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## 2014 Commission Summary for Dawson County

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### Residential Real Property - Current

Number of Sales	512	Median	97.95
Total Sales Price	\$56,780,301	Mean	102.83
Total Adj. Sales Price	\$57,202,801	Wgt. Mean	94.47
Total Assessed Value	\$54,038,514	Average Assessed Value of the Base	\$75,413
Avg. Adj. Sales Price	\$111,724	Avg. Assessed Value	\$105,544

### Confidence Interval - Current

95% Median C.I	97.22 to 98.80
95% Wgt. Mean C.I	92.58 to 96.35
95% Mean C.I	99.51 to 106.15
% of Value of the Class of all Real Property Value in the	27.37
% of Records Sold in the Study Period	5.77
% of Value Sold in the Study Period	8.08

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	446	99	99.07
2012	376	97	97.42
2011	425	98	98
2010	441	98	98

## 2014 Commission Summary for Dawson County

### Commercial Real Property - Current

Number of Sales	50	Median	97.44
Total Sales Price	\$6,024,701	Mean	100.85
Total Adj. Sales Price	\$6,075,701	Wgt. Mean	95.98
Total Assessed Value	\$5,831,405	Average Assessed Value of the Base	\$192,616
Avg. Adj. Sales Price	\$121,514	Avg. Assessed Value	\$116,628

### Confidence Interval - Current

95% Median C.I	95.56 to 102.20
95% Wgt. Mean C.I	89.68 to 102.28
95% Mean C.I	94.45 to 107.25
% of Value of the Class of all Real Property Value in the County	9.38
% of Records Sold in the Study Period	4.20
% of Value Sold in the Study Period	2.54

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	56	99	99.04
2012	70	99	99.16
2011	76	99	99
2010	79	100	95



## 2014 Opinions of the Property Tax Administrator for Dawson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



*Ruth A. Sorensen*

\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Dawson County**

A new inspection cycle began within the county this year, residential properties in Cozad were inspected and revalued by the contract appraisal service. When possible, an interview with the property owner or an interior inspection was completed. On sold parcels, the interviewing appraiser also attempts to verify terms of the sale.

After review changes are entered into the CAMA system, both the cost approach and the market value approach were developed. All parcels within valuation group two were revalued.

For the remainder of the class only routine maintenance was completed; the pickup work was completed timely.

## 2014 Residential Assessment Survey for Dawson County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	The office appraiser, the assessor, and the contract appraisal service																				
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																				
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Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Farnam, Eddyville and surrounding rural - this group contains the more depressed areas of the county. They are the only communities that do not contain school systems and there are few services or amenities within the communities. Both towns are located off the I-80/Hwy 30 corridor in more remote parts of the county.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Cozad &amp; Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. 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	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall and Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.																				
<b>4.</b>	<b>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?</b>																				

	The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.																																											
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## **2014 Residential Correlation Section for Dawson County**

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### **County Overview**

The residential market in Dawson County's three larger communities is influenced by various manufacturing employers, a large meat-packing plant in Lexington and by a strong agricultural economy. The residential real estate market is active in these communities and in recent years, the market has been stable to slightly increasing. Parcels in the more rural areas of the county are heavily influenced by the presence or absence of a school system within the community and by their proximity to employment opportunities. Finally, there are a number of homes and seasonal cabins around Johnson Lake and Midway Lake, properties in this area are recreational influenced and are less influenced by the local economy.

### **Description of Analysis**

Valuation groupings have been structured based on the economic influences within the county. A comparison of the number of parcels and sales in each of the valuation grouping shows that all groups have been proportionately represented in the sales file; only groups seven and nine have unreliaibly small samples of sales. The reported assessment actions indicate that only residential parcels within valuation group two were revalued with routine maintenance completed in the remainder of the class. Analysis of the sold parcels and the abstract of assessment support the reported actions and indicate that a level of value within the acceptable range has been achieved.

Additionally, all valuation groupings with a sufficient number of sales have been valued within the acceptable range. Valuation group seven has measures of central tendency above the acceptable range; this group has few sales and represents the smallest communities in the county where the market is not organized. Four extreme low dollar sales, with selling prices of \$5,000 and less, are having an extreme impact on the statistics. While areas seven and nine do not have sufficient sample of sales, the appraisal techniques employed in these area are the same as those used in the remainder of the county; therefore, all valuation groups are believed to be assessed in the acceptable range.

The qualitative statistics generally support that assessments are uniform. The price related differential is slightly above the acceptable range; the PRD is being impacted by the low dollar sales from valuation group seven; additionally, there is a regressive pattern of assessments within Gothenburg. While the assessor may want to review the valuation model within Gothenburg prior to future assessments, the qualitative statistics are not conclusive determinants of assessment quality.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Dawson County during 2013; appraisal techniques were determined to be consistently and equitably applied within the residential class.

## **2014 Residential Correlation Section for Dawson County**

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### **Sales Qualification**

A sales qualification review was completed by the Department for all counties this year. The review involved an analysis of the sale utilization rate and screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations, and all arm's length sales were made available for the measurement of real property in the county.

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

Both the statistical analysis and the verification of assessment practices within the county support that assessment practices within the class are in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of residential parcels in Dawson County is 98%.



## **2014 Commercial Assessment Actions for Dawson County**

Commercial parcels in Cozad and Gothenburg were inspected and revalued by the contract appraisal service. When possible, an interview with the property owner or an interior inspection was completed. On sold parcels, the interviewing appraiser also attempts to verify terms of the sale. After review changes are entered into the CAMA system, all three approaches to value were developed as possible.

A sales study indicated that assessments in the rest of the class were holding within the acceptable range since the 2011 reappraisal and only routine maintenance was completed. The pickup work was completed timely.

## 2014 Commercial Assessment Survey for Dawson County

<b>1.</b>	<b>Valuation data collection done by:</b>		
	The office appraiser, the assessor, and the contract appraisal service		
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	
	01	Cozad, Gothenburg, Lexington, and the industrial areas outside of each town. All three towns are located along the I-80/Hwy 30 corridor and have similar economic influences.	
	02	Rest of the county - includes the Villages of Overton, Sumner, Eddyville, and Farnam. There are few commercial properties in the rest of the county. Sales are sporadic in these areas and the market is not organized.	
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>		
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>		
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.		
<b>4.</b>	<b>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?</b>		
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>		
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>		
	Lot values for properties along highway and main street strips are developed using a front foot analysis. In the villages, the square foot method is generally used.		
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>
	01	2011	2012
	02	2011	2012
		<u>Date of Lot Value Study</u>	
		2011	2011

In Valuation Group 1, sales analysis conducted this year indicated that assessments in Lexington were holding from the 2011 reappraisal, but Gothenburg and Cozad were not. These communities were revalued using an updated model.
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# **2014 Commercial Correlation Section for Dawson County**

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## **County Overview**

The majority of commercial properties in Dawson County are in or around the communities of Cozad, Gothenburg, and Lexington. All three communities are along the I-80/Highway 30 corridor and have similar economic influences. The economy is largely dependent on agriculture; the largest employer in the county is Tyson Fresh Meat, a packing plant, located in Lexington. Other large employers manufacture agricultural products within county such as plastic irrigation equipment, agricultural equipment, industrial and vehicle filters, rubber gaskets and seals, and ethanol. Each community offers an active downtown business district; an interstate strip where discounts stores, restaurants, car dealerships, and convenience markets are prevalent; comprehensive health services; and modern K-12 education facilities. The commercial market in these towns has been stable in recent years, with steady growth annually.

