluated for measurement purposes. The review indicated no bias in the sales verification and that Dodge utilized all arm's length transactions available. The stratification by valuation groupings reveals 6 groups with sufficient numbers of sales to perform measurement on; 5 are within range.

Valuation group 7 (Lakes) consists of 40 sales with a median of 86.29%. Dodge modified 2 groupings in the 2013 assessment year by combining them into valuation group 7. An increase of 11.5% to achieve a level of value of 96.21% in valuation group 7 is recommended.

Based on a review of all available information, the level of residential property within Dodge County 27 - Page 18

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for Dodge County**

is 99% of market value. The recommended change to valuation group 7 will not affect that level.

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B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

2013 Correlation Section for Dodge County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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D. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2013 Correlation Section
for Dodge County**

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

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

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

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

2013 Commercial Assessment Actions for Dodge County

There are two commercial valuation groupings in Dodge County (Dodge), one for the town and suburbs of Fremont and one for the surrounding towns and rural areas in the county. Due to the concentrated efforts of the appraisal staff on residential property valuation in Dodge for 2013, the last lot value study for the valuation groupings of commercial properties in Dodge remains assessment year 2008.

In an attempt to maintain a ratio between assessments and market values, Dodge conducted a market analysis and review of commercial properties in and around Fremont. The level of value was determined to be within the acceptable range and no adjustment was necessary.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2013 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Appraiser and Assistants	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Commercial parcels in both the town and suburban area of Fremont
	2	Commercial parcels in the small towns and rural areas
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The County looks for comparable sales, including outside the county.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	The costing year as set by Tyler	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables are based on local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Depreciation tables are updated in conjunction with neighborhood revaluations.	
8.	When was the last lot value study completed for each valuation grouping?	
	Assessment year 2008.	
9.	Describe the methodology used to determine the commercial lot values.	
	Primarily vacant sales analysis.	

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PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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

Number of Sales : 98
Total Sales Price : 31,819,542
Total Adj. Sales Price : 31,809,542
Total Assessed Value : 37,696,535
Avg. Adj. Sales Price : 324,587
Avg. Assessed Value : 384,659

MEDIAN : 97
WGT. MEAN : 119
MEAN : 99
COD : 20.16
PRD : 83.53

COV : 28.56
STD : 28.27
Avg. Abs. Dev : 19.47
MAX Sales Ratio : 198.46
MIN Sales Ratio : 40.97

95% Median C.I. : 91.00 to 99.18
95% Wgt. Mean C.I. : 77.63 to 159.38
95% Mean C.I. : 93.39 to 104.59

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	4	94.41	92.30	93.03	09.49	99.22	76.70	103.66	N/A	303,750	282,591	
01-JAN-10 To 31-MAR-10	4	95.80	107.15	105.25	15.97	101.81	88.68	148.33	N/A	60,750	63,938	
01-APR-10 To 30-JUN-10	8	101.07	111.56	180.99	17.05	61.64	88.04	198.46	88.04 to 198.46	1,164,549	2,107,727	
01-JUL-10 To 30-SEP-10	6	104.42	108.90	105.46	15.62	103.26	88.52	134.36	88.52 to 134.36	197,917	208,718	
01-OCT-10 To 31-DEC-10	11	98.54	102.59	113.22	18.89	90.61	70.54	159.44	71.12 to 123.53	540,550	612,015	
01-JAN-11 To 31-MAR-11	7	110.28	108.54	100.95	17.89	107.52	74.28	143.49	74.28 to 143.49	135,643	136,936	
01-APR-11 To 30-JUN-11	6	97.84	103.79	109.12	22.65	95.12	72.10	174.73	72.10 to 174.73	120,250	131,213	
01-JUL-11 To 30-SEP-11	9	77.34	78.09	66.82	29.65	116.87	49.52	130.00	49.71 to 98.13	129,444	86,489	
01-OCT-11 To 31-DEC-11	15	89.84	91.92	66.10	25.75	139.06	40.97	174.88	70.86 to 100.00	353,367	233,570	
01-JAN-12 To 31-MAR-12	10	93.49	101.01	97.98	17.49	103.09	74.49	164.71	83.02 to 115.62	225,810	221,240	
01-APR-12 To 30-JUN-12	8	91.34	97.39	80.39	26.44	121.15	63.58	174.05	63.58 to 174.05	249,188	200,332	
01-JUL-12 To 30-SEP-12	10	99.28	97.58	107.12	11.04	91.09	70.78	134.23	86.50 to 103.96	151,350	162,130	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	22	98.91	106.53	163.02	15.56	65.35	76.70	198.46	90.28 to 109.55	543,722	886,375	
01-OCT-10 To 30-SEP-11	33	96.78	97.39	105.40	22.87	92.40	49.52	174.73	80.48 to 105.10	266,123	280,497	
01-OCT-11 To 30-SEP-12	43	92.67	96.37	80.79	20.77	119.28	40.97	174.88	86.50 to 100.00	257,340	207,905	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	29	98.97	107.00	150.38	17.68	71.15	70.54	198.46	94.85 to 109.87	575,619	865,587	
01-JAN-11 To 31-DEC-11	37	92.67	93.63	74.08	25.65	126.39	40.97	174.88	77.34 to 98.13	219,905	162,913	
<u>ALL</u>	98	96.58	98.99	118.51	20.16	83.53	40.97	198.46	91.00 to 99.18	324,587	384,659	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	78	96.58	99.46	120.00	19.33	82.88	40.97	198.46	90.28 to 99.39	382,962	459,542	
02	20	97.07	97.16	95.55	23.27	101.68	49.71	174.88	83.58 to 110.28	96,925	92,613	
<u>ALL</u>	98	96.58	98.99	118.51	20.16	83.53	40.97	198.46	91.00 to 99.18	324,587	384,659	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	7	100.54	98.28	76.64	16.46	128.24	68.25	118.23	68.25 to 118.23	375,300	287,621	
03	76	95.63	99.41	125.32	21.73	79.32	40.97	198.46	89.98 to 98.97	348,328	436,509	
04	15	99.39	97.21	92.58	13.36	105.00	60.35	132.54	86.50 to 105.20	180,633	167,234	
<u>ALL</u>	98	96.58	98.99	118.51	20.16	83.53	40.97	198.46	91.00 to 99.18	324,587	384,659	

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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
<u>Low \$ Ranges</u>											
Less Than 5,000	1	174.88	174.88	174.88	00.00	100.00	174.88	174.88	N/A	4,000	6,995
Less Than 15,000	4	147.36	142.40	136.97	18.59	103.96	100.00	174.88	N/A	7,625	10,444
Less Than 30,000	11	100.00	113.01	102.33	26.91	110.44	74.96	174.88	75.12 to 164.71	17,227	17,629
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	97	96.56	98.21	118.50	19.53	82.88	40.97	198.46	91.00 to 99.10	327,892	388,552
Greater Than 14,999	94	95.84	97.15	118.49	19.14	81.99	40.97	198.46	90.15 to 98.97	338,075	400,583
Greater Than 29,999	87	96.56	97.22	118.60	19.15	81.97	40.97	198.46	90.15 to 99.10	363,449	431,065
<u>Incremental Ranges</u>											
0 TO 4,999	1	174.88	174.88	174.88	00.00	100.00	174.88	174.88	N/A	4,000	6,995
5,000 TO 14,999	3	130.00	131.57	131.25	16.59	100.24	100.00	164.71	N/A	8,833	11,593
15,000 TO 29,999	7	91.00	96.22	95.69	16.87	100.55	74.96	134.36	74.96 to 134.36	22,714	21,735
30,000 TO 59,999	15	95.13	98.99	101.52	21.54	97.51	49.99	148.33	82.44 to 118.23	46,200	46,900
60,000 TO 99,999	18	88.36	92.54	93.26	18.15	99.23	53.32	174.05	80.21 to 103.66	79,778	74,401
100,000 TO 149,999	17	99.10	100.93	102.76	17.08	98.22	49.52	174.73	85.81 to 115.62	117,594	120,838
150,000 TO 249,999	14	96.40	94.92	94.39	10.65	100.56	71.12	126.54	76.81 to 105.20	192,607	181,801
250,000 TO 499,999	12	95.22	93.17	92.57	16.32	100.65	49.71	131.37	76.70 to 100.54	307,125	284,303
500,000 TO 999,999	4	104.44	110.49	108.57	09.28	101.77	98.84	134.23	N/A	660,000	716,591
1,000,000 +	7	80.48	100.43	133.09	49.16	75.46	40.97	198.46	40.97 to 198.46	2,638,563	3,511,777
<u>ALL</u>	98	96.58	98.99	118.51	20.16	83.53	40.97	198.46	91.00 to 99.18	324,587	384,659

