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2015 Commission Summary for Dawes County

Residential Real Property - Current

Number of Sales	198	Median	94.73
Total Sales Price	\$18,159,515	Mean	99.26
Total Adj. Sales Price	\$18,159,515	Wgt. Mean	92.47
Total Assessed Value	\$16,792,810	Average Assessed Value of the Base	\$69,069
Avg. Adj. Sales Price	\$91,715	Avg. Assessed Value	\$84,812

Confidence Interval - Current

95% Median C.I	91.32 to 97.27
95% Wgt. Mean C.I	89.46 to 95.49
95% Mean C.I	94.41 to 104.11
% of Value of the Class of all Real Property Value in the	31.59
% of Records Sold in the Study Period	5.97
% of Value Sold in the Study Period	7.33

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	168	96	95.88
2013	174	98	98.16
2012	159	100	99.77
2011	165	98	98

2015 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	30	Median	99.38
Total Sales Price	\$3,494,587	Mean	105.69
Total Adj. Sales Price	\$3,494,587	Wgt. Mean	93.43
Total Assessed Value	\$3,265,130	Average Assessed Value of the Base	\$154,862
Avg. Adj. Sales Price	\$116,486	Avg. Assessed Value	\$108,838

Confidence Interval - Current

95% Median C.I	97.55 to 105.47
95% Wgt. Mean C.I	81.25 to 105.62
95% Mean C.I	95.96 to 115.42
% of Value of the Class of all Real Property Value in the County	11.06
% of Records Sold in the Study Period	5.79
% of Value Sold in the Study Period	4.07

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	18	99	98.64
2013	26	99	96.86
2012	31	97	96.73
2011	28	95	95

2015 Opinions of the Property Tax Administrator for Dawes County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	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 7th day of April, 2015.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Dawes County

The Dawes County Assessor lists the following as her residential assessment actions for assessment year 2015:

- 1.** Reviewed values for Rural and Suburban Properties. Increased land values per market sales.
- 2.** Reviewed sales in Chadron, Crawford, Suburban and Rural neighborhoods. Combined Chadron 1-5 groups to one Valuation Grouping for measurement purposes. Combined Crawford 1-3 groups to One Valuation Grouping for measurement purposes. Combined Rural and Suburban to one Valuation Grouping for measurement purposes.
- 3.** Reduced Crawford values by 10% to closer match the market.

2015 Residential Assessment Survey for Dawes County

1.	Valuation data collection done by:																												
	The Assessor and her staff.																												
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																												
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																												
	The cost approach: replacement cost new, minus depreciation.																												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																												
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5.	Are individual depreciation tables developed for each valuation grouping?																												
	No.																												
6.	Describe the methodology used to determine the residential lot values?																												
	Market values (via review of sales) of vacant lots are compiled for each valuation grouping.																												
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																												
	There are currently no blocks of vacant lots being held for sale or resale in the County.																												
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2015 Residential Correlation Section for Dawes County

County Overview

Located in the north-central portion of Nebraska's Panhandle, the U.S. Census Bureau 2013 estimate indicates a population of 9,088. The County's western border is shared with Sioux County, the eastern border is shared with Sheridan County, the County's southern border is adjacent to Box Butte County and its northern border is shared with the State of South Dakota. Highway 385 is the north-south highway and Hwy 20 travels east and west through the County. The major occupations within the County are in the fields of education, retail trade, agriculture, forestry and some mining. Chadron, the County seat has perhaps the most viable residential activity—mostly due to its being the home of Chadron State College (particularly for the residential rental market). The other town within Dawes County is Crawford that comprises only about 10% of residential value within the County. The village of Whitney has a negligible residential market compared with Chadron and Crawford (about .64% of residential value).

Description of Analysis

One hundred ninety-eight sales were deemed qualified by the Assessor and these constitute the sales study sample. For assessment year 2015, the Dawes County Assessor has consolidated Chadron's five neighborhoods into one valuation grouping—likewise, Crawford's three neighborhoods have been combined into a separate valuation grouping. The remaining valuation groupings are Rural residential (20) and Whitney (22). The sample indicates overall that all three measures of central tendency are within acceptable range, and three of the aforementioned measurement groups that have significant sales are also within acceptable range.

Sales Qualification

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

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Dawes County was selected for review in assessment year 2014. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner. Regarding the first six-year physical inspection cycle, Dawes County completed the review of the last of the residential property in 2013.

2015 Residential Correlation Section for Dawes County

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Dawes County is 95%.

2015 Commercial Assessment Actions for Dawes County

The Dawes County Assessor lists the following as her commercial assessment actions for assessment year 2015:

Reviewed commercial sales in Chadron, Crawford, Suburban and Rural neighborhoods. Combined Chadron areas 1-5 to one Valuation Grouping for measurement purposes. Combined Crawford areas 1-3 to One Valuation Grouping for measurement purposes. Combined Rural and Suburban to one Valuation Grouping for measurement purposes.

2015 Commercial Assessment Survey for Dawes County

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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	All three approaches—cost, income and market.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	The same three approaches to estimate market value would be used to address unique commercial properties.																												
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5.	Are individual depreciation tables developed for each valuation grouping?																												
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6.	Describe the methodology used to determine the commercial lot values.																												
	Commercial lot values are determined by current vacant lot sales.																												
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2015 Commercial Correlation Section for Dawes County

County Overview

Dawes County is located in the north-central portion of Nebraska's Panhandle. As of 2013, the U.S. Census Bureau estimates the County population at 9,088. The city of Chadron is the County seat and is home of the only four-year college (Chadron State College) in the western Nebraska Panhandle. The most viable commercial activity is in Chadron and consists of retail, service and multiple family residences—mostly geared to the student and resident population. The other town within Dawes County is Crawford that has mostly tourist activity associated with nearby Fort Robinson. The village of Whitney has a negligible commercial economy compared with Chadron and Crawford.

