

NEBRASKA

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DEPARTMENT OF REVENUE

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

DODGE COUNTY



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 Dodge 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 Dodge 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: Debbie Churchill, Dodge County Assessor

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Introduction

[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.

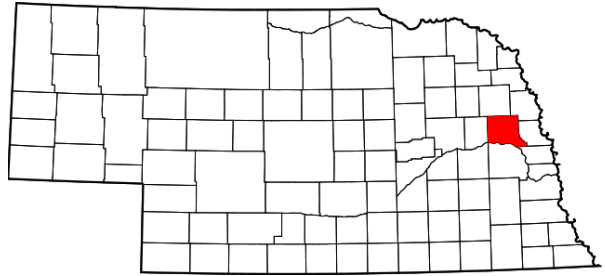
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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*

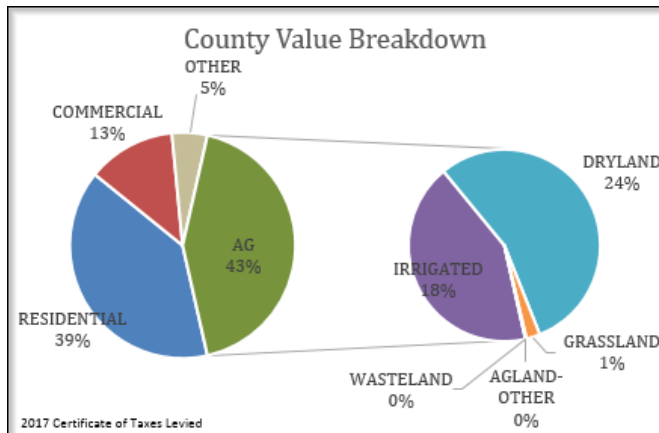
County Overview

With a total area of 528 miles, Dodge County had 36,757 residents, per the Census Bureau Quick Facts for 2016, a slight population increase over the 2010 U.S. Census. Reports indicated that 66% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau,

there were 1,021 employer establishments with total employment of 15,384.



Approximately 43% of the county’s valuation base is attributed to agricultural land. Dry land makes up a majority of the land in the county. Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD).

Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, Hormel Foods, Inc. a food processing plant and Costco is currently in the building phase of a large chicken processing plant.

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
DODGE	700	612	-12.6%
FREMONT	25,174	26,397	4.9%
HOOPER	827	832	0.6%
INGLEWOOD	382	325	-14.9%
NICKERSON	431	369	-14.4%
NORTH BEND	1,213	1,177	-3.0%
SCRIBNER	971	857	-11.7%
SNYDER	318	300	-5.7%
UEHLING	275	230	-16.4%
WINSLOW	104	103	-1.0%

2018 Residential Correlation for Dodge County

Assessment Actions

For the current assessment year, Dodge County inspected, reviewed and revalued all residential properties in the town of Scribner and also in the following subdivisions of Fremont; Grand/Sunset, Central Park, Cambridge Square, Deerfield and Day Acres. Cost tables were updated to 2018 in the towns of Dodge, Scribner, Snyder, Uehling, Ames, Nickerson and Winslow as well as the Fremont subdivisions mentioned above. The aforementioned subdivisions also had their depreciation tables updated to 2018. All pick up work was completed in a timely manner.

A market analysis was completed and the following areas were adjusted; Hooper's land and improvements were increased 5%, North Bend's land and improvements were increased 12%, Rural Residential's land was increased 10% and Lake A's improvements were increased 10%. A lot study was completed in Fremont and lot values were adjusted accordingly.

Description of Analysis

Residential parcels are analyzed utilizing 10 valuation groupings that are based on the assessor locations in the county.

Valuation Grouping	Assessor Location
1	Fremont
2	North Bend
3	Hooper
4	Dodge and Scribner
5	Snyder and Uehling
6	Rural Residential
8	Ames, Nickerson and Winslow
9	Lakes 1 – Year around Residence
10	Lakes 2 -- Seasonal
11	Inglewood

For the residential property class, a review of Dodge County's statistical analysis profiles 1,184 residential sales, representing all the valuation groupings. All valuation groupings with a sufficient number of sales are within the acceptable range. All three measures of central tendency are in the range and show moderate support for one another.

2018 Residential Correlation for Dodge County

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the County to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Dodge County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the County to the sales file to see if it was done on a timely basis and for accuracy. Dodge County has consistently transmitted data timely and accurately.

The County's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the County has identified inconsistencies in the listings of residential properties across the county. They have worked diligently, physically inspecting properties to verify all data is accurate. Currently, the County is outside the 6-year inspection requirement for Hooper and the Rural Residential properties, but the County has a plan to physically inspect both Hooper and all rural properties in 2018 for the 2019 assessment year. All other properties meet the 6-year inspection requirements.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

2018 Residential Correlation for Dodge County

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the County are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	965	94.44	97.21	94.11	15.24	103.29
02	39	94.32	96.27	91.61	18.51	105.09
03	29	94.86	104.24	95.43	25.43	109.23
04	40	97.06	107.53	99.65	19.78	107.91
05	14	95.30	99.73	92.42	22.01	107.91
06	46	92.86	92.81	88.04	17.71	105.42
08	9	98.82	102.49	98.11	10.08	104.46
09	37	92.79	95.48	92.90	15.44	102.78
10	3	157.18	121.98	78.46	26.80	155.47
11	2	80.27	80.27	80.19	05.02	100.10
____ALL____	1,184	94.53	97.58	93.73	16.05	104.11

Level of Value

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

2018 Commercial Correlation for Dodge County

Assessment Actions

For the current assessment year, Dodge County inspected, reviewed and revalued all commercial lots in the county. This action resulted in approximately a 24% increase in aggregate lot values over the prior year. All pick up work was completed in a timely manner.

The County completed a sales analysis of the commercial class and based on the general movement of the market, no other changes were deemed necessary. For 2018, the County is in the process of converting to a new CAMA vendor.

Description of Analysis

Commercial parcels are analyzed utilizing 8 valuation groups based on assessor locations.

Valuation Grouping	Assessor Location
1	Fremont
2	North Bend
3	Hooper
4	Dodge and Scribner
5	Snyder and Uehling
6	Rural Properties
8	Ames, Nickerson & Winslow
11	Inglewood

For this study period, there were 119 commercial sales profiled for the valuation groupings. All three measures of central tendency are in the acceptable range and show strong support for one another.

The movement of the commercial market for the County confirm the assessment actions report of the assessor that indicated no changes were made other than the revaluation of the commercial lots countywide and the completion of pickup work.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the County to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

2018 Commercial Correlation for Dodge County

The County is currently in the process of changing CAMA vendors and had found some inconsistencies in the listings of the commercial properties. Tax Valuations, Inc. was contracted to review and measure all the commercial properties in the County with the expectations that all the commercial data would be accurate. This effort will assist in a smoother conversion process and the setting of values moving forward.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The review of Dodge County revealed that no apparent bias existed in the qualification determination and it is believed that all arm's-length sales were made available for the measurement of real property.

The Division reviews the transmission of data from the County to the sales file to see if it was done on a timely basis and for accuracy. Dodge County has consistently sent sales data timely and accurately.

The County's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the County continues to meet the six-year review cycle.

Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Based on the assessment practices review and the statistical analysis, the quality of assessment in Dodge County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	93	97.63	99.45	97.62	18.54	101.87
02	7	90.98	94.52	105.25	28.96	89.81
03	5	87.80	102.44	83.11	31.23	123.26
04	6	70.25	75.53	65.86	20.97	114.68
05	2	128.23	128.23	141.30	10.67	90.75
06	1	74.24	74.24	74.24	00.00	100.00
08	3	71.00	98.38	140.27	62.94	70.14
11	2	85.63	85.63	86.11	12.71	99.44
____ALL____	119	96.57	98.10	97.94	21.24	100.16

Level of Value

Based on the analysis of all available information, the level of value of the commercial class of real property in Dodge County is 97%.

2018 Agricultural Correlation for Dodge County

Assessment Actions

Dodge County continually verifies sales along with updating land use in the agricultural class of property. A sales analysis was completed and as a result, the County reduced all dry land category groups by 3%. All pickup work was completed in a timely manner.

Description of Analysis

There is one market area within Dodge County and the County is monitoring sales to determine if there is a need to develop additional market areas. Dodge County is converting to a new CAMA vendor this year and they will develop new market areas if needed.

The initial analysis was done using the 42 sales within Dodge County for the three study periods. Two of the three measures of central tendency are within the acceptable range, with the weighted mean only being out by a point. All 80% MLU land classes that have a sufficient number of sales are within the acceptable range. There are nine sales in the 80% irrigated MLU, and only two of the sales are in the most recent study period. The age distribution of these irrigated sales and the small sample size do not provide enough information to determine if the median is a reliable statistic for this land category group.

A comparison was done using sales from the surrounding counties to measure Dodge County's schedule of values. The results of this analysis were comparable to the results of the sales within Dodge County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

Assessment Practice Review

The annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the County to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed includes sales verification. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. Dodge County considers all sales arm's-length. If the sale is questionable, a follow-up is completed to determine if the sale is truly arm's-length. The review supported that the County has used all available sales for the measurement of agricultural land. The process used by the County gathers sufficient information to adequately make qualification determinations; usability decision have been made without bias.

2018 Agricultural Correlation for Dodge County

The Division also reviews the transmission of data from the County to the sales file to see if it was done on a timely basis and for accuracy. Dodge County consistently transmits data timely and accurately.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Dodge County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized. The quality of assessment of agricultural land in Dodge County complies with professionally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	9	62.80	72.45	64.30	30.80	112.67
1	9	62.80	72.45	64.30	30.80	112.67
<u>Dry</u>						
County	24	72.74	75.44	68.94	18.08	109.43
1	24	72.74	75.44	68.94	18.08	109.43
<u>Grass</u>						
County	1	109.52	109.52	109.52	00.00	100.00
1	1	109.52	109.52	109.52	00.00	100.00
<u>ALL</u>						
	42	70.94	74.65	67.92	21.55	109.91

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dodge County is 71%.

