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## 2015 Commission Summary for Dixon County

### Residential Real Property - Current

Number of Sales	97	Median	95.67
Total Sales Price	\$7,020,202	Mean	96.20
Total Adj. Sales Price	\$7,020,202	Wgt. Mean	92.64
Total Assessed Value	\$6,503,665	Average Assessed Value of the Base	\$54,700
Avg. Adj. Sales Price	\$72,373	Avg. Assessed Value	\$67,048

### Confidence Interval - Current

95% Median C.I	94.10 to 97.14
95% Wgt. Mean C.I	89.08 to 96.21
95% Mean C.I	92.60 to 99.80
% of Value of the Class of all Real Property Value in the	8.29
% of Records Sold in the Study Period	4.43
% of Value Sold in the Study Period	5.43

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	99	96	95.67
2013	108	96	96.15
2012	81	96	95.98
2011	101	96	96

## 2015 Commission Summary for Dixon County

### Commercial Real Property - Current

Number of Sales	18	Median	95.34
Total Sales Price	\$526,059	Mean	94.31
Total Adj. Sales Price	\$526,059	Wgt. Mean	88.21
Total Assessed Value	\$464,020	Average Assessed Value of the Base	\$175,958
Avg. Adj. Sales Price	\$29,226	Avg. Assessed Value	\$25,779

### Confidence Interval - Current

95% Median C.I	90.98 to 99.65
95% Wgt. Mean C.I	78.29 to 98.12
95% Mean C.I	82.87 to 105.75
% of Value of the Class of all Real Property Value in the County	4.20
% of Records Sold in the Study Period	5.22
% of Value Sold in the Study Period	0.76

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	12	100	85.75
2013	11		86.83
2012	18		97.47
2011	27	96	96



## 2015 Opinions of the Property Tax Administrator for Dixon 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>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	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.




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Ruth A. Sorensen  
Property Tax Administrator



## 2015 Residential Assessment Actions for Dixon County

The city of Ponca & village of Martinsburg had a complete reappraisal for this year.

The village of Emerson had an adjustment on 1-story homes with the single attached garages based on the current market for homes like this.

The village of Newcastle had an adjustment to older homes with new siding & windows.

## 2015 Residential Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Cost approach is used. The depreciation is gathered from the market in each location.																
<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>																
	We have developed our own economic depreciatons, and had always used CAMA vendors physical, except for remodeling. With the new program we currently developed physical and economic from the market.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	We currently use the square foot method on residential lot values, vacant lot study used to set the values.																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	N/A																

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2006	2006	2006	2014
5	2006	2006	2006	2013
10	2006	2006	2006	2011
15	2011	2011	2011	2011
20	2011	2011	2011	2011
25	2011	2011	2011	2011
30	2006	2006	2006	2010

## **2015 Residential Correlation Section for Dixon County**

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### **County Overview**

Dixon County is located in the northeastern region of the State of Nebraska. The community with the largest population (1,451 residents) in the county is the city of Wakefield (Valuation Group 10). The city of Wakefield is split between Dixon and Wayne Counties. The second largest community of Ponca has a population of 961 residents (Valuation Group 1). Ponca is located in the northern portion of the county and is the county seat. The village of Allen (Valuation Group 15) has a population of 377 residents and is located approximately ten miles north of Wakefield on Highway 9 and the village of Newcastle (Valuation Group 20) has a population of 325 and is located west of Ponca on Highway 12. Emerson (Valuation Group 10) is located in three counties with the largest portion of the county on the west side of Highway 9. There are five villages in Dixon County with a population less than 170. Those communities include Concord, Dixon, Maskell, Martinsburg and Waterbury (Valuation Group 25).

### **Description of Analysis**

Residential parcels are valued utilizing seven valuation groupings that closely follow the assessor locations or towns in the county. The residential sales file for Dixon County consists of 97 qualified arm's length sales. Analysis of the statistical profile indicates that overall a residential level of value is at 96% and within the acceptable range.

The assessment actions of the county indicated that the town of Ponca and Martinsburg had a complete reappraisal. Based on an analysis of the market adjustments were made to Emerson and Newcastle.

### **Sales Qualification**

Dixon County has a reliable process in place for the verification of sales of the residential class. The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the county. A second review was also implemented concerning the verification of sales. The Division is confident that all available arm-length transactions were available when determining the level of value for the county.

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

The county maintains a systematic review and inspection and based on the assessment practices of the county it is believed that the residential property is treated in a uniform and proportionate manner.

## **2015 Residential Correlation Section for Dixon County**

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### **Level of Value**

Based on analysis of all available information, the level of value is 96% of market value for the residential class of property.



## **2015 Commercial Assessment Actions for Dixon County**

The city of Ponca had a complete reappraisal of commercial properties for this year. The villages of Emerson, Allen & Newcastle were reviewed but did not require any changes due to their markets.

## 2015 Commercial Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and clerks														
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	We currently use the cost approach. The majority of our commercial properties are owned and occupied by the same people, we have very little rental commercial properties. The only commercial properties which are rented are apartments.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	We use Marshall and Swift costing and contact other counties and our field liaison for sales of like 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>														
	We develop our own economic and functional depreciations, and use vendor tables for physical depreciation.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	Yes.														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	We currently use front foot for commercial property, we are trying to move to the square foot method as we have few commercial sales and in failing communities street front is not important as many of the buildings sell for storage.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2006	2006	2006	2014
	5	2013	2013	2013	2013
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	20	2006	2006	2006	2014
	25	2013	2013	2013	2013

We inspected Ponca, Emerson, Allen and Newcastle for 2014. Ponca was the only commercial property revalued based on changes in the market.

# 2015 Commercial Correlation Section for Dixon County

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## County Overview

The commercial market in Dixon County is relatively flat. The commercial base in Dixon County is the strongest in the city of Wakefield (Valuation Group 5). The Michael's Food facility, an egg processing plant is the largest employer in the county and draws employees from several surrounding counties. The communities of Emerson (Valuation Group 10) and Ponca (Valuation Group 1) have commercial services of medical offices, grocery stores, banks, mini marts and other retail services. The communities of Allen (Valuation Group 15) and Newcastle (Valuation Group 20) tend to be declining in the available services to the communities and the remainder of the small towns (Valuation Group 25) are very limited in the commercial services available to the communities.

## Description of Analysis

Dixon County utilized as many sales as possible to represent the commercial market in the county. There are 18 qualified sales in the statistical analysis. The sample is small and the occupancy codes represented are numerous and do not support any one type of property.