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	159.44	159.44	159.44	00.00	100.00	159.44	159.44	N/A	2,266,052	3,612,960
306	1	98.84	98.84	98.84	00.00	100.00	98.84	98.84	N/A	775,000	765,990
309	1	75.12	75.12	75.12	00.00	100.00	75.12	75.12	N/A	26,000	19,530
326	1	99.18	99.18	99.18	00.00	100.00	99.18	99.18	N/A	102,500	101,660
341	2	80.70	80.70	81.53	11.87	98.98	71.12	90.28	N/A	230,000	187,518
343	2	77.72	77.72	77.16	18.19	100.73	63.58	91.85	N/A	1,040,500	802,858
344	12	95.84	103.20	106.58	24.10	96.83	53.32	174.73	82.44 to 132.54	113,042	120,478
349	2	64.21	64.21	41.53	36.19	154.61	40.97	87.44	N/A	1,037,500	430,860
350	1	102.31	102.31	102.31	00.00	100.00	102.31	102.31	N/A	124,000	126,860
351	2	86.48	86.48	93.50	13.32	92.49	74.96	98.00	N/A	64,000	59,840
352	10	99.54	97.64	79.79	14.92	122.37	68.25	118.23	68.97 to 117.78	535,010	426,888
353	13	95.13	95.72	104.64	14.93	91.48	49.52	134.23	83.58 to 109.55	132,885	139,053
386	2	85.83	85.83	89.94	10.51	95.43	76.81	94.85	N/A	321,500	289,155
391	4	108.10	113.25	108.75	30.69	104.14	72.10	164.71	N/A	129,625	140,968
406	14	97.98	109.59	102.33	24.34	107.09	74.49	174.88	83.02 to 148.33	90,250	92,355
412	1	93.89	93.89	93.89	00.00	100.00	93.89	93.89	N/A	330,000	309,840
426	2	116.73	116.73	104.59	15.10	111.61	99.10	134.36	N/A	80,250	83,935
434	1	95.59	95.59	95.59	00.00	100.00	95.59	95.59	N/A	240,000	229,415
442	1	49.99	49.99	49.99	00.00	100.00	49.99	49.99	N/A	35,000	17,495
453	1	105.10	105.10	105.10	00.00	100.00	105.10	105.10	N/A	77,500	81,450
458	1	106.13	106.13	106.13	00.00	100.00	106.13	106.13	N/A	650,000	689,845
459	2	106.19	106.19	98.75	08.86	107.53	96.78	115.60	N/A	95,500	94,310
470	3	104.37	95.01	97.65	12.48	97.30	70.78	109.87	N/A	102,333	99,933
478	1	86.50	86.50	86.50	00.00	100.00	86.50	86.50	N/A	122,500	105,965
493	1	70.54	70.54	70.54	00.00	100.00	70.54	70.54	N/A	80,000	56,435
494	7	102.75	109.53	176.42	33.75	62.08	49.71	198.46	49.71 to 198.46	1,381,484	2,437,226
528	9	92.67	91.64	89.86	09.27	101.98	74.28	103.96	80.21 to 103.66	116,556	104,736
<u> </u> ALL <u> </u>	98	96.58	98.99	118.51	20.16	83.53	40.97	198.46	91.00 to 99.18	324,587	384,659

2013 Correlation Section for Dodge County

A. Commercial Real Property

The majority of the commercial properties in Dodge County (Dodge) convene in and around the county seat of Fremont. Concomitantly, the agricultural economy has emerged as another strong anchor for Dodge that has invigorated the local rural area economies. The smaller community markets are also guided by the proximity to the larger towns that serve as the area commercial hubs. Almost 19,000 people are employed in Fremont (U.S. Census Bureau, Local Employment Dynamics) and, per the Nebraska Department of Labor, the Northeast Economic Region, which includes Dodge, is expected to see a 6.6% job growth rate in years 2010-2020. In recent years, Dodge has seen two food processing firms open, Shade Pasta and Fremont Beef Company. Additionally, Valmont, Inc., a major center-pivot irrigation and steel pipe producer located east of Fremont, employs over 1500 people. Dodge contains 8 grocery stores, 28 full-service restaurants, and 22 gas stations. Dodge is also the home of Midland Lutheran College as well as a satellite location of Metro Community College.

Dodge is currently working towards full compliance with the statutorily mandated six year review requirement. The review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. The successful completion of the six-year commercial review within the allotted time is anticipated by Dodge.

The Department of Revenue Property Assessment Division (PAD) conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Dodge's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

The second review process is one of the sales qualifications. The last review by PAD occurred in 2012. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Dodge revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Dodge contains 1,300 commercial parcels and 298 industrial parcels. A review of the statistical analysis revealed 98 commercial sales in the two valuation groupings of Dodge, an escalation of 29 sales from the prior year. This statistical sample is sufficiently large enough to be evaluated for measurement purposes. For each of the past two years, the calculated median has held relatively steady at 98 and 97 percent, respectively, with only minimal annual adjustments to both sold and unsold properties. Stratification by occupancy code also show that properties have generally been assessed at the same level. Because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file appears to represent the level of value for the commercial class of property.

**2013 Correlation Section
for Dodge County**

Based on a review of all available information, the quality of assessment of the commercial class has been determined to be in compliance with general accepted mass appraisal standards. The level of value of commercial property within the county is 97%.

**2013 Correlation Section
for Dodge County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

2013 Correlation Section for Dodge County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

2013 Correlation Section for Dodge County

D. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2013 Correlation Section
for Dodge County**

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

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

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

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

2013 Agricultural Assessment Actions for Dodge County

In 2011, an analysis of agricultural land in Dodge County (Dodge) revealed that, while dry land values varied between the county's two agricultural markets, irrigated and grass land were valued at the same amount. In 2012, the increases compelled by sales analysis resulted in similar values among all three land types. Dodge continues, in 2013, to have a common set of agricultural land values among the land types throughout the entire county. Nevertheless, because the finding of indistinguishable differences between the two agricultural market areas is relatively new, Dodge continues to maintain both for purposes of the abstract and as a way to monitor sales trends within the county.

Dodge further streamlined their assessment practices by scrutinizing the Land Capability Grouping (LCG) land that had previously been identified by the soil survey as having deficiencies. Upon completion of this inspection, Dodge concluded that there was little evidence or information to support keeping these LCGs separate. As a result, they put those affected acres into corresponding LCGs with the equivalent agricultural land type and soil unit.

Additionally for this assessment year, Dodge determined that it provided inconsequential value to continue separating Conservation Reserve Program (CRP) land between different values per class of property. As a result of this determination, Dodge assessed one value in the county to all CRP land.

Finally, Dodge prepared for the summer 2013 launch of the county's new Geographic Information System (GIS) program by updating agricultural land use on the imagery maps.

The outcome of Dodge's analysis of assessed values indicated an increase to every soil type, culminating in a twenty-five percent increase to irrigated land resulting in \$3170-\$5265 per acre values, a twenty-five percent increase to dry land resulting in \$2365-4870 per acre values, and a varied increase to grassland ranging from twenty-two to twenty-eight percent resulting in \$1125-1470 per acre values. These represent values at 75% of the uninfluenced agricultural land market value.

2013 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Appraiser and Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	South – Platte River bottom, more irrigated land
	2	North – more dry land
3.	Describe the process used to determine and monitor market areas.	
	Sale prices are analyzed; sold property is physically reviewed. Similar sale prices are grouped together for analysis. Although they have the same valuation, the two market areas monitor for discernible differences in market value between them.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential parcels are stratified by area then analyzed to determine value differences. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek. Sales determine values from those areas.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales are monitored and questionnaires reviewed to determine influencing factors.	
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.	
	Yes, applications have been filed. As defined by the special value methodology, there is a difference in valuation.	
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	Based on sales data.	