2018 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	1184	Median	94.53
Total Sales Price	\$160,408,388	Mean	97.58
Total Adj. Sales Price	\$160,408,388	Wgt. Mean	93.73
Total Assessed Value	\$150,346,446	Average Assessed Value of the Base	\$113,709
Avg. Adj. Sales Price	\$135,480	Avg. Assessed Value	\$126,982

Confidence Interval - Current

95% Median C.I	93.46 to 95.61
95% Wgt. Mean C.I	92.68 to 94.77
95% Mean C.I	96.27 to 98.89
% of Value of the Class of all Real Property Value in the County	41.28
% of Records Sold in the Study Period	8.38
% of Value Sold in the Study Period	9.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	1,101	92	92.47
2016	965	0	92.45
2015	745	95	94.66
2014	887	95	95.47

2018 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	119	Median	96.57
Total Sales Price	\$45,553,602	Mean	98.10
Total Adj. Sales Price	\$45,553,602	Wgt. Mean	97.94
Total Assessed Value	\$44,614,605	Average Assessed Value of the Base	\$311,045
Avg. Adj. Sales Price	\$382,803	Avg. Assessed Value	\$374,913

Confidence Interval - Current

95% Median C.I	91.72 to 100.31
95% Wgt. Mean C.I	93.23 to 102.64
95% Mean C.I	93.13 to 103.07
% of Value of the Class of all Real Property Value in the County	13.41
% of Records Sold in the Study Period	7.09
% of Value Sold in the Study Period	8.55

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	103	96	95.82
2016	100	0	93.19
2015	73	93	93.09
2014	90	97	96.69

27 Dodge
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 : 1,184
 Total Sales Price : 160,408,388
 Total Adj. Sales Price : 160,408,388
 Total Assessed Value : 150,346,446
 Avg. Adj. Sales Price : 135,480
 Avg. Assessed Value : 126,982

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 98
 COD : 16.05
 PRD : 104.11

COV : 23.53
 STD : 22.96
 Avg. Abs. Dev : 15.17
 MAX Sales Ratio : 314.67
 MIN Sales Ratio : 41.20

95% Median C.I. : 93.46 to 95.61
 95% Wgt. Mean C.I. : 92.68 to 94.77
 95% Mean C.I. : 96.27 to 98.89

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15	142	100.98	105.69	100.36	14.91	105.31	70.11	203.88	98.10 to 105.20	121,188	121,619
01-JAN-16 To 31-MAR-16	117	97.60	100.94	98.86	13.09	102.10	41.20	180.95	94.90 to 100.02	131,655	130,158
01-APR-16 To 30-JUN-16	152	99.74	100.50	97.58	13.12	102.99	69.49	175.76	96.22 to 101.64	135,089	131,826
01-JUL-16 To 30-SEP-16	152	94.28	99.02	94.58	16.25	104.69	56.72	211.33	92.38 to 96.37	125,525	118,727
01-OCT-16 To 31-DEC-16	175	95.61	97.81	93.78	15.33	104.30	60.04	273.76	92.34 to 98.15	138,642	130,015
01-JAN-17 To 31-MAR-17	119	93.46	95.18	93.41	15.20	101.89	56.08	156.79	90.69 to 96.87	134,178	125,341
01-APR-17 To 30-JUN-17	148	88.23	92.59	89.83	17.32	103.07	57.28	263.42	86.18 to 92.26	150,075	134,812
01-JUL-17 To 30-SEP-17	179	86.71	90.73	86.02	18.01	105.48	44.28	314.67	83.90 to 90.22	143,810	123,707
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	563	98.16	101.50	97.72	14.59	103.87	41.20	211.33	96.22 to 99.66	128,287	125,369
01-OCT-16 To 30-SEP-17	621	91.18	94.02	90.45	16.83	103.95	44.28	314.67	89.75 to 92.79	142,001	128,444
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	596	96.32	99.42	95.95	14.71	103.62	41.20	273.76	94.86 to 98.15	133,019	127,626
<u>ALL</u>	1,184	94.53	97.58	93.73	16.05	104.11	41.20	314.67	93.46 to 95.61	135,480	126,982

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	965	94.44	97.21	94.11	15.24	103.29	53.08	314.67	93.32 to 95.60	137,910	129,787
02	39	94.32	96.27	91.61	18.51	105.09	63.10	179.26	82.67 to 105.44	87,572	80,227
03	29	94.86	104.24	95.43	25.43	109.23	64.13	211.33	83.21 to 111.07	80,086	76,426
04	40	97.06	107.53	99.65	19.78	107.91	62.93	263.42	93.38 to 104.62	60,523	60,313
05	14	95.30	99.73	92.42	22.01	107.91	44.28	146.73	82.26 to 127.37	59,064	54,585
06	46	92.86	92.81	88.04	17.71	105.42	51.76	145.46	80.59 to 98.86	182,375	160,566
08	9	98.82	102.49	98.11	10.08	104.46	83.57	148.00	92.69 to 110.19	64,369	63,151
09	37	92.79	95.48	92.90	15.44	102.78	60.65	167.64	85.12 to 100.47	237,377	220,530
10	3	157.18	121.98	78.46	26.80	155.47	41.20	167.56	N/A	100,940	79,195
11	2	80.27	80.27	80.19	05.02	100.10	76.24	84.29	N/A	142,500	114,278
<u>ALL</u>	1,184	94.53	97.58	93.73	16.05	104.11	41.20	314.67	93.46 to 95.61	135,480	126,982

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	1,182	94.53	97.58	93.72	16.05	104.12	41.20	314.67	93.46 to 95.61	135,608	127,096
06											
07	2	97.23	97.23	99.05	14.05	98.16	83.57	110.88	N/A	60,000	59,428
<u>ALL</u>	1,184	94.53	97.58	93.73	16.05	104.11	41.20	314.67	93.46 to 95.61	135,480	126,982

27 Dodge
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 : 1,184
 Total Sales Price : 160,408,388
 Total Adj. Sales Price : 160,408,388
 Total Assessed Value : 150,346,446
 Avg. Adj. Sales Price : 135,480
 Avg. Assessed Value : 126,982

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 98
 COD : 16.05
 PRD : 104.11

COV : 23.53
 STD : 22.96
 Avg. Abs. Dev : 15.17
 MAX Sales Ratio : 314.67
 MIN Sales Ratio : 41.20

95% Median C.I. : 93.46 to 95.61
 95% Wgt. Mean C.I. : 92.68 to 94.77
 95% Mean C.I. : 96.27 to 98.89

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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												
Less Than 15,000	7	114.60	155.31	157.09	53.27	98.87	81.74	314.67	81.74 to 314.67	10,821	16,999	
Less Than 30,000	24	131.24	144.25	143.00	32.76	100.87	77.08	314.67	106.67 to 161.40	18,533	26,503	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,184	94.53	97.58	93.73	16.05	104.11	41.20	314.67	93.46 to 95.61	135,480	126,982	
Greater Than 14,999	1,177	94.46	97.24	93.70	15.72	103.78	41.20	273.76	93.41 to 95.58	136,221	127,636	
Greater Than 29,999	1,160	94.24	96.61	93.59	15.24	103.23	41.20	263.42	93.32 to 95.36	137,900	129,061	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	7	114.60	155.31	157.09	53.27	98.87	81.74	314.67	81.74 to 314.67	10,821	16,999	
15,000 TO 29,999	17	135.10	139.69	140.11	25.43	99.70	77.08	273.76	106.44 to 161.40	21,708	30,416	
30,000 TO 59,999	128	110.89	117.42	116.05	21.16	101.18	62.93	263.42	106.37 to 113.96	46,610	54,091	
60,000 TO 99,999	270	97.42	99.45	99.06	15.74	100.39	44.28	180.95	94.44 to 99.44	79,720	78,973	
100,000 TO 149,999	396	92.35	93.48	93.38	12.85	100.11	53.08	155.20	90.80 to 94.07	123,363	115,195	
150,000 TO 249,999	257	90.78	90.29	90.07	12.47	100.24	41.20	167.64	88.37 to 93.46	186,435	167,919	
250,000 TO 499,999	105	92.04	91.35	91.43	11.15	99.91	60.82	122.53	86.85 to 94.99	320,214	292,758	
500,000 TO 999,999	4	94.99	94.09	93.62	08.64	100.50	79.37	106.99	N/A	521,250	487,984	
1,000,000 +												
<u>ALL</u>	1,184	94.53	97.58	93.73	16.05	104.11	41.20	314.67	93.46 to 95.61	135,480	126,982	

27 Dodge
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 : 119
 Total Sales Price : 45,553,602
 Total Adj. Sales Price : 45,553,602
 Total Assessed Value : 44,614,605
 Avg. Adj. Sales Price : 382,803
 Avg. Assessed Value : 374,913

MEDIAN : 97
 WGT. MEAN : 98
 MEAN : 98
 COD : 21.24
 PRD : 100.16

COV : 28.22
 STD : 27.68
 Avg. Abs. Dev : 20.51
 MAX Sales Ratio : 187.80
 MIN Sales Ratio : 43.92

95% Median C.I. : 91.72 to 100.31
 95% Wgt. Mean C.I. : 93.23 to 102.64
 95% Mean C.I. : 93.13 to 103.07