There are also four small villages in the county, each with populations less than 1000 people. Some of the villages offer some basic services and amenities, however, the population base is too small to support more than the essential businesses and the market is not organized.

## **Description of Analysis**

As the small villages have a distinctly different market than the larger towns, the commercial sales file has been stratified into two valuation groupings. Since the market in the small towns is not organized, only the statistics in valuation grouping one have been analyzed for purposes of determining the level of value. Commercial parcels in Dawson County are represented by 103 different occupancy types; however, over 70% of the population consists of storage or service garages, restaurants, multiple residential properties, retail stores, storage facilities, light commercial utility buildings, and office buildings; all of which are represented in the sales file.

Within the commercial class, all properties were last reappraised for 2011. The county assessor's analysis this year showed that values were falling below the acceptable range in Cozad and Gothenburg. All commercial properties within these towns were physically inspected and adjustments to appraisal models were made where warranted.

Review of the statistical profile shows that the measures of central tendency are within the acceptable range and the qualitative statistics support that assessments are uniform. Analysis of the sold properties and the county's abstract of assessment support the reported actions. Stratification by occupancy code also shows that properties have generally been assessed at the same level. These factors support that the assessment actions were applied uniformly and that the statistics are a reliable representation of the level of value within the class.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Dawson County during 2013; the review confirmed that appraisal techniques were consistently and equitably applied within the commercial class.

## **2014 Commercial Correlation Section for Dawson County**

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### **Sales Qualification**

A sales qualification review was completed by the Department. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations, and all arm's length sales were made available for the measurement of real property in the county.

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

Analysis of the statistics and the assessment practices within the county supports that the quality of assessment of commercial parcels is in compliance with generally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value is 97%.



## **2014 Agricultural Assessment Actions for Dawson County**

Only routine maintenance was completed for the agricultural improvements; the pickup work was completed timely.

A sales study was conducted for agricultural land sales; the study indicated that all subclasses needed to be increased for 2014. Adjustments were made as follows.

- Market area 1: irrigated land increased 41%, dry land 29% , and grass 32%
- Market area 2: irrigated and dry land increased 33-34% and grass about 30%

## 2014 Agricultural Assessment Survey for Dawson County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	The data collection for the agricultural improvements is done by the office appraiser, the assessor, and the contract appraisal service. Land use data is gathered by the assessor and deputy assessor with the office appraiser assisting when necessary.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
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02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often contain land in both counties.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Tracts of land that are less than 20 acres are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site values based on location.						
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>						
	Sales that area less than 20 acres, are within close proximity to bodies of water, or are in aesthetically pleasing areas are reviewed for non-agricultural influences/uses.						
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>						
	Yes; at this time a value difference is only recognized for accretion land.						
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	n/a						

## Dawson County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	N/A	4,192	4,054	3,752	3,395	2,885	2,868	2,720	3,912
Buffalo	3	4,000	4,000	3,500	3,400	2,900	2,800	2,600	2,600	3,478
Phelps	1	3,957	5,000	4,500	3,997	3,800	3,700	3,500	3,000	4,728
Gosper	1	N/A	4,205	3,565	2,970	2,775	2,610	2,575	2,385	4,038
Lincoln	1	2,922	2,923	2,923	2,920	2,798	2,762	2,769	2,711	2,856
Custer	4	N/A	3,333	3,053	2,576	2,382	2,310	2,161	2,028	2,737
Custer	5	N/A	3,324	3,051	2,569	2,373	2,283	2,148	2,009	2,822
Dawson	2	N/A	2,995	2,900	2,410	1,719	N/A	1,250	1,225	2,741
Frontier	1	2,600	2,597	2,471	2,540	2,499	2,500	2,445	2,374	2,566
Lincoln	4	2,300	2,283	2,073	2,300	2,233	2,300	2,069	2,166	2,227

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	N/A	1,900	1,780	1,675	1,555	1,439	1,200	1,200	1,564
Buffalo	3	1,800	1,800	1,725	1,700	1,500	1,450	1,300	1,300	1,542
Phelps	1	2,200	2,200	2,100	2,000	1,900	1,800	1,700	1,600	2,090
Gosper	1	N/A	1,620	1,515	1,415	1,300	1,115	1,070	1,070	1,515
Lincoln	1	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,498	1,500
Custer	4	N/A	1,675	1,530	1,290	1,195	1,155	1,085	1,020	1,332
Custer	5	N/A	1,675	1,531	1,291	1,195	1,164	1,087	1,027	1,351
Dawson	2	N/A	1,305	1,210	1,050	950	N/A	750	685	1,008
Frontier	1	1,250	1,250	1,200	1,200	1,150	1,151	1,100	1,100	1,220
Lincoln	4	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	N/A	1,220	1,030	955	910	835	830	820	849
Buffalo	3	1,100	1,086	978	945	800	837	816	795	835
Phelps	1	865	1,155	1,445	1,134	972	1,110	966	795	1,002
Gosper	1	N/A	1,009	890	796	735	823	701	696	728
Lincoln	1	975	975	975	975	975	950	950	920	947
Custer	4	N/A	665	662	661	652	652	605	571	589
Custer	5	N/A	672	660	664	654	651	644	634	638
Dawson	2	N/A	900	810	700	700	N/A	510	510	563
Frontier	1	520	520	520	520	520	521	520	520	520
Lincoln	4	475	475	475	475	475	425	425	425	429

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

# Dawson County Assessor's Office

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John Phillip Moore, Assessor

Joyce Reil, Deputy

March 1, 2014

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

Dear Property Tax Administrator Sorensen:

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

However, some acres of accretion that had in the past been loosely recognized as recreational for hunting and other non-farm purposes have retained values higher than "normal" accretion ground which this year will be \$875 an acre.

I understand that this is a form of "special" valuation. Those codes remain in the file at the higher value but are seen as accretion at *market value* related to the recreational use. There continues to be little sales activity that would allow for any reliable measurement of value. The unit value for these this year is \$1,540 an acre derived from what few sales I have, and a decade of compiling general knowledge of sales, as well as comparing valuations with abutting counties. Further study is ongoing.

Respectfully submitted,

John Phillip Moore  
Dawson County Assessor

CC: Sarah Scott

# 2014 Agricultural Correlation Section for Dawson County

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## County Overview

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

## Description of Analysis

Analysis of the sales within the county indicated that the area one sample was disproportionate when stratified by sale date and the area two sample contained an inadequate number of sales. The samples were expanded with sales from the comparable counties. The area one sample contains a proportionate and representative group of sales with adequate samples of irrigated and grassland, but few dry sales. The area two sample is still somewhat small, particularly in the majority land use subclasses.