Description of Analysis

The Dawes County Assessor deemed thirty sales qualified during three-year sales study period. The Assessor previously divided commercial property within the County into thirteen distinct valuation groups. However, for assessment year 2015, the Dawes County Assessor has consolidated Chadron's five neighborhoods into one valuation grouping—likewise Crawford's three neighborhoods have been combined into a separate valuation grouping. The remaining valuation groupings are Rural commercial and Whitney. Of the thirty sales, twenty occurred within Chadron, nine occurred in Crawford and the remaining sale was rural. There are forty-seven occupancy codes listed for the commercial population of the County, with office building (code 344), retail (353), storage warehouse (406), apartments (300) and storage garage (326) comprising more than fifty percent of the commercial population. A review of the commercial sample occupancy codes indicates that for the thirty sales, 60% (18 out of 30 sales) of the largest occupancy codes in the County are represented in the sample. Therefore, the overall commercial median (confirmed by a COD within range) will be used as a point estimate for the commercial level of value.

Sales Qualification

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

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Dawes County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial property class.

2015 Commercial Correlation Section for Dawes County

Level of Value

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

2015 Agricultural Assessment Actions for Dawes County

The Dawes County Assessor lists the following as her agricultural assessment actions for assessment year 2015:

Reviewed all agricultural sales in Market Area #1 and Market Area #4. Adjusted land values in both market areas based on market sales and land classifications. Overall, irrigated land was raised 32%, dry land was increased 27% and the grass class of land received an approximate 19% increase.

2015 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:													
	The Assessor and her staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area's geographical location is primarily the Pine Ridge and includes trees and bluffs, and exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This agricultural market area is located in the southern portion of the county and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2011	3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs, and exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2011	4	This agricultural market area is located in the southern portion of the county and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2011
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
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3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs, and exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2011												
4	This agricultural market area is located in the southern portion of the county and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2011												
3.	Describe the process used to determine and monitor market areas.													
	The Assessor uses sales data verification and sales within the market areas to determine any necessary changes. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home, and the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	All home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.													
7.	Have special valuation applications been filed in the county? If so, answer the following:													
	Yes, and there is special value applied specifically to market area three.													
7a.	What process was used to determine if non-agricultural influences exist?													
	Primarily sales data verification from either the buyer or seller of the property.													
7b.	Describe the non-agricultural influences present within the county.													

	Mostly scenic, due to the extensive Pine Ridge area.
7c.	How many parcels in the county are receiving special value?
	1,933
7d.	Where is the influenced area located within the county?
	Market Area Three as described previously.
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	The uninfluenced value for both agricultural market areas is determined by the market (via uninfluenced ag sales) and the movement of the three land classes.

Dawes County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	n/a	1,300	1,200	1,200	1,150	1,150	1,125	1,125	1,167
Dawes	4	n/a	1,800	n/a	1,600	1,400	1,400	1,200	1,200	1,544
Sheridan	1	n/a	1,690	1,625	1,500	1,495	1,480	1,470	1,440	1,556
Box Butte	3	n/a	1,314	1,300	1,260	1,000	978	981	997	1,268
Sioux	1	n/a	1,295	1,200	1,200	1,150	1,150	1,100	1,100	1,161

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	660	620	620	575	575	525	525	602
Dawes	4	n/a	660	n/a	620	575	575	525	525	620
Sheridan	1	n/a	635	605	575	565	535	525	520	573
Box Butte	3	n/a	700	700	700	450	450	450	450	666
Sioux	1	n/a	510	390	380	370	370	360	340	381

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	n/a	400	375	375	350	350	325	325	335
Dawes	4	n/a	400	375	375	350	350	325	325	340
Sheridan	1	n/a	430	430	420	410	410	335	300	334
Box Butte	3	n/a	413	405	378	369	384	354	355	369
Sioux	1	n/a	325	315	315	310	310	290	270	286

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2015

Dawes County is using “Special value” for tax year 2015. The special agriculture value will be used on a county wide basis.

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

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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

2015 Agricultural Correlation Section for Dawes County

County Overview

Dawes County, located in the north-central part of Nebraska's Panhandle, has a land area of 1,401 square miles. Land use according to the 2015 Abstract consists of about 80% grass, 16% dry land and approximately 2% irrigated land. The remaining two percent is classified as waste. Dawes County lies within the Upper Niobrara White NRD (UNWNRD). "In 2003, the UNWNRD established a stay on new high capacity wells to prevent the over-appropriation of the water supply. Working with Nebraska Department of Natural Resources (DNR), the UNWNRD strives to maintain a balance of supply and demand for ground and surface water. Currently, DNR has determined that the majority of the UNWNRD is fully appropriated. Fully appropriated means the balance between the water supply and demand has been reached...no new high capacity wells or surface water rights are allowed in this area" (taken from the UNWNRD website).

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

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

Description of Analysis

Initial analysis of the Dawes County agricultural sales indicated that overall it was time disproportionate, with more sales occurring in the last year of the study period than in the previous two years. The original sample was expanded with comparable sales from Dawes' neighboring counties in an attempt to mitigate time disproportionality. This produced a sample containing twenty sales for the three-year timeframe of the sales study.

The Dawes County Assessor made the following overall increases to agricultural land for 2015: irrigated land received a 32% increase; the dry class of land was raised 27% and grass received an approximate 19% increase. Analysis of the overall statistics indicates that all three measures of central tendency are within acceptable range, as well as the qualitative statistics. The individual non-influenced agricultural market areas have medians that are within range. Land classes in the 95% Majority Land Use category that have significant sales are within range. Under the 80% MLU heading, it would appear that the eight grass sales (compared to the seven 95% MLU sales) are outside of range. However, it should be noted that the additional grass sale contains less than 160 acres and is an outlier.