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AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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

Number of Sales : 108
Total Sales Price : 52,919,971
Total Adj. Sales Price : 53,772,693
Total Assessed Value : 37,517,775
Avg. Adj. Sales Price : 497,895
Avg. Assessed Value : 347,387

MEDIAN : 71
WGT. MEAN : 70
MEAN : 77
COD : 25.67
PRD : 109.90

COV : 34.15
STD : 26.19
Avg. Abs. Dev : 18.22
MAX Sales Ratio : 173.79
MIN Sales Ratio : 27.23

95% Median C.I. : 67.32 to 74.38
95% Wgt. Mean C.I. : 64.54 to 75.01
95% Mean C.I. : 71.74 to 81.62

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	13	96.47	96.90	89.41	16.56	108.38	64.39	142.77	74.72 to 115.14	422,358	377,626	
01-JAN-10 To 31-MAR-10	8	89.54	89.80	86.62	15.76	103.67	63.82	114.87	63.82 to 114.87	235,480	203,980	
01-APR-10 To 30-JUN-10	3	75.88	77.93	79.55	07.04	97.96	70.94	86.97	N/A	347,000	276,040	
01-JUL-10 To 30-SEP-10	5	80.10	84.27	87.44	11.67	96.37	69.91	98.80	N/A	470,193	411,144	
01-OCT-10 To 31-DEC-10	18	74.17	84.09	77.12	22.87	109.04	56.03	173.79	65.75 to 82.62	483,123	372,576	
01-JAN-11 To 31-MAR-11	7	70.99	72.59	72.56	10.21	100.04	60.61	87.47	60.61 to 87.47	391,862	284,349	
01-APR-11 To 30-JUN-11	7	68.86	75.45	78.07	22.54	96.64	52.04	109.67	52.04 to 109.67	638,928	498,840	
01-JUL-11 To 30-SEP-11	4	110.15	113.88	98.45	39.62	115.67	69.98	165.22	N/A	434,927	428,186	
01-OCT-11 To 31-DEC-11	14	58.57	59.50	59.30	10.28	100.34	47.47	72.55	53.33 to 67.19	588,036	348,707	
01-JAN-12 To 31-MAR-12	10	55.73	57.30	55.08	18.07	104.03	33.76	90.90	37.35 to 67.32	514,018	283,145	
01-APR-12 To 30-JUN-12	9	69.04	71.20	60.51	30.50	117.67	27.23	138.09	47.96 to 88.31	654,653	396,111	
01-JUL-12 To 30-SEP-12	10	58.27	59.67	47.83	21.57	124.75	39.68	97.83	41.92 to 69.56	609,023	291,317	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	29	87.72	90.80	87.54	16.50	103.72	63.82	142.77	77.34 to 97.82	371,257	324,994	
01-OCT-10 To 30-SEP-11	36	72.81	83.48	78.76	25.04	105.99	52.04	173.79	69.05 to 82.48	490,318	386,151	
01-OCT-11 To 30-SEP-12	43	59.12	61.47	55.97	20.67	109.83	27.23	138.09	55.15 to 65.33	589,646	330,035	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	34	77.73	84.91	80.32	19.44	105.71	56.03	173.79	72.81 to 86.97	410,942	330,060	
01-JAN-11 To 31-DEC-11	32	66.38	72.65	70.26	22.84	103.40	47.47	165.22	60.36 to 70.99	537,117	377,405	
<u>ALL</u>	108	70.97	76.68	69.77	25.67	109.90	27.23	173.79	67.32 to 74.38	497,895	347,387	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	55	72.60	76.41	70.46	22.95	108.44	33.76	142.77	65.56 to 80.10	574,591	404,839	
11	1	27.23	27.23	27.23	00.00	100.00	27.23	27.23	N/A	698,880	190,310	
12	1	37.35	37.35	37.35	00.00	100.00	37.35	37.35	N/A	365,400	136,495	
2	48	70.72	79.33	70.80	27.98	112.05	41.92	173.79	63.84 to 77.34	425,352	301,152	
7	3	69.56	69.03	68.14	09.09	101.31	59.28	78.25	N/A	229,667	156,505	
<u>ALL</u>	108	70.97	76.68	69.77	25.67	109.90	27.23	173.79	67.32 to 74.38	497,895	347,387	

27 Dodge
AGRICULTURAL LAND

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 95% Mean C.I. : 71.74 to 81.62

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	12	66.88	67.89	67.39	25.13	100.74	27.23	110.77	57.85 to 83.87	619,398	417,394
1	10	71.47	75.01	73.52	17.85	102.03	57.85	110.77	59.12 to 86.97	636,850	468,192
11	1	27.23	27.23	27.23	00.00	100.00	27.23	27.23	N/A	698,880	190,310
12	1	37.35	37.35	37.35	00.00	100.00	37.35	37.35	N/A	365,400	136,495
Dry											
County	51	71.98	77.46	70.01	23.81	110.64	44.77	173.79	65.75 to 75.98	323,743	226,650
1	21	69.89	73.34	68.37	18.07	107.27	47.96	121.47	63.09 to 80.10	315,873	215,967
2	30	72.40	80.34	71.11	27.94	112.98	44.77	173.79	62.16 to 88.31	329,253	234,128
ALL	108	70.97	76.68	69.77	25.67	109.90	27.23	173.79	67.32 to 74.38	497,895	347,387

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	23	69.05	72.85	69.31	26.56	105.11	27.23	138.09	59.12 to 83.87	813,727	564,031
1	15	69.36	71.62	67.96	21.66	105.39	39.68	110.77	57.85 to 83.87	973,930	661,839
11	1	27.23	27.23	27.23	00.00	100.00	27.23	27.23	N/A	698,880	190,310
12	1	37.35	37.35	37.35	00.00	100.00	37.35	37.35	N/A	365,400	136,495
2	6	82.13	89.45	89.35	24.92	100.11	68.86	138.09	68.86 to 138.09	507,082	453,052
Dry											
County	64	71.99	78.13	69.66	25.48	112.16	41.92	173.79	65.75 to 77.34	354,029	246,617
1	27	72.60	76.46	72.40	19.48	105.61	47.96	142.77	63.99 to 82.48	313,610	227,052
2	37	70.94	79.35	68.03	30.12	116.64	41.92	173.79	62.16 to 77.34	383,524	260,893
Grass											
County	1	117.31	117.31	117.31	00.00	100.00	117.31	117.31	N/A	160,000	187,695
1	1	117.31	117.31	117.31	00.00	100.00	117.31	117.31	N/A	160,000	187,695
ALL	108	70.97	76.68	69.77	25.67	109.90	27.23	173.79	67.32 to 74.38	497,895	347,387

Dodge County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Dodge	1	5,265	4,895	4,550	4,230	3,704	3,655	3,400	3,170	4,399
Burt	1	4,530	4,320	4,060	3,810	3,099	3,265	2,600	2,145	3,579
Colfax	1	4,410	4,120	4,020	3,880	3,530	3,300	2,800	2,500	3,797
Cuming	2	4,617	4,637	4,347	4,219	3,955	3,956	3,379	3,154	4,263
Saunders	1	5,118	4,902	4,700	4,250	4,100	3,702	2,808	2,600	3,969

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Dodge	1	4,870	4,530	4,215	3,920	3,285	3,170	2,875	2,365	4,001
Burt	1	4,455	4,175	3,950	3,780	3,135	3,180	2,545	2,105	3,380
Colfax	1	3,888	3,733	3,598	3,398	3,295	2,996	2,226	1,805	3,193
Cuming	2	4,325	4,325	4,035	3,998	3,645	3,641	3,054	3,027	3,897
Saunders	1	4,709	4,500	4,300	3,850	3,700	3,300	2,417	2,229	3,283

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Dodge	1	1,549	1,643	1,405	1,508	1,661	1,381	1,387	1,204	1,455
Burt	1	1,909	1,838	1,825	1,511	1,553	1,579	1,518	1,253	1,524
Colfax	1	1,250	1,250	1,150	1,150	1,085	1,085	975	975	1,082
Cuming	2	1,922	1,865	1,654	1,674	1,622	1,409	1,381	772	1,567
Saunders	1	1,619	1,389	1,926	1,866	2,125	1,135	1,214	1,062	1,427

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

2013

Methodology for Special Valuation

Dodge County

The State Assessment office for Dodge County submits this report pursuant to Title 350, Neb. R. & Regs., Reg-11-005.004. The following methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The following non-agricultural influences have been identified: Residential, Commercial, and Recreational. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the State Assessment office for Dodge County by any interested person.