The statistics calculated for each market area support that they have been assessed at similar portions of market value; where there are sufficient samples of sales, the majority land use statistics are also in the acceptable range. The assessment actions display increases in a range that was typical for this part of the state and resulted in values that are comparable to the adjoining counties.

Grassland in area two has 12 sales with a median slightly above the acceptable range; statistics produced from such small samples cannot be relied upon conclusively. Because the assessor moved grass in this market area at a rate similar to area one and achieved values that are comparable to the adjoining counties, the values are believed to be acceptable.

The analysis supports that all agricultural subclasses have been assessed in the acceptable range. Equalization has been achieved both within the county and with comparable land across county borders.

## Sales Qualification

A sales qualification review was completed by the Department. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

## **2014 Agricultural Correlation Section for Dawson County**

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

The analysis supports that subclasses of agricultural land have been assessed at uniform portions of market value. The quality of assessment of the agricultural class is in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Dawson County is 72%.

### **Special Valuation**

A review of agricultural land value in Dawson County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%.



**24 Dawson**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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

Number of Sales : 512  
Total Sales Price : 56,780,301  
Total Adj. Sales Price : 57,202,801  
Total Assessed Value : 54,038,514  
Avg. Adj. Sales Price : 111,724  
Avg. Assessed Value : 105,544

MEDIAN : 98  
WGT. MEAN : 94  
MEAN : 103  
COD : 16.70  
PRD : 108.85

COV : 37.32  
STD : 38.38  
Avg. Abs. Dev : 16.36  
MAX Sales Ratio : 504.00  
MIN Sales Ratio : 34.40

95% Median C.I. : 97.22 to 98.80  
95% Wgt. Mean C.I. : 92.58 to 96.35  
95% Mean C.I. : 99.51 to 106.15

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	65	99.52	113.92	106.14	18.87	107.33	55.45	307.61	98.94 to 101.00	93,980	99,752
01-JAN-12 To 31-MAR-12	54	99.43	106.00	100.10	13.70	105.89	75.66	231.36	98.68 to 101.11	108,904	109,013
01-APR-12 To 30-JUN-12	77	98.46	98.07	95.14	08.33	103.08	67.12	139.50	96.37 to 99.54	114,108	108,561
01-JUL-12 To 30-SEP-12	68	97.91	100.26	95.49	11.65	105.00	54.06	188.33	96.80 to 99.00	104,270	99,572
01-OCT-12 To 31-DEC-12	60	97.89	98.47	94.26	10.34	104.47	59.97	216.10	94.46 to 99.37	127,922	120,582
01-JAN-13 To 31-MAR-13	27	91.12	101.10	93.40	23.24	108.24	34.40	268.51	85.64 to 101.13	104,743	97,826
01-APR-13 To 30-JUN-13	77	95.01	100.07	87.70	23.69	114.10	37.58	443.82	88.58 to 97.66	124,970	109,594
01-JUL-13 To 30-SEP-13	84	95.62	104.84	89.28	24.52	117.43	47.55	504.00	91.81 to 97.86	109,649	97,891
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	264	98.97	104.16	98.69	12.94	105.54	54.06	307.61	98.58 to 99.39	105,554	104,169
01-OCT-12 To 30-SEP-13	248	95.69	101.41	90.46	20.65	112.10	34.40	504.00	93.67 to 97.13	118,293	107,007
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	259	98.58	100.39	95.99	10.82	104.58	54.06	231.36	97.86 to 99.01	113,640	109,080
<u>ALL</u>	512	97.95	102.83	94.47	16.70	108.85	34.40	504.00	97.22 to 98.80	111,724	105,544

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	168	98.89	101.72	99.46	10.35	102.27	34.40	190.03	97.94 to 99.38	91,112	90,622
02	87	98.92	106.91	101.34	10.62	105.50	92.46	268.51	97.90 to 99.54	87,768	88,947
03	103	94.46	100.46	90.48	18.13	111.03	55.45	504.00	90.98 to 99.16	117,194	106,035
04	23	97.07	97.34	90.81	19.64	107.19	60.62	229.78	81.99 to 105.36	91,103	82,727
05	44	92.60	99.99	91.27	22.00	109.55	57.25	307.61	85.82 to 98.47	201,075	183,521
06	28	95.65	90.92	86.35	14.97	105.29	47.55	126.69	82.47 to 99.19	119,394	103,093
07	12	120.60	180.78	100.50	77.99	179.88	59.30	443.82	85.47 to 312.30	33,775	33,944
08	41	92.49	98.02	92.80	23.56	105.63	37.58	254.80	83.92 to 101.00	153,057	142,030
09	6	88.87	89.68	86.62	11.50	103.53	70.73	110.08	70.73 to 110.08	203,811	176,537
<u>ALL</u>	512	97.95	102.83	94.47	16.70	108.85	34.40	504.00	97.22 to 98.80	111,724	105,544

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	509	97.95	102.89	94.50	16.72	108.88	34.40	504.00	97.22 to 98.83	111,204	105,087
06	3	96.45	92.71	91.57	12.28	101.24	73.09	108.60	N/A	200,000	183,150
07											
<u>ALL</u>	512	97.95	102.83	94.47	16.70	108.85	34.40	504.00	97.22 to 98.80	111,724	105,544

**24 Dawson**  
**RESIDENTIAL**

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Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	129.67	181.96	119.29	53.57	152.54	103.91	312.30	N/A	45,333	54,077	
Less Than 15,000	13	229.78	241.58	159.83	44.46	151.15	95.64	504.00	103.91 to 373.12	17,923	28,647	
Less Than 30,000	40	131.97	166.30	136.65	49.15	121.70	65.29	504.00	103.11 to 163.86	21,245	29,032	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	509	97.92	102.36	94.41	16.30	108.42	34.40	504.00	97.17 to 98.79	112,116	105,847	
Greater Than 14,999	499	97.86	99.21	94.20	13.31	105.32	34.40	307.61	97.07 to 98.61	114,168	107,547	
Greater Than 29,999	472	97.52	97.45	93.83	12.00	103.86	34.40	307.61	96.45 to 98.42	119,392	112,028	
<u>Incremental Ranges</u>												
0 TO 4,999	3	129.67	181.96	119.29	53.57	152.54	103.91	312.30	N/A	45,333	54,077	
5,000 TO 14,999	10	230.57	259.46	216.68	44.22	119.74	95.64	504.00	99.93 to 443.82	9,700	21,018	
15,000 TO 29,999	27	105.85	130.06	127.90	32.22	101.69	65.29	268.51	99.44 to 144.55	22,845	29,218	
30,000 TO 59,999	77	100.92	108.78	109.13	17.99	99.68	34.40	188.33	98.93 to 106.27	45,769	49,947	
60,000 TO 99,999	150	98.65	99.68	99.37	09.75	100.31	37.58	307.61	97.67 to 99.16	78,761	78,268	
100,000 TO 149,999	122	96.29	95.26	94.91	09.98	100.37	54.06	177.62	93.67 to 97.92	122,038	115,827	
150,000 TO 249,999	98	95.46	91.86	91.99	10.19	99.86	57.25	136.16	92.32 to 97.39	184,638	169,858	
250,000 TO 499,999	25	76.56	81.70	81.11	15.20	100.73	47.55	113.00	74.51 to 91.12	321,256	260,564	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	512	97.95	102.83	94.47	16.70	108.85	34.40	504.00	97.22 to 98.80	111,724	105,544	