2015 Agricultural Correlation Section for Dawes County

Sales Qualification

The Department completed a sales verification review for Dawes County in 2015. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

With the review of Dawes County's assessment practices in 2014, it has been confirmed that these are reliable and applied consistently. Both agricultural market areas are equalized and have median measures of central tendency within acceptable range. Therefore, it is believed that agricultural land is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the level of value of the agricultural land in Dawes County is determined to be 71% of market value.

Special Valuation

Based on analysis of all available information, the level of value for special value land in Dawes County is 71% of market value.

23 Dawes
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 198
Total Sales Price : 18,159,515
Total Adj. Sales Price : 18,159,515
Total Assessed Value : 16,792,810
Avg. Adj. Sales Price : 91,715
Avg. Assessed Value : 84,812

MEDIAN : 95
WGT. MEAN : 92
MEAN : 99
COD : 20.14
PRD : 107.34

COV : 35.11
STD : 34.85
Avg. Abs. Dev : 19.08
MAX Sales Ratio : 386.11
MIN Sales Ratio : 43.53

95% Median C.I. : 91.32 to 97.27
95% Wgt. Mean C.I. : 89.46 to 95.49
95% Mean C.I. : 94.41 to 104.11

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	23	93.47	95.93	94.52	17.09	101.49	61.02	151.06	85.11 to 106.13	79,022	74,693
01-JAN-13 To 31-MAR-13	12	88.40	94.78	97.22	22.30	97.49	57.91	151.54	73.98 to 118.46	76,542	74,414
01-APR-13 To 30-JUN-13	25	94.61	95.94	94.59	13.05	101.43	55.09	124.38	87.69 to 103.29	120,226	113,723
01-JUL-13 To 30-SEP-13	39	90.25	95.32	88.17	19.04	108.11	53.84	157.60	84.24 to 99.36	103,692	91,429
01-OCT-13 To 31-DEC-13	17	96.12	92.96	91.10	19.65	102.04	43.53	130.57	71.33 to 112.18	96,218	87,653
01-JAN-14 To 31-MAR-14	17	100.49	122.29	98.78	32.77	123.80	74.45	386.11	88.27 to 140.78	70,047	69,191
01-APR-14 To 30-JUN-14	30	95.27	99.25	91.60	18.57	108.35	49.69	195.96	87.32 to 99.71	88,566	81,123
01-JUL-14 To 30-SEP-14	35	97.67	101.60	92.48	21.14	109.86	67.56	328.60	85.60 to 102.52	82,583	76,373
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	99	92.19	95.55	92.17	17.52	103.67	53.84	157.60	87.46 to 95.79	98,845	91,108
01-OCT-13 To 30-SEP-14	99	96.61	102.96	92.83	22.43	110.91	43.53	386.11	92.98 to 100.98	84,584	78,516
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	93	92.63	94.99	91.55	18.07	103.76	43.53	157.60	87.19 to 96.12	103,267	94,536
<u>ALL</u>	198	94.73	99.26	92.47	20.14	107.34	43.53	386.11	91.32 to 97.27	91,715	84,812

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	133	92.98	97.52	90.69	19.97	107.53	43.53	328.60	87.33 to 96.61	93,276	84,592
16	37	95.38	98.54	93.54	17.36	105.35	57.91	157.60	88.27 to 101.67	41,919	39,213
20	25	100.43	97.92	97.16	14.53	100.78	53.84	134.47	91.15 to 107.05	165,280	160,579
22	3	105.37	196.11	108.29	91.51	181.10	96.84	386.11	N/A	23,600	25,557
<u>ALL</u>	198	94.73	99.26	92.47	20.14	107.34	43.53	386.11	91.32 to 97.27	91,715	84,812

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	198	94.73	99.26	92.47	20.14	107.34	43.53	386.11	91.32 to 97.27	91,715	84,812
06											
07											
<u>ALL</u>	198	94.73	99.26	92.47	20.14	107.34	43.53	386.11	91.32 to 97.27	91,715	84,812

23 Dawes
RESIDENTIAL

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95% Wgt. Mean C.I. : 89.46 to 95.49
95% Mean C.I. : 94.41 to 104.11

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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	386.11	386.11	386.11	00.00	100.00	386.11	386.11	N/A	1,800	6,950	
Less Than 15,000	8	124.08	178.32	148.45	70.30	120.12	87.14	386.11	87.14 to 386.11	10,600	15,736	
Less Than 30,000	30	105.17	130.62	116.89	37.92	111.75	62.87	386.11	95.79 to 130.63	18,620	21,766	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	197	94.71	97.80	92.44	18.69	105.80	43.53	328.60	91.32 to 96.91	92,171	85,207	
Greater Than 14,999	190	94.66	95.93	92.21	17.10	104.03	43.53	191.57	91.15 to 97.27	95,130	87,721	
Greater Than 29,999	168	93.16	93.65	91.70	16.00	102.13	43.53	151.06	89.51 to 96.10	104,767	96,071	
<u>Incremental Ranges</u>												
0 TO 4,999	1	386.11	386.11	386.11	00.00	100.00	386.11	386.11	N/A	1,800	6,950	
5,000 TO 14,999	7	96.61	148.64	143.30	60.39	103.73	87.14	328.60	87.14 to 328.60	11,857	16,991	
15,000 TO 29,999	22	105.17	113.28	111.25	21.55	101.82	62.87	191.57	95.04 to 130.63	21,536	23,958	
30,000 TO 59,999	40	99.36	101.30	101.20	17.60	100.10	57.91	151.06	91.15 to 106.13	43,613	44,135	
60,000 TO 99,999	52	94.47	94.51	94.20	14.05	100.33	61.02	142.87	87.32 to 99.71	76,611	72,165	
100,000 TO 149,999	43	87.79	88.73	88.68	15.58	100.06	43.53	128.85	84.10 to 96.12	122,678	108,789	
150,000 TO 249,999	28	88.09	89.01	89.51	16.52	99.44	53.84	134.47	76.75 to 96.10	188,125	168,389	
250,000 TO 499,999	5	86.56	92.01	92.41	11.75	99.57	75.81	107.05	N/A	266,000	245,811	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	198	94.73	99.26	92.47	20.14	107.34	43.53	386.11	91.32 to 97.27	91,715	84,812	

