

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**DAWES COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Roberta Coleman, Dawes County Assessor

**Property Assessment Division**  
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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

## **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO’s recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds’ records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

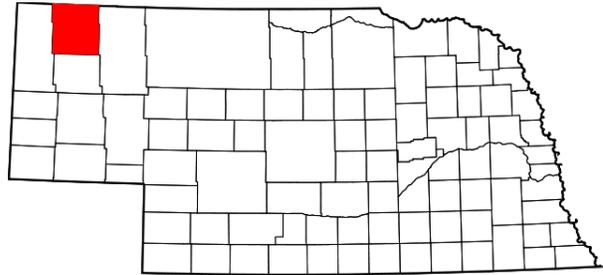
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

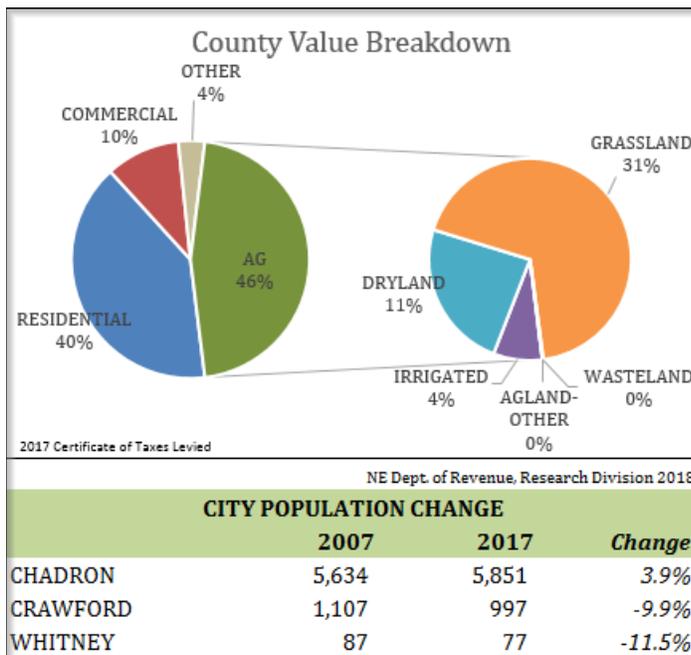
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,396 miles, Dawes County had 8,979 residents, per the Census Bureau Quick Facts for 2016, a 2% population decline from the 2010 U.S. Census. Reports indicated that 62% of county residents were homeowners and 74% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there were 274 employer establishments with total employment of 2,180.



Agricultural land makes up approximately 46% of the valuation base. Grassland makes up a majority of the land in the county. Dawes County is included in the Upper Niobrara White Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Dawes County ranks first in spring wheat for grain (USDA AgCensus).

# 2018 Residential Correlation for Dawes County

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## *Assessment Actions*

Actions taken to address the residential property class by the Dawes County Assessor included the review and inspection of Valuation Group 16 (Crawford) residential property (including a lot study), and all pick-up work.

## *Description of Analysis*

The assessor currently has five valuation groupings based primarily on assessor location, and these are:

<b>Valuation Grouping</b>	<b>Description</b>
10	Residential parcels within the city of Chadron.
16	All residential properties within Crawford.
20	All rural residential parcels.
21	Suburban, of both Chadron and Crawford.
22	Whitney—a village located between Chadron and Crawford.

The residential statistical profile reveals 262 qualified sales, comprised of all five valuation groups listed in the table. Naturally, the largest number of sales occurred in Valuation Group 10, since Chadron has the most viable residential market in the county. Valuation Group 16 received the assessment actions described above. Although the Valuation Group 16 sample contains 16% of the 262 sales, this amount is double the residential population for this group. Therefore, the change to the residential base as shown in the 2018 County Abstract of Assessment, Form 45 Compared to the 2017 CTL of slightly less than 1% is not remarkable. All three measures of central tendency are within acceptable range, and the overall median is supported by the COD. All valuation groups with double-digit sample numbers are also within acceptable range.

Valuation Group 21 (Suburban) and Valuation Group 22 (Whitney) have sample sizes that are too small to be meaningful. Further, the separation of Suburban from the cities of Chadron and Crawford may be useful for assessment purposes, but would probably be measured with Valuation Groups 10 & 16, since even with larger counties (Scotts Bluff, Box Butte, Cheyenne) there doesn't seem to be a viable suburban market recognized by these counties. Further, all Valuation Groups are valued using the same cost index and CAMA-derived depreciation. Seven of the eight Valuation Group 21 sales are Chadron suburban, and the eighth sale is Crawford suburban. The addition of these sales to their respective city for measurement would not change the median measures of either valuation group. Valuation Group 22 (Whitney) was physically inspected in 2016.

## 2018 Residential Correlation for Dawes County

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### *Assessment Practice Review*

An annual comprehensive review of assessment practices is performed for each county, and its purpose is to examine all actions that ultimately affect the uniform and proportionate valuation of all property classes to determine compliance.

One area of this review dealt with is sales qualification and verification. Dawes County's sales verification process includes a mailed questionnaire to all buyers of real estate, with the exception of those transactions normally suggested for exclusion by the IAAO. The response rate is slightly less than 50%, and non-respondents are sent a second questionnaire or contacted by telephone.

Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. All but one disqualified sale had documentation (and this was obviously a foreclosure). Sale usability for the residential property class is 76%. Therefore, the Division does not believe that any apparent bias existed in the qualification determination, and that all arms'-length sales were available for measurement.

A review of the value changes to sold versus unsold was conducted, and there is no statistically significant difference between the two.

Another area of assessment practices examined is the county's inspection and review cycle for all real property. With the completion of the Crawford review, the county is current with six-year inspection cycle. The village of Whitney will need to be reviewed for assessment year 2019 in order to maintain compliance.

Land values are reviewed when each of the particular Valuation Groups are scheduled for review. In the case of Crawford (Valuation Group 16) this was completed for the 2018 assessment year.

### *Equalization and Quality of Assessment*

Valuation grouping substrata indicates that the three groups that have significant sales are within acceptable range. Valuation Group 20 has a COD that is high, but is affected by two extreme outliers. Their removal would leave the median the same, but move the COD to 20%. Again the eight sales in Valuation Group 21 (Suburban) would be best measured by their proximity to Chadron and Crawford. All Valuation Groups are valued using the same cost index and the same CAMA-derived depreciation.

## 2018 Residential Correlation for Dawes County

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It has been verified that both sold and unsold residential properties are treated in the same manner.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	184	98.54	100.03	96.59	11.60	103.56
16	40	97.53	95.52	96.21	07.64	99.28
20	25	94.81	109.65	95.19	29.39	115.19
21	8	91.08	88.05	87.94	16.86	100.13
22	5	100.00	103.14	101.63	13.59	101.49
<u>    </u> ALL <u>    </u>	262	98.15	99.95	95.95	12.86	104.17

### *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 98%.

## 2018 Commercial Correlation for Dawes County

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### *Assessment Actions*

For assessment year 2018, the assessor reviewed the commercial market within her county and lowered Valuation Group 10 (Chadron) buildings and improvements by 12% to move this subclass within acceptable range. All pick-up work was completed.

### *Description of Analysis*

The assessor has developed five commercial valuation groupings based primarily on assessor location:

<b>Valuation Grouping</b>	<b>Description</b>
10	Chadron—all commercial property within the city of Chadron.
16	Crawford—the commercial parcels found within the town of Crawford.
20	Rural—all commercial properties outside of the towns and villages of Dawes County and including the commercial parcels that would traditionally be classified as “suburban,” since there is no separate suburban commercial market.
21	Suburban Chadron and Crawford commercial.
22	Whitney—any commercial enterprise located in the village of Whitney.

A review of the commercial statistical profile reveals 32 qualified sales, comprised of all four valuation groupings listed in the table, with the largest number of sales occurring in Valuation Groupings 10 (Chadron) and 16 (Crawford). Valuation Grouping 10 is under-represented by 23%, and Valuation Grouping 16 is over-represented by 25%--compared to the commercial population base. Only one overall measure of central tendency—the median—is within acceptable range and is moderately supported by the COD. Only the Chadron (VG 10) commercial subclass indicates a median statistic within acceptable range (and again, is moderately supported by the COD).

Of the ten Valuation Group 16 sales, no A/S ratio is within acceptable range. Four sales are below and six sales are above range. The range around the median is quite wide—71% to 146%. Therefore, this sample for this group is unreliable.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is performed for each county, and its purpose is to examine all actions that ultimately affect the uniform and proportionate valuation of all property classes to determine compliance.

## 2018 Commercial Correlation for Dawes County

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One area of this review dealt with is sales qualification and verification. Dawes County’s sales verification process includes a mailed questionnaire to all buyers of real estate, with the exception of those transactions normally suggested for exclusion by the IAAO. The response rate is slightly less than 50%, and non-respondents are sent a second questionnaire or contacted by telephone.

Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. All but one non-qualified commercial sale had documentation. Sale usability for the commercial class is 61%. Therefore, the Division does not believe that any apparent bias existed in the qualification determination.

Another important part of the review was the examination of the six-year inspection cycle. The county utilizes a contracted appraisal firm, Stanard Appraisal, to help review and re-value the commercial property class. The last date for the physical review of the commercial class was in assessment year 2013, and new values were put on for 2014. The physical review will begin for assessment year 2019 and valued in 2020.

Valuation groups were also examined to ensure that as defined they are equally subject to a set of economic forces that affect the value of properties within the designated group. As a whole, the review indicates that the county has adequately identified commercial economic areas. As with the residential class, the two Valuation Group 21 (Suburban) sales could be better measured with the location respective to Chadron and Crawford. This is because there is no recognizable suburban commercial market, and all commercial property is valued using the same cost index and CAMA-derived depreciation. Adding them to their respective locations does not statistically change the overall medians for either subclass.

### *Equalization and Quality of Assessment*

Valuation Grouping 10 (Chadron) has a median that falls within the acceptable range. Valuation Grouping 16 (Crawford) appears to be above the upper limits of acceptable range, but with the 70 point range in ratios is considered to be unreliable. In consideration of all information available, it is believed that the assessment practices of the county assessor are applied consistently.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	19	97.99	95.52	88.37	24.90	108.09
16	10	102.92	103.54	115.22	17.60	89.86
21	2	96.66	96.66	99.41	03.47	97.23
22	1	36.38	36.38	36.38	00.00	100.00
____ ALL ____	32	98.29	96.25	90.83	22.97	105.97

## 2018 Commercial Correlation for Dawes County

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### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property class in Dawes County is 98% of market value.

## 2018 Agricultural Correlation for Dawes County

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### *Assessment Actions*

Assessment actions taken to address agricultural/horticultural land for assessment year 2018 included the county assessor reviewing the qualified sales and comparing the county's values to the larger agricultural market in neighboring counties. Based on this information, the grassland classification was increased by roughly 1.37%.