The county reported that the commercial parcels in Valuation Group 01 (Ponca) had a reappraisal for 2015. Valuation Group 01 represents approximately 44% of the parcels sold. Valuation Groups 10 (Emerson), 15(Allen)and 20 (Newcastle) were reviewed and no changes were found.

## Sales Qualification

The Department completed a sales verification review for all counties. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. The Department is confident that all available arm-length transactions were utilized and there was no bias in the sales verification.

## Equalization and Quality of Assessment

With the information available it was confirmed that the county was in compliance with the statutory six year review and inspection requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

## Level of Value

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and

**2015 Commercial Correlation Section  
for Dixon County**

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determined to be acceptable, it is concluded that the statutory level of value of 100% has been met for the commercial class of property.



## **2015 Agricultural Assessment Actions for Dixon County**

Area 1 had increases in all classes of land. Irrigated land was increased 20%. Dryland had increases up to 20%, with the 3D & down all having 30% increases. Grassland had increases of up to 20%. All these are based on sales currently in the sales file.

Area 2 had increases in all classes of land. Irrigated land was increased 20%. Dryland in Area 2 also saw the same increases of up to 20%, with the lower classes of land seeing the 30%. Grassland saw increases of up to 20%. All these are based on sales currently in the sales file.

## 2015 Agricultural Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Clerks										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2014	2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014
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2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Monitor sales which occur in each area and review land uses in each area..										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
<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>										
	We currently use the same value for farm sites and rural residential sites.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	We use GIS, FSA and physical inspection to update our land use.										
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>										
	No										

## Dixon County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	6,505	6,385	6,070	5,875	5,465	5,365	4,960	4,765	<b>5,828</b>
Dakota	2	n/a	6,155	6,070	n/a	5,465	5,365	4,960	4,765	<b>5,306</b>
Thurston	1	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	<b>5,853</b>
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	<b>5,800</b>
Cedar	2	6,545	6,545	6,310	6,310	6,220	6,220	5,035	5,035	<b>5,956</b>
Dixon	2	6,155	6,155	6,070	5,875	5,465	5,365	4,960	4,765	<b>5,598</b>
Dakota	2	n/a	6,155	6,070	n/a	5,465	5,365	4,960	4,765	<b>5,306</b>
Cedar	1	6,155	6,155	6,095	6,095	5,465	5,465	4,830	4,830	<b>5,513</b>
Cedar	2	6,545	6,545	6,310	6,310	6,220	6,220	5,035	5,035	<b>5,956</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	5,860	5,480	5,285	5,210	5,180	4,870	4,660	4,240	<b>5,107</b>
Dakota	2	5,580	5,577	5,520	5,520	5,205	5,105	4,913	4,816	<b>5,106</b>
Thurston	1	5,995	5,990	5,530	5,530	5,515	5,500	4,860	4,170	<b>5,501</b>
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	<b>5,244</b>
Cedar	2	5,875	5,875	5,680	5,678	5,645	5,645	4,420	4,420	<b>5,418</b>
Dixon	2	5,150	4,975	4,975	4,950	4,925	4,720	4,310	4,310	<b>4,692</b>
Dakota	2	5,580	5,577	5,520	5,520	5,205	5,105	4,913	4,816	<b>5,106</b>
Cedar	1	5,380	5,380	5,345	5,345	5,329	5,330	4,155	4,155	<b>4,916</b>
Cedar	2	5,875	5,875	5,680	5,678	5,645	5,645	4,420	4,420	<b>5,418</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2,430	2,299	2,029	n/a	1,845	1,720	1,595	1,470	<b>1,879</b>
Dakota	2	1,648	2,017	1,784	2,264	1,968	2,016	1,800	1,247	<b>1,616</b>
Thurston	1	1,404	1,569	1,370	1,391	1,168	1,176	1,173	1,123	<b>1,312</b>
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	<b>2,176</b>
Cedar	2	2,202	2,180	2,020	2,020	1,811	1,791	1,630	1,639	<b>1,851</b>
Dixon	2	2,107	2,252	1,987	1,845	1,798	1,717	1,543	1,291	<b>1,601</b>
Dakota	2	1,648	2,017	1,784	2,264	1,968	2,016	1,800	1,247	<b>1,616</b>
Cedar	1	1,915	2,119	1,853	1,979	1,770	1,843	1,619	1,331	<b>1,606</b>
Cedar	2	2,202	2,180	2,020	2,020	1,811	1,791	1,630	1,639	<b>1,851</b>

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

# 2015 Agricultural Correlation Section for Dixon County

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## County Overview

Dixon County is currently divided into two market areas. Market Area 1 is the southern portion of the county and the land use as reported on the county abstract indicated approximately 15% irrigated, 77% dry land and the remainder is grass and waste. The terrain in this portion of the county is not as hilly as the northern portion of the county. Market Area 2 is the northern portion of the county and is bordered on the north edge by the Missouri River. The land use as reported on the county abstract indicates approximately 9% irrigated, 63% dry land and the remainder is grass and waste. The market for the agricultural land is strong and it is getting difficult to recognize characteristics in the market to justify the independent market areas. Annually the county reviews the market information to verify the need to have the two areas. After the review it was determined that to combine them this year would not be reasonable.

## Description of Analysis

The initial analysis of the agricultural sales sample revealed that the county was lacking sales to proportionately distribute sales by time in Market Area 1. The sample was expanded with comparable sales from surrounding counties to ensure time proportionality while maintaining representativeness by Majority Land Use.

The county increased values in both market areas for the 2015 assessment year. The increase for Dixon County for the 2015 assessment year resulted in a 23.82% increase in the agricultural total value as reported on the County Abstract compared to the 2015 Certificate of Taxes Levied. This increase is considered reasonable in comparison to surrounding counties. It is believed that both market areas are equalized.

## Sales Qualification

The Division conducted a review of each county's sales verification and documentation. This included a review of the sales deemed non-qualified as well as the County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of the sales.

## Equalization and Quality of Assessment

The Division has conducted an expanded review of Dixon County and confirmed the inspection and review process for the six year cycle is being completed. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the agricultural land class.