23 Dawes
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 30
Total Sales Price : 3,494,587
Total Adj. Sales Price : 3,494,587
Total Assessed Value : 3,265,130
Avg. Adj. Sales Price : 116,486
Avg. Assessed Value : 108,838

MEDIAN : 99
WGT. MEAN : 93
MEAN : 106
COD : 15.76
PRD : 113.12

COV : 24.67
STD : 26.07
Avg. Abs. Dev : 15.66
MAX Sales Ratio : 191.67
MIN Sales Ratio : 45.42

95% Median C.I. : 97.55 to 105.47
95% Wgt. Mean C.I. : 81.25 to 105.62
95% Mean C.I. : 95.96 to 115.42

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	1	99.27	99.27	99.27	00.00	100.00	99.27	99.27	N/A	210,000	208,470
01-JAN-12 To 31-MAR-12	2	120.32	120.32	124.87	18.92	96.36	97.55	143.09	N/A	37,500	46,828
01-APR-12 To 30-JUN-12	3	96.45	81.24	60.71	19.50	133.82	45.42	101.86	N/A	168,602	102,358
01-JUL-12 To 30-SEP-12	2	156.70	156.70	131.96	22.32	118.75	121.72	191.67	N/A	41,000	54,103
01-OCT-12 To 31-DEC-12	3	104.49	101.32	100.78	03.83	100.54	93.73	105.73	N/A	190,000	191,485
01-JAN-13 To 31-MAR-13	1	77.05	77.05	77.05	00.00	100.00	77.05	77.05	N/A	260,250	200,520
01-APR-13 To 30-JUN-13	2	101.55	101.55	99.20	03.87	102.37	97.62	105.47	N/A	66,650	66,115
01-JUL-13 To 30-SEP-13	2	97.61	97.61	98.42	01.68	99.18	95.97	99.25	N/A	33,750	33,218
01-OCT-13 To 31-DEC-13	4	99.35	108.71	106.65	10.07	101.93	98.58	137.55	N/A	160,750	171,433
01-JAN-14 To 31-MAR-14	4	98.71	111.11	98.81	16.89	112.45	93.52	153.50	N/A	99,433	98,250
01-APR-14 To 30-JUN-14	2	97.73	97.73	94.97	10.77	102.91	87.20	108.25	N/A	79,250	75,263
01-JUL-14 To 30-SEP-14	4	109.57	104.90	88.08	16.27	119.10	74.65	125.80	N/A	97,875	86,208
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	8	100.57	112.13	82.20	27.30	136.41	45.42	191.67	45.42 to 191.67	109,101	89,676
01-OCT-12 To 30-SEP-13	8	98.44	97.41	94.43	06.42	103.16	77.05	105.73	77.05 to 105.73	128,881	121,705
01-OCT-13 To 30-SEP-14	14	99.68	106.74	98.95	14.27	107.87	74.65	153.50	93.52 to 125.80	113,624	112,435
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	10	103.18	110.17	87.88	22.46	125.36	45.42	191.67	93.73 to 143.09	123,281	108,339
01-JAN-13 To 31-DEC-13	9	98.83	101.13	98.27	08.20	102.91	77.05	137.55	95.97 to 105.47	122,672	120,546
<u>ALL</u>	30	99.38	105.69	93.43	15.76	113.12	45.42	191.67	97.55 to 105.47	116,486	108,838

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	20	99.57	109.28	98.24	17.59	111.24	74.65	191.67	96.45 to 108.25	124,774	122,582
16	9	99.48	98.49	76.86	13.25	128.14	45.42	125.80	93.52 to 119.65	87,679	67,386
20	1	98.58	98.58	98.58	00.00	100.00	98.58	98.58	N/A	210,000	207,020
<u>ALL</u>	30	99.38	105.69	93.43	15.76	113.12	45.42	191.67	97.55 to 105.47	116,486	108,838

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	97.62	97.77	97.69	00.95	100.08	96.45	99.25	N/A	71,500	69,848
03	27	99.87	106.57	93.16	17.21	114.39	45.42	191.67	95.97 to 108.25	121,485	113,170
04											
<u>ALL</u>	30	99.38	105.69	93.43	15.76	113.12	45.42	191.67	97.55 to 105.47	116,486	108,838

23 Dawes
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 30
Total Sales Price : 3,494,587
Total Adj. Sales Price : 3,494,587
Total Assessed Value : 3,265,130
Avg. Adj. Sales Price : 116,486
Avg. Assessed Value : 108,838

MEDIAN : 99
WGT. MEAN : 93
MEAN : 106
COD : 15.76
PRD : 113.12

COV : 24.67
STD : 26.07
Avg. Abs. Dev : 15.66
MAX Sales Ratio : 191.67
MIN Sales Ratio : 45.42

95% Median C.I. : 97.55 to 105.47
95% Wgt. Mean C.I. : 81.25 to 105.62
95% Mean C.I. : 95.96 to 115.42