### *Description of Analysis*

The Dawes County assessor has mapped agricultural land geographically into three market areas. Market Area 1 and 4 are not influenced by non-agricultural factors, whereas Market Area 3 is influenced by residential and recreational demands due to its location within the Pine Ridge area. Market Area 1 is geographically located in the northern portion of the county and is characterized by less available water for crop production, irrigation and livestock than the other two areas. Market Area 4 is geographically the portion of the county that lies south of the Pine Ridge area and is characterized as having better quality soils and water availability compared to Area 1.

The statistical sample indicates twenty-one sales determined to be qualified with the overall median and mean measures of central tendency falling within the acceptable range. Both non-influenced market areas also have medians within the acceptable range, and Market Area 4's median is supported by the COD. Market Area 1's median is influenced by the wide range of outlying ratios with a low of 46.75% (the one combination irrigated/grass sale) and a high of 174.35%. The latter is an old grass sale from the first year of the study that sold for \$204/acre compared to a minimum per acre price of \$515. The mere removal of these sales would leave the median at 69%, but lower the COD to 14%. The resultant increase to grass resulted in values that are equalized with comparable neighboring counties. The overall sample is considered stable, since no removal of extreme outliers affect the overall median.

### *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is performed for each county, with the purpose of examining all assessment practices that ultimately affect the uniform and proportionate valuation of the three property classes to determine compliance.

One area of this review dealt with is sales qualification and verification. Dawes County's sales verification process includes a mailed questionnaire to all buyers of agricultural land, with the exception of those transactions normally suggested for exclusion by the IAAO. The response rate is slightly less than 50%, and non-respondents are sent a second questionnaire or contacted by telephone.

Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. All but two disqualified sales had documentations (and this was discussed). Sale usability for agricultural land is 54% (when non-ag influenced sales

## 2018 Agricultural Correlation for Dawes County

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from Market Area 3 are removed). Therefore, the Division does not believe that any apparent bias existed in the qualification determination, and that all arms'-length sales were available for measurement.

The Division also reviewed the county's review cycle for agricultural land and improvements. Land use was last updated in 2015 via GIS compared with taxpayer information (provided by Farm Service Agency maps). Agricultural improvements are reviewed at the same time as the rural residential/suburban parcels. This was last completed during assessment year 2016.

Agricultural market areas within the county are also reviewed with the county assessor to ensure that the areas defined are equally subject to economic forces that affect the value of land within the delineated areas. Due to the non-agricultural influences found in Market Area 3, the county assessor uses special value for valuing land used for agricultural purposes within this area. The special values established are determined by averaging the land values in the two uninfluenced market areas. The market area review indicates that the county assessor has adequately identified market areas for the agricultural land class.

### *Equalization*

All improvements on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites.

The two non-influenced market areas have medians within acceptable range, and as previously discussed the removal of extreme outliers would provide COD's that confirm the medians. The sample is small for both market areas, but is reflected by the overall median. The grass sample is likewise small by market area, but overall the grass within the county is within acceptable range and the assessment actions show grass to be equalized with the general market as observed in Dawes and neighboring counties. It is believed that the quality of assessment of agricultural land within the county is in general compliance with generally accepted mass appraisal standards.

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	11	69.37	77.96	67.65	29.38	115.24
4	10	69.26	72.14	67.73	20.17	106.51
____ALL____	21	69.37	75.19	67.70	24.98	111.06

## 2018 Agricultural Correlation for Dawes County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Dry    </u>						
County	2	72.82	72.82	72.72	15.59	100.14
1	2	72.82	72.82	72.72	15.59	100.14
<u>    Grass    </u>						
County	13	71.14	77.35	69.33	23.59	111.57
1	5	71.14	86.90	66.03	36.51	131.61
4	8	69.26	71.39	69.80	15.94	102.28
<u>    ALL    </u>	<u>21</u>	69.37	75.19	67.70	24.98	111.06

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Dawes County is 69%.

### *Special Valuation*

A review of agricultural land value in Dawes County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land in Dawes County is 69%.

## 2018 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 (Cum. Supp. 2016). 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>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>69</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 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2018 Commission Summary for Dawes County

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### Residential Real Property - Current

Number of Sales	262	Median	98.15
Total Sales Price	\$28,127,524	Mean	99.95
Total Adj. Sales Price	\$28,127,524	Wgt. Mean	95.95
Total Assessed Value	\$26,989,705	Average Assessed Value of the Base	\$80,190
Avg. Adj. Sales Price	\$107,357	Avg. Assessed Value	\$103,014

### Confidence Interval - Current

95% Median C.I	97.60 to 98.71
95% Wgt. Mean C.I	93.65 to 98.26
95% Mean C.I	96.33 to 103.57
% of Value of the Class of all Real Property Value in the County	33.33
% of Records Sold in the Study Period	7.84
% of Value Sold in the Study Period	10.08

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	229	99	98.71
2016	208	97	96.60
2015	198	95	94.73
2014	168	96	95.88

## 2018 Commission Summary for Dawes County

### Commercial Real Property - Current

Number of Sales	32	Median	98.29
Total Sales Price	\$6,214,093	Mean	96.25
Total Adj. Sales Price	\$6,214,093	Wgt. Mean	90.83
Total Assessed Value	\$5,644,240	Average Assessed Value of the Base	\$150,571
Avg. Adj. Sales Price	\$194,190	Avg. Assessed Value	\$176,383

### Confidence Interval - Current

95% Median C.I	79.88 to 108.05
95% Wgt. Mean C.I	84.83 to 96.83
95% Mean C.I	85.96 to 106.54
% of Value of the Class of all Real Property Value in the County	9.86
% of Records Sold in the Study Period	6.08
% of Value Sold in the Study Period	7.13

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	32	100	99.90
2016	32	99	99.37
2015	30	99	99.38
2014	18	99	98.64

**23 Dawes**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 262  
Total Sales Price : 28,127,524  
Total Adj. Sales Price : 28,127,524  
Total Assessed Value : 26,989,705  
Avg. Adj. Sales Price : 107,357  
Avg. Assessed Value : 103,014

MEDIAN : 98  
WGT. MEAN : 96  
MEAN : 100  
COD : 12.86  
PRD : 104.17

COV : 29.93  
STD : 29.92  
Avg. Abs. Dev : 12.62  
MAX Sales Ratio : 385.00  
MIN Sales Ratio : 44.40

95% Median C.I. : 97.60 to 98.71  
95% Wgt. Mean C.I. : 93.65 to 98.26  
95% Mean C.I. : 96.33 to 103.57

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	32	98.66	97.45	95.30	08.70	102.26	62.84	138.42	96.29 to 99.67	97,059	92,494
01-JAN-16 To 31-MAR-16	21	97.13	92.18	94.35	10.31	97.70	44.40	118.71	91.66 to 99.52	97,936	92,407
01-APR-16 To 30-JUN-16	22	98.79	106.56	102.09	12.94	104.38	81.70	265.15	96.94 to 102.44	91,650	93,563
01-JUL-16 To 30-SEP-16	42	98.39	101.72	98.51	11.56	103.26	57.73	211.53	97.79 to 99.94	91,130	89,774
01-OCT-16 To 31-DEC-16	27	97.57	92.87	94.12	11.26	98.67	51.90	148.68	88.55 to 99.60	121,685	114,526
01-JAN-17 To 31-MAR-17	20	99.68	96.07	95.40	05.63	100.70	62.04	106.55	97.70 to 99.99	135,400	129,174
01-APR-17 To 30-JUN-17	45	98.60	103.42	98.53	14.20	104.96	56.96	313.00	94.13 to 101.90	112,494	110,841
01-JUL-17 To 30-SEP-17	53	96.45	102.52	92.28	19.64	111.10	61.20	385.00	90.54 to 99.86	114,442	105,603
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	117	98.31	99.75	97.48	10.84	102.33	44.40	265.15	97.79 to 99.07	94,071	91,703
01-OCT-16 To 30-SEP-17	145	97.77	100.11	94.97	14.51	105.41	51.90	385.00	96.45 to 99.11	118,077	112,141
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	112	98.13	98.75	97.10	11.56	101.70	44.40	265.15	97.27 to 98.71	99,874	96,979
<u>ALL</u>	262	98.15	99.95	95.95	12.86	104.17	44.40	385.00	97.60 to 98.71	107,357	103,014

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	184	98.54	100.03	96.59	11.60	103.56	44.40	385.00	97.90 to 99.30	108,881	105,174
16	40	97.53	95.52	96.21	07.64	99.28	51.90	127.75	96.45 to 98.70	47,681	45,873
20	25	94.81	109.65	95.19	29.39	115.19	62.41	313.00	86.09 to 101.90	186,756	177,779
21	8	91.08	88.05	87.94	16.86	100.13	63.42	112.02	63.42 to 112.02	167,625	147,409
22	5	100.00	103.14	101.63	13.59	101.49	73.93	138.42	N/A	35,245	35,821
<u>ALL</u>	262	98.15	99.95	95.95	12.86	104.17	44.40	385.00	97.60 to 98.71	107,357	103,014

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	262	98.15	99.95	95.95	12.86	104.17	44.40	385.00	97.60 to 98.71	107,357	103,014
06											
07											
<u>ALL</u>	262	98.15	99.95	95.95	12.86	104.17	44.40	385.00	97.60 to 98.71	107,357	103,014

**23 Dawes**  
**RESIDENTIAL**

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Qualified

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 MEAN : 100  
 COD : 12.86  
 PRD : 104.17

COV : 29.93  
 STD : 29.92  
 Avg. Abs. Dev : 12.62  
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 MIN Sales Ratio : 44.40

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 95% Wgt. Mean C.I. : 93.65 to 98.26  
 95% Mean C.I. : 96.33 to 103.57