## **2015 Agricultural Correlation Section for Dixon County**

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### **Level of Value**

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



**26 Dixon**  
**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 : 97  
Total Sales Price : 7,020,202  
Total Adj. Sales Price : 7,020,202  
Total Assessed Value : 6,503,665  
Avg. Adj. Sales Price : 72,373  
Avg. Assessed Value : 67,048

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 96  
COD : 11.85  
PRD : 103.84

COV : 18.78  
STD : 18.07  
Avg. Abs. Dev : 11.34  
MAX Sales Ratio : 180.00  
MIN Sales Ratio : 56.56

95% Median C.I. : 94.10 to 97.14  
95% Wgt. Mean C.I. : 89.08 to 96.21  
95% Mean C.I. : 92.60 to 99.80

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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	8	102.32	95.93	87.35	12.47	109.82	65.90	112.56	65.90 to 112.56	58,771	51,339
01-JAN-13 To 31-MAR-13	7	96.32	105.15	99.04	15.41	106.17	83.60	138.47	83.60 to 138.47	61,500	60,910
01-APR-13 To 30-JUN-13	10	95.35	95.96	96.46	03.53	99.48	86.59	102.76	92.25 to 101.78	80,725	77,871
01-JUL-13 To 30-SEP-13	18	96.09	96.25	94.27	11.67	102.10	70.97	124.96	82.91 to 99.29	68,717	64,779
01-OCT-13 To 31-DEC-13	9	93.78	96.14	92.56	07.26	103.87	82.53	121.53	87.08 to 102.82	58,167	53,839
01-JAN-14 To 31-MAR-14	8	95.97	96.80	96.81	09.02	99.99	83.68	128.98	83.68 to 128.98	78,688	76,177
01-APR-14 To 30-JUN-14	20	95.60	93.89	93.18	14.35	100.76	64.00	158.86	81.78 to 99.22	75,495	70,346
01-JUL-14 To 30-SEP-14	17	92.95	95.17	86.44	15.09	110.10	56.56	180.00	85.59 to 99.30	83,087	71,821
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	43	96.00	97.57	94.46	10.86	103.29	65.90	138.47	94.19 to 99.10	68,484	64,693
01-OCT-13 To 30-SEP-14	54	95.13	95.10	91.33	12.64	104.13	56.56	180.00	90.26 to 97.23	75,470	68,923
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	44	95.48	97.58	95.25	09.64	102.45	70.97	138.47	93.78 to 98.23	68,140	64,901
<u>ALL</u>	97	95.67	96.20	92.64	11.85	103.84	56.56	180.00	94.10 to 97.14	72,373	67,048

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	29	97.12	96.72	97.10	02.55	99.61	88.24	101.78	95.29 to 99.10	83,448	81,032
05	20	92.65	96.15	91.00	15.56	105.66	65.26	138.47	82.53 to 109.82	59,044	53,730
10	8	97.14	99.34	96.43	15.73	103.02	74.51	135.12	74.51 to 135.12	42,300	40,791
15	11	92.25	95.84	87.08	18.16	110.06	56.56	158.86	74.34 to 125.64	68,591	59,730
20	10	94.80	93.22	91.92	06.73	101.41	74.35	106.67	85.59 to 100.38	38,845	35,708
25	9	91.88	97.70	89.74	25.72	108.87	64.00	180.00	64.62 to 124.96	52,722	47,314
30	10	93.53	94.25	89.71	14.15	105.06	65.90	128.98	72.11 to 120.44	146,347	131,289
<u>ALL</u>	97	95.67	96.20	92.64	11.85	103.84	56.56	180.00	94.10 to 97.14	72,373	67,048

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	97	95.67	96.20	92.64	11.85	103.84	56.56	180.00	94.10 to 97.14	72,373	67,048
06											
07											
<u>ALL</u>	97	95.67	96.20	92.64	11.85	103.84	56.56	180.00	94.10 to 97.14	72,373	67,048

**26 Dixon**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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

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WGT. MEAN : 93  
MEAN : 96  
COD : 11.85  
PRD : 103.84

COV : 18.78  
STD : 18.07  
Avg. Abs. Dev : 11.34  
MAX Sales Ratio : 180.00  
MIN Sales Ratio : 56.56

95% Median C.I. : 94.10 to 97.14  
95% Wgt. Mean C.I. : 89.08 to 96.21  
95% Mean C.I. : 92.60 to 99.80

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	143.34	143.34	140.00	25.58	102.39	106.67	180.00	N/A	1,100	1,540	
Less Than 15,000	4	104.75	122.03	105.09	20.34	116.12	98.63	180.00	N/A	5,300	5,570	
Less Than 30,000	15	100.38	107.46	101.39	16.53	105.99	74.35	180.00	96.21 to 121.53	19,580	19,853	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	95	95.43	95.20	92.63	11.08	102.77	56.56	158.86	93.78 to 97.12	73,874	68,427	
Greater Than 14,999	93	95.29	95.08	92.60	11.21	102.68	56.56	158.86	93.51 to 97.03	75,258	69,692	
Greater Than 29,999	82	95.02	94.14	92.26	10.62	102.04	56.56	158.86	92.95 to 96.32	82,031	75,681	
<u>Incremental Ranges</u>												
0 TO 4,999	2	143.34	143.34	140.00	25.58	102.39	106.67	180.00	N/A	1,100	1,540	
5,000 TO 14,999	2	100.73	100.73	101.05	02.08	99.68	98.63	102.82	N/A	9,500	9,600	
15,000 TO 29,999	11	98.66	102.16	101.11	14.46	101.04	74.35	138.47	74.51 to 124.96	24,773	25,047	
30,000 TO 59,999	30	93.65	94.62	93.97	13.59	100.69	64.00	158.86	85.59 to 97.03	41,849	39,325	
60,000 TO 99,999	30	95.16	96.50	96.16	09.30	100.35	74.34	128.98	90.26 to 99.22	77,352	74,384	
100,000 TO 149,999	13	97.12	93.95	93.47	05.04	100.51	65.26	100.63	92.96 to 99.30	121,308	113,381	
150,000 TO 249,999	9	92.95	84.91	83.93	12.45	101.17	56.56	99.70	65.90 to 98.23	174,830	146,741	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	97	95.67	96.20	92.64	11.85	103.84	56.56	180.00	94.10 to 97.14	72,373	67,048	

**26 Dixon**  
**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 : 18  
Total Sales Price : 526,059  
Total Adj. Sales Price : 526,059  
Total Assessed Value : 464,020  
Avg. Adj. Sales Price : 29,226  
Avg. Assessed Value : 25,779

MEDIAN : 95  
WGT. MEAN : 88  
MEAN : 94  
COD : 14.10  
PRD : 106.92

COV : 24.39  
STD : 23.00  
Avg. Abs. Dev : 13.44  
MAX Sales Ratio : 156.93  
MIN Sales Ratio : 50.12