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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
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	172.59	172.59	174.32	11.06	99.01	153.50	191.67	N/A	11,000	19,175
Less Than 30,000	5	119.65	133.25	124.15	24.03	107.33	95.97	191.67	N/A	18,660	23,167
Ranges Excl. Low \$											
Greater Than 4,999	30	99.38	105.69	93.43	15.76	113.12	45.42	191.67	97.55 to 105.47	116,486	108,838
Greater Than 14,999	28	99.26	100.91	92.92	11.63	108.60	45.42	143.09	96.45 to 104.49	124,021	115,242
Greater Than 29,999	25	99.25	100.17	92.59	11.82	108.19	45.42	143.09	96.45 to 102.05	136,051	125,972
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	172.59	172.59	174.32	11.06	99.01	153.50	191.67	N/A	11,000	19,175
15,000 TO 29,999	3	105.47	107.03	108.67	07.48	98.49	95.97	119.65	N/A	23,767	25,828
30,000 TO 59,999	8	99.68	106.21	106.55	08.06	99.68	96.45	143.09	96.45 to 143.09	43,188	46,016
60,000 TO 99,999	3	121.72	116.46	115.21	06.56	101.08	101.86	125.80	N/A	73,000	84,102
100,000 TO 149,999	5	95.36	102.25	103.55	11.42	98.74	87.20	137.55	N/A	114,300	118,355
150,000 TO 249,999	4	98.93	98.41	98.20	02.27	100.21	93.73	102.05	N/A	193,183	189,699
250,000 TO 499,999	5	77.05	80.09	78.94	21.61	101.46	45.42	104.49	N/A	298,511	235,659
500,000 TO 999,999											
1,000,000 +											
ALL	30	99.38	105.69	93.43	15.76	113.12	45.42	191.67	97.55 to 105.47	116,486	108,838

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	4	101.06	101.70	102.76	04.62	98.97	96.45	108.25	N/A	140,375	144,245
300	3	99.27	100.13	99.91	00.88	100.22	99.25	101.86	N/A	115,167	115,058
326	1	99.87	99.87	99.87	00.00	100.00	99.87	99.87	N/A	43,000	42,945
340	1	93.52	93.52	93.52	00.00	100.00	93.52	93.52	N/A	125,000	116,895
341	1	102.05	102.05	102.05	00.00	100.00	102.05	102.05	N/A	152,730	155,855
344	4	97.40	102.35	97.80	16.26	104.65	77.05	137.55	N/A	166,813	163,150
350	3	119.65	116.97	119.77	05.67	97.66	105.47	125.80	N/A	39,433	47,228
353	7	98.58	105.01	94.35	15.16	111.30	74.65	143.09	74.65 to 143.09	122,286	115,381
406	3	153.50	148.22	131.14	20.02	113.02	99.48	191.67	N/A	17,333	22,732
408	1	45.42	45.42	45.42	00.00	100.00	45.42	45.42	N/A	363,307	165,030
444	1	87.20	87.20	87.20	00.00	100.00	87.20	87.20	N/A	100,000	87,200
470	1	95.36	95.36	95.36	00.00	100.00	95.36	95.36	N/A	110,000	104,900
ALL	30	99.38	105.69	93.43	15.76	113.12	45.42	191.67	97.55 to 105.47	116,486	108,838

23 Dawes
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 20
Total Sales Price : 6,871,839
Total Adj. Sales Price : 6,871,839
Total Assessed Value : 4,904,603
Avg. Adj. Sales Price : 343,592
Avg. Assessed Value : 245,230

MEDIAN : 71
WGT. MEAN : 71
MEAN : 73
COD : 19.94
PRD : 101.85

COV : 26.73
STD : 19.43
Avg. Abs. Dev : 14.10
MAX Sales Ratio : 129.54
MIN Sales Ratio : 48.39

95% Median C.I. : 57.51 to 81.62
95% Wgt. Mean C.I. : 61.19 to 81.55
95% Mean C.I. : 63.60 to 81.78

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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>Qtrrs</u>											
01-OCT-11 To 31-DEC-11	3	74.90	76.98	77.12	04.41	99.82	73.07	82.98	N/A	107,333	82,772
01-JAN-12 To 31-MAR-12	2	67.78	67.78	57.06	20.42	118.79	53.94	81.62	N/A	323,987	184,860
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	98.19	98.19	98.19	00.00	100.00	98.19	98.19	N/A	1,036,000	1,017,203
01-OCT-12 To 31-DEC-12	2	77.05	77.05	78.12	08.33	98.63	70.63	83.46	N/A	89,098	69,599
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	70.11	70.11	70.11	00.00	100.00	70.11	70.11	N/A	220,320	154,470
01-JUL-13 To 30-SEP-13	3	55.62	53.84	51.78	05.47	103.98	48.39	57.51	N/A	198,500	102,784
01-OCT-13 To 31-DEC-13	1	129.54	129.54	129.54	00.00	100.00	129.54	129.54	N/A	381,768	494,535
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	75.39	75.39	59.12	22.16	127.52	58.68	92.10	N/A	906,000	535,633
01-JUL-14 To 30-SEP-14	5	65.73	64.61	65.64	14.24	98.43	51.66	81.30	N/A	335,616	220,309
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	6	78.26	77.45	81.52	12.97	95.01	53.94	98.19	53.94 to 98.19	334,329	272,540
01-OCT-12 To 30-SEP-13	6	63.81	64.29	60.56	16.38	106.16	48.39	83.46	48.39 to 83.46	165,669	100,337
01-OCT-13 To 30-SEP-14	8	68.25	75.42	68.89	26.39	109.48	51.66	129.54	51.66 to 129.54	483,981	333,418
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	5	81.62	77.57	81.95	13.99	94.66	53.94	98.19	N/A	372,434	305,224
01-JAN-13 To 31-DEC-13	5	57.51	72.23	79.94	33.26	90.36	48.39	129.54	N/A	239,518	191,472
<u>ALL</u>	20	70.70	72.69	71.37	19.94	101.85	48.39	129.54	57.51 to 81.62	343,592	245,230