A. Identification of the influenced area:

The land in market areas 1 and 2 have been identified as those areas least likely to be influenced by non-agricultural uses.

The land in market areas 5 through 9 has been identified as waste areas that are located along the rivers. These parcels do not necessarily have river frontage but are located in areas that are used primarily for recreational purposes.

Land in market areas 10 through 12 are located in sections where sales of farm property has sold substantially higher than in the surrounding agricultural markets. Trends along the east and northeast sections of Fremont have been toward residential usage, while trends along the south and west have been towards industrial and commercial usage.

B. Describe the highest and best use of the properties in the influenced area, and how this was determined:

Market areas 5, 7 and 9 are areas along the river corridors. For several years the areas along the Platte and Elkhorn Rivers have sold for uses other than agriculture usage. The influence on these sales has been for recreational use (e.g., hunting, fishing and quiet enjoyment); these sales have been to private individuals, as well as to several commercial hunting enterprises. Based on sales in the area, it has been determined the highest and best use of the properties located in market areas 5 through 9 to be primarily recreational in nature.

Market areas 10, 11, and 12 are located in the area surrounding Fremont. Those properties most likely to be developed for residential use are in market areas 10 and 11. Those properties most likely to be developed for industrial development are in market area 12. Based on sales in the area, it has been determined the highest and best use of the properties located in market areas 10 and 11 to be residential in nature along the east-northeast and west-northwest corridors of Fremont, and in market area 12 to be industrial and commercial to the north-northeast and south of the city.

C. Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:

Analysis of sales in the special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage.

The areas surrounding Fremont are based on sales located in the sections defined as high-end residential (market area 10), low-end residential (market area 11) and commercial (market area 12).

D. Describe which market areas were analyzed, both in the County and in any county deemed comparable:

For 2013, non-influenced market areas 1 and 2 were analyzed and the sales supported that two market areas were sufficient.

Each of the special valuation market areas 5 through 12 were created in conjunction with the surrounding agricultural market areas. The following table shows these relationships:

Agricultural Market	Special Valuation Areas
1	7, 9, 10, 11, 12
2	5

To date, special valuation has values determined by the agricultural tables developed for the related market areas. These relationships were determined geographically and are considered to be the best indicators.

E. Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:

N/A

F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:

N/A

G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:

N/A

H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:

I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:

Zoning has not been a consideration in the recreational river corridor of market areas 5 through 9; this land is zoned agricultural with several different levels that do not exclude recreational usage.

Each parcel in market areas 10 through 12 must be looked at separately to determine the primary usage and commercial production, if any. However, the rural residential county zoning and the transitional agriculture county zoning, continues to list crop production as a primary use in these zones; therefore, special valuation for properties in these areas has been recommended and approved.

Cathy Gusman
State Assessment Manager for Dodge County

Brittney King
State Appraiser II for Dodge County

2013 Correlation Section for Dodge County

A. Agricultural Land

Dodge County (Dodge) lies in the eastern half of the State of Nebraska (State) and is comprised of 544 square miles. It is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD), who together saw their water basins receive at least 30 water applications for various aspects of irrigation use in 2012. Per the 2007 USDA Census of Agriculture, there are 715 farms in Dodge. When weighed against the rest of the State, Dodge ranks first in pigeon and squab production, third in soybeans, eighth in cut Christmas trees, ninth in nursery, greenhouse, floriculture, and also yields a sizable amount of corn.

Dodge is comprised of 54% dry land, trailed by irrigated land at 39%. Based on geographic and general soil association differences, the agricultural land class of property in Dodge is divided into two market areas. The southern market parallels the Platte River Valley, is comprised chiefly of somewhat poorly drained soils formed in alluvium on bottom lands, and is predominately irrigated crop land. The characteristics of this area extend west and south into Colfax and Saunders counties, respectively. The northern market is comprised chiefly of well drained silty soils formed in loess on uplands, and is predominately dry land. The characteristics of this area extend north and east into Cuming, Burt, and Washington counties, respectively.

For 2012, the county assessor analyzed the market areas and recognized that the sales data indicated that there was no discernible difference to land value between the two market areas. However, while Dodge now has the same schedule of values for both areas, they continue to classify parcels based on those two market areas. As a result, part of the measurement analysis is to ensure a sufficient sample in each market, comprised of equal levels of sales across the years and soil types. The inclusion of comparable sales from neighboring counties that share similar land characteristics would ensure that the acceptable thresholds for adequacy, time and majority land use were met.

The statistics suggest values are acceptable in the irrigated and dry land subclasses. All counties geographically surrounding Dodge have reasonably similar agricultural values to one another. With insufficient sale information to measure the grass values, a comparison was drawn to neighboring counties. This indicates that, although grass is a relatively small portion of the agricultural base, the grass values are also reasonably similar to surrounding counties.

Based on the consideration of available information and analysis of the 2013 assessed values, the agricultural level of value is determined to be 71% of market value as indicated by the median measure of central tendency. Analysis of the irrigated, dry crop, and grass land using all available information suggests the values were established both uniformly and proportionately.

A1. Correlation for Special Valuation of Agricultural Land

**2013 Correlation Section
for Dodge County**

A review of the agricultural land values in Dodge County in areas that have non-agricultural influences indicates the assessed values used are similar to areas in the County where no non agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Dodge County is 71%.

**2013 Correlation Section
for Dodge County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

2013 Correlation Section for Dodge County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

2013 Correlation Section for Dodge County

D. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2013 Correlation Section
for Dodge County**

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

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

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

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

Total Real Property
Sum Lines 17, 25, & 30

Records : 19,928

Value : 3,033,448,840

Growth 18,385,644

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	525	9,120,285	199	16,123,080	95	3,485,000	819	28,728,365	
02. Res Improve Land	10,925	157,986,155	1,097	27,293,955	997	40,415,470	13,019	225,695,580	
03. Res Improvements	10,925	906,630,038	1,097	84,309,605	997	112,351,405	13,019	1,103,291,048	
04. Res Total	11,450	1,073,736,478	1,296	127,726,640	1,092	156,251,875	13,838	1,357,714,993	11,553,342
% of Res Total	82.74	79.08	9.37	9.41	7.89	11.51	69.44	44.76	62.84
05. Com UnImp Land	170	9,231,305	45	1,657,360	21	440,435	236	11,329,100	
06. Com Improve Land	998	60,955,945	93	4,648,315	23	227,780	1,114	65,832,040	
07. Com Improvements	998	199,512,543	93	22,180,933	23	2,133,085	1,114	223,826,561	
08. Com Total	1,168	269,699,793	138	28,486,608	44	2,801,300	1,350	300,987,701	3,475,256
% of Com Total	86.52	89.60	10.22	9.46	3.26	0.93	6.77	9.92	18.90
09. Ind UnImp Land	54	2,107,670	31	1,523,625	0	0	85	3,631,295	
10. Ind Improve Land	126	6,254,735	94	4,853,010	2	85,090	222	11,192,835	
11. Ind Improvements	126	55,062,715	94	57,256,011	2	365,355	222	112,684,081	
12. Ind Total	180	63,425,120	125	63,632,646	2	450,445	307	127,508,211	1,373,547
% of Ind Total	58.63	49.74	40.72	49.90	0.65	0.35	1.54	4.20	7.47
13. Rec UnImp Land	0	0	35	1,523,030	116	4,060,005	151	5,583,035	
14. Rec Improve Land	0	0	6	483,970	22	831,680	28	1,315,650	
15. Rec Improvements	0	0	6	135,410	22	475,420	28	610,830	
16. Rec Total	0	0	41	2,142,410	138	5,367,105	179	7,509,515	2,660
% of Rec Total	0.00	0.00	22.91	28.53	77.09	71.47	0.90	0.25	0.01
Res & Rec Total	11,450	1,073,736,478	1,337	129,869,050	1,230	161,618,980	14,017	1,365,224,508	11,556,002
% of Res & Rec Total	81.69	78.65	9.54	9.51	8.78	11.84	70.34	45.01	62.85
Com & Ind Total	1,348	333,124,913	263	92,119,254	46	3,251,745	1,657	428,495,912	4,848,803
% of Com & Ind Total	81.35	77.74	15.87	21.50	2.78	0.76	8.31	14.13	26.37
17. Taxable Total	12,798	1,406,861,391	1,600	221,988,304	1,276	164,870,725	15,674	1,793,720,420	16,404,805
% of Taxable Total	81.65	78.43	10.21	12.38	8.14	9.19	78.65	59.13	89.23