95% Median C.I. : 90.98 to 99.65  
95% Wgt. Mean C.I. : 78.29 to 98.12  
95% Mean C.I. : 82.87 to 105.75

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	96.16	96.16	96.16	00.00	100.00	96.16	96.16	N/A	35,000	33,655
01-JUL-12 To 30-SEP-12	1	51.20	51.20	51.20	00.00	100.00	51.20	51.20	N/A	35,000	17,920
01-OCT-12 To 31-DEC-12	2	96.56	96.56	95.63	04.42	100.97	92.29	100.83	N/A	23,000	21,995
01-JAN-13 To 31-MAR-13	1	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	5,800	5,595
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	74.50	93.85	66.96	47.79	140.16	50.12	156.93	N/A	23,000	15,402
01-OCT-13 To 31-DEC-13	4	96.39	100.01	98.10	08.26	101.95	90.98	116.29	N/A	22,000	21,581
01-JAN-14 To 31-MAR-14	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	70,967	67,430
01-APR-14 To 30-JUN-14	2	91.12	91.12	88.56	04.99	102.89	86.57	95.66	N/A	57,146	50,608
01-JUL-14 To 30-SEP-14	3	99.42	100.58	99.49	04.83	101.10	93.96	108.35	N/A	20,667	20,562
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	2	73.68	73.68	73.68	30.51	100.00	51.20	96.16	N/A	35,000	25,788
01-OCT-12 To 30-SEP-13	6	94.38	95.19	79.30	24.25	120.04	50.12	156.93	50.12 to 156.93	20,133	15,965
01-OCT-13 To 30-SEP-14	10	95.34	97.90	94.45	06.26	103.65	86.57	116.29	90.98 to 108.35	33,526	31,666
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	4	94.23	85.12	82.38	14.20	103.33	51.20	100.83	N/A	29,000	23,891
01-JAN-13 To 31-DEC-13	8	94.80	97.26	84.84	21.18	114.64	50.12	156.93	50.12 to 156.93	20,350	17,266
<u>ALL</u>	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	95.91	96.08	95.66	01.93	100.44	92.29	99.65	92.29 to 99.65	29,221	27,952
05	2	104.59	104.59	104.49	03.59	100.10	100.83	108.35	N/A	17,500	18,285
10	1	51.20	51.20	51.20	00.00	100.00	51.20	51.20	N/A	35,000	17,920
15	3	93.12	113.68	100.20	23.60	113.45	90.98	156.93	N/A	19,000	19,038
20	4	80.54	81.87	77.92	24.29	105.07	50.12	116.29	N/A	41,323	32,200
<u>ALL</u>	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779

**26 Dixon**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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Avg. Assessed Value : 25,779

MEDIAN : 95  
WGT. MEAN : 88  
MEAN : 94  
COD : 14.10  
PRD : 106.92

COV : 24.39  
STD : 23.00  
Avg. Abs. Dev : 13.44  
MAX Sales Ratio : 156.93  
MIN Sales Ratio : 50.12

95% Median C.I. : 90.98 to 99.65  
95% Wgt. Mean C.I. : 78.29 to 98.12  
95% Mean C.I. : 82.87 to 105.75

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779
04											
<u>ALL</u>	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	116.29	123.23	122.61	17.33	100.51	96.47	156.93	N/A	8,933	10,953
Less Than 30,000	12	97.95	102.11	98.38	11.71	103.79	74.50	156.93	92.29 to 108.35	18,400	18,102
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779
Greater Than 14,999	15	93.96	88.52	86.36	11.09	102.50	50.12	108.35	86.57 to 99.42	33,284	28,744
Greater Than 29,999	6	89.85	78.70	80.85	17.89	97.34	50.12	96.16	50.12 to 96.16	50,877	41,133
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	116.29	123.23	122.61	17.33	100.51	96.47	156.93	N/A	8,933	10,953
15,000 TO 29,999	9	95.66	95.07	95.03	06.56	100.04	74.50	108.35	90.98 to 100.83	21,556	20,485
30,000 TO 59,999	4	72.16	72.65	70.39	30.47	103.21	50.12	96.16	N/A	36,250	25,516
60,000 TO 99,999	2	90.80	90.80	90.31	04.66	100.54	86.57	95.02	N/A	80,130	72,365
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779

**26 Dixon**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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95% Mean C.I. : 82.87 to 105.75

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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
300	1	100.83	100.83	100.83	00.00	100.00	100.83	100.83	N/A	18,000	18,150
350	2	101.43	101.43	90.60	14.65	111.95	86.57	116.29	N/A	51,646	46,790
352	1	96.16	96.16	96.16	00.00	100.00	96.16	96.16	N/A	35,000	33,655
39	1	93.96	93.96	93.96	00.00	100.00	93.96	93.96	N/A	27,000	25,370
406	2	50.66	50.66	50.59	01.07	100.14	50.12	51.20	N/A	40,000	20,238
41	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	70,967	67,430
434	1	74.50	74.50	74.50	00.00	100.00	74.50	74.50	N/A	17,000	12,665
458	1	108.35	108.35	108.35	00.00	100.00	108.35	108.35	N/A	17,000	18,420
483	1	92.29	92.29	92.29	00.00	100.00	92.29	92.29	N/A	28,000	25,840
528	1	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	5,800	5,595
59	1	93.12	93.12	93.12	00.00	100.00	93.12	93.12	N/A	30,000	27,935
597	1	90.98	90.98	90.98	00.00	100.00	90.98	90.98	N/A	20,000	18,195
76	2	97.66	97.66	97.61	02.05	100.05	95.66	99.65	N/A	24,500	23,915
98	2	128.18	128.18	115.52	22.44	110.96	99.42	156.93	N/A	12,500	14,440
<u>ALL</u>	18	95.34	94.31	88.21	14.10	106.92	50.12	156.93	90.98 to 99.65	29,226	25,779

**26 Dixon**  
**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 : 59  
Total Sales Price : 43,994,887  
Total Adj. Sales Price : 43,994,887  
Total Assessed Value : 31,989,180  
Avg. Adj. Sales Price : 745,676  
Avg. Assessed Value : 542,189

MEDIAN : 70  
WGT. MEAN : 73  
MEAN : 77  
COD : 21.15  
PRD : 105.35

COV : 29.13  
STD : 22.31  
Avg. Abs. Dev : 14.74  
MAX Sales Ratio : 143.80  
MIN Sales Ratio : 46.64