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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	125.25	125.25	125.25	02.00	100.00	122.75	127.75	N/A	2,000	2,505	
Less Than 15,000	6	102.34	138.30	145.50	71.85	95.05	51.90	385.00	51.90 to 385.00	5,458	7,942	
Less Than 30,000	24	101.84	121.88	114.14	40.97	106.78	51.90	385.00	87.58 to 122.75	17,527	20,005	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	260	98.14	99.76	95.95	12.75	103.97	44.40	385.00	97.57 to 98.71	108,167	103,787	
Greater Than 14,999	256	98.15	99.05	95.90	11.40	103.28	44.40	313.00	97.60 to 98.71	109,745	105,242	
Greater Than 29,999	238	98.13	97.74	95.68	09.84	102.15	44.40	265.15	97.48 to 98.64	116,415	111,385	
<u>Incremental Ranges</u>												
0 TO 4,999	2	125.25	125.25	125.25	02.00	100.00	122.75	127.75	N/A	2,000	2,505	
5,000 TO 14,999	4	71.21	144.83	148.31	124.46	97.65	51.90	385.00	N/A	7,188	10,660	
15,000 TO 29,999	18	101.84	116.40	111.49	30.56	104.40	62.84	313.00	88.77 to 107.92	21,550	24,027	
30,000 TO 59,999	46	98.67	104.00	102.52	11.92	101.44	64.18	166.48	97.48 to 100.41	45,013	46,149	
60,000 TO 99,999	68	98.44	99.88	99.72	10.74	100.16	56.96	265.15	96.93 to 99.67	76,339	76,124	
100,000 TO 149,999	62	98.02	94.26	94.60	08.82	99.64	44.40	131.91	94.81 to 99.30	123,294	116,642	
150,000 TO 249,999	49	97.64	95.51	95.24	07.32	100.28	62.04	139.83	95.05 to 98.71	179,153	170,625	
250,000 TO 499,999	13	93.84	89.38	89.94	11.68	99.38	63.42	105.73	80.40 to 101.33	309,423	278,301	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	262	98.15	99.95	95.95	12.86	104.17	44.40	385.00	97.60 to 98.71	107,357	103,014	

**23 Dawes**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 32  
Total Sales Price : 6,214,093  
Total Adj. Sales Price : 6,214,093  
Total Assessed Value : 5,644,240  
Avg. Adj. Sales Price : 194,190  
Avg. Assessed Value : 176,383

MEDIAN : 98  
WGT. MEAN : 91  
MEAN : 96  
COD : 22.97  
PRD : 105.97

COV : 30.87  
STD : 29.71  
Avg. Abs. Dev : 22.58  
MAX Sales Ratio : 167.83  
MIN Sales Ratio : 36.38

95% Median C.I. : 79.88 to 108.05  
95% Wgt. Mean C.I. : 84.83 to 96.83  
95% Mean C.I. : 85.96 to 106.54

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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
<b>Qrtrs</b>											
01-OCT-14 To 31-DEC-14	2	133.85	133.85	123.50	25.39	108.38	99.86	167.83	N/A	57,500	71,013
01-JAN-15 To 31-MAR-15	3	88.18	89.35	93.39	07.61	95.67	79.88	100.00	N/A	197,648	184,583
01-APR-15 To 30-JUN-15	4	100.91	86.56	94.93	18.66	91.18	36.38	108.05	N/A	91,813	87,158
01-JUL-15 To 30-SEP-15	2	98.53	98.53	77.31	27.49	127.45	71.44	125.62	N/A	103,750	80,213
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	2	66.00	66.00	62.41	17.21	105.75	54.64	77.35	N/A	38,000	23,715
01-APR-16 To 30-JUN-16	3	103.10	112.49	91.25	18.74	123.28	88.21	146.16	N/A	1,218,000	1,111,460
01-JUL-16 To 30-SEP-16	3	97.99	102.10	97.80	22.50	104.40	71.08	137.23	N/A	59,000	57,702
01-OCT-16 To 31-DEC-16	4	92.87	93.03	86.51	25.63	107.54	46.05	140.34	N/A	74,100	64,103
01-JAN-17 To 31-MAR-17	4	115.26	105.51	110.41	13.91	95.56	66.23	125.30	N/A	77,500	85,569
01-APR-17 To 30-JUN-17	2	93.19	93.19	96.85	05.79	96.22	87.79	98.58	N/A	37,500	36,320
01-JUL-17 To 30-SEP-17	3	69.65	81.54	62.15	28.07	131.20	58.16	116.80	N/A	114,333	71,057
<b>Study Yrs</b>											
01-OCT-14 To 30-SEP-15	11	99.86	98.10	93.93	20.87	104.44	36.38	167.83	71.44 to 125.62	116,608	109,530
01-OCT-15 To 30-SEP-16	8	93.10	96.97	90.99	25.94	106.57	54.64	146.16	54.64 to 146.16	488,375	444,364
01-OCT-16 To 30-SEP-17	13	93.31	94.24	86.34	24.01	109.15	46.05	140.34	66.23 to 117.78	78,800	68,038
<b>Calendar Yrs</b>											
01-JAN-15 To 31-DEC-15	9	99.09	90.15	91.02	18.00	99.04	36.38	125.62	71.44 to 108.05	129,744	118,089
01-JAN-16 To 31-DEC-16	12	92.87	95.66	90.67	25.87	105.50	46.05	146.16	71.08 to 137.23	350,283	317,610
<b>ALL</b>	<b>32</b>	<b>98.29</b>	<b>96.25</b>	<b>90.83</b>	<b>22.97</b>	<b>105.97</b>	<b>36.38</b>	<b>167.83</b>	<b>79.88 to 108.05</b>	<b>194,190</b>	<b>176,383</b>

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	19	97.99	95.52	88.37	24.90	108.09	46.05	167.83	69.65 to 116.80	280,135	247,553
16	10	102.92	103.54	115.22	17.60	89.86	71.08	146.16	77.35 to 125.62	45,425	52,339
21	2	96.66	96.66	99.41	03.47	97.23	93.31	100.00	N/A	204,893	203,675
22	1	36.38	36.38	36.38	00.00	100.00	36.38	36.38	N/A	27,500	10,005
<b>ALL</b>	<b>32</b>	<b>98.29</b>	<b>96.25</b>	<b>90.83</b>	<b>22.97</b>	<b>105.97</b>	<b>36.38</b>	<b>167.83</b>	<b>79.88 to 108.05</b>	<b>194,190</b>	<b>176,383</b>

**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	32	98.29	96.25	90.83	22.97	105.97	36.38	167.83	79.88 to 108.05	194,190	176,383
04											
<b>ALL</b>	<b>32</b>	<b>98.29</b>	<b>96.25</b>	<b>90.83</b>	<b>22.97</b>	<b>105.97</b>	<b>36.38</b>	<b>167.83</b>	<b>79.88 to 108.05</b>	<b>194,190</b>	<b>176,383</b>

**23 Dawes**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 32  
Total Sales Price : 6,214,093  
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COD : 22.97  
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95% Wgt. Mean C.I. : 84.83 to 96.83  
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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	3	108.05	104.21	103.15	08.95	101.03	87.79	116.80	N/A	10,583	10,917	
Less Than 30,000	7	108.05	96.76	90.95	21.97	106.39	36.38	125.62	36.38 to 125.62	18,250	16,599	
___Ranges Excl. Low \$___												
Greater Than 4,999	32	98.29	96.25	90.83	22.97	105.97	36.38	167.83	79.88 to 108.05	194,190	176,383	
Greater Than 14,999	29	97.99	95.43	90.77	24.04	105.13	36.38	167.83	77.35 to 103.10	213,184	193,500	
Greater Than 29,999	25	97.99	96.11	90.83	22.30	105.81	46.05	167.83	79.88 to 102.73	243,454	221,122	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	3	108.05	104.21	103.15	08.95	101.03	87.79	116.80	N/A	10,583	10,917	
15,000 TO 29,999	4	101.33	91.16	86.92	33.85	104.88	36.38	125.62	N/A	24,000	20,860	
30,000 TO 59,999	9	102.73	104.05	102.46	28.47	101.55	54.64	167.83	66.23 to 140.34	40,156	41,142	
60,000 TO 99,999	5	88.18	80.46	78.75	18.77	102.17	46.05	99.86	N/A	70,200	55,282	
100,000 TO 149,999	4	105.37	105.23	105.57	09.52	99.68	92.42	117.78	N/A	121,750	128,533	
150,000 TO 249,999	3	79.88	99.16	99.56	31.18	99.60	71.44	146.16	N/A	174,519	173,747	
250,000 TO 499,999	3	99.09	85.75	87.89	14.08	97.57	58.16	100.00	N/A	312,795	274,928	
500,000 TO 999,999												
1,000,000 +	1	88.21	88.21	88.21	00.00	100.00	88.21	88.21	N/A	3,425,000	3,021,210	
___ALL___	32	98.29	96.25	90.83	22.97	105.97	36.38	167.83	79.88 to 108.05	194,190	176,383	

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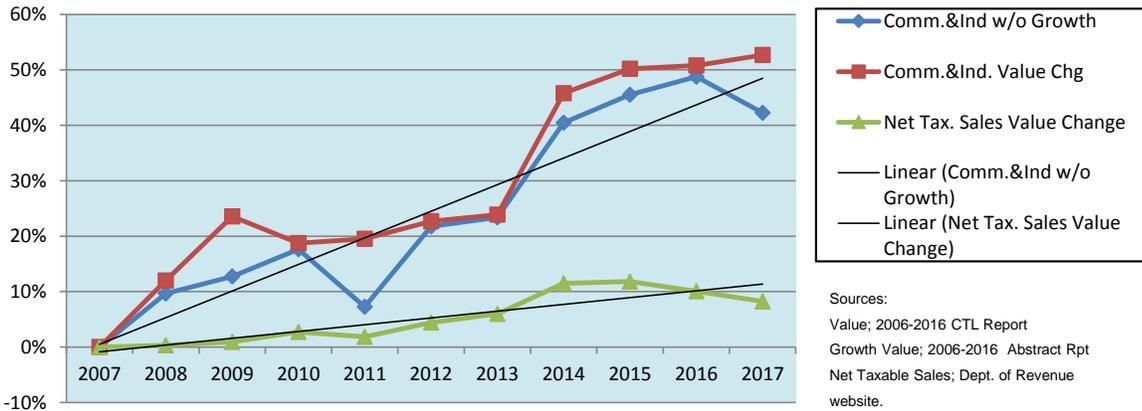
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	102,000	99,950
300	3	99.86	86.92	70.23	14.88	123.76	58.16	102.73	N/A	123,333	86,615
326	4	100.68	107.37	114.58	16.71	93.71	87.79	140.34	N/A	25,788	29,548
336	1	92.42	92.42	92.42	00.00	100.00	92.42	92.42	N/A	130,000	120,145
343	4	114.20	118.41	115.76	15.17	102.29	99.09	146.16	N/A	137,250	158,875
344	4	99.29	95.60	100.33	10.85	95.29	71.08	112.74	N/A	151,596	152,100
350	3	117.78	104.95	92.90	15.33	112.97	71.44	125.62	N/A	112,500	104,512
353	5	77.35	93.85	92.00	31.07	102.01	66.23	167.83	N/A	45,800	42,137
406	3	116.80	102.89	89.08	23.57	115.50	54.64	137.23	N/A	30,000	26,723
423	1	79.88	79.88	79.88	00.00	100.00	79.88	79.88	N/A	159,558	127,460
522	1	46.05	46.05	46.05	00.00	100.00	46.05	46.05	N/A	85,000	39,145
558	1	36.38	36.38	36.38	00.00	100.00	36.38	36.38	N/A	27,500	10,005
594	1	88.21	88.21	88.21	00.00	100.00	88.21	88.21	N/A	3,425,000	3,021,210
<u>ALL</u>	<u>32</u>	98.29	96.25	90.83	22.97	105.97	36.38	167.83	79.88 to 108.05	194,190	176,383