**24 Dawson**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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

Number of Sales : 50  
Total Sales Price : 6,024,701  
Total Adj. Sales Price : 6,075,701  
Total Assessed Value : 5,831,405  
Avg. Adj. Sales Price : 121,514  
Avg. Assessed Value : 116,628

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 101  
COD : 14.21  
PRD : 105.07

COV : 22.90  
STD : 23.09  
Avg. Abs. Dev : 13.85  
MAX Sales Ratio : 195.40  
MIN Sales Ratio : 35.85

95% Median C.I. : 95.56 to 102.20  
95% Wgt. Mean C.I. : 89.68 to 102.28  
95% Mean C.I. : 94.45 to 107.25

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrrs</u>												
01-OCT-10 To 31-DEC-10	3	95.83	93.44	94.54	04.55	98.84	85.71	98.78	N/A	95,000	89,811	
01-JAN-11 To 31-MAR-11												
01-APR-11 To 30-JUN-11	4	103.07	114.46	101.72	18.08	112.52	95.56	156.13	N/A	88,500	90,025	
01-JUL-11 To 30-SEP-11	3	102.33	107.60	102.36	08.83	105.12	96.67	123.80	N/A	52,333	53,570	
01-OCT-11 To 31-DEC-11	6	97.41	99.72	98.64	07.36	101.09	84.71	113.00	84.71 to 113.00	82,253	81,134	
01-JAN-12 To 31-MAR-12	3	86.90	90.07	90.01	05.56	100.07	84.42	98.90	N/A	40,667	36,606	
01-APR-12 To 30-JUN-12	4	90.22	92.58	90.78	16.98	101.98	75.47	114.43	N/A	99,250	90,100	
01-JUL-12 To 30-SEP-12	7	92.74	86.08	81.78	19.85	105.26	35.85	110.54	35.85 to 110.54	128,429	105,025	
01-OCT-12 To 31-DEC-12	4	96.46	94.77	99.10	07.46	95.63	81.50	104.64	N/A	57,375	56,862	
01-JAN-13 To 31-MAR-13	1	79.15	79.15	79.15	00.00	100.00	79.15	79.15	N/A	365,680	289,452	
01-APR-13 To 30-JUN-13	10	104.46	117.57	102.47	21.53	114.74	88.03	195.40	93.12 to 142.58	244,350	250,385	
01-JUL-13 To 30-SEP-13	5	97.01	101.27	99.61	05.92	101.67	95.00	116.00	N/A	65,900	65,644	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	10	97.73	106.10	99.28	12.40	106.87	85.71	156.13	95.56 to 123.80	79,600	79,025	
01-OCT-11 To 30-SEP-12	20	96.48	92.07	88.53	13.58	104.00	35.85	114.43	84.71 to 102.20	95,576	84,610	
01-OCT-12 To 30-SEP-13	20	98.90	107.01	99.43	15.48	107.62	79.15	195.40	95.00 to 108.91	168,409	167,448	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	13	97.87	106.07	100.31	11.72	105.74	84.71	156.13	96.00 to 113.00	77,271	77,509	
01-JAN-12 To 31-DEC-12	18	93.19	90.12	86.97	14.37	103.62	35.85	114.43	81.50 to 102.20	91,528	79,602	
<u>ALL</u>	50	97.44	100.85	95.98	14.21	105.07	35.85	195.40	95.56 to 102.20	121,514	116,628	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	45	97.01	97.62	94.92	11.18	102.84	35.85	142.58	95.56 to 101.37	131,638	124,944	
02	5	123.80	129.91	137.44	28.64	94.52	81.50	195.40	N/A	30,400	41,782	
<u>ALL</u>	50	97.44	100.85	95.98	14.21	105.07	35.85	195.40	95.56 to 102.20	121,514	116,628	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	5	102.20	100.26	97.25	09.76	103.10	79.06	114.43	N/A	78,600	76,437	
03	45	97.01	100.92	95.89	14.61	105.25	35.85	195.40	95.31 to 101.37	126,282	121,094	
04												
<u>ALL</u>	50	97.44	100.85	95.98	14.21	105.07	35.85	195.40	95.56 to 102.20	121,514	116,628	

**24 Dawson**  
**COMMERCIAL**

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Qualified

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MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 101  
COD : 14.21  
PRD : 105.07

COV : 22.90  
STD : 23.09  
Avg. Abs. Dev : 13.85  
MAX Sales Ratio : 195.40  
MIN Sales Ratio : 35.85

95% Median C.I. : 95.56 to 102.20  
95% Wgt. Mean C.I. : 89.68 to 102.28  
95% Mean C.I. : 94.45 to 107.25

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	51,001	50,637	
Less Than 15,000	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	51,001	50,637	
Less Than 30,000	5	116.00	115.34	111.41	17.09	103.53	81.50	156.13	N/A	27,600	30,750	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	49	97.01	100.88	95.95	14.52	105.14	35.85	195.40	95.56 to 102.20	122,953	117,975	
Greater Than 14,999	49	97.01	100.88	95.95	14.52	105.14	35.85	195.40	95.56 to 102.20	122,953	117,975	
Greater Than 29,999	45	96.95	99.24	95.62	13.06	103.79	35.85	195.40	95.31 to 101.37	131,949	126,170	
<u>Incremental Ranges</u>												
0 TO 4,999	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	51,001	50,637	
5,000 TO 14,999												
15,000 TO 29,999	4	119.90	119.36	118.52	17.19	100.71	81.50	156.13	N/A	21,750	25,779	
30,000 TO 59,999	15	95.31	100.58	101.10	14.98	99.49	62.16	195.40	86.90 to 102.33	41,933	42,396	
60,000 TO 99,999	14	102.62	105.69	105.53	12.15	100.15	75.47	142.58	95.56 to 114.43	76,251	80,465	
100,000 TO 149,999	7	98.78	98.17	98.21	07.77	99.96	79.06	115.10	79.06 to 115.10	115,857	113,787	
150,000 TO 249,999	3	96.09	96.37	96.32	00.35	100.05	96.00	97.01	N/A	186,667	179,800	
250,000 TO 499,999	5	88.03	80.55	82.30	19.25	97.87	35.85	106.61	N/A	306,036	251,862	
500,000 TO 999,999												
1,000,000 +	1	98.51	98.51	98.51	00.00	100.00	98.51	98.51	N/A	1,340,000	1,320,000	
<u>ALL</u>	50	97.44	100.85	95.98	14.21	105.07	35.85	195.40	95.56 to 102.20	121,514	116,628	