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	15	96.85	98.13	97.89	14.73	100.25	66.72	126.32	77.94 to 116.97	460,594	450,868
01-JAN-15 To 31-MAR-15	7	92.96	101.92	94.05	16.35	108.37	76.09	137.11	76.09 to 137.11	123,214	115,889
01-APR-15 To 30-JUN-15	3	69.20	76.75	80.34	17.31	95.53	62.55	98.50	N/A	108,500	87,168
01-JUL-15 To 30-SEP-15	12	112.89	111.66	110.00	17.59	101.51	57.70	151.55	94.49 to 139.24	191,652	210,811
01-OCT-15 To 31-DEC-15	7	103.62	100.30	94.64	09.96	105.98	76.73	116.58	76.73 to 116.58	2,456,450	2,324,679
01-JAN-16 To 31-MAR-16	10	96.20	96.38	99.17	11.90	97.19	70.16	125.46	80.21 to 110.13	166,660	165,277
01-APR-16 To 30-JUN-16	10	89.76	96.33	91.81	12.59	104.92	83.04	135.78	83.06 to 113.05	433,965	398,417
01-JUL-16 To 30-SEP-16	12	100.78	102.00	111.27	09.62	91.67	74.24	141.08	96.50 to 105.95	271,330	301,904
01-OCT-16 To 31-DEC-16	12	101.72	108.21	107.44	28.78	100.72	43.92	185.28	75.25 to 141.91	231,958	249,210
01-JAN-17 To 31-MAR-17	11	79.74	88.61	78.44	26.24	112.97	59.80	187.80	60.07 to 113.20	144,991	113,738
01-APR-17 To 30-JUN-17	8	100.33	104.88	126.57	43.71	82.86	45.04	179.10	45.04 to 179.10	268,127	339,365
01-JUL-17 To 30-SEP-17	12	75.91	79.37	80.88	22.79	98.13	46.15	140.28	60.53 to 100.99	181,341	146,670
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	37	97.08	101.50	99.70	18.43	101.81	57.70	151.55	92.96 to 111.47	280,993	280,148
01-OCT-15 To 30-SEP-16	39	97.95	98.80	96.50	11.66	102.38	70.16	141.08	91.72 to 102.59	678,394	654,681
01-OCT-16 To 30-SEP-17	43	81.10	94.53	100.20	35.50	94.34	43.92	187.80	73.26 to 100.99	202,314	202,711
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	29	100.26	102.95	96.09	17.90	107.14	57.70	151.55	92.76 to 114.30	713,206	685,352
01-JAN-16 To 31-DEC-16	44	98.21	101.13	101.70	16.66	99.44	43.92	185.28	90.98 to 102.59	273,766	278,416
<u>ALL</u>	119	96.57	98.10	97.94	21.24	100.16	43.92	187.80	91.72 to 100.31	382,803	374,913

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	93	97.63	99.45	97.62	18.54	101.87	46.15	185.28	93.71 to 102.18	471,821	460,574
02	7	90.98	94.52	105.25	28.96	89.81	43.92	150.25	43.92 to 150.25	63,551	66,889
03	5	87.80	102.44	83.11	31.23	123.26	67.87	187.80	N/A	44,800	37,233
04	6	70.25	75.53	65.86	20.97	114.68	59.80	104.65	59.80 to 104.65	43,986	28,968
05	2	128.23	128.23	141.30	10.67	90.75	114.55	141.91	N/A	179,001	252,923
06	1	74.24	74.24	74.24	00.00	100.00	74.24	74.24	N/A	55,000	40,830
08	3	71.00	98.38	140.27	62.94	70.14	45.04	179.10	N/A	76,000	106,607
11	2	85.63	85.63	86.11	12.71	99.44	74.75	96.50	N/A	50,250	43,270
<u>ALL</u>	119	96.57	98.10	97.94	21.24	100.16	43.92	187.80	91.72 to 100.31	382,803	374,913

27 Dodge
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 : 119
 Total Sales Price : 45,553,602
 Total Adj. Sales Price : 45,553,602
 Total Assessed Value : 44,614,605
 Avg. Adj. Sales Price : 382,803
 Avg. Assessed Value : 374,913

MEDIAN : 97
 WGT. MEAN : 98
 MEAN : 98
 COD : 21.24
 PRD : 100.16

COV : 28.22
 STD : 27.68
 Avg. Abs. Dev : 20.51
 MAX Sales Ratio : 187.80
 MIN Sales Ratio : 43.92

95% Median C.I. : 91.72 to 100.31
 95% Wgt. Mean C.I. : 93.23 to 102.64
 95% Mean C.I. : 93.13 to 103.07

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	101	95.06	96.72	97.47	21.34	99.23	43.92	187.80	89.17 to 100.31	380,285	370,670
04	18	98.07	105.83	100.45	21.91	105.36	57.70	179.10	91.72 to 125.96	396,935	398,718
<u>ALL</u>	119	96.57	98.10	97.94	21.24	100.16	43.92	187.80	91.72 to 100.31	382,803	374,913

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	6	98.81	105.59	103.66	30.44	101.86	62.55	187.80	62.55 to 187.80	7,584	7,861
Less Than 30,000	10	83.06	94.88	87.93	27.39	107.90	62.55	187.80	71.00 to 114.55	12,928	11,367
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	119	96.57	98.10	97.94	21.24	100.16	43.92	187.80	91.72 to 100.31	382,803	374,913
Greater Than 14,999	113	96.57	97.70	97.93	20.72	99.77	43.92	185.28	91.34 to 100.31	402,727	394,402
Greater Than 29,999	109	97.08	98.39	97.97	20.68	100.43	43.92	185.28	92.70 to 100.99	416,737	408,265
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	6	98.81	105.59	103.66	30.44	101.86	62.55	187.80	62.55 to 187.80	7,584	7,861
15,000 TO 29,999	4	77.34	78.83	79.39	05.47	99.29	72.47	88.18	N/A	20,944	16,626
30,000 TO 59,999	13	96.50	96.66	96.03	18.60	100.66	67.87	151.55	74.75 to 114.30	46,815	44,957
60,000 TO 99,999	21	97.95	96.53	96.64	23.60	99.89	43.92	150.25	76.88 to 116.97	76,519	73,948
100,000 TO 149,999	18	91.15	94.48	94.29	29.93	100.20	46.15	185.28	65.33 to 112.76	119,744	112,907
150,000 TO 249,999	17	91.34	94.44	93.89	16.82	100.59	60.53	179.10	76.03 to 97.22	188,911	177,374
250,000 TO 499,999	19	101.55	101.34	101.46	14.70	99.88	52.14	141.91	88.22 to 110.13	346,258	351,323
500,000 TO 999,999	15	106.30	110.59	109.29	17.04	101.19	73.26	164.47	94.87 to 125.67	601,587	657,478
1,000,000 +	6	92.28	91.75	93.43	11.63	98.20	66.72	120.88	66.72 to 120.88	3,706,542	3,463,100
<u>ALL</u>	119	96.57	98.10	97.94	21.24	100.16	43.92	187.80	91.72 to 100.31	382,803	374,913

27 Dodge
COMMERCIAL

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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 COD : 21.24
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COV : 28.22
 STD : 27.68
 Avg. Abs. Dev : 20.51
 MAX Sales Ratio : 187.80
 MIN Sales Ratio : 43.92

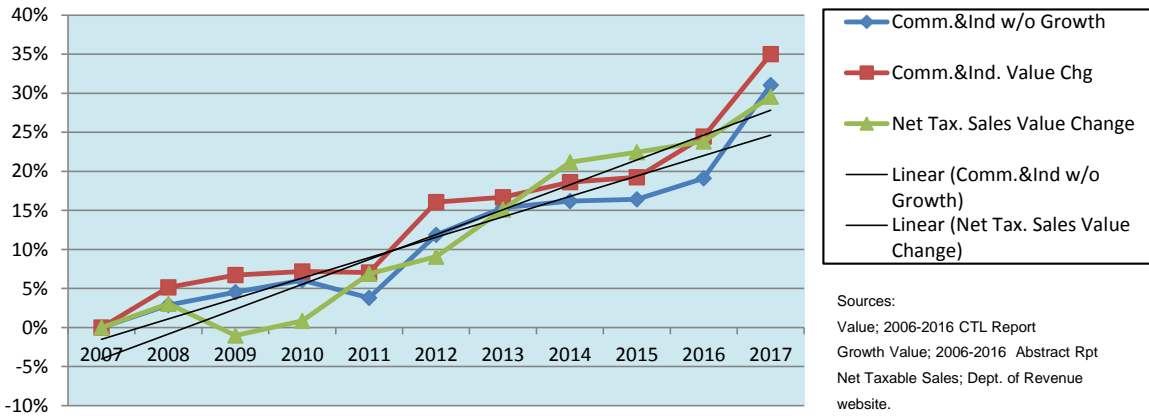
95% Median C.I. : 91.72 to 100.31
 95% Wgt. Mean C.I. : 93.23 to 102.64
 95% Mean C.I. : 93.13 to 103.07