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 53,236,505	\$ 503,930	0.95%	\$ 52,732,575	-	\$ 83,497,790	-
2008	\$ 59,625,763	\$ 1,240,315	2.08%	\$ 58,385,448	9.67%	\$ 83,766,053	0.32%
2009	\$ 65,784,138	\$ 5,772,977	8.78%	\$ 60,011,161	0.65%	\$ 84,279,311	0.61%
2010	\$ 63,226,330	\$ 593,304	0.94%	\$ 62,633,026	-4.79%	\$ 85,750,839	1.75%
2011	\$ 63,626,936	\$ 6,526,320	10.26%	\$ 57,100,616	-9.69%	\$ 85,046,888	-0.82%
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190	1.90%	\$ 87,175,334	2.50%
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
2017	\$ 81,284,515	\$ 5,556,275	6.84%	\$ 75,728,240	-5.67%	\$ 90,355,161	-1.69%
<b>Ann %chg</b>	4.32%			<b>Average</b>	<b>0.49%</b>	<b>1.07%</b>	<b>0.81%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	9.67%	12.00%	0.32%
2009	12.73%	23.57%	0.94%
2010	17.65%	18.76%	2.70%
2011	7.26%	19.52%	1.86%
2012	21.79%	22.69%	4.40%
2013	23.41%	23.90%	5.98%
2014	40.48%	45.79%	11.48%
2015	45.52%	50.18%	11.83%
2016	48.78%	50.80%	10.07%
2017	42.25%	52.69%	8.21%

County Number: 23  
 County Name: Dawes

**23 Dawes**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 21  
Total Sales Price : 8,035,840  
Total Adj. Sales Price : 8,035,840  
Total Assessed Value : 5,440,585  
Avg. Adj. Sales Price : 382,659  
Avg. Assessed Value : 259,075

MEDIAN : 69  
WGT. MEAN : 68  
MEAN : 75  
COD : 24.98  
PRD : 111.06

COV : 37.36  
STD : 28.09  
Avg. Abs. Dev : 17.33  
MAX Sales Ratio : 174.35  
MIN Sales Ratio : 46.75

95% Median C.I. : 58.57 to 84.16  
95% Wgt. Mean C.I. : 59.55 to 75.86  
95% Mean C.I. : 62.40 to 87.98

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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
<b>Qtrts</b>											
01-OCT-14 To 31-DEC-14	3	71.66	70.91	68.89	03.42	102.93	66.85	74.21	N/A	1,145,418	789,105
01-JAN-15 To 31-MAR-15	6	80.92	91.85	69.76	34.05	131.67	49.50	174.35	49.50 to 174.35	232,345	162,091
01-APR-15 To 30-JUN-15	1	61.47	61.47	61.47	00.00	100.00	61.47	61.47	N/A	106,670	65,575
01-JUL-15 To 30-SEP-15	1	58.57	58.57	58.57	00.00	100.00	58.57	58.57	N/A	105,000	61,495
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	100.85	100.85	100.85	00.00	100.00	100.85	100.85	N/A	100,000	100,845
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	4	70.59	73.05	68.41	29.99	106.78	46.75	104.28	N/A	419,271	286,810
01-OCT-16 To 31-DEC-16	2	62.54	62.54	62.72	10.92	99.71	55.71	69.37	N/A	250,512	157,120
01-JAN-17 To 31-MAR-17	1	60.25	60.25	60.25	00.00	100.00	60.25	60.25	N/A	276,032	166,320
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	2	58.37	58.37	55.72	18.09	104.76	47.81	68.93	N/A	219,854	122,505
<b>Study Yrs</b>											
01-OCT-14 To 30-SEP-15	11	71.66	80.35	68.76	25.01	116.86	49.50	174.35	58.57 to 94.26	458,363	315,175
01-OCT-15 To 30-SEP-16	5	84.16	78.61	70.23	24.09	111.93	46.75	104.28	N/A	355,417	249,617
01-OCT-16 To 30-SEP-17	5	60.25	60.41	59.63	11.55	101.31	47.81	69.37	N/A	243,353	145,114
<b>Calendar Yrs</b>											
01-JAN-15 To 31-DEC-15	8	71.70	83.89	68.48	33.08	122.50	49.50	174.35	49.50 to 174.35	200,717	137,452
01-JAN-16 To 31-DEC-16	7	69.37	74.02	68.58	26.74	107.93	46.75	104.28	46.75 to 104.28	325,444	223,189
<b>ALL</b>	21	69.37	75.19	67.70	24.98	111.06	46.75	174.35	58.57 to 84.16	382,659	259,075

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	69.37	77.96	67.65	29.38	115.24	46.75	174.35	47.81 to 104.28	244,451	165,372
4	10	69.26	72.14	67.73	20.17	106.51	49.50	100.85	55.71 to 94.26	534,688	362,150
<b>ALL</b>	21	69.37	75.19	67.70	24.98	111.06	46.75	174.35	58.57 to 84.16	382,659	259,075

**23 Dawes**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

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MEAN : 75  
COD : 24.98  
PRD : 111.06

COV : 37.36  
STD : 28.09  
Avg. Abs. Dev : 17.33  
MAX Sales Ratio : 174.35  
MIN Sales Ratio : 46.75

95% Median C.I. : 58.57 to 84.16  
95% Wgt. Mean C.I. : 59.55 to 75.86  
95% Mean C.I. : 62.40 to 87.98

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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>_____Dry_____</b>											
County	1	61.47	61.47	61.47	00.00	100.00	61.47	61.47	N/A	106,670	65,575
1	1	61.47	61.47	61.47	00.00	100.00	61.47	61.47	N/A	106,670	65,575
<b>_____Grass_____</b>											
County	9	71.14	81.74	69.65	25.68	117.36	55.71	174.35	58.57 to 94.26	469,871	327,286
1	3	71.14	104.81	81.47	49.40	128.65	68.93	174.35	N/A	97,186	79,175
4	6	69.26	70.21	68.78	14.19	102.08	55.71	94.26	55.71 to 94.26	656,213	451,341
<b>_____ALL_____</b>	<b>21</b>	<b>69.37</b>	<b>75.19</b>	<b>67.70</b>	<b>24.98</b>	<b>111.06</b>	<b>46.75</b>	<b>174.35</b>	<b>58.57 to 84.16</b>	<b>382,659</b>	<b>259,075</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>_____Dry_____</b>											
County	2	72.82	72.82	72.72	15.59	100.14	61.47	84.16	N/A	105,766	76,915
1	2	72.82	72.82	72.72	15.59	100.14	61.47	84.16	N/A	105,766	76,915
<b>_____Grass_____</b>											
County	13	71.14	77.35	69.33	23.59	111.57	47.81	174.35	58.57 to 89.58	399,814	277,185
1	5	71.14	86.90	66.03	36.51	131.61	47.81	174.35	N/A	129,642	85,598
4	8	69.26	71.39	69.80	15.94	102.28	55.71	94.26	55.71 to 94.26	568,672	396,926
<b>_____ALL_____</b>	<b>21</b>	<b>69.37</b>	<b>75.19</b>	<b>67.70</b>	<b>24.98</b>	<b>111.06</b>	<b>46.75</b>	<b>174.35</b>	<b>58.57 to 84.16</b>	<b>382,659</b>	<b>259,075</b>

## Dawes County 2018 Average Acre Value Comparison

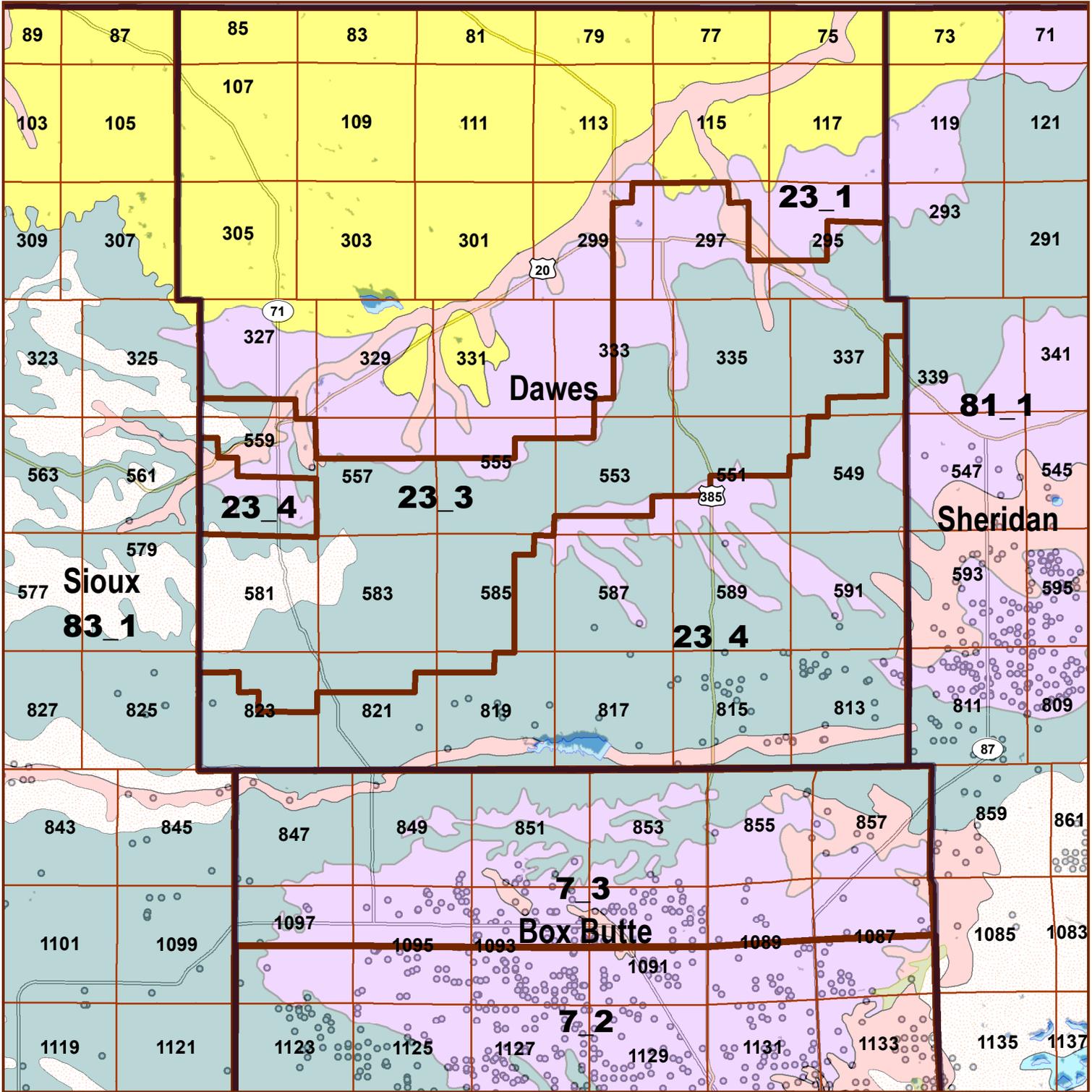
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	n/a	1365	1260	1260	1208	1208	1181	1181	<b>1226</b>
Dawes	4	n/a	2016	n/a	1792	1568	1568	1344	1344	<b>1731</b>
Sheridan	1	n/a	1775	1660	1605	1585	1585	1570	1525	<b>1651</b>
Box Butte	3	n/a	1966	2075	1953	1800	1754	1759	1793	<b>1943</b>
Sioux	1	n/a	1350	1270	1270	1220	1220	1180	1180	<b>1234</b>
Cheyenne	3	n/a	2780	2775	2770	2765	2600	2525	2480	<b>2751</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	693	651	651	604	604	551	551	<b>633</b>
Dawes	4	n/a	825	n/a	775	719	719	656	656	<b>776</b>
Sheridan	1	n/a	690	620	615	600	570	560	550	<b>615</b>
Box Butte	3	n/a	720	720	720	650	650	650	650	<b>711</b>
Sioux	1	n/a	600	495	450	435	435	430	410	<b>458</b>
Cheyenne	3	n/a	828	823	771	762	749	736	727	<b>811</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	n/a	430	405	405	380	380	355	355	<b>365</b>
Dawes	4	n/a	510	485	485	465	465	435	435	<b>451</b>
Sheridan	1	n/a	520	485	485	475	475	465	405	<b>450</b>
Box Butte	3	n/a	426	425	425	425	425	425	425	<b>425</b>
Sioux	1	n/a	410	395	395	390	390	375	350	<b>369</b>
Cheyenne	3	n/a	636	611	606	600	551	551	325	<b>454</b>