**24 Dawson**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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

Number of Sales : 50  
Total Sales Price : 6,024,701  
Total Adj. Sales Price : 6,075,701  
Total Assessed Value : 5,831,405  
Avg. Adj. Sales Price : 121,514  
Avg. Assessed Value : 116,628

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 101  
COD : 14.21  
PRD : 105.07

COV : 22.90  
STD : 23.09  
Avg. Abs. Dev : 13.85  
MAX Sales Ratio : 195.40  
MIN Sales Ratio : 35.85

95% Median C.I. : 95.56 to 102.20  
95% Wgt. Mean C.I. : 89.68 to 102.28  
95% Mean C.I. : 94.45 to 107.25

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	97.01	97.01	97.01	00.00	100.00	97.01	97.01	N/A	160,000	155,218
326	2	80.73	80.73	80.91	23.00	99.78	62.16	99.29	N/A	50,501	40,859
329	1	109.80	109.80	109.80	00.00	100.00	109.80	109.80	N/A	75,020	82,374
344	6	103.31	100.35	102.11	09.54	98.28	75.47	115.10	75.47 to 115.10	150,000	153,161
349	3	95.76	90.25	83.83	05.81	107.66	79.15	95.83	N/A	169,393	141,995
350	4	97.05	98.95	96.32	08.70	102.73	85.71	116.00	N/A	60,500	58,275
352	5	102.20	100.26	97.25	09.76	103.10	79.06	114.43	N/A	78,600	76,437
353	5	96.95	95.39	96.28	04.93	99.08	84.42	103.03	N/A	61,100	58,828
384	3	97.87	93.90	96.61	07.09	97.19	81.50	102.33	N/A	36,000	34,781
386	2	92.59	92.59	92.51	00.16	100.09	92.44	92.74	N/A	79,500	73,548
389	1	156.13	156.13	156.13	00.00	100.00	156.13	156.13	N/A	18,000	28,103
393	1	142.58	142.58	142.58	00.00	100.00	142.58	142.58	N/A	94,000	134,023
406	2	90.95	90.95	90.95	04.45	100.00	86.90	95.00	N/A	30,000	27,286
442	1	123.80	123.80	123.80	00.00	100.00	123.80	123.80	N/A	24,000	29,711
458	1	93.12	93.12	93.12	00.00	100.00	93.12	93.12	N/A	254,500	237,000
471	2	103.61	103.61	100.55	06.70	103.04	96.67	110.54	N/A	62,500	62,845
477	1	88.03	88.03	88.03	00.00	100.00	88.03	88.03	N/A	325,000	286,084
528	7	101.37	109.25	87.40	32.42	125.00	35.85	195.40	35.85 to 195.40	110,500	96,572
595	1	98.51	98.51	98.51	00.00	100.00	98.51	98.51	N/A	1,340,000	1,320,000
851	1	104.64	104.64	104.64	00.00	100.00	104.64	104.64	N/A	110,000	115,100
<u>    </u> ALL <u>    </u>	50	97.44	100.85	95.98	14.21	105.07	35.85	195.40	95.56 to 102.20	121,514	116,628

**24 Dawson**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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

Number of Sales : 198  
Total Sales Price : 106,803,827  
Total Adj. Sales Price : 111,248,395  
Total Assessed Value : 78,769,890  
Avg. Adj. Sales Price : 561,861  
Avg. Assessed Value : 397,828

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 85  
COD : 39.37  
PRD : 119.66

COV : 55.52  
STD : 47.04  
Avg. Abs. Dev : 28.38  
MAX Sales Ratio : 496.85  
MIN Sales Ratio : 22.72

95% Median C.I. : 66.70 to 79.60  
95% Wgt. Mean C.I. : 66.43 to 75.18  
95% Mean C.I. : 78.18 to 91.28

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	27	100.71	125.67	94.97	47.55	132.33	22.72	496.85	88.29 to 136.31	481,650	457,415
01-JAN-11 To 31-MAR-11	22	98.19	107.73	94.15	26.23	114.42	61.04	190.87	82.96 to 124.57	373,038	351,215
01-APR-11 To 30-JUN-11	9	109.21	100.39	95.32	16.66	105.32	51.15	125.11	67.72 to 124.58	302,976	288,811
01-JUL-11 To 30-SEP-11	7	86.24	92.96	89.21	31.98	104.20	43.76	132.52	43.76 to 132.52	303,704	270,939
01-OCT-11 To 31-DEC-11	17	79.05	91.54	77.34	33.90	118.36	49.61	233.95	57.79 to 107.40	783,868	606,280
01-JAN-12 To 31-MAR-12	20	67.85	69.36	64.37	16.83	107.75	44.91	106.76	60.18 to 82.83	728,698	469,093
01-APR-12 To 30-JUN-12	12	64.21	70.93	65.32	19.37	108.59	42.84	152.06	61.20 to 72.02	459,761	300,294
01-JUL-12 To 30-SEP-12	9	61.77	64.51	62.33	24.85	103.50	39.21	105.79	44.41 to 86.72	574,885	358,346
01-OCT-12 To 31-DEC-12	46	58.38	65.99	57.66	29.87	114.45	33.26	140.40	54.14 to 72.12	647,237	373,189
01-JAN-13 To 31-MAR-13	7	65.92	64.80	62.21	09.65	104.16	52.53	77.11	52.53 to 77.11	667,644	415,333
01-APR-13 To 30-JUN-13	14	59.93	71.53	57.93	36.11	123.48	44.80	166.40	48.22 to 101.85	502,945	291,368
01-JUL-13 To 30-SEP-13	8	68.71	74.31	69.07	28.16	107.59	45.80	108.12	45.80 to 108.12	638,226	440,834
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	65	100.57	112.57	94.28	34.30	119.40	22.72	496.85	94.60 to 110.85	400,986	378,043
01-OCT-11 To 30-SEP-12	58	68.06	75.43	68.71	26.56	109.78	39.21	233.95	63.82 to 72.04	665,359	457,194
01-OCT-12 To 30-SEP-13	75	60.22	67.80	59.41	29.36	114.12	33.26	166.40	55.61 to 65.34	621,246	369,064
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	55	94.60	99.64	85.39	29.08	116.69	43.76	233.95	81.21 to 108.28	479,733	409,625
01-JAN-12 To 31-DEC-12	87	62.48	67.29	60.64	24.97	110.97	33.26	152.06	59.51 to 66.70	632,620	383,646
<u>ALL</u>	198	72.08	84.73	70.81	39.37	119.66	22.72	496.85	66.70 to 79.60	561,861	397,828

<b>AREA (MARKET)</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	177	72.12	85.97	71.14	40.24	120.85	22.72	496.85	66.68 to 81.70	589,031	419,020
2	21	72.04	74.31	65.86	31.94	112.83	36.97	140.40	51.04 to 99.31	332,853	219,206
<u>ALL</u>	198	72.08	84.73	70.81	39.37	119.66	22.72	496.85	66.70 to 79.60	561,861	397,828

**24 Dawson**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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COD : 39.37  
PRD : 119.66