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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	2	110.65	110.65	134.04	27.51	82.55	80.21	141.08	N/A	335,232	449,353
303	1	105.95	105.95	105.95	00.00	100.00	105.95	105.95	N/A	600,000	635,715
311	1	103.71	103.71	103.71	00.00	100.00	103.71	103.71	N/A	175,830	182,350
319	1	98.46	98.46	98.46	00.00	100.00	98.46	98.46	N/A	630,000	620,270
321	1	119.90	119.90	119.90	00.00	100.00	119.90	119.90	N/A	75,000	89,925
326	9	92.96	97.76	100.83	16.53	96.96	74.24	140.28	77.94 to 113.05	122,013	123,026
330	1	73.26	73.26	73.26	00.00	100.00	73.26	73.26	N/A	580,000	424,915
341	3	110.13	106.73	105.06	03.09	101.59	99.94	110.13	N/A	603,333	633,888
342	1	117.75	117.75	117.75	00.00	100.00	117.75	117.75	N/A	591,000	695,880
343	1	84.60	84.60	84.60	00.00	100.00	84.60	84.60	N/A	1,325,000	1,120,945
344	17	100.36	101.68	95.33	15.10	106.66	71.41	179.10	87.74 to 108.64	1,090,985	1,040,089
346	1	59.80	59.80	59.80	00.00	100.00	59.80	59.80	N/A	92,000	55,015
350	2	104.92	104.92	113.93	15.96	92.09	88.18	121.66	N/A	55,250	62,948
352	12	87.91	91.01	88.34	18.18	103.02	60.07	137.11	75.25 to 102.59	245,713	217,072
353	24	92.19	95.49	88.61	27.70	107.76	46.15	187.80	75.79 to 104.65	149,986	132,895
386	2	98.84	98.84	122.79	31.33	80.50	67.87	129.81	N/A	242,500	297,760
387	1	91.72	91.72	91.72	00.00	100.00	91.72	91.72	N/A	1,000,000	917,195
406	17	95.57	103.81	105.03	24.99	98.84	52.14	150.25	76.09 to 126.32	232,255	243,947
407	1	97.63	97.63	97.63	00.00	100.00	97.63	97.63	N/A	315,000	307,530
412	1	120.88	120.88	120.88	00.00	100.00	120.88	120.88	N/A	1,400,000	1,692,310
434	4	89.67	84.30	84.49	11.07	99.78	60.53	97.34	N/A	188,875	159,585
444	2	133.01	133.01	141.83	23.65	93.78	101.55	164.47	N/A	410,000	581,523
453	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	125,000	123,125
459	3	70.16	88.92	81.58	50.60	109.00	45.04	151.55	N/A	73,333	59,825
470	1	43.92	43.92	43.92	00.00	100.00	43.92	43.92	N/A	75,000	32,940
478	1	69.20	69.20	69.20	00.00	100.00	69.20	69.20	N/A	195,000	134,940
491	1	114.55	114.55	114.55	00.00	100.00	114.55	114.55	N/A	8,001	9,165
494	1	92.84	92.84	92.84	00.00	100.00	92.84	92.84	N/A	2,000,001	1,856,760
528	5	97.22	92.54	98.23	11.51	94.21	57.70	107.10	N/A	200,780	197,223
531	1	141.91	141.91	141.91	00.00	100.00	141.91	141.91	N/A	350,000	496,680
<u>ALL</u>	119	96.57	98.10	97.94	21.24	100.16	43.92	187.80	91.72 to 100.31	382,803	374,913

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	\$ 365,081,495	\$ 10,965,185	3.00%	\$ 354,116,310	-	\$ 374,585,385	-
2008	\$ 383,877,035	\$ 8,238,843	2.15%	\$ 375,638,192	2.89%	\$ 385,988,078	3.04%
2009	\$ 389,624,505	\$ 8,036,630	2.06%	\$ 381,587,875	-0.60%	\$ 370,787,318	-3.94%
2010	\$ 391,335,735	\$ 4,119,690	1.05%	\$ 387,216,045	-0.62%	\$ 377,800,473	1.89%
2011	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810	-3.18%	\$ 400,363,101	5.97%
2012	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740	4.50%	\$ 408,559,080	2.05%
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2016	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
Ann %chg	3.05%			Average	0.53%	2.40%	2.66%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	2.89%	5.15%	3.04%
2009	4.52%	6.72%	-1.01%
2010	6.06%	7.19%	0.86%
2011	3.79%	7.04%	6.88%
2012	11.86%	16.05%	9.07%
2013	15.34%	16.67%	15.10%
2014	16.19%	18.64%	21.18%
2015	16.42%	19.26%	22.46%
2016	19.10%	24.47%	23.85%
2017	31.05%	35.01%	29.58%

County Number: 27
 County Name: Dodge

27 Dodge
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 : 42
Total Sales Price : 32,933,791
Total Adj. Sales Price : 32,933,791
Total Assessed Value : 22,368,765
Avg. Adj. Sales Price : 784,138
Avg. Assessed Value : 532,590

MEDIAN : 71
WGT. MEAN : 68
MEAN : 75
COD : 21.55
PRD : 109.91

COV : 29.50
STD : 22.02
Avg. Abs. Dev : 15.29
MAX Sales Ratio : 149.97
MIN Sales Ratio : 39.60

95% Median C.I. : 65.34 to 78.24
95% Wgt. Mean C.I. : 61.67 to 74.17
95% Mean C.I. : 67.99 to 81.31

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-OCT-14 To 31-DEC-14	10	63.17	65.27	62.92	15.70	103.73	48.77	79.66	51.74 to 78.24	840,991	529,172
01-JAN-15 To 31-MAR-15	2	75.68	75.68	74.94	05.63	100.99	71.42	79.93	N/A	464,010	347,730
01-APR-15 To 30-JUN-15	2	86.42	86.42	65.90	26.74	131.14	63.31	109.52	N/A	733,130	483,148
01-JUL-15 To 30-SEP-15	2	74.35	74.35	72.64	10.60	102.35	66.47	82.23	N/A	670,340	486,933
01-OCT-15 To 31-DEC-15	5	85.57	94.39	92.31	25.49	102.25	62.80	149.97	N/A	649,061	599,179
01-JAN-16 To 31-MAR-16	4	80.27	81.09	79.62	09.54	101.85	69.99	93.82	N/A	760,890	605,858
01-APR-16 To 30-JUN-16	1	96.51	96.51	96.51	00.00	100.00	96.51	96.51	N/A	205,000	197,850
01-JUL-16 To 30-SEP-16	2	75.19	75.19	65.40	16.56	114.97	62.74	87.63	N/A	1,904,000	1,245,295
01-OCT-16 To 31-DEC-16	6	71.93	68.34	59.18	19.87	115.48	39.60	91.67	39.60 to 91.67	691,841	409,419
01-JAN-17 To 31-MAR-17	5	58.39	72.57	58.46	39.32	124.14	39.82	139.49	N/A	760,117	444,402
01-APR-17 To 30-JUN-17	3	65.34	64.60	65.28	06.35	98.96	58.00	70.45	N/A	845,143	551,712
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	16	68.95	70.35	65.27	16.49	107.78	48.77	109.52	58.15 to 79.66	759,054	495,459
01-OCT-15 To 30-SEP-16	12	84.62	86.93	78.70	17.66	110.46	62.74	149.97	69.99 to 96.51	858,489	675,647
01-OCT-16 To 30-SEP-17	14	67.57	69.05	60.40	24.20	114.32	39.60	139.49	52.78 to 82.15	749,076	452,404
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	11	79.93	85.89	80.68	21.06	106.46	62.80	149.97	63.31 to 109.52	634,570	511,956
01-JAN-16 To 31-DEC-16	13	76.86	75.48	67.53	16.67	111.77	39.60	96.51	62.74 to 91.67	862,123	582,183
<u>ALL</u>	42	70.94	74.65	67.92	21.55	109.91	39.60	149.97	65.34 to 78.24	784,138	532,590

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	70.94	74.65	67.92	21.55	109.91	39.60	149.97	65.34 to 78.24	784,138	532,590
<u>ALL</u>	42	70.94	74.65	67.92	21.55	109.91	39.60	149.97	65.34 to 78.24	784,138	532,590

27 Dodge
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

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95% Median C.I. : 65.34 to 78.24
95% Wgt. Mean C.I. : 61.67 to 74.17
95% Mean C.I. : 67.99 to 81.31

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	68.92	84.15	74.74	40.79	112.59	48.77	149.97	N/A	813,080	607,676
1	4	68.92	84.15	74.74	40.79	112.59	48.77	149.97	N/A	813,080	607,676
Dry											
County	16	69.98	72.55	64.21	20.53	112.99	39.60	139.49	58.15 to 79.93	712,981	457,840
1	16	69.98	72.55	64.21	20.53	112.99	39.60	139.49	58.15 to 79.93	712,981	457,840
Grass											
County	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	82,260	90,095
1	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	82,260	90,095
ALL	42	70.94	74.65	67.92	21.55	109.91	39.60	149.97	65.34 to 78.24	784,138	532,590

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	9	62.80	72.45	64.30	30.80	112.67	39.82	149.97	48.77 to 93.82	845,658	543,766
1	9	62.80	72.45	64.30	30.80	112.67	39.82	149.97	48.77 to 93.82	845,658	543,766
Dry											
County	24	72.74	75.44	68.94	18.08	109.43	39.60	139.49	65.35 to 82.15	674,326	464,868
1	24	72.74	75.44	68.94	18.08	109.43	39.60	139.49	65.35 to 82.15	674,326	464,868
Grass											
County	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	82,260	90,095
1	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	82,260	90,095
ALL	42	70.94	74.65	67.92	21.55	109.91	39.60	149.97	65.34 to 78.24	784,138	532,590