County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1	n/a	n/a	100
Dawes	4	n/a	n/a	100
Sheridan	1	n/a	n/a	55
Box Butte	3	405	n/a	100
Sioux	1	n/a	350	81
Cheyenne	3	554	n/a	100

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



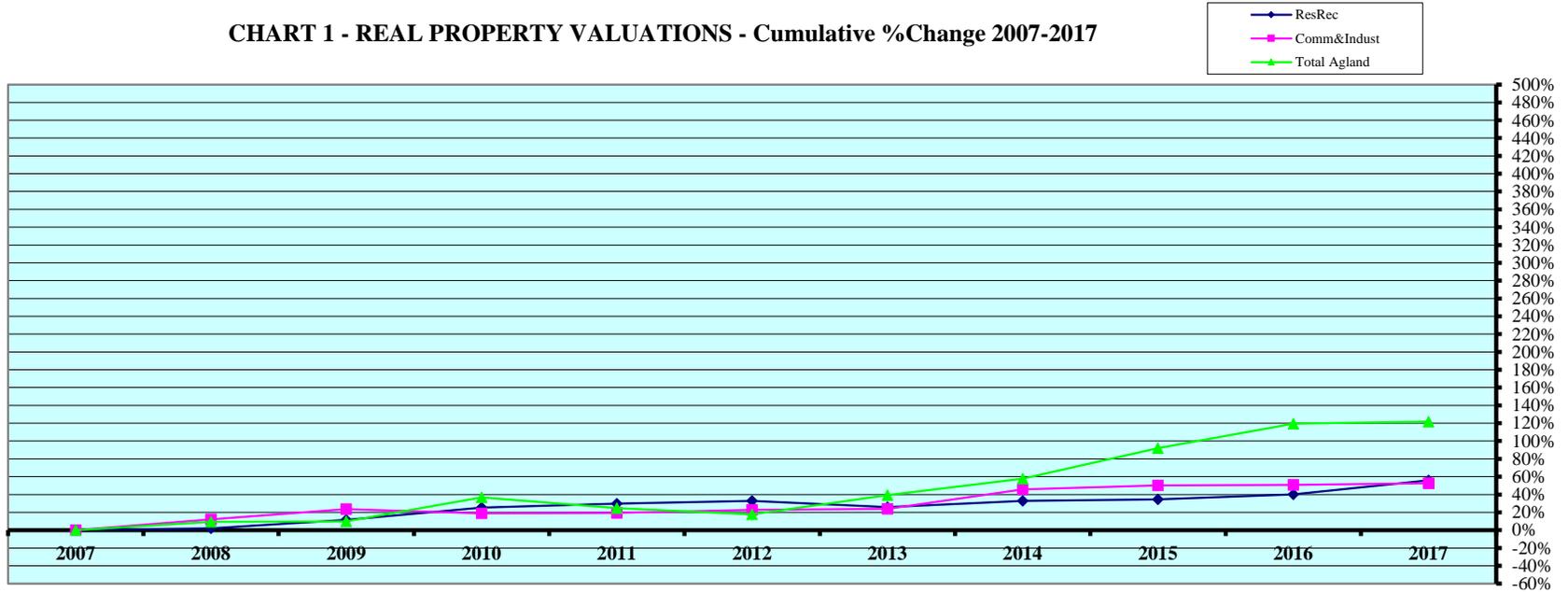
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Daws County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	169,289,196	--	--	--	53,236,505	--	--	--	167,196,700	--	--	--
2008	172,779,405	3,490,209	2.06%	2.06%	59,625,763	6,389,258	12.00%	12.00%	182,802,120	15,605,420	9.33%	9.33%
2009	188,943,394	16,163,989	9.36%	11.61%	65,784,138	6,158,375	10.33%	23.57%	183,490,530	688,410	0.38%	9.75%
2010	212,216,347	23,272,953	12.32%	25.36%	63,226,330	-2,557,808	-3.89%	18.76%	228,555,280	45,064,750	24.56%	36.70%
2011	219,606,799	7,390,452	3.48%	29.72%	63,626,936	400,606	0.63%	19.52%	208,453,660	-20,101,620	-8.80%	24.68%
2012	224,738,672	5,131,873	2.34%	32.75%	65,315,930	1,688,994	2.65%	22.69%	197,041,590	-11,412,070	-5.47%	17.85%
2013	212,942,249	-11,796,423	-5.25%	25.79%	65,959,514	643,584	0.99%	23.90%	232,717,870	35,676,280	18.11%	39.19%
2014	225,027,969	12,085,720	5.68%	32.93%	77,612,084	11,652,570	17.67%	45.79%	263,838,235	31,120,365	13.37%	57.80%
2015	227,887,783	2,859,814	1.27%	34.61%	79,953,170	2,341,086	3.02%	50.18%	321,205,640	57,367,405	21.74%	92.11%
2016	237,481,085	9,593,302	4.21%	40.28%	80,279,784	326,614	0.41%	50.80%	367,034,790	45,829,150	14.27%	119.52%
2017	263,971,215	26,490,130	11.15%	55.93%	81,284,515	1,004,731	1.25%	52.69%	370,800,675	3,765,885	1.03%	121.78%