COV : 55.52  
STD : 47.04  
Avg. Abs. Dev : 28.38  
MAX Sales Ratio : 496.85  
MIN Sales Ratio : 22.72

95% Median C.I. : 66.70 to 79.60  
95% Wgt. Mean C.I. : 66.43 to 75.18  
95% Mean C.I. : 78.18 to 91.28

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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
<b>_____Irrigated_____</b>											
County	88	69.83	79.86	68.94	33.61	115.84	33.26	164.47	64.59 to 82.83	638,366	440,079
1	87	69.78	79.63	68.91	33.53	115.56	33.26	164.47	63.82 to 82.83	645,129	444,566
2	1	99.31	99.31	99.31	00.00	100.00	99.31	99.31	N/A	50,000	49,657
<b>_____Dry_____</b>											
County	9	82.24	76.46	77.69	25.26	98.42	43.76	102.55	47.56 to 100.71	157,489	122,360
1	5	82.24	73.34	79.08	24.76	92.74	43.76	97.25	N/A	155,222	122,747
2	4	83.92	80.36	76.02	25.36	105.71	51.04	102.55	N/A	160,323	121,877
<b>_____Grass_____</b>											
County	39	74.80	86.06	76.59	34.97	112.36	39.21	190.87	63.63 to 100.57	381,554	292,239
1	27	72.13	89.58	78.17	37.90	114.60	45.80	190.87	63.47 to 105.79	409,221	319,882
2	12	75.96	78.13	72.05	30.65	108.44	39.21	140.40	51.15 to 101.85	319,302	230,042
<b>_____ALL_____</b>	<b>198</b>	<b>72.08</b>	<b>84.73</b>	<b>70.81</b>	<b>39.37</b>	<b>119.66</b>	<b>22.72</b>	<b>496.85</b>	<b>66.70 to 79.60</b>	<b>561,861</b>	<b>397,828</b>

**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
<b>_____Irrigated_____</b>											
County	117	69.00	78.21	67.76	33.61	115.42	22.72	164.47	63.82 to 78.49	705,035	477,716
1	114	69.39	78.58	68.13	33.35	115.34	22.72	164.47	64.59 to 78.49	709,744	483,562
2	3	48.22	64.15	48.58	37.60	132.05	44.91	99.31	N/A	526,067	255,575
<b>_____Dry_____</b>											
County	12	77.98	76.42	76.71	24.52	99.62	43.76	102.55	51.04 to 97.25	150,975	115,820
1	8	77.98	74.45	77.09	23.15	96.58	43.76	97.25	43.76 to 97.25	146,302	112,791
2	4	83.92	80.36	76.02	25.36	105.71	51.04	102.55	N/A	160,323	121,877
<b>_____Grass_____</b>											
County	43	72.13	86.18	76.30	37.17	112.95	39.21	190.87	63.47 to 86.72	397,891	303,597
1	31	72.02	89.30	77.53	38.88	115.18	45.80	190.87	62.01 to 103.36	428,312	332,070
2	12	75.96	78.13	72.05	30.65	108.44	39.21	140.40	51.15 to 101.85	319,302	230,042
<b>_____ALL_____</b>	<b>198</b>	<b>72.08</b>	<b>84.73</b>	<b>70.81</b>	<b>39.37</b>	<b>119.66</b>	<b>22.72</b>	<b>496.85</b>	<b>66.70 to 79.60</b>	<b>561,861</b>	<b>397,828</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 14,825</b>	<b>Value : 2,443,331,867</b>	<b>Growth 17,171,986</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	578	2,357,121	2	6,900	3	77,150	583	2,441,171	
<b>02. Res Improve Land</b>	5,641	43,678,206	52	464,560	30	1,376,033	5,723	45,518,799	
<b>03. Res Improvements</b>	6,453	402,707,697	177	17,163,799	1,074	119,350,200	7,704	539,221,696	
<b>04. Res Total</b>	7,031	448,743,024	179	17,635,259	1,077	120,803,383	8,287	587,181,666	6,646,864
<b>% of Res Total</b>	84.84	76.42	2.16	3.00	13.00	20.57	55.90	24.03	38.71
<b>05. Com UnImp Land</b>	153	3,486,287	5	82,025	19	166,561	177	3,734,873	
<b>06. Com Improve Land</b>	807	18,613,805	37	971,906	67	2,051,703	911	21,637,414	
<b>07. Com Improvements</b>	851	129,624,250	37	6,615,093	96	17,962,342	984	154,201,685	
<b>08. Com Total</b>	1,004	151,724,342	42	7,669,024	115	20,180,606	1,161	179,573,972	3,004,885
<b>% of Com Total</b>	86.48	84.49	3.62	4.27	9.91	11.24	7.83	7.35	17.50
<b>09. Ind UnImp Land</b>	5	58,076	1	254,196	0	0	6	312,272	
<b>10. Ind Improve Land</b>	14	733,725	7	1,228,007	1	57,486	22	2,019,218	
<b>11. Ind Improvements</b>	14	21,046,822	7	25,381,341	2	879,469	23	47,307,632	
<b>12. Ind Total</b>	19	21,838,623	8	26,863,544	2	936,955	29	49,639,122	0
<b>% of Ind Total</b>	65.52	43.99	27.59	54.12	6.90	1.89	0.20	2.03	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	54	1,143,537	54	1,143,537	
<b>14. Rec Improve Land</b>	1	780	0	0	520	25,590,860	521	25,591,640	
<b>15. Rec Improvements</b>	1	1,000	0	0	525	54,772,244	526	54,773,244	
<b>16. Rec Total</b>	1	1,780	0	0	579	81,506,641	580	81,508,421	1,966,881
<b>% of Rec Total</b>	0.17	0.00	0.00	0.00	99.83	100.00	3.91	3.34	11.45
<b>Res &amp; Rec Total</b>	7,032	448,744,804	179	17,635,259	1,656	202,310,024	8,867	668,690,087	8,613,745
<b>% of Res &amp; Rec Total</b>	79.31	67.11	2.02	2.64	18.68	30.25	59.81	27.37	50.16
<b>Com &amp; Ind Total</b>	1,023	173,562,965	50	34,532,568	117	21,117,561	1,190	229,213,094	3,004,885
<b>% of Com &amp; Ind Total</b>	85.97	75.72	4.20	15.07	9.83	9.21	8.03	9.38	17.50
<b>17. Taxable Total</b>	8,055	622,307,769	229	52,167,827	1,773	223,427,585	10,057	897,903,181	11,618,630
<b>% of Taxable Total</b>	80.09	69.31	2.28	5.81	17.63	24.88	67.84	36.75	67.66

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	121	3,061,758	9,004,734	0	0	0
19. Commercial	77	6,884,067	36,131,400	0	0	0
20. Industrial	2	147,988	17,316,263	0	0	0
21. Other	1	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	121	3,061,758	9,004,734
19. Commercial	1	24,187	6,063	78	6,908,254	36,137,463
20. Industrial	0	0	0	2	147,988	17,316,263
21. Other	0	0	0	1	0	0
22. Total Sch II				202	10,118,000	62,458,460