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	70.37	77.08	73.63	25.17	104.69	48.39	129.54	53.94 to 98.19	461,728	339,964
4	10	71.92	68.30	66.75	14.56	102.32	51.66	82.98	53.60 to 81.62	225,456	150,496
<u>ALL</u>	20	70.70	72.69	71.37	19.94	101.85	48.39	129.54	57.51 to 81.62	343,592	245,230

23 Dawes
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 20
Total Sales Price : 6,871,839
Total Adj. Sales Price : 6,871,839
Total Assessed Value : 4,904,603
Avg. Adj. Sales Price : 343,592
Avg. Assessed Value : 245,230

MEDIAN : 71
WGT. MEAN : 71
MEAN : 73
COD : 19.94
PRD : 101.85

COV : 26.73
STD : 19.43
Avg. Abs. Dev : 14.10
MAX Sales Ratio : 129.54
MIN Sales Ratio : 48.39

95% Median C.I. : 57.51 to 81.62
95% Wgt. Mean C.I. : 61.19 to 81.55
95% Mean C.I. : 63.60 to 81.78

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	83.46	83.46	83.46	00.00	100.00	83.46	83.46	N/A	104,000	86,795
1	1	83.46	83.46	83.46	00.00	100.00	83.46	83.46	N/A	104,000	86,795
Grass											
County	11	70.63	73.02	72.86	19.44	100.22	53.60	129.54	53.94 to 82.98	208,253	151,741
1	4	70.37	81.06	80.84	27.04	100.27	53.94	129.54	N/A	312,821	252,891
4	7	73.07	68.43	63.26	14.16	108.17	53.60	82.98	53.60 to 82.98	148,500	93,941
ALL	20	70.70	72.69	71.37	19.94	101.85	48.39	129.54	57.51 to 81.62	343,592	245,230

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	2	71.07	71.07	60.04	17.43	118.37	58.68	83.46	N/A	946,000	567,978
1	2	71.07	71.07	60.04	17.43	118.37	58.68	83.46	N/A	946,000	567,978
Grass											
County	15	70.63	74.06	79.64	21.14	92.99	51.66	129.54	55.62 to 82.98	235,326	187,408
1	7	70.63	82.89	88.04	26.31	94.15	53.94	129.54	53.94 to 129.54	340,469	299,742
4	8	65.29	66.33	62.18	17.97	106.67	51.66	82.98	51.66 to 82.98	143,325	89,115
ALL	20	70.70	72.69	71.37	19.94	101.85	48.39	129.54	57.51 to 81.62	343,592	245,230

Total Real Property Sum Lines 17, 25, & 30	Records : 7,133	Value : 725,000,568	Growth 6,948,430	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	264	1,794,075	56	1,549,445	105	2,245,395	425	5,588,915	
02. Res Improve Land	2,172	12,636,645	158	4,600,355	286	8,140,555	2,616	25,377,555	
03. Res Improvements	2,343	145,863,420	194	20,747,735	353	31,432,165	2,890	198,043,320	
04. Res Total	2,607	160,294,140	250	26,897,535	458	41,818,115	3,315	229,009,790	2,151,360
% of Res Total	78.64	69.99	7.54	11.75	13.82	18.26	46.47	31.59	30.96
05. Com UnImp Land	76	714,705	5	107,355	4	673,145	85	1,495,205	
06. Com Improve Land	380	6,290,645	21	439,145	12	1,134,775	413	7,864,565	
07. Com Improvements	385	64,181,795	22	3,151,320	17	3,034,255	424	70,367,370	
08. Com Total	461	71,187,145	27	3,697,820	21	4,842,175	509	79,727,140	2,483,475
% of Com Total	90.57	89.29	5.30	4.64	4.13	6.07	7.14	11.00	35.74
09. Ind UnImp Land	4	96,775	0	0	1	294,114	5	390,889	
10. Ind Improve Land	4	11,500	0	0	0	0	4	11,500	
11. Ind Improvements	4	88,969	0	0	0	0	4	88,969	
12. Ind Total	8	197,244	0	0	1	294,114	9	491,358	0
% of Ind Total	88.89	40.14	0.00	0.00	11.11	59.86	0.13	0.07	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	19,500	1	19,500	
15. Rec Improvements	0	0	0	0	1	3,155	1	3,155	
16. Rec Total	0	0	0	0	1	22,655	1	22,655	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
Res & Rec Total	2,607	160,294,140	250	26,897,535	459	41,840,770	3,316	229,032,445	2,151,360
% of Res & Rec Total	78.62	69.99	7.54	11.74	13.84	18.27	46.49	31.59	30.96
Com & Ind Total	469	71,384,389	27	3,697,820	22	5,136,289	518	80,218,498	2,483,475
% of Com & Ind Total	90.54	88.99	5.21	4.61	4.25	6.40	7.26	11.06	35.74
17. Taxable Total	3,076	231,678,529	277	30,595,355	481	46,977,059	3,834	309,250,943	4,634,835
% of Taxable Total	80.23	74.92	7.22	9.89	12.55	15.19	53.75	42.66	66.70

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	3	883,414	9	18,855,411	12	19,738,825	0
24. Non-Producing	0	0	16	0	7	0	23	0	0
25. Total	0	0	19	883,414	16	18,855,411	35	19,738,825	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	132	19	270	421