Rate Annual %chg: Residential & Recreational **4.54%**

Commercial & Industrial **4.32%**

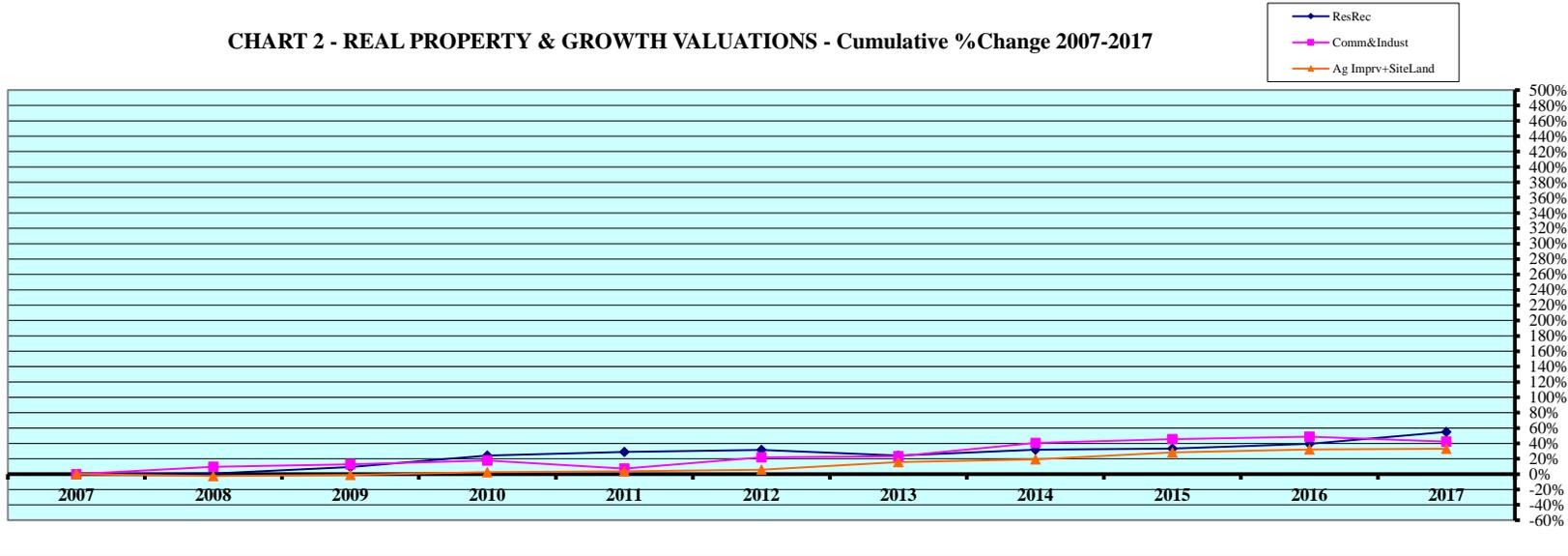
Agricultural Land **8.29%**

Cnty# **23**  
County **DAWES**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	169,289,196	1,865,977	1.10%	167,423,219	--	--	53,236,505	503,930	0.95%	52,732,575	--	--
2008	172,779,405	2,291,503	1.33%	170,487,902	0.71%	0.71%	59,625,763	1,240,315	2.08%	58,385,448	9.67%	9.67%
2009	188,943,394	3,768,391	1.99%	185,175,003	7.17%	9.38%	65,784,138	5,772,977	8.78%	60,011,161	0.65%	12.73%
2010	212,216,347	2,097,470	0.99%	210,118,877	11.21%	24.12%	63,226,330	593,304	0.94%	62,633,026	-4.79%	17.65%
2011	219,606,799	1,435,995	0.65%	218,170,804	2.81%	28.87%	63,626,936	6,526,320	10.26%	57,100,616	-9.69%	7.26%
2012	224,738,672	2,295,993	1.02%	222,442,679	1.29%	31.40%	65,315,930	478,740	0.73%	64,837,190	1.90%	21.79%
2013	212,942,249	2,526,118	1.19%	210,416,131	-6.37%	24.29%	65,959,514	262,500	0.40%	65,697,014	0.58%	23.41%
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	31.74%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	40.48%
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	33.34%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	45.52%
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	39.51%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	48.78%
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	54.97%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	42.25%
Rate Ann%chg	4.54%				3.60%		4.32%				C & I w/o growth	0.49%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	44,299,040	11,860,927	56,159,967	354,125	0.63%	55,805,842	--	--
2008	45,133,346	12,101,262	57,234,608	2,411,125	4.21%	54,823,483	-2.38%	-2.38%
2009	42,894,625	14,437,290	57,331,915	1,717,964	3.00%	55,613,951	-2.83%	-0.97%
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	0.40%	2.50%
2011	44,669,335	15,024,380	59,693,715	1,457,579	2.44%	58,236,136	-1.53%	3.70%
2012	45,288,730	15,244,355	60,533,085	1,112,747	1.84%	59,420,338	-0.46%	5.81%
2013	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	7.27%	15.63%
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	19.31%
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	28.40%
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	32.17%
2017	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	33.05%
Rate Ann%chg	2.96%	3.83%	3.15%			Ag Imprv+Site w/o growth	0.61%	

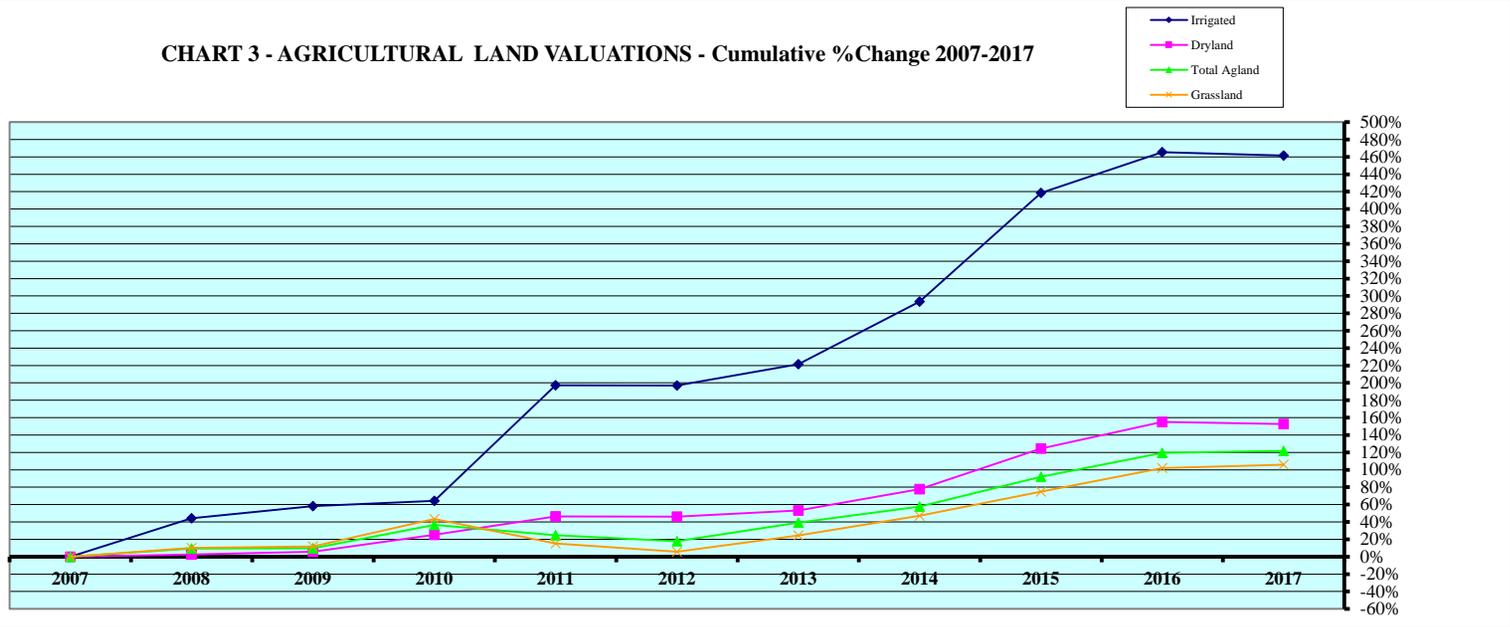
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 23  
County DAWES

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	5,163,460	--	--	--	35,058,570	--	--	--	122,705,790	--	--	--
2008	7,447,350	2,283,890	44.23%	44.23%	35,956,625	898,055	2.56%	2.56%	135,284,885	12,579,095	10.25%	10.25%
2009	8,170,150	722,800	9.71%	58.23%	37,069,585	1,112,960	3.10%	5.74%	137,136,950	1,852,065	1.37%	11.76%
2010	8,488,365	318,215	3.89%	64.39%	43,887,355	6,817,770	18.39%	25.18%	175,926,540	38,789,590	28.29%	43.37%
2011	15,353,370	6,865,005	80.88%	197.35%	51,328,195	7,440,840	16.95%	46.41%	141,444,235	-34,482,305	-19.60%	15.27%
2012	15,329,840	-23,530	-0.15%	196.89%	51,211,900	-116,295	-0.23%	46.08%	129,904,495	-11,539,740	-8.16%	5.87%
2013	16,600,130	1,270,290	8.29%	221.49%	53,726,350	2,514,450	4.91%	53.25%	152,812,195	22,907,700	17.63%	24.54%
2014	20,322,760	3,722,630	22.43%	293.59%	62,299,430	8,573,080	15.96%	77.70%	180,500,510	27,688,315	18.12%	47.10%
2015	26,767,325	6,444,565	31.71%	418.40%	78,693,105	16,393,675	26.31%	124.46%	214,643,005	34,142,495	18.92%	74.92%
2016	29,193,850	2,426,525	9.07%	465.39%	89,431,445	10,738,340	13.65%	155.09%	247,815,410	33,172,405	15.45%	101.96%
2017	28,999,690	-194,160	-0.67%	461.63%	88,574,685	-856,760	-0.96%	152.65%	252,643,285	4,827,875	1.95%	105.89%

Rate Ann.%chg: Irrigated **18.84%** Dryland **9.71%** Grassland **7.49%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	112,115	--	--	--	4,156,765	--	--	--	167,196,700	--	--	--
2008	112,115	0	0.00%	0.00%	4,001,145	-155,620	-3.74%	-3.74%	182,802,120	15,605,420	9.33%	9.33%
2009	168,355	56,240	50.16%	50.16%	945,490	-3,055,655	-76.37%	-77.25%	183,490,530	688,410	0.38%	9.75%
2010	168,415	60	0.04%	50.22%	84,605	-860,885	-91.05%	-97.96%	228,555,280	45,064,750	24.56%	36.70%
2011	174,700	6,285	3.73%	55.82%	153,160	68,555	81.03%	-96.32%	208,453,660	-20,101,620	-8.80%	24.68%
2012	175,330	630	0.36%	56.38%	420,025	266,865	174.24%	-89.90%	197,041,590	-11,412,070	-5.47%	17.85%
2013	205,245	29,915	17.06%	83.07%	9,373,950	8,953,925	2131.76%	125.51%	232,717,870	35,676,280	18.11%	39.19%
2014	207,265	2,020	0.98%	84.87%	508,270	-8,865,680	-94.58%	-87.77%	263,838,235	31,120,365	13.37%	57.80%
2015	703,960	496,695	239.64%	527.89%	398,245	-110,025	-21.65%	-90.42%	321,205,640	57,367,405	21.74%	92.11%
2016	594,085	-109,875	-15.61%	429.89%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	119.52%
2017	583,015	-11,070	-1.86%	420.02%	0	0		-100.00%	370,800,675	3,765,885	1.03%	121.78%

Cnty# **23**  
County **DAWES**

Rate Ann.%chg: Total Agric Land **8.29%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	5,163,460	12,670	408			35,218,160	117,162	301			123,434,895	652,849	189		
2008	7,513,580	17,117	439	7.71%	7.71%	35,965,480	115,573	311	3.53%	3.53%	135,365,020	648,730	209	10.36%	10.36%
2009	8,170,150	17,089	478	8.92%	17.32%	37,202,725	115,374	322	3.62%	7.27%	137,029,825	649,658	211	1.09%	11.56%
2010	8,457,695	17,303	489	2.24%	19.94%	43,997,525	114,985	383	18.67%	27.29%	175,955,585	650,375	271	28.27%	43.09%
2011	15,593,350	20,198	772	57.94%	89.44%	51,444,450	130,702	394	2.87%	30.94%	141,376,260	634,576	223	-17.65%	17.83%
2012	15,335,445	19,928	770	-0.32%	88.83%	51,277,275	130,240	394	0.03%	30.98%	130,038,125	634,943	205	-8.07%	8.32%
2013	16,600,130	19,807	838	8.91%	105.65%	53,748,745	130,064	413	4.96%	37.48%	152,734,930	634,981	241	17.45%	27.22%
2014	20,322,760	19,774	1,028	22.63%	152.19%	62,308,725	129,898	480	16.07%	59.58%	180,909,375	634,897	285	18.46%	50.71%
2015	26,806,570	19,774	1,356	31.90%	232.65%	79,403,725	130,095	610	27.24%	103.05%	214,451,355	634,623	338	18.59%	78.73%
2016	29,171,605	19,739	1,478	9.01%	262.63%	89,854,945	128,480	699	14.58%	132.66%	247,610,085	637,458	388	14.95%	105.44%
2017	29,115,070	19,677	1,480	0.12%	263.08%	88,654,585	126,958	698	-0.15%	132.31%	252,596,020	638,524	396	1.84%	109.23%