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	68,575	0	0	0	0
19. Commercial	22	2,315,620	3,703,629	0	0	0
20. Industrial	3	1,720,540	8,907,895	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	68,575	0
19. Commercial	0	0	0	22	2,315,620	3,703,629
20. Industrial	0	0	0	3	1,720,540	8,907,895
21. Other	0	0	0	0	0	0
22. Total Sch II				26	4,104,735	12,611,524

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	471	140	171	782

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	399,150	377	81,138,720	2,948	776,472,115	3,332	858,009,985
28. Ag-Improved Land	0	0	92	25,738,445	775	273,301,255	867	299,039,700
29. Ag Improvements	0	0	104	7,496,430	818	75,182,305	922	82,678,735
30. Ag Total							4,254	1,239,728,420

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	15,000	
32. HomeSite Improv Land	0	0.00	0	62	65.79	1,366,350	
33. HomeSite Improvements	0	0.00	0	62	0.00	5,971,445	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	12	181.21	277,125	
36. FarmSite Improv Land	0	0.00	0	87	210.98	812,020	
37. FarmSite Improvements	0	0.00	0	99	0.00	1,524,985	
38. FarmSite Total							
39. Road & Ditches	0	1.36	0	0	565.92	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	13.00	212,500	13	14.00	227,500	
32. HomeSite Improv Land	577	616.54	10,233,140	639	682.33	11,599,490	
33. HomeSite Improvements	577	0.00	47,734,005	639	0.00	53,705,450	1,858,579
34. HomeSite Total				652	696.33	65,532,440	
35. FarmSite UnImp Land	61	343.69	410,540	73	524.90	687,665	
36. FarmSite Improv Land	745	1,792.46	5,238,855	832	2,003.44	6,050,875	
37. FarmSite Improvements	787	0.00	27,448,300	886	0.00	28,973,285	122,260
38. FarmSite Total				959	2,528.34	35,711,825	
39. Road & Ditches	0	6,237.38	0	0	6,804.66	0	
40. Other- Non Ag Use	0	401.72	382,625	0	401.72	382,625	
41. Total Section VI				1,611	10,431.05	101,626,890	1,980,839

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	2	136.99	0	2	136.99	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	0	365	25,274.58	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,623	210,312.16	0	2,989	235,588.04	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	23,228.59	28.89%	122,298,885	34.58%	5,265.02
46. 1A	6,473.29	8.05%	31,687,020	8.96%	4,895.04
47. 2A1	2,437.00	3.03%	11,088,350	3.13%	4,550.00
48. 2A	22,174.62	27.58%	93,798,660	26.52%	4,230.00
49. 3A1	16,914.56	21.04%	62,650,140	17.71%	3,703.92
50. 3A	4,198.17	5.22%	15,344,450	4.34%	3,655.03
51. 4A1	4,623.61	5.75%	15,720,275	4.44%	3,400.00
52. 4A	354.20	0.44%	1,122,815	0.32%	3,170.00
53. Total	80,404.04	100.00%	353,710,595	100.00%	4,399.16
Dry					
54. 1D1	13,663.25	27.99%	66,540,030	34.06%	4,870.00
55. 1D	7,355.15	15.07%	33,318,840	17.06%	4,530.00
56. 2D1	1,557.71	3.19%	6,565,810	3.36%	4,215.04
57. 2D	7,309.96	14.97%	28,655,055	14.67%	3,920.00
58. 3D1	12,222.40	25.04%	40,145,035	20.55%	3,284.55
59. 3D	3,841.31	7.87%	12,176,955	6.23%	3,170.00
60. 4D1	2,279.03	4.67%	6,552,360	3.35%	2,875.07
61. 4D	591.17	1.21%	1,398,205	0.72%	2,365.15
62. Total	48,819.98	100.00%	195,352,290	100.00%	4,001.48
Grass					
63. 1G1	359.79	6.12%	557,200	6.51%	1,548.68
64. 1G	692.27	11.77%	1,137,415	13.30%	1,643.02
65. 2G1	57.49	0.98%	80,785	0.94%	1,405.20
66. 2G	1,109.58	18.87%	1,673,210	19.56%	1,507.97
67. 3G1	658.27	11.19%	1,093,125	12.78%	1,660.60
68. 3G	1,156.55	19.67%	1,597,755	18.68%	1,381.48
69. 4G1	1,046.92	17.80%	1,452,195	16.98%	1,387.11
70. 4G	799.27	13.59%	962,615	11.25%	1,204.37
71. Total	5,880.14	100.00%	8,554,300	100.00%	1,454.78
Irrigated Total					
	80,404.04	58.25%	353,710,595	63.36%	4,399.16
Dry Total					
	48,819.98	35.37%	195,352,290	34.99%	4,001.48
Grass Total					
	5,880.14	4.26%	8,554,300	1.53%	1,454.78
72. Waste	2,926.53	2.12%	629,705	0.11%	215.17
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	138,030.69	100.00%	558,246,890	100.00%	4,044.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,796.25	30.19%	41,047,405	35.11%	5,265.02
46. 1A	5,769.35	22.34%	28,241,155	24.15%	4,895.03
47. 2A1	594.90	2.30%	2,706,800	2.32%	4,550.01
48. 2A	3,629.11	14.05%	15,351,145	13.13%	4,230.00
49. 3A1	2,532.24	9.80%	9,808,980	8.39%	3,873.64
50. 3A	4,396.50	17.02%	16,069,325	13.74%	3,655.03
51. 4A1	788.62	3.05%	2,681,310	2.29%	3,400.00
52. 4A	320.30	1.24%	1,015,355	0.87%	3,170.01
53. Total	25,827.27	100.00%	116,921,475	100.00%	4,527.06
Dry					
54. 1D1	13,245.86	13.82%	64,467,410	17.12%	4,866.99
55. 1D	29,963.86	31.26%	135,710,050	36.03%	4,529.12
56. 2D1	1,374.70	1.43%	5,783,600	1.54%	4,207.17
57. 2D	8,237.66	8.60%	32,291,675	8.57%	3,920.01
58. 3D1	8,701.61	9.08%	31,477,830	8.36%	3,617.47
59. 3D	30,179.12	31.49%	95,664,210	25.40%	3,169.88
60. 4D1	2,833.84	2.96%	8,147,585	2.16%	2,875.10
61. 4D	1,301.97	1.36%	3,079,275	0.82%	2,365.09
62. Total	95,838.62	100.00%	376,621,635	100.00%	3,929.75
Grass					
63. 1G1	401.59	5.62%	692,600	6.66%	1,724.64
64. 1G	1,409.94	19.74%	2,136,260	20.54%	1,515.14
65. 2G1	108.32	1.52%	171,110	1.65%	1,579.67
66. 2G	1,791.22	25.08%	2,700,765	25.97%	1,507.78
67. 3G1	619.75	8.68%	848,005	8.15%	1,368.30
68. 3G	1,325.80	18.56%	1,846,300	17.75%	1,392.59
69. 4G1	561.80	7.87%	770,480	7.41%	1,371.45
70. 4G	923.00	12.92%	1,235,690	11.88%	1,338.78
71. Total	7,141.42	100.00%	10,401,210	100.00%	1,456.46
Irrigated Total					
	25,827.27	19.45%	116,921,475	23.17%	4,527.06
Dry Total					
	95,838.62	72.18%	376,621,635	74.62%	3,929.75
Grass Total					
	7,141.42	5.38%	10,401,210	2.06%	1,456.46
72. Waste	3,961.57	2.98%	778,530	0.15%	196.52
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.00	0.00%	0	0.00%	0.00
75. Market Area Total	132,768.88	100.00%	504,722,850	100.00%	3,801.51