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	27,440	85	6,098,440	2,501	243,300,775	2,587	249,426,655
28. Ag-Improved Land	0	0	61	3,823,665	619	75,590,135	680	79,413,800
29. Ag Improvements	0	0	56	7,512,565	621	59,657,780	677	67,170,345
30. Ag Total							3,264	396,010,800

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	48	52.76	522,000	
33. HomeSite Improvements	0	0.00	0	49	0.00	6,026,275	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	49	48.97	98,000	
37. FarmSite Improvements	0	0.00	0	52	0.00	1,486,290	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	77	167.42	0	
40. Other- Non Ag Use	0	0.00	0	6	109.68	128,015	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	24	24.92	250,000	24	24.92	250,000	
32. HomeSite Improv Land	489	525.76	5,015,600	537	578.52	5,537,600	
33. HomeSite Improvements	525	0.00	46,459,350	574	0.00	52,485,625	0
34. HomeSite Total				598	603.44	58,273,225	
35. FarmSite UnImp Land	10	10.00	20,000	10	10.00	20,000	
36. FarmSite Improv Land	517	516.05	1,005,520	566	565.02	1,103,520	
37. FarmSite Improvements	549	0.00	13,198,430	601	0.00	14,684,720	2,313,595
38. FarmSite Total				611	575.02	15,808,240	
39. Road & Ditches	1,465	4,427.43	0	1,542	4,594.85	0	
40. Other- Non Ag Use	12	281.38	448,300	18	391.06	576,315	
41. Total Section VI				1,209	6,164.37	74,657,780	2,313,595

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	34	5,426.74	1,846,795	35	5,426.74	1,846,795

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	125	20,774.80	8,707,525
44. Recapture Value N/A	0	0.00	0	125	20,774.80	16,091,980
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,281	560,716.00	227,944,190	2,406	581,490.80	236,651,715
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,342.91	13.67%	1,745,780	15.23%	1,300.00
47. 2A1	504.82	5.14%	605,790	5.28%	1,200.01
48. 2A	639.19	6.51%	767,020	6.69%	1,199.99
49. 3A1	2,199.38	22.39%	2,529,305	22.06%	1,150.01
50. 3A	1,556.19	15.84%	1,789,630	15.61%	1,150.01
51. 4A1	2,453.97	24.98%	2,760,770	24.08%	1,125.02
52. 4A	1,126.00	11.46%	1,266,820	11.05%	1,125.06
53. Total	9,822.46	100.00%	11,465,115	100.00%	1,167.23
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	14,006.34	24.09%	9,244,210	26.39%	660.00
56. 2D1	3,529.52	6.07%	2,188,275	6.25%	619.99
57. 2D	19,137.25	32.92%	11,865,160	33.88%	620.00
58. 3D1	2,680.14	4.61%	1,541,085	4.40%	575.00
59. 3D	6,454.85	11.10%	3,711,585	10.60%	575.01
60. 4D1	4,435.51	7.63%	2,328,680	6.65%	525.01
61. 4D	7,894.31	13.58%	4,144,500	11.83%	525.00
62. Total	58,137.92	100.00%	35,023,495	100.00%	602.42
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,787.39	2.28%	2,715,035	2.72%	400.01
65. 2G1	3,153.28	1.06%	1,182,660	1.18%	375.06
66. 2G	25,814.17	8.66%	9,681,115	9.69%	375.03
67. 3G1	4,566.60	1.53%	1,598,410	1.60%	350.02
68. 3G	35,536.71	11.92%	12,438,005	12.45%	350.00
69. 4G1	18,316.19	6.14%	5,952,900	5.96%	325.01
70. 4G	204,075.79	68.42%	66,324,850	66.40%	325.00
71. Total	298,250.13	100.00%	99,892,975	100.00%	334.93
Irrigated Total					
	9,822.46	2.65%	11,465,115	7.81%	1,167.23
Dry Total					
	58,137.92	15.66%	35,023,495	23.84%	602.42
Grass Total					
	298,250.13	80.32%	99,892,975	68.00%	334.93
72. Waste	5,120.00	1.38%	511,945	0.35%	99.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	371,330.51	100.00%	146,893,530	100.00%	395.59

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	123.79	60.15%	191,875	65.01%	1,550.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	19.29	9.37%	27,005	9.15%	1,399.95
49. 3A1	29.71	14.44%	37,880	12.83%	1,274.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	11.59%	27,750	9.40%	1,163.03
52. 4A	9.15	4.45%	10,640	3.60%	1,162.84
53. Total	205.80	100.00%	295,150	100.00%	1,434.16
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,818.27	32.69%	5,976,495	36.28%	677.74
56. 2D1	199.64	0.74%	124,230	0.75%	622.27
57. 2D	8,351.46	30.96%	5,199,655	31.56%	622.60
58. 3D1	1,266.74	4.70%	734,085	4.46%	579.51
59. 3D	206.11	0.76%	119,420	0.72%	579.40
60. 4D1	5,300.04	19.65%	2,797,700	16.98%	527.86
61. 4D	2,831.54	10.50%	1,521,270	9.24%	537.26
62. Total	26,973.80	100.00%	16,472,855	100.00%	610.70
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,104.29	4.07%	2,479,225	4.85%	406.14
65. 2G1	417.35	0.28%	164,310	0.32%	393.70
66. 2G	12,105.84	8.07%	4,609,135	9.01%	380.74
67. 3G1	2,233.55	1.49%	827,085	1.62%	370.30
68. 3G	482.89	0.32%	169,650	0.33%	351.32
69. 4G1	11,792.48	7.86%	3,885,765	7.59%	329.51
70. 4G	116,813.90	77.90%	39,034,120	76.28%	334.16
71. Total	149,950.30	100.00%	51,169,290	100.00%	341.24
Irrigated Total					
	205.80	0.12%	295,150	0.43%	1,434.16
Dry Total					
	26,973.80	15.11%	16,472,855	24.20%	610.70
Grass Total					
	149,950.30	84.01%	51,169,290	75.17%	341.24
72. Waste	1,354.42	0.76%	135,415	0.20%	99.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	178,484.32	100.00%	68,072,710	100.00%	381.39