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,227	5	34	1,266

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	116	934,105	57	553,500	3,461	1,031,192,402	3,634	1,032,680,007
28. Ag-Improved Land	75	772,195	120	1,432,651	2,074	394,070,934	2,269	396,275,780
29. Ag Improvements	0	0	0	0	1,133	116,468,642	1,133	116,468,642
30. Ag Total							4,767	1,545,424,429

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	128	38.20	1,029,257	59	124.36	557,436	
32. HomeSite Improv Land	60	26.29	559,766	98	123.84	1,237,978	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	2	2.00	112,145	14	24.34	115,094	
36. FarmSite Improv Land	0	0.00	0	6	22.90	75,643	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	6	1.57	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	229	700.92	1,695,511	416	863.48	3,282,204	
32. HomeSite Improv Land	990	3,791.08	13,610,509	1,148	3,941.21	15,408,253	
33. HomeSite Improvements	713	0.00	66,122,456	713	0.00	66,122,456	0
34. HomeSite Total				<b>1,129</b>	<b>4,804.69</b>	<b>84,812,913</b>	
35. FarmSite UnImp Land	140	446.79	1,257,346	156	473.13	1,484,585	
36. FarmSite Improv Land	997	3,224.97	12,525,095	1,003	3,247.87	12,600,738	
37. FarmSite Improvements	1,096	0.00	50,346,186	1,096	0.00	50,346,186	5,553,356
38. FarmSite Total				<b>1,252</b>	<b>3,721.00</b>	<b>64,431,509</b>	
39. Road & Ditches	4,047	9,038.08	0	4,053	9,039.65	0	
40. Other- Non Ag Use	9	0.00	601,508	9	0.00	601,508	
41. Total Section VI				<b>2,381</b>	<b>17,565.34</b>	<b>149,845,930</b>	<b>5,553,356</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	212.43	246,324	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	212.43	246,324

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	188,926.10	68.84%	792,053,350	73.77%	4,192.40
47. 2A1	17,477.58	6.37%	70,848,357	6.60%	4,053.67
48. 2A	17,761.07	6.47%	66,632,025	6.21%	3,751.58
49. 3A1	2,811.96	1.02%	9,546,604	0.89%	3,395.00
50. 3A	6,930.84	2.53%	19,995,761	1.86%	2,885.04
51. 4A1	29,572.40	10.78%	84,814,045	7.90%	2,868.01
52. 4A	10,950.31	3.99%	29,783,634	2.77%	2,719.89
53. Total	274,430.26	100.00%	1,073,673,776	100.00%	3,912.37
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,497.21	35.36%	16,144,699	42.96%	1,900.00
56. 2D1	2,333.31	9.71%	4,153,294	11.05%	1,780.00
57. 2D	1,721.22	7.16%	2,883,611	7.67%	1,675.33
58. 3D1	595.60	2.48%	926,162	2.46%	1,555.01
59. 3D	1,720.83	7.16%	2,476,404	6.59%	1,439.08
60. 4D1	5,576.67	23.21%	6,692,004	17.81%	1,200.00
61. 4D	3,583.57	14.91%	4,300,284	11.44%	1,200.00
62. Total	24,028.41	100.00%	37,576,458	100.00%	1,563.83
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	10,865.46	4.48%	13,255,870	6.44%	1,220.00
65. 2G1	7,388.97	3.05%	7,610,646	3.70%	1,030.00
66. 2G	3,969.09	1.64%	3,790,491	1.84%	955.00
67. 3G1	1,606.67	0.66%	1,462,069	0.71%	910.00
68. 3G	7,478.62	3.08%	6,244,657	3.03%	835.00
69. 4G1	28,721.60	11.84%	23,844,509	11.58%	830.19
70. 4G	182,481.40	75.25%	149,649,718	72.70%	820.08
71. Total	242,511.81	100.00%	205,857,960	100.00%	848.86
<b>Irrigated Total</b>					
	274,430.26	48.77%	1,073,673,776	80.46%	3,912.37
<b>Dry Total</b>					
	24,028.41	4.27%	37,576,458	2.82%	1,563.83
<b>Grass Total</b>					
	242,511.81	43.10%	205,857,960	15.43%	848.86
72. Waste	2,392.33	0.43%	119,635	0.01%	50.01
73. Other	19,315.45	3.43%	17,153,147	1.29%	888.05
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	562,678.26	100.00%	1,334,380,976	100.00%	2,371.48

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	11,263.56	80.69%	33,734,377	88.16%	2,995.00
47. 2A1	262.07	1.88%	760,003	1.99%	2,900.00
48. 2A	32.76	0.23%	78,953	0.21%	2,410.04
49. 3A1	1,494.24	10.70%	2,568,782	6.71%	1,719.12
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	470.10	3.37%	587,626	1.54%	1,250.00
52. 4A	436.73	3.13%	534,996	1.40%	1,225.00
53. Total	13,959.46	100.00%	38,264,737	100.00%	2,741.13
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,268.13	37.66%	4,264,913	48.77%	1,305.00
56. 2D1	459.10	5.29%	555,511	6.35%	1,210.00
57. 2D	32.73	0.38%	34,368	0.39%	1,050.05
58. 3D1	1,630.79	18.79%	1,549,261	17.72%	950.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,363.44	15.71%	1,022,585	11.69%	750.00
61. 4D	1,923.24	22.16%	1,317,419	15.07%	685.00
62. Total	8,677.43	100.00%	8,744,057	100.00%	1,007.68
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,735.38	6.89%	1,561,842	11.01%	900.00
65. 2G1	785.21	3.12%	636,019	4.48%	810.00
66. 2G	419.60	1.66%	293,720	2.07%	700.00
67. 3G1	1,760.17	6.98%	1,232,119	8.69%	700.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,022.00	11.99%	1,541,225	10.87%	510.00
70. 4G	17,481.48	69.36%	8,916,393	62.87%	510.05
71. Total	25,203.84	100.00%	14,181,318	100.00%	562.66
<b>Irrigated Total</b>					
	13,959.46	29.09%	38,264,737	62.53%	2,741.13
<b>Dry Total</b>					
	8,677.43	18.08%	8,744,057	14.29%	1,007.68
<b>Grass Total</b>					
	25,203.84	52.52%	14,181,318	23.17%	562.66
72. Waste	148.20	0.31%	7,411	0.01%	50.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	47,988.93	100.00%	61,197,523	100.00%	1,275.24