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	247.00	29.02%	1,300,465	34.33%	5,265.04
46. 1A	12.50	1.47%	61,190	1.62%	4,895.20
47. 2A1	109.00	12.81%	495,950	13.09%	4,550.00
48. 2A	303.00	35.60%	1,281,690	33.84%	4,230.00
49. 3A1	83.50	9.81%	305,200	8.06%	3,655.09
50. 3A	69.00	8.11%	252,200	6.66%	3,655.07
51. 4A1	21.70	2.55%	73,780	1.95%	3,400.00
52. 4A	5.50	0.65%	17,435	0.46%	3,170.00
53. Total	851.20	100.00%	3,787,910	100.00%	4,450.08
Dry					
54. 1D1	552.70	24.12%	2,691,650	30.02%	4,870.00
55. 1D	118.60	5.18%	537,260	5.99%	4,530.02
56. 2D1	102.70	4.48%	432,900	4.83%	4,215.19
57. 2D	713.82	31.15%	2,798,165	31.21%	3,919.99
58. 3D1	343.00	14.97%	1,132,435	12.63%	3,301.56
59. 3D	253.78	11.08%	804,480	8.97%	3,169.99
60. 4D1	155.00	6.76%	445,645	4.97%	2,875.13
61. 4D	51.80	2.26%	122,515	1.37%	2,365.15
62. Total	2,291.40	100.00%	8,965,050	100.00%	3,912.48
Grass					
63. 1G1	46.91	6.36%	70,765	7.04%	1,508.53
64. 1G	15.90	2.16%	32,350	3.22%	2,034.59
65. 2G1	2.00	0.27%	2,810	0.28%	1,405.00
66. 2G	181.57	24.63%	293,295	29.17%	1,615.33
67. 3G1	25.00	3.39%	34,400	3.42%	1,376.00
68. 3G	230.05	31.21%	287,265	28.57%	1,248.71
69. 4G1	90.19	12.23%	100,370	9.98%	1,112.87
70. 4G	145.60	19.75%	184,300	18.33%	1,265.80
71. Total	737.22	100.00%	1,005,555	100.00%	1,363.98
Irrigated Total					
	851.20	14.58%	3,787,910	26.24%	4,450.08
Dry Total					
	2,291.40	39.25%	8,965,050	62.11%	3,912.48
Grass Total					
	737.22	12.63%	1,005,555	6.97%	1,363.98
72. Waste	1,958.04	33.54%	675,410	4.68%	344.94
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	5,837.86	100.00%	14,433,925	100.00%	2,472.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	449.98	27.41%	2,369,165	33.53%	5,265.05
46. 1A	24.50	1.49%	119,935	1.70%	4,895.31
47. 2A1	110.00	6.70%	500,500	7.08%	4,550.00
48. 2A	322.88	19.67%	1,365,780	19.33%	4,229.99
49. 3A1	369.91	22.53%	1,397,335	19.78%	3,777.50
50. 3A	303.50	18.49%	1,109,300	15.70%	3,655.02
51. 4A1	44.50	2.71%	151,300	2.14%	3,400.00
52. 4A	16.50	1.01%	52,305	0.74%	3,170.00
53. Total	1,641.77	100.00%	7,065,620	100.00%	4,303.66
Dry					
54. 1D1	659.42	20.29%	3,211,380	25.40%	4,870.01
55. 1D	129.30	3.98%	585,730	4.63%	4,530.01
56. 2D1	283.65	8.73%	1,195,600	9.46%	4,215.05
57. 2D	1,039.95	32.00%	4,076,605	32.25%	3,920.00
58. 3D1	677.98	20.86%	2,183,880	17.28%	3,221.16
59. 3D	295.66	9.10%	937,245	7.41%	3,170.01
60. 4D1	123.30	3.79%	354,505	2.80%	2,875.14
61. 4D	40.90	1.26%	96,740	0.77%	2,365.28
62. Total	3,250.16	100.00%	12,641,685	100.00%	3,889.56
Grass					
63. 1G1	109.34	13.25%	220,035	19.53%	2,012.39
64. 1G	23.58	2.86%	23,730	2.11%	1,006.36
65. 2G1	21.80	2.64%	31,200	2.77%	1,431.19
66. 2G	174.65	21.17%	232,670	20.65%	1,332.21
67. 3G1	66.50	8.06%	69,630	6.18%	1,047.07
68. 3G	202.21	24.51%	284,745	25.27%	1,408.16
69. 4G1	82.50	10.00%	95,660	8.49%	1,159.52
70. 4G	144.50	17.51%	168,950	15.00%	1,169.20
71. Total	825.08	100.00%	1,126,620	100.00%	1,365.47
Irrigated Total					
Irrigated Total	1,641.77	18.71%	7,065,620	32.70%	4,303.66
Dry Total					
Dry Total	3,250.16	37.03%	12,641,685	58.50%	3,889.56
Grass Total					
Grass Total	825.08	9.40%	1,126,620	5.21%	1,365.47
72. Waste	3,060.11	34.86%	776,380	3.59%	253.71
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5.18	0.06%	0	0.00%	0.00
75. Market Area Total	8,777.12	100.00%	21,610,305	100.00%	2,462.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	219.09	11.02%	1,153,510	14.15%	5,265.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	168.00	8.45%	764,400	9.38%	4,550.00
48. 2A	676.41	34.03%	2,861,215	35.10%	4,230.00
49. 3A1	24.00	1.21%	88,575	1.09%	3,690.63
50. 3A	885.70	44.56%	3,237,270	39.71%	3,655.04
51. 4A1	5.00	0.25%	17,000	0.21%	3,400.00
52. 4A	9.40	0.47%	29,800	0.37%	3,170.21
53. Total	1,987.60	100.00%	8,151,770	100.00%	4,101.31
Dry					
54. 1D1	105.81	11.21%	515,295	14.61%	4,870.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.50	1.11%	44,260	1.26%	4,215.24
57. 2D	486.03	51.50%	1,905,240	54.03%	3,920.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	315.38	33.42%	999,750	28.35%	3,169.99
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	26.00	2.76%	61,495	1.74%	2,365.19
62. Total	943.72	100.00%	3,526,040	100.00%	3,736.32
Grass					
63. 1G1	7.00	0.85%	11,910	1.00%	1,701.43
64. 1G	22.72	2.77%	77,135	6.50%	3,395.03
65. 2G1	2.00	0.24%	2,810	0.24%	1,405.00
66. 2G	172.75	21.04%	276,170	23.29%	1,598.67
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	315.12	38.37%	445,575	37.57%	1,413.99
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	301.66	36.73%	372,300	31.39%	1,234.17
71. Total	821.25	100.00%	1,185,900	100.00%	1,444.02
Irrigated Total					
Irrigated Total	1,987.60	37.95%	8,151,770	61.49%	4,101.31
Dry Total					
Dry Total	943.72	18.02%	3,526,040	26.60%	3,736.32
Grass Total					
Grass Total	821.25	15.68%	1,185,900	8.95%	1,444.02
72. Waste	1,485.48	28.36%	393,840	2.97%	265.13
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	17.00	0.32%	0	0.00%	0.00
75. Market Area Total	5,238.05	100.00%	13,257,550	100.00%	2,531.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	83.79	100.00%	354,440	100.00%	4,230.10
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.79	100.00%	354,440	100.00%	4,230.10
Dry					
54. 1D1	0.50	0.48%	2,435	0.52%	4,870.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	103.40	99.52%	467,820	99.48%	4,524.37
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	103.90	100.00%	470,255	100.00%	4,526.03
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.12	100.00%	2,915	100.00%	1,375.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	2.12	100.00%	2,915	100.00%	1,375.00
Irrigated Total					
	83.79	43.91%	354,440	42.82%	4,230.10
Dry Total					
	103.90	54.45%	470,255	56.81%	4,526.03
Grass Total					
	2.12	1.11%	2,915	0.35%	1,375.00
72. Waste	1.00	0.52%	200	0.02%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	27.10	14.20%	0	0.00%	0.00
75. Market Area Total	190.81	100.00%	827,810	100.00%	4,338.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	236.73	7.91%	1,237,765	9.89%	5,228.59
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	16.73	0.56%	76,120	0.61%	4,549.91
48. 2A	1,942.76	64.91%	8,267,160	66.04%	4,255.37
49. 3A1	747.96	24.99%	2,758,005	22.03%	3,687.37
50. 3A	49.00	1.64%	179,095	1.43%	3,655.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,993.18	100.00%	12,518,145	100.00%	4,182.22
Dry					
54. 1D1	104.78	7.08%	510,365	9.71%	4,870.82
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	11.40	0.77%	48,840	0.93%	4,284.21
57. 2D	486.23	32.84%	1,910,325	36.36%	3,928.85
58. 3D1	826.88	55.84%	2,623,045	49.93%	3,172.22
59. 3D	49.27	3.33%	156,185	2.97%	3,169.98
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	2.12	0.14%	5,015	0.10%	2,365.57
62. Total	1,480.68	100.00%	5,253,775	100.00%	3,548.22
Grass					
63. 1G1	4.00	11.12%	5,880	12.75%	1,470.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	12.00	33.36%	16,500	35.78%	1,375.00
67. 3G1	7.00	19.46%	8,750	18.98%	1,250.00
68. 3G	5.97	16.60%	7,105	15.41%	1,190.12
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.00	19.46%	7,875	17.08%	1,125.00
71. Total	35.97	100.00%	46,110	100.00%	1,281.90
Irrigated Total	2,993.18	65.52%	12,518,145	70.20%	4,182.22
Dry Total	1,480.68	32.41%	5,253,775	29.46%	3,548.22
Grass Total	35.97	0.79%	46,110	0.26%	1,281.90
72. Waste	58.48	1.28%	14,300	0.08%	244.53
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	18.25	0.40%	0	0.00%	0.00
75. Market Area Total	4,568.31	100.00%	17,832,330	100.00%	3,903.49