Dodge County 2018 Average Acre Value Comparison

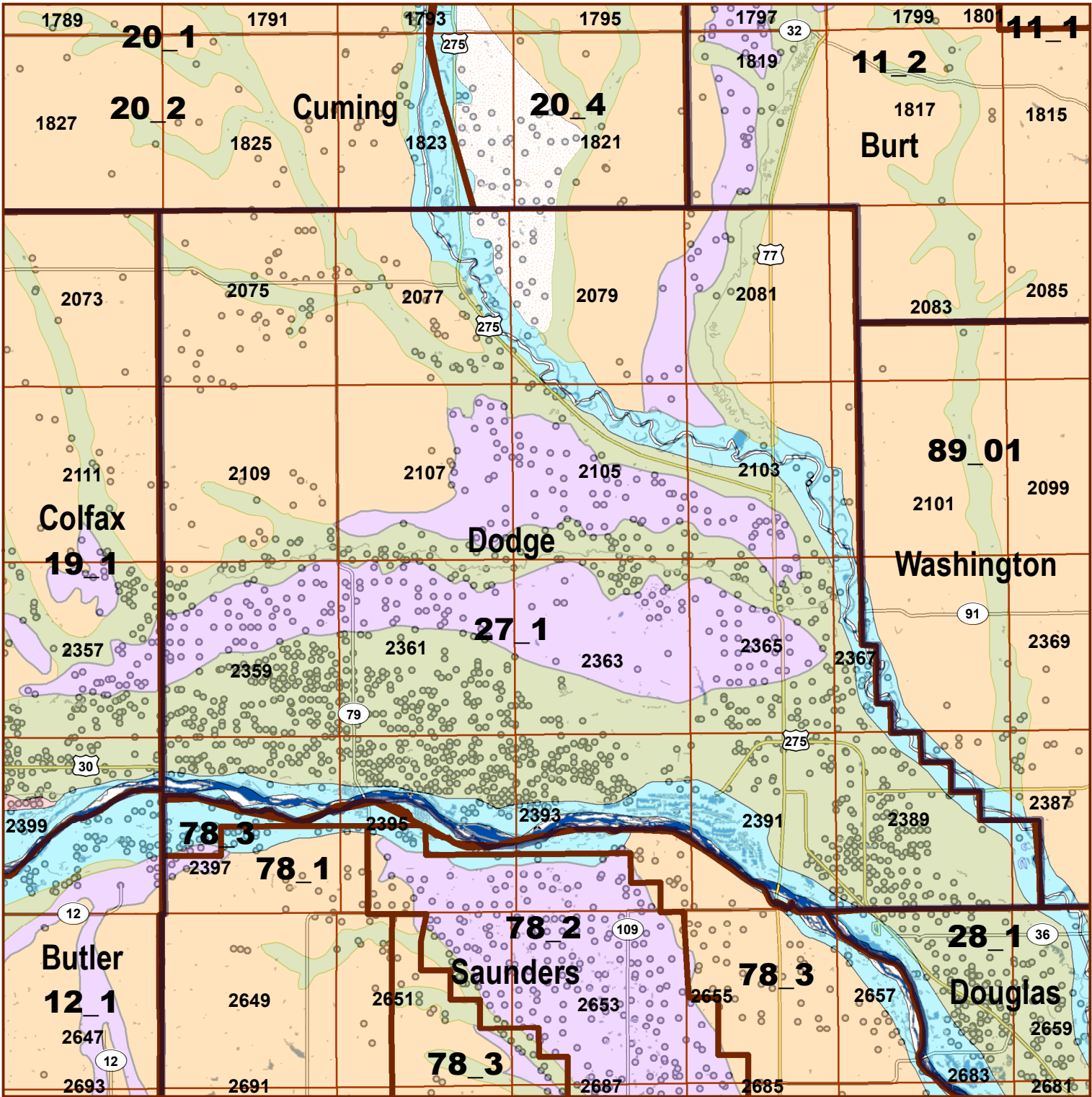
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6238
Cuming	2	7380	7390	6976	6899	6448	6443	5475	5267	6866
Cuming	4	8243	8256	7805	7684	6970	6154	5017	6034	7338
Burt	2	6940	6905	n/a	6095	5602	5745	4615	3580	6404
Washington	1	6050	6020	5485	5315	5090	5010	4025	3125	5499
Colfax	1	6575	6250	6150	6050	5725	5500	5400	4975	5981
Saunders	1	6320	6104	5844	5457	5270	4464	3910	3670	5150
Saunders	2	7244	7092	6725	6230	5959	5524	5078	4890	6903
Saunders	3	6930	6691	6453	5831	5740	5004	4515	4060	6076

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	6435	6225	6020	5810	5595	5340	5190	4979	5944
Cuming	2	7080	7079	6669	6616	6140	6138	5150	5150	6467
Cuming	4	7949	7949	7500	7453	6839	6606	5277	5728	7308
Burt	2	6755	6720	6125	5905	5634	5590	4480	3440	5985
Washington	1	6020	5990	5460	5260	5060	4980	3990	3065	5378
Colfax	1	5832	5744	5548	5449	5250	5027	4705	4314	5266
Saunders	1	5715	5497	5292	4760	4566	3839	3437	3193	4317
Saunders	2	6403	6284	5962	5538	5217	4825	4095	3823	6000
Saunders	3	5883	5656	5438	5032	4821	4100	3708	3492	4828

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2460	2460	2355	2355	2245	2245	2140	2140	2275
Cuming	2	2830	2801	2555	2356	2159	2160	2029	2048	2425
Cuming	4	2834	2827	2562	2441	2141	2111	1699	2074	2323
Burt	2	2740	2525	2155	2080	2015	1975	1910	1770	2109
Washington	1	2226	2050	1745	1685	1636	1600	1550	1435	1779
Colfax	1	2335	2335	2200	2200	2050	2050	1800	1800	2055
Saunders	1	1953	2602	2061	2502	2043	2223	1728	2105	2004
Saunders	2	2674	2684	2054	2605	2276	2345	1735	2298	2288
Saunders	3	1917	2608	1954	2501	2165	2259	1675	2119	2129

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3210	n/a	184
Cuming	2	6390	1172	125
Cuming	4	6771	1205	299
Burt	2	3113	n/a	150
Washington	1	4634	n/a	401
Colfax	1	4737	1479	150
Saunders	1	2478	724	177
Saunders	2	2508	723	330
Saunders	3	2553	634	161

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.



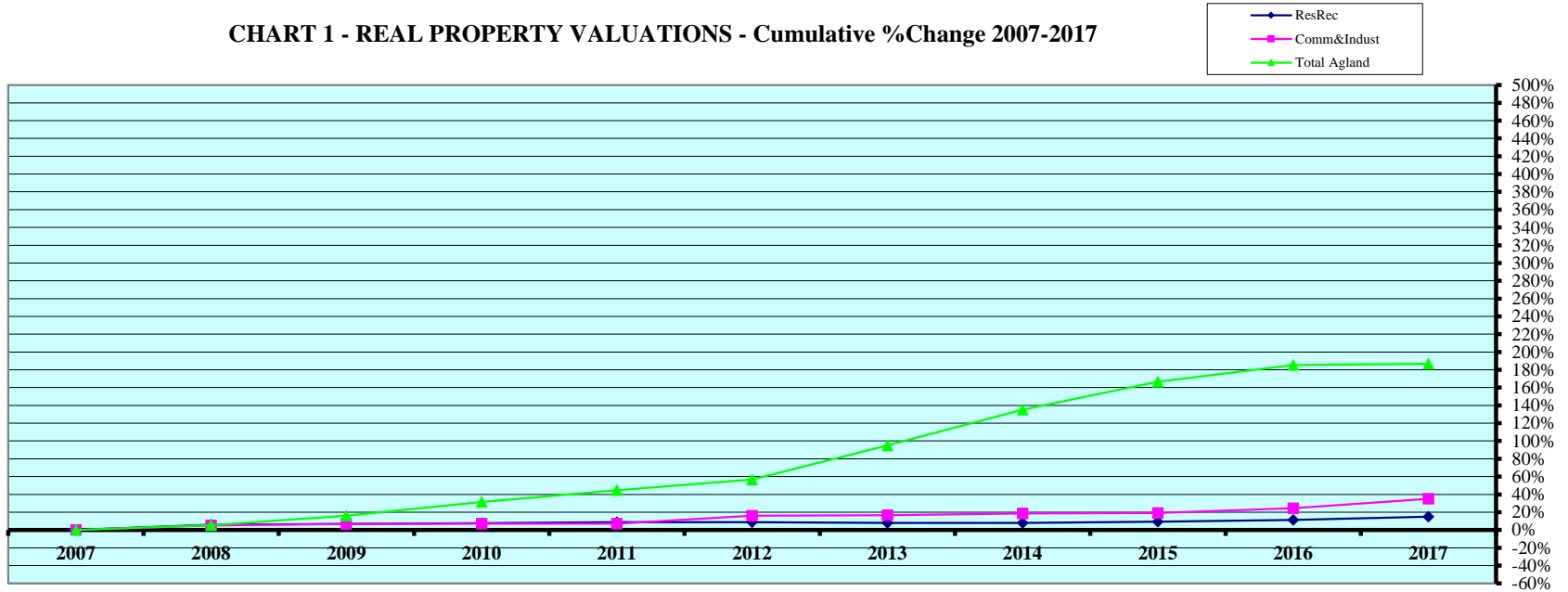
Legend

- 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

Dodge County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	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	1,270,276,780	--	--	--	365,081,495	--	--	--	582,862,945	--	--	--
2008	1,346,048,145	75,771,365	5.96%	5.96%	383,877,035	18,795,540	5.15%	5.15%	614,572,835	31,709,890	5.44%	5.44%
2009	1,355,897,050	9,848,905	0.73%	6.74%	389,624,505	5,747,470	1.50%	6.72%	675,887,690	61,314,855	9.98%	15.96%
2010	1,366,478,670	10,581,620	0.78%	7.57%	391,335,735	1,711,230	0.44%	7.19%	765,765,430	89,877,740	13.30%	31.38%
2011	1,379,781,385	13,302,715	0.97%	8.62%	390,797,075	-538,660	-0.14%	7.04%	842,566,945	76,801,515	10.03%	44.56%
2012	1,381,731,993	1,950,608	0.14%	8.77%	423,677,895	32,880,820	8.41%	16.05%	912,851,530	70,284,585	8.34%	56.62%
2013	1,371,816,357	-9,915,636	-0.72%	7.99%	425,945,575	2,267,680	0.54%	16.67%	1,137,161,285	224,309,755	24.57%	95.10%
2014	1,370,479,222	-1,337,135	-0.10%	7.89%	433,124,692	7,179,117	1.69%	18.64%	1,371,344,790	234,183,505	20.59%	135.28%
2015	1,386,872,444	16,393,222	1.20%	9.18%	435,380,937	2,256,245	0.52%	19.26%	1,554,199,505	182,854,715	13.33%	166.65%
2016	1,414,873,356	28,000,912	2.02%	11.38%	454,428,792	19,047,855	4.37%	24.47%	1,663,137,560	108,938,055	7.01%	185.34%
2017	1,459,884,366	45,011,010	3.18%	14.93%	492,885,293	38,456,501	8.46%	35.01%	1,671,142,440	8,004,880	0.48%	186.71%