95% Median C.I. : 66.15 to 73.40  
95% Wgt. Mean C.I. : 67.62 to 77.81  
95% Mean C.I. : 70.91 to 82.29

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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	Asstd. Val	
<u>Qtrts</u>												
01-OCT-11 To 31-DEC-11	7	67.89	88.10	78.38	43.13	112.40	50.43	143.80	50.43 to 143.80	629,716	493,589	
01-JAN-12 To 31-MAR-12	8	73.13	74.49	74.40	10.08	100.12	61.39	97.71	61.39 to 97.71	503,722	374,781	
01-APR-12 To 30-JUN-12	4	70.05	78.83	69.47	40.77	113.47	46.64	128.56	N/A	594,016	412,670	
01-JUL-12 To 30-SEP-12	2	69.58	69.58	69.59	00.16	99.99	69.47	69.68	N/A	1,133,850	789,013	
01-OCT-12 To 31-DEC-12	14	70.85	81.14	76.27	26.31	106.39	56.17	131.93	59.54 to 109.04	924,671	705,285	
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	4	66.78	66.29	66.01	05.88	100.42	61.23	70.39	N/A	518,912	342,531	
01-OCT-13 To 31-DEC-13	7	62.13	62.04	61.37	05.23	101.09	57.20	67.18	57.20 to 67.18	1,165,032	715,004	
01-JAN-14 To 31-MAR-14	9	78.45	80.12	80.93	16.79	99.00	55.07	110.90	66.35 to 107.26	537,909	435,322	
01-APR-14 To 30-JUN-14	3	76.48	74.22	74.30	04.08	99.89	68.40	77.77	N/A	532,333	395,545	
01-JUL-14 To 30-SEP-14	1	73.40	73.40	73.40	00.00	100.00	73.40	73.40	N/A	1,298,904	953,430	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	21	69.68	79.38	74.01	26.39	107.26	46.64	143.80	63.74 to 86.21	622,931	461,051	
01-OCT-12 To 30-SEP-13	18	70.08	77.84	74.86	21.93	103.98	56.17	131.93	62.99 to 91.62	834,502	624,673	
01-OCT-13 To 30-SEP-14	20	68.36	72.57	69.61	14.88	104.25	55.07	110.90	64.60 to 77.77	794,615	553,150	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	28	70.85	78.08	74.48	22.20	104.83	46.64	131.93	64.90 to 79.58	772,104	575,034	
01-JAN-13 To 31-DEC-13	11	63.50	63.59	62.31	05.70	102.05	57.20	70.39	58.16 to 70.05	930,079	579,560	
<u>ALL</u>	59	69.68	76.60	72.71	21.15	105.35	46.64	143.80	66.15 to 73.40	745,676	542,189	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	39	69.68	75.68	72.82	18.84	103.93	53.89	143.80	65.67 to 73.40	844,746	615,147	
2	20	69.25	78.40	72.39	25.82	108.30	46.64	131.93	62.99 to 86.21	552,490	399,923	
<u>ALL</u>	59	69.68	76.60	72.71	21.15	105.35	46.64	143.80	66.15 to 73.40	745,676	542,189	

**26 Dixon**  
**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 : 59  
 Total Sales Price : 43,994,887  
 Total Adj. Sales Price : 43,994,887  
 Total Assessed Value : 31,989,180  
 Avg. Adj. Sales Price : 745,676  
 Avg. Assessed Value : 542,189

MEDIAN : 70  
 WGT. MEAN : 73  
 MEAN : 77  
 COD : 21.15  
 PRD : 105.35

COV : 29.13  
 STD : 22.31  
 Avg. Abs. Dev : 14.74  
 MAX Sales Ratio : 143.80  
 MIN Sales Ratio : 46.64

95% Median C.I. : 66.15 to 73.40  
 95% Wgt. Mean C.I. : 67.62 to 77.81  
 95% Mean C.I. : 70.91 to 82.29