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,253.46	43.64%	7,656,235	50.88%	1,800.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	936.56	9.61%	1,498,480	9.96%	1,599.98
49. 3A1	738.43	7.58%	1,033,790	6.87%	1,399.98
50. 3A	1,385.43	14.22%	1,939,595	12.89%	1,399.99
51. 4A1	1,280.88	13.14%	1,537,045	10.22%	1,199.99
52. 4A	1,150.98	11.81%	1,381,160	9.18%	1,199.99
53. Total	9,745.74	100.00%	15,046,305	100.00%	1,543.89
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26,965.35	59.95%	17,797,185	63.77%	660.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	6,194.12	13.77%	3,840,365	13.76%	620.00
58. 3D1	616.31	1.37%	354,385	1.27%	575.01
59. 3D	630.78	1.40%	362,720	1.30%	575.03
60. 4D1	8,059.25	17.92%	4,231,160	15.16%	525.01
61. 4D	2,517.16	5.60%	1,321,560	4.74%	525.02
62. Total	44,982.97	100.00%	27,907,375	100.00%	620.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	22,908.38	12.29%	9,163,365	14.46%	400.00
65. 2G1	153.25	0.08%	57,465	0.09%	374.98
66. 2G	14,441.45	7.75%	5,416,035	8.54%	375.03
67. 3G1	5,178.82	2.78%	1,812,625	2.86%	350.01
68. 3G	8,928.62	4.79%	3,125,100	4.93%	350.01
69. 4G1	28,301.34	15.18%	9,198,055	14.51%	325.00
70. 4G	106,510.47	57.13%	34,616,445	54.61%	325.01
71. Total	186,422.33	100.00%	63,389,090	100.00%	340.03
Irrigated Total					
	9,745.74	4.03%	15,046,305	14.14%	1,543.89
Dry Total					
	44,982.97	18.62%	27,907,375	26.23%	620.40
Grass Total					
	186,422.33	77.16%	63,389,090	59.58%	340.03
72. Waste	440.17	0.18%	44,010	0.04%	99.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	241,591.21	100.00%	106,386,780	100.00%	440.36

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	27,440	190.27	273,180	19,559.34	26,505,950	19,774.00	26,806,570
77. Dry Land	0.00	0	5,518.85	3,413,550	124,575.84	75,990,175	130,094.69	79,403,725
78. Grass	0.00	0	15,422.23	5,454,895	619,200.53	208,996,460	634,622.76	214,451,355
79. Waste	0.00	0	324.65	32,465	6,589.94	658,905	6,914.59	691,370
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	24.39	27,440	21,456.00	9,174,090	769,925.65	312,151,490	791,406.04	321,353,020

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,774.00	2.50%	26,806,570	8.34%	1,355.65
Dry Land	130,094.69	16.44%	79,403,725	24.71%	610.35
Grass	634,622.76	80.19%	214,451,355	66.73%	337.92
Waste	6,914.59	0.87%	691,370	0.22%	99.99
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	791,406.04	100.00%	321,353,020	100.00%	406.05

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

23 Dawes

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	225,006,814	229,009,790	4,002,976	1.78%	2,151,360	0.82%
02. Recreational	21,155	22,655	1,500	7.09%	0	7.09%
03. Ag-Homesite Land, Ag-Res Dwelling	51,142,020	58,273,225	7,131,205	13.94%	0	13.94%
04. Total Residential (sum lines 1-3)	276,169,989	287,305,670	11,135,681	4.03%	2,151,360	3.25%
05. Commercial	77,157,195	79,727,140	2,569,945	3.33%	2,483,475	0.11%
06. Industrial	454,889	491,358	36,469	8.02%	0	8.02%
07. Ag-Farmsite Land, Outbuildings	16,351,113	15,808,240	-542,873	-3.32%	2,313,595	-17.47%
08. Minerals	41,731,995	19,738,825	-21,993,170	-52.70	0	-52.70
09. Total Commercial (sum lines 5-8)	135,695,192	115,765,563	-19,929,629	-14.69%	4,797,070	-18.22%
10. Total Non-Agland Real Property	411,865,181	403,647,548	-8,217,633	-2.00%	6,948,430	-3.68%
11. Irrigated	20,322,760	26,806,570	6,483,810	31.90%		
12. Dryland	62,299,430	79,403,725	17,104,295	27.45%		
13. Grassland	180,500,510	214,451,355	33,950,845	18.81%		
14. Wasteland	207,265	691,370	484,105	233.57%		
15. Other Agland	508,270	0	-508,270	-100.00%		
16. Total Agricultural Land	263,838,235	321,353,020	57,514,785	21.80%		
17. Total Value of all Real Property (Locally Assessed)	675,703,416	725,000,568	49,297,152	7.30%	6,948,430	6.27%

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

2015 Tax Year

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

2016 Tax Year

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

2017 Tax Year

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

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

2014 Tax Year

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

2015 Tax Year

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

2016 Tax Year

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

2015 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$173,324
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$6,000 for Pritchard & Abbott appraisal of minerals.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$65,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$16,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,300
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$3,978

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Chadron and Crawford.
4.	When was zoning implemented?
	2002

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, (see above "D," Contracted Services.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appropriate certification for the services performed.
4.	Have the existing contracts been approved by the PTA?
	The Assessor is not sure.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The Dawes County Assessor is responsible for establishing assessed values.

2015 Certification for Dawes County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Dawes County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