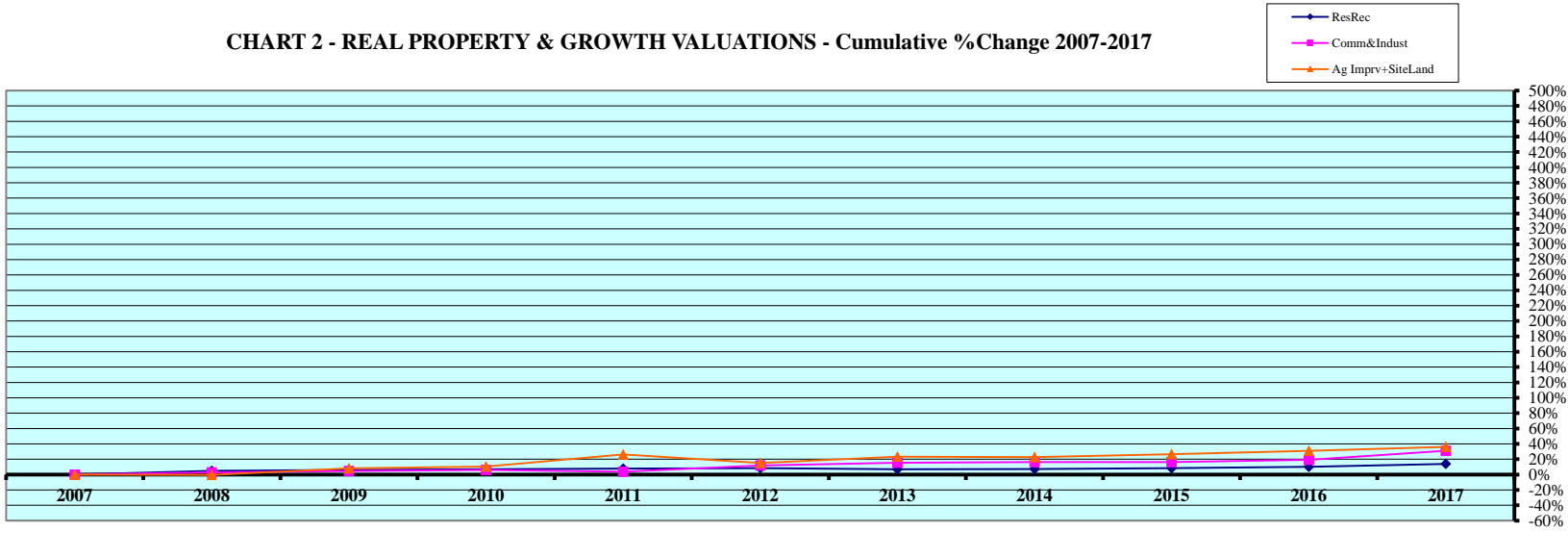
Rate Annual %chg: Residential & Recreational **1.40%** Commercial & Industrial **3.05%** Agricultural Land **11.11%**

Cnty# **27**
County **DODGE**

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	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	1,270,276,780	14,641,067	1.15%	1,255,635,713	--	--	365,081,495	10,965,185	3.00%	354,116,310	--	--
2008	1,346,048,145	12,485,023	0.93%	1,333,563,122	4.98%	4.98%	383,877,035	8,238,843	2.15%	375,638,192	2.89%	2.89%
2009	1,355,897,050	10,264,164	0.76%	1,345,632,886	-0.03%	5.93%	389,624,505	8,036,630	2.06%	381,587,875	-0.60%	4.52%
2010	1,366,478,670	8,949,205	0.65%	1,357,529,465	0.12%	6.87%	391,335,735	4,119,690	1.05%	387,216,045	-0.62%	6.06%
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	0.13%	7.71%	390,797,075	11,886,265	3.04%	378,910,810	-3.18%	3.79%
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	8.26%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	11.86%
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	7.07%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	15.34%
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	7.14%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	16.19%
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	8.35%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	16.42%
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	10.19%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	19.10%
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	13.88%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	31.05%
Rate Ann%chg	1.40%				0.61%		3.05%			C & I w/o growth	0.53%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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	56,557,080	24,269,580	80,826,660	1,921,800	2.38%	78,904,860	--	--
2008	56,377,455	25,562,745	81,940,200	1,451,890	1.77%	80,488,310	-0.42%	-0.42%
2009	64,907,010	24,639,485	89,546,495	2,258,765	2.52%	87,287,730	6.53%	7.99%
2010	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	89,320,090	-0.25%	10.51%
2011	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	102,112,795	11.37%	26.34%
2012	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-11.46%	15.08%
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	23.35%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	22.75%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	26.63%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	30.99%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	36.09%
Rate Ann%chg	2.48%	5.83%	3.59%			Ag Imprv+Site w/o growth	0.58%	

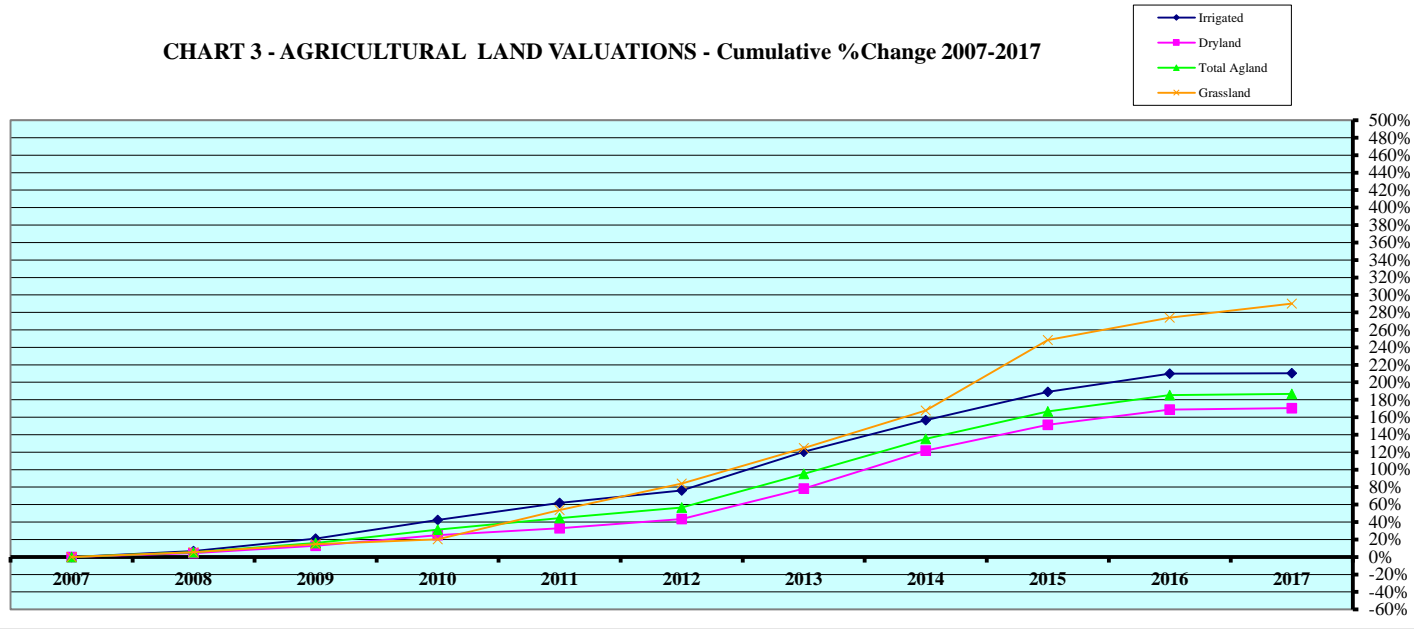
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 27
County DODGE

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	229,384,030	--	--	--	339,295,190	--	--	--	9,991,380	--	--	--
2008	245,242,605	15,858,575	6.91%	6.91%	354,524,325	15,229,135	4.49%	4.49%	10,543,865	552,485	5.53%	5.53%
2009	277,361,045	32,118,440	13.10%	20.92%	382,809,375	28,285,050	7.98%	12.82%	11,450,870	907,005	8.60%	14.61%
2010	326,434,345	49,073,300	17.69%	42.31%	423,729,445	40,920,070	10.69%	24.89%	12,024,135	573,265	5.01%	20.35%
2011	371,392,425	44,958,080	13.77%	61.91%	451,237,440	27,507,995	6.49%	32.99%	15,368,175	3,344,040	27.81%	53.81%
2012	404,140,780	32,748,355	8.82%	76.19%	486,953,540	35,716,100	7.92%	43.52%	18,404,395	3,036,220	19.76%	84.20%
2013	505,841,985	101,701,205	25.16%	120.52%	605,214,585	118,261,045	24.29%	78.37%	22,438,980	4,034,585	21.92%	124.58%
2014	588,419,045	82,577,060	16.32%	156.52%	752,632,635	147,418,050	24.36%	121.82%	26,735,525	4,296,545	19.15%	167.59%
2015	663,305,925	74,886,880	12.73%	189.17%	853,206,640	100,574,005	13.36%	151.46%	34,810,565	8,075,040	30.20%	248.41%
2016	710,830,785	47,524,860	7.16%	209.89%	912,279,035	59,072,395	6.92%	168.87%	37,371,940	2,561,375	7.36%	274.04%
2017	711,863,945	1,033,160	0.15%	210.34%	917,601,565	5,322,530	0.58%	170.44%	38,975,160	1,603,220	4.29%	290.09%