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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	2	68.24	68.24	64.14	06.59	106.39	63.74	72.73	N/A	657,977	422,008
1	2	68.24	68.24	64.14	06.59	106.39	63.74	72.73	N/A	657,977	422,008
<b>Dry</b>											
County	33	70.39	77.66	73.93	19.18	105.05	53.89	142.37	67.18 to 76.59	704,613	520,931
1	27	70.05	74.79	72.29	16.90	103.46	53.89	142.37	64.90 to 76.48	759,861	549,322
2	6	83.65	90.57	86.22	22.56	105.05	68.40	128.56	68.40 to 128.56	455,992	393,168
<b>Grass</b>											
County	1	46.64	46.64	46.64	00.00	100.00	46.64	46.64	N/A	78,000	36,380
2	1	46.64	46.64	46.64	00.00	100.00	46.64	46.64	N/A	78,000	36,380
<b>ALL</b>	<b>59</b>	<b>69.68</b>	<b>76.60</b>	<b>72.71</b>	<b>21.15</b>	<b>105.35</b>	<b>46.64</b>	<b>143.80</b>	<b>66.15 to 73.40</b>	<b>745,676</b>	<b>542,189</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	5	63.74	73.31	68.33	20.22	107.29	56.17	110.90	N/A	1,006,264	687,571
1	4	68.24	75.89	70.17	23.34	108.15	56.17	110.90	N/A	935,019	656,140
2	1	62.99	62.99	62.99	00.00	100.00	62.99	62.99	N/A	1,291,244	813,295
<b>Dry</b>											
County	44	69.87	77.00	73.02	19.98	105.45	53.89	143.80	66.15 to 76.48	802,449	585,936
1	34	69.58	75.72	73.15	18.80	103.51	53.89	143.80	65.67 to 73.53	820,768	600,375
2	10	73.35	81.35	72.53	23.00	112.16	57.20	128.56	62.13 to 109.04	740,167	536,843
<b>Grass</b>											
County	3	63.50	64.55	68.47	19.35	94.27	46.64	83.50	N/A	247,107	169,197
2	3	63.50	64.55	68.47	19.35	94.27	46.64	83.50	N/A	247,107	169,197
<b>ALL</b>	<b>59</b>	<b>69.68</b>	<b>76.60</b>	<b>72.71</b>	<b>21.15</b>	<b>105.35</b>	<b>46.64</b>	<b>143.80</b>	<b>66.15 to 73.40</b>	<b>745,676</b>	<b>542,189</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,605</b>	<b>Value : 1,444,956,275</b>	<b>Growth 18,493,833</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>	189	616,430	72	216,505	1	0	262	832,935	
<b>02. Res Improve Land</b>	1,298	6,164,020	112	763,900	0	0	1,410	6,927,920	
<b>03. Res Improvements</b>	1,305	67,022,365	188	15,987,545	320	27,713,730	1,813	110,723,640	
<b>04. Res Total</b>	1,494	73,802,815	260	16,967,950	321	27,713,730	2,075	118,484,495	478,330
<b>% of Res Total</b>	72.00	62.29	12.53	14.32	15.47	23.39	37.02	8.20	2.59
<b>05. Com UnImp Land</b>	63	127,530	12	51,770	10	1,997,915	85	2,177,215	
<b>06. Com Improve Land</b>	199	694,195	29	373,635	12	3,214,505	240	4,282,335	
<b>07. Com Improvements</b>	203	8,186,665	29	3,988,860	17	1,064,755	249	13,240,280	
<b>08. Com Total</b>	266	9,008,390	41	4,414,265	27	6,277,175	334	19,699,830	0
<b>% of Com Total</b>	79.64	45.73	12.28	22.41	8.08	31.86	5.96	1.36	0.00
<b>09. Ind UnImp Land</b>	0	0	1	38,100	0	0	1	38,100	
<b>10. Ind Improve Land</b>	0	0	3	117,405	7	1,521,215	10	1,638,620	
<b>11. Ind Improvements</b>	0	0	3	21,913,435	7	17,415,595	10	39,329,030	
<b>12. Ind Total</b>	0	0	4	22,068,940	7	18,936,810	11	41,005,750	13,762,423
<b>% of Ind Total</b>	0.00	0.00	36.36	53.82	63.64	46.18	0.20	2.84	74.42
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	4	84,495	4	84,495	
<b>15. Rec Improvements</b>	0	0	0	0	114	1,170,020	114	1,170,020	
<b>16. Rec Total</b>	0	0	0	0	114	1,254,515	114	1,254,515	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	2.03	0.09	0.00
<b>Res &amp; Rec Total</b>	1,494	73,802,815	260	16,967,950	435	28,968,245	2,189	119,739,010	478,330
<b>% of Res &amp; Rec Total</b>	68.25	61.64	11.88	14.17	19.87	24.19	39.05	8.29	2.59
<b>Com &amp; Ind Total</b>	266	9,008,390	45	26,483,205	34	25,213,985	345	60,705,580	13,762,423
<b>% of Com &amp; Ind Total</b>	77.10	14.84	13.04	43.63	9.86	41.53	6.16	4.20	74.42
<b>17. Taxable Total</b>	1,760	82,811,205	305	43,451,155	469	54,182,230	2,534	180,444,590	14,240,753
<b>% of Taxable Total</b>	69.46	45.89	12.04	24.08	18.51	30.03	45.21	12.49	77.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	52	877,605	265,885	6	71,910	1,655
19. Commercial	9	70,610	3,480	1	47,745	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	58	949,515	267,540
19. Commercial	0	0	0	10	118,355	3,480
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				68	1,067,870	271,020

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	233	43	289	565

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	42,875	93	6,091,455	2,071	791,402,870	2,176	797,537,200
28. Ag-Improved Land	1	0	121	8,640,180	1,084	401,138,710	1,206	409,778,890
29. Ag Improvements	5	31,895	46	3,465,020	843	53,698,680	894	57,195,595
30. Ag Total							3,070	1,264,511,685

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	17	23.17	70,760	
32. HomeSite Improv Land	0	0.00	0	111	309.46	1,396,425	
33. HomeSite Improvements	0	0.00	0	38	0.00	3,235,780	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	13	25.46	14,125	
36. FarmSite Improv Land	0	0.00	0	24	62.57	34,765	
37. FarmSite Improvements	5	0.00	31,895	26	0.00	229,240	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	36	43.30	0	
40. Other- Non Ag Use	0	0.00	0	2	8.69	7,980	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	56	118.40	537,810	73	141.57	608,570	
32. HomeSite Improv Land	807	2,180.11	10,120,975	918	2,489.57	11,517,400	
33. HomeSite Improvements	521	0.00	33,441,395	559	0.00	36,677,175	762,560
34. HomeSite Total				<b>632</b>	<b>2,631.14</b>	<b>48,803,145</b>	
35. FarmSite UnImp Land	122	401.40	223,485	135	426.86	237,610	
36. FarmSite Improv Land	647	3,128.31	1,721,155	671	3,190.88	1,755,920	
37. FarmSite Improvements	728	0.00	20,257,285	759	0.00	20,518,420	3,490,520
38. FarmSite Total				<b>894</b>	<b>3,617.74</b>	<b>22,511,950</b>	
39. Road & Ditches	2,410	5,420.33	0	2,446	5,463.63	0	
40. Other- Non Ag Use	6	8.00	38,500	8	16.69	46,480	
41. Total Section VI				<b>1,526</b>	<b>11,729.20</b>	<b>71,361,575</b>	<b>4,253,080</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	3,299,655	4	637.38	3,299,655