Rate Annual %chg Average Value/Acre: **13.76%**

**8.79%**

**7.66%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	111,995	5,600	20			4,204,825	5,413	777			168,133,335	793,693	212		
2008	112,115	5,606	20	0.00%	0.00%	4,008,650	5,243	765	-1.58%	-1.58%	182,964,845	792,269	231	9.02%	9.02%
2009	168,355	5,612	30	49.98%	49.98%	900,970	1,224	736	-3.72%	-5.24%	183,472,025	788,958	233	0.70%	9.78%
2010	168,415	5,614	30	0.00%	49.98%	811,235	1,034	785	6.60%	1.01%	229,390,455	789,311	291	24.97%	37.19%
2011	172,875	5,767	30	-0.07%	49.88%	148,660	152	977	24.46%	25.72%	208,735,595	791,394	264	-9.24%	24.51%
2012	175,225	5,845	30	0.00%	49.88%	226,760	209	1,083	10.84%	39.36%	197,052,830	791,166	249	-5.57%	17.57%
2013	175,065	5,840	30	0.00%	49.88%	288,890	243	1,189	9.84%	53.07%	223,547,760	790,935	283	13.48%	33.42%
2014	204,410	6,818	30	0.01%	49.90%	9,448,980	7,174	1,317	10.77%	69.55%	273,194,250	798,560	342	21.04%	61.50%
2015	691,370	6,915	100	233.50%	399.92%	0	0				321,353,020	791,406	406	18.69%	91.68%
2016	594,105	5,942	100	0.00%	399.91%	0	0				367,230,740	791,620	464	14.25%	118.99%
2017	582,585	5,827	100	0.00%	399.91%	0	0				370,948,260	790,986	469	1.09%	121.38%

**23**  
**DAWES**

Rate Annual %chg Average Value/Acre: **8.27%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,142</b>	<b>Value : 803,463,855</b>	<b>Growth 7,504,828</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>	244	1,708,225	52	1,293,870	151	2,212,125	447	5,214,220	
<b>02. Res Improve Land</b>	2,179	12,974,945	172	4,775,690	307	8,922,255	2,658	26,672,890	
<b>03. Res Improvements</b>	2,331	174,931,515	209	25,216,260	352	35,768,190	2,892	235,915,965	
<b>04. Res Total</b>	2,575	189,614,685	261	31,285,820	503	46,902,570	3,339	267,803,075	1,860,333
<b>% of Res Total</b>	77.12	70.80	7.82	11.68	15.06	17.51	46.75	33.33	24.79
<b>05. Com UnImp Land</b>	80	728,525	3	53,925	5	712,275	88	1,494,725	
<b>06. Com Improve Land</b>	385	6,599,840	24	499,765	11	1,107,735	420	8,207,340	
<b>07. Com Improvements</b>	390	62,517,242	25	3,530,400	16	3,269,700	431	69,317,342	
<b>08. Com Total</b>	470	69,845,607	28	4,084,090	21	5,089,710	519	79,019,407	4,696,299
<b>% of Com Total</b>	90.56	88.39	5.39	5.17	4.05	6.44	7.27	9.83	62.58
<b>09. Ind UnImp Land</b>	3	84,075	0	0	0	0	3	84,075	
<b>10. Ind Improve Land</b>	4	11,500	0	0	0	0	4	11,500	
<b>11. Ind Improvements</b>	4	85,570	0	0	0	0	4	85,570	
<b>12. Ind Total</b>	7	181,145	0	0	0	0	7	181,145	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.10	0.02	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	1	19,500	1	19,500	
<b>15. Rec Improvements</b>	0	0	0	0	1	11,240	1	11,240	
<b>16. Rec Total</b>	0	0	0	0	1	30,740	1	30,740	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
<b>Res &amp; Rec Total</b>	2,575	189,614,685	261	31,285,820	504	46,933,310	3,340	267,833,815	1,860,333
<b>% of Res &amp; Rec Total</b>	77.10	70.80	7.81	11.68	15.09	17.52	46.77	33.33	24.79
<b>Com &amp; Ind Total</b>	477	70,026,752	28	4,084,090	21	5,089,710	526	79,200,552	4,696,299
<b>% of Com &amp; Ind Total</b>	90.68	88.42	5.32	5.16	3.99	6.43	7.36	9.86	62.58
<b>17. Taxable Total</b>	3,052	259,641,437	289	35,369,910	525	52,023,020	3,866	347,034,367	6,556,632
<b>% of Taxable Total</b>	78.94	74.82	7.48	10.19	13.58	14.99	54.13	43.19	87.37

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	1	37,595	5,542,565	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	1	37,595	5,542,565
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	37,595	5,542,565

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	239,470	9	5,219,813	10	5,459,283	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	239,470	9	5,219,813	10	5,459,283	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	145	23	276	444

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	28,805	82	6,783,250	2,491	283,695,615	2,574	290,507,670
28. Ag-Improved Land	0	0	55	4,618,750	589	85,315,900	644	89,934,650
29. Ag Improvements	0	0	56	7,963,510	636	62,564,375	692	70,527,885
30. Ag Total							3,266	450,970,205

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	20,000	
32. HomeSite Improv Land	0	0.00	0	48	52.94	522,100	
33. HomeSite Improvements	0	0.00	0	49	0.00	6,024,465	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	2,000	
36. FarmSite Improv Land	0	0.00	0	49	49.00	98,000	
37. FarmSite Improvements	0	0.00	0	52	0.00	1,939,045	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	71	167.23	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	20	20.00	200,000	22	22.00	220,000	
32. HomeSite Improv Land	482	522.11	4,967,600	530	575.05	5,489,700	
33. HomeSite Improvements	537	0.00	47,996,865	586	0.00	54,021,330	42,795
34. HomeSite Total				<b>608</b>	<b>597.05</b>	<b>59,731,030</b>	
35. FarmSite UnImp Land	8	8.00	16,000	9	9.00	18,000	
36. FarmSite Improv Land	516	516.13	1,004,040	565	565.13	1,102,040	
37. FarmSite Improvements	550	0.00	14,567,510	602	0.00	16,506,555	905,401
38. FarmSite Total				<b>611</b>	<b>574.13</b>	<b>17,626,595</b>	
39. Road & Ditches	1,424	4,417.74	0	1,495	4,584.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,219</b>	<b>5,756.15</b>	<b>77,357,625</b>	<b>948,196</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	34	5,499.13	2,240,945	34	5,499.13	2,240,945

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	128	20,791.37	10,152,940
44. Recapture Value N/A	0	0.00	0	128	20,791.37	19,509,330
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	808	154,333.85	67,938,655	936	175,125.22	78,091,595
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	1,312.45	13.83%	1,791,495	15.40%	1,365.00
47. 2A1	490.59	5.17%	618,135	5.31%	1,259.98
48. 2A	588.77	6.20%	741,860	6.38%	1,260.02
49. 3A1	2,149.92	22.65%	2,597,120	22.32%	1,208.01
50. 3A	1,456.51	15.34%	1,759,465	15.12%	1,208.00
51. 4A1	2,401.32	25.30%	2,835,955	24.37%	1,181.00
52. 4A	1,092.91	11.51%	1,290,730	11.09%	1,181.00
53. Total	9,492.47	100.00%	11,634,760	100.00%	1,225.68
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	14,001.45	24.66%	9,703,015	26.97%	693.00
56. 2D1	3,527.84	6.21%	2,296,650	6.38%	651.01
57. 2D	19,028.94	33.51%	12,387,835	34.44%	651.00
58. 3D1	2,708.74	4.77%	1,636,070	4.55%	604.00
59. 3D	5,581.85	9.83%	3,371,435	9.37%	604.00
60. 4D1	4,415.33	7.78%	2,432,845	6.76%	551.00
61. 4D	7,524.27	13.25%	4,145,845	11.52%	551.00
62. Total	56,788.42	100.00%	35,973,695	100.00%	633.47
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,783.19	2.27%	2,916,795	2.67%	430.00
65. 2G1	3,157.49	1.05%	1,278,765	1.17%	404.99
66. 2G	25,880.17	8.65%	10,481,515	9.59%	405.00
67. 3G1	4,572.94	1.53%	1,737,670	1.59%	379.99
68. 3G	36,475.40	12.18%	13,860,605	12.69%	380.00
69. 4G1	18,335.86	6.12%	6,509,275	5.96%	355.00
70. 4G	204,156.86	68.20%	72,474,440	66.33%	354.99
71. Total	299,361.91	100.00%	109,259,065	100.00%	364.97
<b>Irrigated Total</b>					
	9,492.47	2.56%	11,634,760	7.39%	1,225.68
<b>Dry Total</b>					
	56,788.42	15.32%	35,973,695	22.86%	633.47
<b>Grass Total</b>					
	299,361.91	80.75%	109,259,065	69.43%	364.97
72. Waste	5,062.56	1.37%	506,195	0.32%	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	370,705.36	100.00%	157,373,715	100.00%	424.53

## 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%	209,325	65.07%	1,690.97
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	19.29	9.37%	29,435	9.15%	1,525.92
49. 3A1	29.71	14.44%	41,240	12.82%	1,388.08
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	11.59%	30,135	9.37%	1,262.99
52. 4A	9.15	4.45%	11,555	3.59%	1,262.84
<b>53. Total</b>	<b>205.80</b>	<b>100.00%</b>	<b>321,690</b>	<b>100.00%</b>	<b>1,563.12</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,590.44	33.06%	6,881,545	37.15%	801.07
56. 2D1	186.70	0.72%	134,175	0.72%	718.67
57. 2D	8,089.11	31.13%	5,811,400	31.37%	718.42
58. 3D1	1,217.91	4.69%	825,105	4.45%	677.48
59. 3D	190.31	0.73%	128,070	0.69%	672.95
60. 4D1	5,041.09	19.40%	3,100,260	16.74%	615.00
61. 4D	2,666.61	10.26%	1,643,945	8.87%	616.49
<b>62. Total</b>	<b>25,982.17</b>	<b>100.00%</b>	<b>18,524,500</b>	<b>100.00%</b>	<b>712.97</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,385.19	4.21%	3,033,080	4.88%	475.02
65. 2G1	452.94	0.30%	208,860	0.34%	461.12
66. 2G	12,333.52	8.12%	5,534,770	8.91%	448.76
67. 3G1	2,319.82	1.53%	1,040,335	1.67%	448.46
68. 3G	491.68	0.32%	208,565	0.34%	424.19
69. 4G1	12,065.84	7.95%	4,811,155	7.74%	398.74
70. 4G	117,752.31	77.57%	47,298,240	76.12%	401.68
<b>71. Total</b>	<b>151,801.30</b>	<b>100.00%</b>	<b>62,135,005</b>	<b>100.00%</b>	<b>409.32</b>
<b>Irrigated Total</b>	<b>205.80</b>	<b>0.12%</b>	<b>321,690</b>	<b>0.40%</b>	<b>1,563.12</b>
<b>Dry Total</b>	<b>25,982.17</b>	<b>14.57%</b>	<b>18,524,500</b>	<b>22.87%</b>	<b>712.97</b>
<b>Grass Total</b>	<b>151,801.30</b>	<b>85.12%</b>	<b>62,135,005</b>	<b>76.69%</b>	<b>409.32</b>
72. Waste	354.29	0.20%	35,410	0.04%	99.95
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>178,343.56</b>	<b>100.00%</b>	<b>81,016,605</b>	<b>100.00%</b>	<b>454.27</b>