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	288,389.72	1,111,938,513	288,389.72	1,111,938,513
<b>77. Dry Land</b>	2.00	2,610	0.00	0	32,703.84	46,317,905	32,705.84	46,320,515
<b>78. Grass</b>	3.02	2,522	0.00	0	267,712.63	220,036,756	267,715.65	220,039,278
<b>79. Waste</b>	0.00	0	0.00	0	2,540.53	127,046	2,540.53	127,046
<b>80. Other</b>	0.00	0	0.00	0	19,315.45	17,153,147	19,315.45	17,153,147
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>5.02</b>	<b>5,132</b>	<b>0.00</b>	<b>0</b>	<b>610,662.17</b>	<b>1,395,573,367</b>	<b>610,667.19</b>	<b>1,395,578,499</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	288,389.72	47.23%	1,111,938,513	79.68%	3,855.68
<b>Dry Land</b>	32,705.84	5.36%	46,320,515	3.32%	1,416.28
<b>Grass</b>	267,715.65	43.84%	220,039,278	15.77%	821.91
<b>Waste</b>	2,540.53	0.42%	127,046	0.01%	50.01
<b>Other</b>	19,315.45	3.16%	17,153,147	1.23%	888.05
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>610,667.19</b>	<b>100.00%</b>	<b>1,395,578,499</b>	<b>100.00%</b>	<b>2,285.33</b>

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

### 24 Dawson

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	575,866,855	587,181,666	11,314,811	1.96%	6,646,864	0.81%
02. Recreational	79,985,315	81,508,421	1,523,106	1.90%	1,966,881	-0.55%
03. Ag-Homesite Land, Ag-Res Dwelling	82,801,209	84,812,913	2,011,704	2.43%	0	2.43%
<b>04. Total Residential (sum lines 1-3)</b>	<b>738,653,379</b>	<b>753,503,000</b>	<b>14,849,621</b>	<b>2.01%</b>	<b>8,613,745</b>	<b>0.84%</b>
05. Commercial	171,819,342	179,573,972	7,754,630	4.51%	3,004,885	2.76%
06. Industrial	49,647,199	49,639,122	-8,077	-0.02%	0	-0.02%
07. Ag-Farmsite Land, Outbuildings	61,221,872	64,431,509	3,209,637	5.24%	5,553,356	-3.83%
08. Minerals	4,257	4,257	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>282,692,670</b>	<b>293,648,860</b>	<b>10,956,190</b>	<b>3.88%</b>	<b>8,558,241</b>	<b>0.85%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,021,346,049</b>	<b>1,047,753,368</b>	<b>26,407,319</b>	<b>2.59%</b>	<b>17,171,986</b>	<b>0.90%</b>
11. Irrigated	790,938,354	1,111,938,513	321,000,159	40.58%		
12. Dryland	36,042,108	46,320,515	10,278,407	28.52%		
13. Grassland	166,295,951	220,039,278	53,743,327	32.32%		
14. Wasteland	127,046	127,046	0	0.00%		
15. Other Agland	17,754,655	17,153,147	-601,508	-3.39%		
<b>16. Total Agricultural Land</b>	<b>1,011,158,114</b>	<b>1,395,578,499</b>	<b>384,420,385</b>	<b>38.02%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,032,504,163</b>	<b>2,443,331,867</b>	<b>410,827,704</b>	<b>20.21%</b>	<b>17,171,986</b>	<b>19.37%</b>



# Dawson County Assessor's Office

*John Phillip Moore, Assessor  
Joyce Reil, Deputy*

*700 N Washington  
Lexington, NE 68850*

March 12, 2014

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

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

Dear County Board of Commissioners:

## **A Synopsis of the Year and Immediate Past**

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

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

This report is meant to focus on a three-year period. However, an additional statutory requirement influences it heavily. That law requires actual physical inspection of the different classes and subclasses of property within a six-year period. Given the events since 2010, all classes and subclasses of property in Dawson County have been inspected and reappraised as of March of 2013, thus restarting the six-year cycle.

The final stages of those plans included the updating of valuations of residential property within Lexington. In the past two-three years we have completed work on all other classes of property and maintained due vigilance according to variations within the market place.

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

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

The most noticeable of the changes have been in agricultural ground where values continue to leap at unprecedented proportions. Despite increases in valuations for three years running, the sales continue to outstrip acceptable ranges in assessment ratios (69%-75%). No end is in sight. In connection with this market segment, in the midst of all the other work the past two years, we also completed an overhaul of the soil tables. The conversion is based on a national survey and was the first since the late 1970s.

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

Given some of the sales activity the last year, I am adding a review of this class to our 2013-2014 work schedules, **concentrating in the Cozad and Gothenburg areas.**

Sales in the residential class seldom allow for a three-year hiatus. Gothenburg was completed in 2012, and in all others assessment locations (except Lexington) in 2011 or this year, and Lexington was completed for 2013, as was property at Johnson Lake. In looking at statistics I will also be reviewing Overton and Cozad for 2014 to ensure the assessments are below 100%. And I will instruct our appraisal company to consider the need to update Plum Creek Canyon and similar property given the increase in land value along Johnson Lake and Lakeview Acres.

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

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

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

Also in the rural sector, Stanard Appraisal will be assisting me in a study of how to establish valuation for ground within feedlots. With the enormous increase in irrigated ground, it appears to be prudent to establish a different approach in those calculations. They are currently directly connected to soil type and use assigned many years ago.

#### **In House and Other Information**

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

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

We will have the use of another tool in GIS Workshop for 2014. Review and correcting data is underway. It is expected that the web site will be on line with total record details by the end of 2013. The company will be flying the county and updating aerial sites (called obliques) of farm operations as well for use on the web site. This will eventually lead us to examine and compare our written records to the aerials to check for accuracy particularly of outbuildings.

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

As you are aware, we never really stop looking at and gleaning sales. We are to look at three-year periods for agricultural sales, and two-year periods for commercial and residential. The 2014 assessments then will be determined according to markets from July 2011 forward to October 2013. The calendar was changed last year to include three more months of sales. We used to limit the official record to the end of June.

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

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

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

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

The medians for 2013 came in at 99% for residential, 99% for commercial and 72% for agricultural ground. These are figures for all of Dawson County, but they are broken down in a number of different ways to help analyze any particular category. The one looked at most is “assessor location” which is basically by specific communities or rural areas. In agricultural ground there is a close inspection by use: irrigated, grass and dry.

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

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

All these numbers are meant to designate a degree of reliability so when the property sells the price will be reasonably close to the assessment. The *averages* are numbers derived from all sales within a class and do not legitimately represent at what figure a **specific single** property should be assessed. The statute requiring the appearance of these numbers on valuation notices has been repealed,.

### Definitions

Here are some of the definitions we work with:

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

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

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

### Conclusion

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

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

Respectfully submitted,

John Phillip Moore  
Dawson County Assessor

Enclosures

## 2014 Assessment Survey for Dawson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 part-time
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$474,792
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$470,792
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$198,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$62,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	approximately \$12,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS PC System V2
2.	<b>CAMA software:</b>
	MIPS PC System V2
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The maps are maintained in house with the assistance of the county surveyor.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.dawson.gisworkshop.com">www.dawson.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The county surveyor
8.	<b>Personal Property software:</b>
	MIPS PC System V2

## C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal Services
2.	<b>GIS Services:</b>
	GIS Workshop, Inc.
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The appraisal service employs a licensed and a Certified General Appraiser who will both work within the county.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	No
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraisal service will establish valuation models, the models are reviewed by the assessor. The assessor will determine the final valuations.



# 2014 Certification for Dawson County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Dawson County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