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	2,309.80	15.11%	15,025,255	16.86%	6,505.00
46. 1A	2,527.08	16.53%	16,135,380	18.11%	6,384.99
47. 2A1	1,370.40	8.96%	8,318,320	9.34%	6,069.99
48. 2A	2,512.91	16.44%	14,763,400	16.57%	5,875.02
49. 3A1	3,293.38	21.54%	17,998,310	20.20%	5,465.00
50. 3A	1,524.87	9.97%	8,180,935	9.18%	5,365.00
51. 4A1	1,730.82	11.32%	8,584,890	9.64%	4,960.01
52. 4A	19.65	0.13%	93,630	0.11%	4,764.89
<b>53. Total</b>	<b>15,288.91</b>	<b>100.00%</b>	<b>89,100,120</b>	<b>100.00%</b>	<b>5,827.76</b>
<b>Dry</b>					
54. 1D1	3,352.10	4.35%	19,643,275	4.99%	5,859.99
55. 1D	15,238.27	19.76%	83,505,705	21.20%	5,480.00
56. 2D1	4,213.35	5.46%	22,267,580	5.65%	5,285.01
57. 2D	5,961.47	7.73%	31,059,310	7.89%	5,210.01
58. 3D1	20,279.89	26.30%	105,052,920	26.68%	5,180.15
59. 3D	9,266.92	12.02%	45,129,925	11.46%	4,870.00
60. 4D1	17,718.15	22.98%	82,566,640	20.97%	4,660.00
61. 4D	1,081.63	1.40%	4,586,095	1.16%	4,239.99
<b>62. Total</b>	<b>77,111.78</b>	<b>100.00%</b>	<b>393,811,450</b>	<b>100.00%</b>	<b>5,107.02</b>
<b>Grass</b>					
63. 1G1	153.45	2.12%	372,890	2.75%	2,430.04
64. 1G	1,288.16	17.82%	2,962,115	21.81%	2,299.49
65. 2G1	927.37	12.83%	1,882,030	13.86%	2,029.43
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,384.52	32.99%	4,399,450	32.39%	1,845.00
68. 3G	510.16	7.06%	877,470	6.46%	1,719.99
69. 4G1	1,593.39	22.04%	2,541,000	18.71%	1,594.71
70. 4G	371.89	5.14%	546,675	4.03%	1,469.99
<b>71. Total</b>	<b>7,228.94</b>	<b>100.00%</b>	<b>13,581,630</b>	<b>100.00%</b>	<b>1,878.79</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>15,288.91</b>	<b>15.27%</b>	<b>89,100,120</b>	<b>17.94%</b>	<b>5,827.76</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>77,111.78</b>	<b>77.04%</b>	<b>393,811,450</b>	<b>79.31%</b>	<b>5,107.02</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>7,228.94</b>	<b>7.22%</b>	<b>13,581,630</b>	<b>2.74%</b>	<b>1,878.79</b>
72. Waste	465.54	0.47%	42,270	0.01%	90.80
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>100,095.17</b>	<b>100.00%</b>	<b>496,535,470</b>	<b>100.00%</b>	<b>4,960.63</b>

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,067.70	6.42%	6,571,685	7.06%	6,154.99
46. 1A	3,253.67	19.56%	20,026,300	21.51%	6,154.99
47. 2A1	1,908.06	11.47%	11,581,960	12.44%	6,070.02
48. 2A	483.37	2.91%	2,839,815	3.05%	5,875.03
49. 3A1	4,785.64	28.77%	26,153,555	28.09%	5,465.01
50. 3A	1,307.40	7.86%	7,014,205	7.53%	5,365.00
51. 4A1	3,527.39	21.21%	17,495,830	18.79%	4,959.99
52. 4A	300.47	1.81%	1,431,755	1.54%	4,765.05
53. Total	16,633.70	100.00%	93,115,105	100.00%	5,597.98
<b>Dry</b>					
54. 1D1	4,627.49	4.08%	23,831,690	4.48%	5,150.03
55. 1D	21,969.27	19.39%	109,297,315	20.56%	4,975.01
56. 2D1	8,938.53	7.89%	44,469,305	8.36%	4,975.01
57. 2D	1,146.83	1.01%	5,676,830	1.07%	4,950.02
58. 3D1	25,022.04	22.08%	123,233,850	23.18%	4,925.01
59. 3D	6,583.97	5.81%	31,076,260	5.84%	4,719.99
60. 4D1	34,285.75	30.25%	147,771,640	27.79%	4,310.00
61. 4D	10,751.33	9.49%	46,338,350	8.72%	4,310.01
62. Total	113,325.21	100.00%	531,695,240	100.00%	4,691.76
<b>Grass</b>					
63. 1G1	325.30	0.73%	685,355	0.96%	2,106.84
64. 1G	5,611.05	12.64%	12,638,445	17.79%	2,252.42
65. 2G1	2,100.40	4.73%	4,172,545	5.87%	1,986.55
66. 2G	188.86	0.43%	348,455	0.49%	1,845.04
67. 3G1	5,299.46	11.94%	9,530,110	13.41%	1,798.32
68. 3G	1,155.36	2.60%	1,983,930	2.79%	1,717.15
69. 4G1	13,318.06	30.01%	20,544,525	28.91%	1,542.61
70. 4G	16,387.44	36.92%	21,148,295	29.76%	1,290.52
71. Total	44,385.93	100.00%	71,051,660	100.00%	1,600.77
<b>Irrigated Total</b>					
	16,633.70	9.19%	93,115,105	13.37%	5,597.98
<b>Dry Total</b>					
	113,325.21	62.62%	531,695,240	76.33%	4,691.76
<b>Grass Total</b>					
	44,385.93	24.53%	71,051,660	10.20%	1,600.77
72. Waste	6,629.19	3.66%	752,635	0.11%	113.53
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.01	0.00%	0	0.00%	0.00
75. Market Area Total	180,974.03	100.00%	696,614,640	100.00%	3,849.25

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	139.54	833,960	31,783.07	181,381,265	31,922.61	182,215,225
<b>77. Dry Land</b>	8.05	42,875	1,954.22	9,637,725	188,474.72	915,826,090	190,436.99	925,506,690
<b>78. Grass</b>	0.00	0	1,610.43	2,727,095	50,004.44	81,906,195	51,614.87	84,633,290
<b>79. Waste</b>	0.00	0	86.07	8,800	7,008.66	786,105	7,094.73	794,905
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.01	0	0.01	0
<b>82. Total</b>	<b>8.05</b>	<b>42,875</b>	<b>3,790.26</b>	<b>13,207,580</b>	<b>277,270.89</b>	<b>1,179,899,655</b>	<b>281,069.20</b>	<b>1,193,150,110</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	31,922.61	11.36%	182,215,225	15.27%	5,708.03
<b>Dry Land</b>	190,436.99	67.75%	925,506,690	77.57%	4,859.91
<b>Grass</b>	51,614.87	18.36%	84,633,290	7.09%	1,639.71
<b>Waste</b>	7,094.73	2.52%	794,905	0.07%	112.04
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.01	0.00%	0	0.00%	0.00
<b>Total</b>	<b>281,069.20</b>	<b>100.00%</b>	<b>1,193,150,110</b>	<b>100.00%</b>	<b>4,245.04</b>