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13.50	1.49%	71,080	1.94%	5,265.19
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	581.73	64.40%	2,460,725	67.27%	4,230.01
49. 3A1	303.10	33.55%	1,107,835	30.29%	3,655.01
50. 3A	5.00	0.55%	18,275	0.50%	3,655.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	903.33	100.00%	3,657,915	100.00%	4,049.37
Dry					
54. 1D1	123.12	14.73%	599,595	17.68%	4,870.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	316.83	37.91%	1,241,960	36.61%	3,919.96
58. 3D1	392.80	47.00%	1,543,530	45.50%	3,929.56
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.36%	7,095	0.21%	2,365.00
62. Total	835.75	100.00%	3,392,180	100.00%	4,058.85
Grass					
63. 1G1	23.68	33.75%	41,350	39.29%	1,746.20
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	26.20	37.34%	38,680	36.75%	1,476.34
67. 3G1	19.28	27.48%	24,100	22.90%	1,250.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.00	1.43%	1,125	1.07%	1,125.00
71. Total	70.16	100.00%	105,255	100.00%	1,500.21
Irrigated Total	903.33	48.00%	3,657,915	51.02%	4,049.37
Dry Total	835.75	44.41%	3,392,180	47.31%	4,058.85
Grass Total	70.16	3.73%	105,255	1.47%	1,500.21
72. Waste	72.59	3.86%	14,520	0.20%	200.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	80.65	4.29%	0	0.00%	0.00
75. Market Area Total	1,881.83	100.00%	7,169,870	100.00%	3,810.05

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 101

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	5.27	100.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5.14	97.53%	0	0.00%	0.00
75. Market Area Total	5.27	100.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	49.23	252,115	12,574.87	53,387,390	102,068.08	452,528,365	114,692.18	506,167,870
77. Dry Land	30.96	137,585	12,310.68	48,095,920	141,222.57	557,989,405	153,564.21	606,222,910
78. Grass	5.00	7,200	1,808.64	2,458,965	13,699.72	19,961,700	15,513.36	22,427,865
79. Waste	11.24	2,250	1,671.54	464,395	11,846.29	2,816,240	13,529.07	3,282,885
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	22.76	0	131.56	0	154.32	0
82. Total	96.43	399,150	28,365.73	104,406,670	268,836.66	1,033,295,710	297,298.82	1,138,101,530

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	114,692.18	38.58%	506,167,870	44.47%	4,413.27
Dry Land	153,564.21	51.65%	606,222,910	53.27%	3,947.68
Grass	15,513.36	5.22%	22,427,865	1.97%	1,445.71
Waste	13,529.07	4.55%	3,282,885	0.29%	242.65
Other	0.00	0.00%	0	0.00%	0.00
Exempt	154.32	0.05%	0	0.00%	0.00
Total	297,298.82	100.00%	1,138,101,530	100.00%	3,828.14

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

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	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,373,955,203	1,357,714,993	-16,240,210	-1.18%	11,553,342	-2.02%
02. Recreational	7,776,790	7,509,515	-267,275	-3.44%	2,660	-3.47%
03. Ag-Homesite Land, Ag-Res Dwelling	65,974,963	65,532,440	-442,523	-0.67%	1,858,579	-3.49%
04. Total Residential (sum lines 1-3)	1,447,706,956	1,430,756,948	-16,950,008	-1.17%	13,414,581	-2.10%
05. Commercial	299,422,280	300,987,701	1,565,421	0.52%	3,475,256	-0.64%
06. Industrial	124,255,615	127,508,211	3,252,596	2.62%	1,373,547	1.51%
07. Ag-Farmsite Land, Outbuildings	30,147,005	35,711,825	5,564,820	18.46%	122,260	18.05%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	453,824,900	464,207,737	10,382,837	2.29%	4,971,063	1.19%
10. Total Non-Agland Real Property	1,901,531,856	1,895,347,310	-6,184,546	-0.33%	18,385,644	-1.29%
11. Irrigated	404,140,780	506,167,870	102,027,090	25.25%		
12. Dryland	486,953,540	606,222,910	119,269,370	24.49%		
13. Grassland	18,404,395	22,427,865	4,023,470	21.86%		
14. Wasteland	3,199,105	3,282,885	83,780	2.62%		
15. Other Agland	153,710	0	-153,710	-100.00%		
16. Total Agricultural Land	912,851,530	1,138,101,530	225,250,000	24.68%		
17. Total Value of all Real Property (Locally Assessed)	2,814,383,386	3,033,448,840	219,065,454	7.78%	18,385,644	7.13%

**2012 PLAN OF ASSESSMENT
FOR
DODGE COUNTY
By Cathy Gusman**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), 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 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 and 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 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 “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (2003).

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; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2012 County Abstract, Dodge County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	13,814	69.75%	49.12%
Commercial	1300	6.56%	10.65%
Industrial	298	1.50%	3.98%

Recreational	179	.90%	.27%
Agricultural	4,215	21.28%	32.52%
Special Value	2,975	15.02%	27.54%
Game & Parks	3	.00%	.00%

Agricultural land - taxable acres 293,820.54

Other pertinent facts: *32.52% of Dodge County value comes from agricultural parcels. 51.82% of the agricultural acres are in dry farming, 38.53% is irrigated and 5.2% is in grasslands. The county consists of one major city, 2 smaller cities and 6 villages.*

New Property: For assessment year 2012 an estimated 550 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2012 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessment Manager, 2 Assessment Assistant, 2 Assessment Clerk, 0 Appraiser I, 1 Appraiser Assistant I and 2 temporary Appraiser Assistants. Currently the office is taking applications for an Appraiser II.

The Assessment Manager is shared with Saunders County effective January 1, 2011.

The total budget for Dodge County for 2011/2012 was \$532,822. Included in the total is \$27,791 dedicated to the Orion CAMA/assessment administration package, \$169,636 for appraisal work, and resources for continuing education is included in the overall budget.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor is working on the educational hours required. This is the second year of the four year cycle. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, Orion user education, as well as IAAO classes.

Along with voluntary educational classes, Appraisers attend classes throughout the year to maintain current licenses.

B. Cadastral Maps

The Dodge County cadastral maps were drawn/taken around 1967. The assessment staff maintains the maps. All ownership, new subdivisions and parcel splits are kept up to date.