Rate Ann.%chg: Irrigated **11.99%** Dryland **10.46%** Grassland **14.58%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	3,820,180	--	--	--	372,165	--	--	--	582,862,945	--	--	--
2008	3,915,230	95,050	2.49%	2.49%	346,810	-25,355	-6.81%	-6.81%	614,572,835	31,709,890	5.44%	5.44%
2009	4,177,240	262,010	6.69%	9.35%	89,160	-257,650	-74.29%	-76.04%	675,887,690	61,314,855	9.98%	15.96%
2010	3,467,530	-709,710	-16.99%	-9.23%	109,975	20,815	23.35%	-70.45%	765,765,430	89,877,740	13.30%	31.38%
2011	4,560,285	1,092,755	31.51%	19.37%	8,620	-101,355	-92.16%	-97.68%	842,566,945	76,801,515	10.03%	44.56%
2012	3,199,105	-1,361,180	-29.85%	-16.26%	153,710	145,090	1683.18%	-58.70%	912,851,530	70,284,585	8.34%	56.62%
2013	3,281,035	81,930	2.56%	-14.11%	384,700	230,990	150.28%	3.37%	1,137,161,285	224,309,755	24.57%	95.10%
2014	3,220,695	-60,340	-1.84%	-15.69%	336,890	-47,810	-12.43%	-9.48%	1,371,344,790	234,183,505	20.59%	135.28%
2015	2,616,695	-604,000	-18.75%	-31.50%	259,680	-77,210	-22.92%	-30.22%	1,554,199,505	182,854,715	13.33%	166.65%
2016	2,625,300	8,605	0.33%	-31.28%	30,500	-229,180	-88.25%	-91.80%	1,663,137,560	108,938,055	7.01%	185.34%
2017	2,665,170	39,870	1.52%	-30.23%	36,600	6,100	20.00%	-90.17%	1,671,142,440	8,004,880	0.48%	186.71%

Cnty# **27**
County **DODGE**

Rate Ann.%chg: Total Agric Land **11.11%**

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

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	227,535,995	101,289	2,246			341,719,850	169,146	2,020			9,993,585	14,956	668		
2008	245,325,920	102,803	2,386	6.23%	6.23%	354,483,805	167,241	2,120	4.92%	4.92%	10,575,890	14,813	714	6.85%	6.85%
2009	278,244,500	106,719	2,607	9.26%	16.06%	385,872,835	162,862	2,369	11.78%	17.28%	11,482,560	15,043	763	6.91%	14.23%
2010	326,693,570	110,034	2,969	13.88%	32.17%	424,191,695	159,269	2,663	12.41%	31.83%	12,048,755	14,720	819	7.23%	22.49%
2011	371,301,130	113,510	3,271	10.17%	45.61%	450,455,800	154,831	2,909	9.24%	44.01%	15,291,760	15,488	987	20.63%	47.76%
2012	404,169,350	114,408	3,533	8.00%	57.26%	486,383,770	153,888	3,161	8.64%	56.45%	17,894,220	15,434	1,159	17.43%	73.51%
2013	506,218,125	114,703	4,413	24.93%	96.46%	606,166,635	153,550	3,948	24.90%	95.40%	22,427,865	15,513	1,446	24.70%	116.36%
2014	589,662,670	114,674	5,142	16.51%	128.90%	753,827,690	153,224	4,920	24.62%	143.52%	26,582,400	15,465	1,719	18.90%	157.24%
2015	644,239,050	114,806	5,612	9.13%	149.80%	796,096,775	152,986	5,204	5.77%	157.58%	30,204,660	15,568	1,940	12.88%	190.36%
2016	710,687,500	114,928	6,184	10.20%	175.27%	913,265,290	152,916	5,972	14.77%	195.62%	37,093,340	15,612	2,376	22.46%	255.57%
2017	712,758,320	114,669	6,216	0.52%	176.70%	913,905,485	152,631	5,988	0.26%	196.38%	38,742,795	16,138	2,401	1.05%	259.29%

Rate Annual %chg Average Value/Acre: **10.71%**

11.48%

13.64%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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	3,818,695	14,282	267			422,795	553	764			583,490,920	300,226	1,944		
2008	4,092,120	14,162	289	8.07%	8.07%	425,015	488	871	13.98%	13.98%	614,902,750	299,507	2,053	5.64%	5.64%
2009	4,229,120	18,056	234	-18.94%	-12.40%	89,160	111	806	-7.51%	5.42%	679,918,175	302,792	2,245	9.37%	15.54%
2010	3,571,610	17,025	210	-10.43%	-21.54%	109,975	111	994	23.35%	30.03%	766,615,605	301,159	2,546	13.36%	30.98%
2011	3,276,990	16,836	195	-7.22%	-27.21%	109,975	111	994		30.03%	840,435,655	300,776	2,794	9.77%	43.77%
2012	3,133,730	13,230	237	21.69%	-11.42%	0	0				911,581,070	296,961	3,070	9.86%	57.95%
2013	3,282,885	13,529	243	2.45%	-9.25%	0	0				1,138,095,510	297,296	3,828	24.71%	96.97%
2014	3,219,245	13,735	234	-3.41%	-12.35%	0	0				1,373,292,005	297,098	4,622	20.75%	137.84%
2015	3,201,525	13,792	232	-0.96%	-13.19%	0	5	0			1,473,742,010	297,157	4,959	7.29%	155.18%
2016	2,620,360	14,293	183	-21.02%	-31.44%	30,500	5	6,100			1,663,696,990	297,755	5,587	12.66%	187.49%
2017	2,623,795	14,340	183	-0.20%	-31.57%	36,600	6	6,100			1,668,066,995	297,783	5,602	0.25%	188.22%

27
DODGE

Rate Annual %chg Average Value/Acre: **11.17%**

(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

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,691	DODGE	170,536,526	36,533,540	93,818,172	1,452,290,346	341,172,972	151,712,321	7,594,020	1,671,142,440	72,278,880	42,753,220	0	4,039,832,437
cnty sectorvalue % of total value:		4.22%	0.90%	2.32%	35.95%	8.45%	3.76%	0.19%	41.37%	1.79%	1.06%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	549,385	189,591	8,432	17,264,395	3,375,504	0	0	112,070	0	0	0	21,499,377
1.67%	%sector of county sector	0.32%	0.52%	0.01%	1.19%	0.99%			0.01%				0.53%
	%sector of municipality	2.56%	0.88%	0.04%	80.30%	15.70%			0.52%				100.00%
26,397	FREMONT	56,831,518	8,174,610	18,413,475	1,003,202,940	284,399,576	69,367,330	0	2,758,880	18,500	13,520	0	1,443,180,349
71.94%	%sector of county sector	33.33%	22.38%	19.63%	69.08%	83.36%	45.72%		0.17%	0.03%	0.03%		35.72%
	%sector of municipality	3.94%	0.57%	1.28%	69.51%	19.71%	4.81%		0.19%	0.00%	0.00%		100.00%
832	HOOPER	1,088,833	643,298	92,389	28,867,138	4,455,826	0	0	8,345	0	0	0	35,155,829
2.27%	%sector of county sector	0.64%	1.76%	0.10%	1.99%	1.31%			0.00%				0.87%
	%sector of municipality	3.10%	1.83%	0.26%	82.11%	12.67%			0.02%				100.00%
325	INGLEWOOD	698,864	4,663	2,077	9,794,185	2,564,150	0	0	0	0	0	0	13,063,939
0.89%	%sector of county sector	0.41%	0.01%	0.00%	0.67%	0.75%							0.32%
	%sector of municipality	5.35%	0.04%	0.02%	74.97%	19.63%							100.00%
369	NICKERSON	638,227	156,076	436,321	5,094,130	1,168,960	288,345	0	64,485	0	0	0	7,846,544
1.01%	%sector of county sector	0.37%	0.43%	0.47%	0.35%	0.34%	0.19%		0.00%				0.19%
	%sector of municipality	8.13%	1.99%	5.56%	64.92%	14.90%	3.67%		0.82%				100.00%
1,177	NORTH BEND	2,108,271	1,749,703	2,955,603	33,281,017	6,171,416	915,140	0	21,820	0	0	0	47,202,970
3.21%	%sector of county sector	1.24%	4.79%	3.15%	2.29%	1.81%	0.60%		0.00%				1.17%
	%sector of municipality	4.47%	3.71%	6.26%	70.51%	13.07%	1.94%		0.05%				100.00%
857	SCRIBNER	1,911,587	299,213	13,308	23,101,875	5,412,900	948,890	0	0	0	0	0	31,687,773
2.34%	%sector of county sector	1.12%	0.82%	0.01%	1.59%	1.59%	0.63%						0.78%
	%sector of municipality	6.03%	0.94%	0.04%	72.90%	17.08%	2.99%						100.00%
300	SNYDER	2,466,164	147,848	6,576	7,187,423	1,777,454	4,174,720	0	431,515	0	0	0	16,191,700
0.82%	%sector of county sector	1.45%	0.40%	0.01%	0.49%	0.52%	2.75%		0.03%				0.40%
	%sector of municipality	15.23%	0.91%	0.04%	44.39%	10.98%	25.78%		2.67%				100.00%
230	UEHLING	63,303	230,687	541,863	4,887,930	1,011,135	149,500	0	0	0	0	0	6,884,418
0.63%	%sector of county sector	0.04%	0.63%	0.58%	0.34%	0.30%	0.10%						0.17%
	%sector of municipality	0.92%	3.35%	7.87%	71.00%	14.69%	2.17%						100.00%
103	WINSLOW	36,574	161,257	505,234	1,639,040	149,435	75,780	0	0	0	0	0	2,567,320
0.28%	%sector of county sector	0.02%	0.44%	0.54%	0.11%	0.04%	0.05%						0.06%
	%sector of municipality	1.42%	6.28%	19.68%	63.84%	5.62%	2.95%						100.00%
31,202	Total Municipalities	66,392,726	11,756,946	22,975,278	1,134,320,073	310,486,356	75,919,705	0	3,397,115	18,500	13,520	0	1,625,280,219
85.04%	%all municip.sectors of cnty	38.93%	32.18%	24.49%	78.11%	91.01%	50.04%		0.20%	0.03%	0.03%		40.23%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 20,199	Value : 3,891,108,175	Growth 29,934,427	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	523	15,577,665	163	12,724,450	91	4,010,810	777	32,312,925	
02. Res Improve Land	11,069	171,266,455	1,139	34,838,505	995	46,144,570	13,203	252,249,530	
03. Res Improvements	11,069	1,071,224,400	1,139	110,224,121	995	135,489,100	13,203	1,316,937,621	
04. Res Total	11,592	1,258,068,520	1,302	157,787,076	1,086	185,644,480	13,980	1,601,500,076	18,262,582
% of Res Total	82.92	78.56	9.31	9.85	7.77	11.59	69.21	41.16	61.01
05. Com UnImp Land	155	11,740,590	53	3,516,110	27	508,735	235	15,765,435	
06. Com Improve Land	1,024	79,772,880	98	7,581,960	19	336,695	1,141	87,691,535	
07. Com Improvements	1,024	233,766,242	98	28,640,001	19	2,042,640	1,141	264,448,883	
08. Com Total	1,179	325,279,712	151	39,738,071	46	2,888,070	1,376	367,905,853	4,790,661
% of Com Total	85.68	88.41	10.97	10.80	3.34	0.79	6.81	9.46	16.00
09. Ind UnImp Land	44	1,743,205	32	1,991,575	0	0	76	3,734,780	
10. Ind Improve Land	128	5,735,245	96	5,837,720	2	9,040	226	11,582,005	
11. Ind Improvements	128	65,494,945	96	70,887,856	2	2,327,790	226	138,710,591	
12. Ind Total	172	72,973,395	128	78,717,151	2	2,336,830	302	154,027,376	740,917
% of Ind Total	56.95	47.38	42.38	51.11	0.66	1.52	1.50	3.96	2.48
13. Rec UnImp Land	0	0	24	996,465	98	2,254,435	122	3,250,900	
14. Rec Improve Land	0	0	6	97,700	18	153,315	24	251,015	
15. Rec Improvements	0	0	6	342,195	18	907,175	24	1,249,370	
16. Rec Total	0	0	30	1,436,360	116	3,314,925	146	4,751,285	0
% of Rec Total	0.00	0.00	20.55	30.23	79.45	69.77	0.72	0.12	0.00
Res & Rec Total	11,592	1,258,068,520	1,332	159,223,436	1,202	188,959,405	14,126	1,606,251,361	18,262,582
% of Res & Rec Total	82.06	78.32	9.43	9.91	8.51	11.76	69.93	41.28	61.01
Com & Ind Total	1,351	398,253,107	279	118,455,222	48	5,224,900	1,678	521,933,229	5,531,578
% of Com & Ind Total	80.51	76.30	16.63	22.70	2.86	1.00	8.31	13.41	18.48
17. Taxable Total	12,943	1,656,321,627	1,611	277,678,658	1,250	194,184,305	15,804	2,128,184,590	23,794,160
% of Taxable Total	81.90	77.83	10.19	13.05	7.91	9.12	78.24	54.69	79.49