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

26 Dixon

	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	116,395,630	118,484,495	2,088,865	1.79%	478,330	1.38%
02. Recreational	1,232,085	1,254,515	22,430	1.82%	0	1.82%
03. Ag-Homesite Land, Ag-Res Dwelling	47,532,705	48,803,145	1,270,440	2.67%	762,560	1.07%
<b>04. Total Residential (sum lines 1-3)</b>	<b>165,160,420</b>	<b>168,542,155</b>	<b>3,381,735</b>	<b>2.05%</b>	<b>1,240,890</b>	<b>1.30%</b>
05. Commercial	18,486,885	19,699,830	1,212,945	6.56%	0	6.56%
06. Industrial	27,384,655	41,005,750	13,621,095	49.74%	13,762,423	-0.52%
07. Ag-Farmsite Land, Outbuildings	20,074,685	22,511,950	2,437,265	12.14%	3,490,520	-5.25%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>65,946,225</b>	<b>83,217,530</b>	<b>17,271,305</b>	<b>26.19%</b>	<b>17,252,943</b>	<b>0.03%</b>
<b>10. Total Non-Agland Real Property</b>	<b>231,106,645</b>	<b>251,806,165</b>	<b>20,699,520</b>	<b>8.96%</b>	<b>18,493,833</b>	<b>0.95%</b>
11. Irrigated	147,248,735	182,215,225	34,966,490	23.75%		
12. Dryland	739,360,310	925,506,690	186,146,380	25.18%		
13. Grassland	76,195,215	84,633,290	8,438,075	11.07%		
14. Wasteland	808,350	794,905	-13,445	-1.66%		
15. Other Agland	31,480	0	-31,480	-100.00%		
<b>16. Total Agricultural Land</b>	<b>963,644,090</b>	<b>1,193,150,110</b>	<b>229,506,020</b>	<b>23.82%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,194,750,735</b>	<b>1,444,956,275</b>	<b>250,205,540</b>	<b>20.94%</b>	<b>18,493,833</b>	<b>19.39%</b>

# **AMY WATCHORN**

## **DIXON COUNTY ASSESSOR**

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**302 3<sup>RD</sup> ST**

**PO BOX 369**

**PONCA, NE 68770**

**PHONE: (402) 755-5601**

**FAX: (402) 755-5650**

## **DIXON COUNTY 2014**

### **3 YEAR PLAN OF ASSESSMENT**

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2014.

#### **GENERAL DESCRIPTION OF THE COUNTY**

In 2014 Dixon County has a total of 5,600 parcels, of that approximately 6% are commercial and approximately industrial, 9% are exempt, approximately 35% are residential and 50% are agricultural. 631 Personal property schedules ( not including centrally assessed schedules) were filed in the county this year and 230 Homesteads Applications were accepted. Dixon County's total valuation for 2014 is 1,260,533,175.

#### **BUDGET**

2014 General Budget = \$107,063.42

(Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2014 Reappraisal Budget = 44,854.40

(One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

#### **RESPONSIBILITES**

The office currently has 3 employees besides me. I currently do not have a Deputy Assessor so those duties which include are divided up between all of the staff: assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. The Deputy also works in the sales file. Currently, the Deputy position is open. Two clerks work 5 days a week. One of the clerks handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. This clerk is also responsible for the GIS system. She also assists with personal property and homesteads.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that are sent out, we send a flyer for land sales and residential and rural homes and commercial properties which have sold. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few protest. We attempt to talk to every taxpayer requesting a protest form. We show them how there values were arrived at and many times they don't protest because we have shown them why their value changed and what the changes were based upon. Our hope is that they leave the office more informed about what this office does and why these things have to be done.

## **RESIDENTIAL**

Dixon County has been through all the towns & villages now and updated the Marshall & Swift pricing in order to meet the changing trends in the market.

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently being used on several towns' houses is 9/2011. We updated the pricing starting with Ponca and Martinsburg. We are working very hard to get all the properties drawn, new pics, this process has proved to be extremely time consuming and taking much longer than we had initially planned. We received a GIS grant and our website is up and running. We did reappraisals in Allen, Waterbury, Newcastle, Concord, Dixon & Maskell this year, drawing them in the computer, repricing and putting value on in 2014. Ponca and Martinsburg are currently being completed and Ponca will be revalued for 2015.

2014 – Ponca, Martinsburg

2015 – Wakefield, Concord, Dixon, Maskell

2016 – Rural Residences

## **COMMERCIAL**

A complete reappraisal of commercial properties was completed in 2014 for Concord, Dixon, Maskell & Wakefield using a CAMA pricing of 7/13 by the Assessor's office staff. We will be reappraising using 7/2013 pricing for all the other commercial properties as the schedule below shows. Dixon County has so few commercial properties and even fewer sales; it can be very difficult to find market value. Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owners business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2014 – Reappraisal of Concord, Dixon, Maskell & Wakefield

2015 - Reappraisal of Allen, Emerson, Waterbury, Newcastle

2016 – Reappraisal of Ponca, Martinsburg

## **AGRICULTURAL**

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry.

2014 – Monitor market by LCG

2015 - Monitor market by LCG

2016 - Monitor market by LCG

## **SALES REVIEW**

Dixon County currently reviews all sales by sending a verification form to the buyer in a self- addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form, however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

## CONCLUSION

We are again waiting for our update to our MIPS/COUNTY SOLUTIONS administrative program. We have received our new flights from GIS Workshop for 2014, so we can update our rural residence aerals. A GIS system for the county was purchased in late 2004. This has taken a majority of one of my Clerk's time. We feel this has made our office more efficient and accurate. Also, it will make it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn  
Dixon County Assessor

# **6 YEAR REVIEW CYCLE**

**2012- WAKEFIELD, CONCORD, DIXON,  
MASKELL**

**2013 – ALLEN, EMERSON, NEWCASTLE,  
WATERBURY**

**2014 – COMMERCIAL**

**2015 – PONCA & MARTINSBURG**

**2016 – RURAL RESIDENCE**

**2017 - WAKEFIELD, CONCORD, DIXON,  
MASKELL**

**AGRICULTURAL LAND IS REVIEWED  
YEARLY FOR USE CHANGES AND THE  
MARKETS MONITORED ON A YEARLY  
BASIS**

**During these years property is to be reviewed, not necessarily  
revalued.**

## 2015 Assessment Survey for Dixon County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	3
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$151,917.82
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$44,854.40
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$8,200.00
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000.00 which includes dues, any publications subscription and training.
12.	<b>Other miscellaneous funds:</b>
	\$
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Clerk
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://dixon.gisworkshop.com">dixon.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Staff & GIS
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A
3.	<b>What municipalities in the county are zoned?</b>
	Allen, Wakefield, Ponca
4.	<b>When was zoning implemented?</b>
	N/A

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	N/A
2.	<b>GIS Services:</b>
	Yes
3.	<b>Other services:</b>
	N/A

### E. Appraisal /Listing Services

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



# 2015 Certification for Dixon County

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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 Dixon County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