C. Property Record Cards

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. Hard files are no longer kept up to date. A concentrated effort towards a “paperless” property record card is in effect. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

D. Software for CAMA, Assessment Administration, GIS

Dodge County went live with the Orion CAMA and assessment administration software in June of 2011. Dodge County recently contracted with GIS Workshop for GIS mapping with a deliverable date of July 1, 2013. Agridata program is used to assist with FSA records and Agland inquiries.

E. Web based – property record information access

Property record cards are available online.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Orion program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521’s are now transferred electronically to the Property Assessment Division to be used as part of the State Sales File from which statistics and ratios are derived. Sales Review questionnaires are mailed to both the buyer and seller of each property in Dodge County by the Assessment Clerk. When questionnaires are not returned, or there is some doubt as to the information regarding a sale, follow-up telephone calls to both the buyer and seller are practiced.

Building permits, sent to this office on a regular basis from city/village clerks as well as from the Zoning Building Inspection for rural properties, are entered into the computer for review. Inspections and reviews are conducted, measurements and photos taken, and physical characteristics noted at the time of inspection. Data is entered into the CAMA system using Marshal and Swift cost tables and market data, generating a value for each property inspected. The value is compared to similar properties in the area for equalization purposes. Permits are closed and notes are made in the file to roll the value for the following assessment year.

B. Data Collection.

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of October to March each year.

All relevant sales are gathered, analyzed, and separated into areas with like characteristics, purchased at similar rates. A study is then conducted to determine if there are patterns, or similarities in sales prices, etc. If so, market areas are then developed to analyze sales data and ascertain what aspects of real property affects value. This information is carefully studied and a model created to assist in determining property values. At the conclusion, a ratio study is conducted to measure the viability of new valuations. Individual property information is gathered in the same manner as properties that have building permits.

As set forth in Neb. Rev. Stat. §77-1311.03, the county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. To adhere to this statute, each parcel reviewed and inspected by office personnel will receive a review date. This will not only assist the office in determining the number of parcels reviewed in a particular year, but to focus on any remaining parcels in need of inspection.

C. Review assessment sales ratio studies before assessment actions.

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

Because this process is now electronic, sales rosters and statistical reports for Dodge County can be viewed at any time. Each sale is reviewed against information in the computer and determined to be either arm's length or not based on all relevant information. Our assigned Field Liaison is available to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

D. Approaches to Value

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine agricultural land values in special value areas, properties under rent restrictions, and

used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

1) Market Approach; Sales Comparisons: See above

2) Cost Approach: Residential (2002 & 2007); Commercial (2007); Agricultural (2002)

3) Income Approach; Income & Expense Data Collection/Analysis From the Market: See above

4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land: All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Analysis of sales in special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage. The market areas surrounding Fremont are based on sales located in the sections defined as high-end residential, low-end residential, and commercial. To date, special valuation has been applied using the agricultural tables developed for the related market areas. These relationships were determined based on geographic characteristics and are considered to be the best indicators of the market value for uninfluenced parcels.

C. Reconciliation of Final Value and documentation:

See above

D. Review assessment sales ratio studies after assessment actions

See above. Statistical Analyses of sales ratio studies received in March before Abstract are completed to determine if Levels of Values are within range as determined by statute

E. Notices and Public Relations

It is the responsibility of the Assessment Office to provide public notification for the multiple functions that take place, including, but not limited to: notification of appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive

exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to discuss property valuations. Information is provided to each taxpayer, both written and verbal, explaining current property valuations. Next, written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

Level of Value, Quality, and Uniformity for assessment year 2012:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	99	15.35	106.69
Commercial	98	19.80	100.40
Agricultural Land	70	22.41	107.22
Special Value Agland	70	22.41	107.22

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2012 Reports & Opinions.

Dodge County recently converted to the Orion software system provided by Tyler Technologies out of Plano, Texas. The appraisal conversion will take quite some time to clean up to make this a usable tool. Workable sketches did not convert very well and most will have to be re-sketched. Our previous vendor did not have the appraisal data connect directly with Marshall and Swift, but replicated it. Our current vendor connects directly with Marshall and Swift and will require a each building in the system to be looked at to have new values calculate with the new system.

Assessment Actions Planned for Assessment Year 2013:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential: Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when complete and when new Orion software is useable.

Commercial: Continue review of commercial properties in and around Fremont to maintain statutory ratio between assessments and market values. Revalue properties when complete and Orion software if usable.

Agricultural Land: Begin review of agricultural and rural residential parcels (improvements, outbuildings and land). Revalue when complete. Begin drawing agricultural use on GIS maps.

Redefine market areas and special value areas based on sales information

Review land along the Platte and Elkhorn rivers.

All neighborhoods with more than two amenities in our legacy system will need to be reviewed and revalued to get land values to run directly from the system as new system allows fewer amenity options that the previous system.

Assessment Actions Planned for Assessment Year 2014:

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential: Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when necessary.

Continue to review recreational and lake properties. Revalue when necessary.

Agricultural Land: Finish review of farm properties as well as rural residential acreages in county. Continue to draw agricultural use on GIS maps.

Redefine market areas and special valuation areas based on sales information if needed.

Continue to review land along the Platte and Elkhorn rivers.

Assessment Actions Planned for the Assessment Year 2015:

Permits and information statements for all property classes will be complete. A ration study for all classes will also be complete for statutory compliance.

Residential: Review all lake properties in the county. Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when necessary.

Commercial: Review all Elevators in the county. Review small town commercial properties.

Agricultural Land: Complete drawing of agricultural use on GIS maps if needed.

Other functions performed by the assessor's office, but not limited to:

Record Maintenance, Mapping updates, & Ownership changes

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. All surveys are being provided to GIS Workshop to keep the GIS maps current with the paper maps. The County Surveyor provides assistance to the office when needed.

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstract
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property:

Administer annual filing of 2012 returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, this would be the last year that preprinted returns would be sent and a postcard reminder would be sent in the future as access to blank forms is available on the Department of Revenue website.

Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Dodge County currently has 104 approved permissive exemption applications on file.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions who own property to notify them of their requirements on new or updated contracts for leases they may have.

Homestead Exemptions: administer 1,212 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for those applicants that request an extension for homestead exemptions as allowed by Nebraska Statute 77-3512.

Centrally Assessed: review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 7 Tax Increment Financing (TIF) projects throughout the county.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process. The assessor works with both the Treasurer and the Clerk to ensure accuracy.

Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are not on the same computer systems. A conversion must be done with the two vendors for the tax list and tax bills to be completed.

Tax List Corrections: prepare tax list correction documents for county board approval. Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalizations agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s)

County Board of Equalization: attends county board of equalization meetings for valuation protests – assemble and provide information. Due to budgetary constraints, Dodge County asks each protester if they would like to request a referee hearing, or allow Dodge County Board of Equalization with assistance from the assessment office to determine whether a change in the valuation is warranted or not for their property. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC. Appraiser and assessment manager works directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

Education: Assessor and/or Appraisal Education – attend meetings, workshops, webinars and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Assessment manager is currently working on education requirements to maintain her assessor certification.

Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.

Sales File: Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

<u>Cathy Gusman</u>	<u>7-14-2012</u>
Cathy Gusman	Date
Assessment Administrative Manager	

2013 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	2 assessment administrative assistants
2.	Appraiser(s) on staff:
	1 Appraiser I, appraiser assistants
3.	Other full-time employees:
	2 assessment clerks, 2 SOS temporary workers
4.	Other part-time employees:
	0
5.	Number of shared employees:
	Until July 2013, the assessor is assessor for both Saunders and Dodge counties
6.	Assessor's requested budget for current fiscal year:
	\$532,822
7.	Adopted budget, or granted budget if different from above:
	\$485,289.47
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$193,516.33
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A
11.	Amount of the assessor's budget set aside for education/workshops:
	N/A
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler (formerly Orion)
2.	CAMA software:
	Tyler
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes, will be fully functioning by July 1

6.	Is GIS available to the public? If so, what is the web address?
	It will be after July 1
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Tyler

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?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	CAMA application support – Tyler; GIS Workshop website support – GIS Workshop

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Certifications required until State management ends Summer 2013
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2013 Certification for Dodge County

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

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

One copy by electronic transmission to the Dodge County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