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	4,293.99	44.09%	8,656,670	51.34%	2,016.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	921.29	9.46%	1,650,965	9.79%	1,792.01
49. 3A1	737.12	7.57%	1,155,800	6.85%	1,567.99
50. 3A	1,385.28	14.22%	2,172,110	12.88%	1,567.99
51. 4A1	1,280.87	13.15%	1,721,480	10.21%	1,343.99
52. 4A	1,120.02	11.50%	1,505,305	8.93%	1,344.00
<b>53. Total</b>	<b>9,738.57</b>	<b>100.00%</b>	<b>16,862,330</b>	<b>100.00%</b>	<b>1,731.50</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26,154.28	60.42%	21,577,355	64.21%	825.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	6,042.19	13.96%	4,682,735	13.93%	775.01
58. 3D1	562.04	1.30%	404,075	1.20%	718.94
59. 3D	551.55	1.27%	396,550	1.18%	718.97
60. 4D1	7,575.39	17.50%	4,969,425	14.79%	656.00
61. 4D	2,400.80	5.55%	1,574,910	4.69%	655.99
<b>62. Total</b>	<b>43,286.25</b>	<b>100.00%</b>	<b>33,605,050</b>	<b>100.00%</b>	<b>776.34</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	23,673.87	12.59%	12,073,710	14.25%	510.00
65. 2G1	153.26	0.08%	74,335	0.09%	485.03
66. 2G	14,575.19	7.75%	7,069,025	8.34%	485.00
67. 3G1	5,195.12	2.76%	2,415,760	2.85%	465.01
68. 3G	8,997.38	4.79%	4,183,755	4.94%	465.00
69. 4G1	28,766.96	15.30%	12,513,630	14.77%	435.00
70. 4G	106,624.23	56.72%	46,381,470	54.75%	435.00
<b>71. Total</b>	<b>187,986.01</b>	<b>100.00%</b>	<b>84,711,685</b>	<b>100.00%</b>	<b>450.63</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>9,738.57</b>	<b>4.03%</b>	<b>16,862,330</b>	<b>12.47%</b>	<b>1,731.50</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>43,286.25</b>	<b>17.93%</b>	<b>33,605,050</b>	<b>24.85%</b>	<b>776.34</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>187,986.01</b>	<b>77.86%</b>	<b>84,711,685</b>	<b>62.65%</b>	<b>450.63</b>
72. Waste	432.21	0.18%	43,195	0.03%	99.94
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>241,443.04</b>	<b>100.00%</b>	<b>135,222,260</b>	<b>100.00%</b>	<b>560.06</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	24.39	28,805	190.27	297,745	19,222.18	28,492,230	19,436.84	28,818,780
<b>77. Dry Land</b>	0.00	0	5,546.53	3,980,285	120,510.31	84,122,960	126,056.84	88,103,245
<b>78. Grass</b>	0.00	0	15,665.89	6,453,455	623,483.33	249,652,300	639,149.22	256,105,755
<b>79. Waste</b>	0.00	0	284.24	28,415	5,564.82	556,385	5,849.06	584,800
<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	0.00	0	0.00	0
<b>82. Total</b>	<b>24.39</b>	<b>28,805</b>	<b>21,686.93</b>	<b>10,759,900</b>	<b>768,780.64</b>	<b>362,823,875</b>	<b>790,491.96</b>	<b>373,612,580</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	19,436.84	2.46%	28,818,780	7.71%	1,482.69
<b>Dry Land</b>	126,056.84	15.95%	88,103,245	23.58%	698.92
<b>Grass</b>	639,149.22	80.85%	256,105,755	68.55%	400.70
<b>Waste</b>	5,849.06	0.74%	584,800	0.16%	99.98
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>790,491.96</b>	<b>100.00%</b>	<b>373,612,580</b>	<b>100.00%</b>	<b>472.63</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	9	55,920	10	380,390	11	684,180	20	1,120,490	97,250
83.2 Chadron	150	1,367,885	1,615	10,775,885	1,759	152,250,525	1,909	164,394,295	417,780
83.3 Crawford	62	257,730	521	2,085,925	523	21,449,480	585	23,793,135	58,475
83.4 Rural	172	2,970,985	419	11,887,060	494	52,413,225	666	67,271,270	1,021,943
83.5 Suburban	22	479,090	50	1,434,925	56	7,895,565	78	9,809,580	257,775
83.6 Whitney	32	82,610	44	128,205	50	1,234,230	82	1,445,045	7,110
84 Residential Total	447	5,214,220	2,659	26,692,390	2,893	235,927,205	3,340	267,833,815	1,860,333

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Chadron	61	701,620	308	5,803,810	311	56,912,052	372	63,417,482	3,401,834
85.2	Crawford	20	109,980	75	772,055	77	4,111,670	97	4,993,705	26,420
85.3	Rural	7	761,220	26	1,430,525	31	5,873,625	38	8,065,370	0
85.4	Suburban	1	4,980	10	190,150	11	2,175,880	12	2,371,010	1,268,045
85.5	Whitney	2	1,000	5	22,300	5	329,685	7	352,985	0
86	Commercial Total	91	1,578,800	424	8,218,840	435	69,402,912	526	79,200,552	4,696,299

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,783.19	2.27%	2,916,795	2.67%	430.00
89. 2G1	3,157.49	1.05%	1,278,765	1.17%	404.99
90. 2G	25,880.17	8.65%	10,481,515	9.59%	405.00
91. 3G1	4,572.94	1.53%	1,737,670	1.59%	379.99
92. 3G	36,475.40	12.18%	13,860,605	12.69%	380.00
93. 4G1	18,335.86	6.12%	6,509,275	5.96%	355.00
94. 4G	204,156.86	68.20%	72,474,440	66.33%	354.99
95. Total	299,361.91	100.00%	109,259,065	100.00%	364.97
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,361.91	100.00%	109,259,065	100.00%	364.97
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,361.91	100.00%	109,259,065	100.00%	364.97

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,385.19	4.21%	3,033,080	4.88%	475.02
89. 2G1	452.94	0.30%	208,860	0.34%	461.12
90. 2G	12,333.52	8.12%	5,534,770	8.91%	448.76
91. 3G1	2,319.82	1.53%	1,040,335	1.67%	448.46
92. 3G	491.68	0.32%	208,565	0.34%	424.19
93. 4G1	12,065.84	7.95%	4,811,155	7.74%	398.74
94. 4G	117,752.31	77.57%	47,298,240	76.12%	401.68
95. Total	151,801.30	100.00%	62,135,005	100.00%	409.32
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	151,801.30	100.00%	62,135,005	100.00%	409.32
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	151,801.30	100.00%	62,135,005	100.00%	409.32

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	23,673.87	12.59%	12,073,710	14.25%	510.00
89. 2G1	153.26	0.08%	74,335	0.09%	485.03
90. 2G	14,575.19	7.75%	7,069,025	8.34%	485.00
91. 3G1	5,195.12	2.76%	2,415,760	2.85%	465.01
92. 3G	8,997.38	4.79%	4,183,755	4.94%	465.00
93. 4G1	28,766.96	15.30%	12,513,630	14.77%	435.00
94. 4G	106,624.23	56.72%	46,381,470	54.75%	435.00
95. Total	187,986.01	100.00%	84,711,685	100.00%	450.63
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	187,986.01	100.00%	84,711,685	100.00%	450.63
<b>CRP Total</b>					
CRP Total	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
114. Market Area Total	187,986.01	100.00%	84,711,685	100.00%	450.63

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	263,940,475	267,803,075	3,862,600	1.46%	1,860,333	0.76%
02. Recreational	30,740	30,740	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	59,321,460	59,731,030	409,570	0.69%	42,795	0.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>323,292,675</b>	<b>327,564,845</b>	<b>4,272,170</b>	<b>1.32%</b>	<b>1,903,128</b>	<b>0.73%</b>
05. Commercial	81,090,670	79,019,407	-2,071,263	-2.55%	4,696,299	-8.35%
06. Industrial	193,845	181,145	-12,700	-6.55%	0	-6.55%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>81,284,515</b>	<b>79,200,552</b>	<b>-2,083,963</b>	<b>-2.56%</b>	<b>4,696,299</b>	<b>-8.34%</b>
08. Ag-Farmsite Land, Outbuildings	17,268,830	17,626,595	357,765	2.07%	905,401	-3.17%
09. Minerals	10,687,381	5,459,283	-5,228,098	-48.92	0	-48.92%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>27,956,211</b>	<b>23,085,878</b>	<b>-4,870,333</b>	<b>-17.42%</b>	<b>905,401</b>	<b>-20.66%</b>
12. Irrigated	28,999,690	28,818,780	-180,910	-0.62%		
13. Dryland	88,574,685	88,103,245	-471,440	-0.53%		
14. Grassland	252,643,285	256,105,755	3,462,470	1.37%		
15. Wasteland	583,015	584,800	1,785	0.31%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>370,800,675</b>	<b>373,612,580</b>	<b>2,811,905</b>	<b>0.76%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>803,334,076</b>	<b>803,463,855</b>	<b>129,779</b>	<b>0.02%</b>	<b>7,504,828</b>	<b>-0.92%</b>

## 2018 Assessment Survey for Dawes County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$189,170
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$182,500
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$4,700 for Pritchard & Abbott appraisal of minerals, and Stanard Appraisal.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$90,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$17,200
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,511.80

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

### D. Contracted Services

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

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Stanard Appraisal for the commercial property class; Pritchard & Abbott for mineral interests.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The appropriate certification for the services performed.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The Dawes County Assessor is responsible for establishing assessed values.

## 2018 Residential Assessment Survey for Dawes County

<b>1.</b>	<b>Valuation data collection done by:</b>																																	
	The Assessor and her staff.																																	
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																																	
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	By a review of sales, market values of vacant lots are compiled for each valuation grouping.																																	
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## 2018 Commercial Assessment Survey for Dawes County

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	The same three approaches to estimate market value would be used to address unique commercial properties.																												
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## 2018 Agricultural Assessment Survey for Dawes County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The Assessor and her staff.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
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4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2015												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Sales within the three market areas, coupled with sales data verification are used 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.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, 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.													
<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>													
	All home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.													
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.													
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>													
<b>7a.</b>	<b>How many special valuation applications are on file?</b>													
	2,583													
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>													

	Market demand via examination of the sales that exceed realistic ag use was utilized to determine non-agricultural influence in the county. This was found to consist exclusively in the Pine Ridge area.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Recreation; rural residential use in a unique, scenic setting.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	Market Area Three as described previously.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

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

2018 Tax Year

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

2019 Tax Year

- Review Whitney, Marsland & Kenwood Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2020 Tax Year

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

## Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2018

Dawes County is using “Special value” for tax year 2018. 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.