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	64,970	2,250	0	0	0
19. Commercial	28	3,313,185	14,235,413	0	0	0
20. Industrial	3	1,049,890	6,857,735	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	64,970	2,250
19. Commercial	0	0	0	28	3,313,185	14,235,413
20. Industrial	0	0	0	3	1,049,890	6,857,735
21. Other	0	0	0	0	0	0
22. Total Sch II				32	4,428,045	21,095,398

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	503	145	243	891

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	13	1,520,400	397	118,563,975	3,045	1,136,796,360	3,455	1,256,880,735
28. Ag-Improved Land	0	0	94	34,769,435	794	372,409,635	888	407,179,070
29. Ag Improvements	0	0	105	9,358,095	834	89,505,685	939	98,863,780
30. Ag Total							4,394	1,762,923,585

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	18,500	
32. HomeSite Improv Land	0	0.00	0	59	62.00	1,147,000	
33. HomeSite Improvements	0	0.00	0	59	0.00	6,070,275	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	26	428.67	874,240	
36. FarmSite Improv Land	0	0.00	0	87	295.01	893,905	
37. FarmSite Improvements	0	0.00	0	98	0.00	3,287,820	
38. FarmSite Total							
39. Road & Ditches	0	1.18	0	0	596.19	0	
40. Other- Non Ag Use	0	0.00	0	0	66.07	66,075	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	16	15.70	290,545	17	16.70	309,045	
32. HomeSite Improv Land	577	613.16	11,309,550	636	675.16	12,456,550	
33. HomeSite Improvements	577	0.00	54,890,805	636	0.00	60,961,080	4,644,807
34. HomeSite Total				653	691.86	73,726,675	
35. FarmSite UnImp Land	85	1,689.55	2,037,970	111	2,118.22	2,912,210	
36. FarmSite Improv Land	763	2,007.80	5,928,270	850	2,302.81	6,822,175	
37. FarmSite Improvements	803	0.00	34,614,880	901	0.00	37,902,700	1,495,460
38. FarmSite Total				1,012	4,421.03	47,637,085	
39. Road & Ditches	0	7,745.23	0	0	8,342.60	0	
40. Other- Non Ag Use	0	692.58	625,215	0	758.65	691,290	
41. Total Section VI				1,665	14,214.14	122,055,050	6,140,267

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	3	286.99	296,820	3	286.99	296,820

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	8,095	364	24,555.37	137,716,980
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,625	207,601.14	1,187,754,870	2,990	232,157.81	1,325,479,945
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	33,799.89	29.84%	227,810,820	32.24%	6,739.99
46. 1A	12,282.95	10.84%	80,146,135	11.34%	6,524.99
47. 2A1	1,395.96	1.23%	8,808,325	1.25%	6,309.87
48. 2A	31,708.51	27.99%	193,421,740	27.37%	6,099.99
49. 3A1	21,023.48	18.56%	123,722,900	17.51%	5,884.99
50. 3A	7,741.56	6.83%	43,894,360	6.21%	5,669.96
51. 4A1	4,797.69	4.24%	26,171,435	3.70%	5,455.01
52. 4A	517.73	0.46%	2,712,825	0.38%	5,239.85
53. Total	113,267.77	100.00%	706,688,540	100.00%	6,239.10
Dry					
54. 1D1	29,809.03	19.60%	192,450,930	21.53%	6,456.13
55. 1D	37,433.95	24.61%	233,024,075	26.07%	6,224.94
56. 2D1	1,845.94	1.21%	11,112,185	1.24%	6,019.80
57. 2D	19,845.14	13.05%	115,289,690	12.90%	5,809.47
58. 3D1	22,949.38	15.09%	128,402,015	14.37%	5,595.01
59. 3D	33,925.75	22.30%	181,163,925	20.27%	5,340.01
60. 4D1	4,743.76	3.12%	24,620,200	2.75%	5,190.02
61. 4D	1,549.71	1.02%	7,717,365	0.86%	4,979.88
62. Total	152,102.66	100.00%	893,780,385	100.00%	5,876.17
Grass					
63. 1G1	1,033.48	6.43%	2,547,230	6.80%	2,464.71
64. 1G	2,164.44	13.47%	5,379,375	14.36%	2,485.34
65. 2G1	192.34	1.20%	452,965	1.21%	2,355.02
66. 2G	4,088.36	25.44%	9,720,975	25.96%	2,377.72
67. 3G1	1,400.90	8.72%	3,278,165	8.75%	2,340.04
68. 3G	3,145.54	19.58%	7,300,640	19.50%	2,320.95
69. 4G1	1,920.37	11.95%	4,204,070	11.23%	2,189.20
70. 4G	2,122.17	13.21%	4,564,575	12.19%	2,150.90
71. Total	16,067.60	100.00%	37,447,995	100.00%	2,330.65
Irrigated Total	113,267.77	37.94%	706,688,540	43.07%	6,239.10
Dry Total	152,102.66	50.95%	893,780,385	54.47%	5,876.17
Grass Total	16,067.60	5.38%	37,447,995	2.28%	2,330.65
72. Waste	17,080.36	5.72%	2,951,615	0.18%	172.81
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	38.35	0.01%	0	0.00%	0.00
75. Market Area Total	298,518.39	100.00%	1,640,868,535	100.00%	5,496.71

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	80.95	527,545	12,450.75	76,591,205	100,736.07	629,569,790	113,267.77	706,688,540
77. Dry Land	168.71	961,470	11,701.09	69,169,880	140,232.86	823,649,035	152,102.66	893,780,385
78. Grass	12.20	28,850	1,855.78	4,233,985	14,199.62	33,185,160	16,067.60	37,447,995
79. Waste	12.77	2,535	2,234.58	338,620	14,833.01	2,610,460	17,080.36	2,951,615
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	38.35	0	38.35	0
82. Total	274.63	1,520,400	28,242.20	150,333,690	270,001.56	1,489,014,445	298,518.39	1,640,868,535

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	113,267.77	37.94%	706,688,540	43.07%	6,239.10
Dry Land	152,102.66	50.95%	893,780,385	54.47%	5,876.17
Grass	16,067.60	5.38%	37,447,995	2.28%	2,330.65
Waste	17,080.36	5.72%	2,951,615	0.18%	172.81
Other	0.00	0.00%	0	0.00%	0.00
Exempt	38.35	0.01%	0	0.00%	0.00
Total	298,518.39	100.00%	1,640,868,535	100.00%	5,496.71

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 ** Unknown **	43	1,597,140	120	4,562,115	120	25,535,058	163	31,694,313	1,519,460
83.2 Ag Mkt Area 1	100	2,346,820	44	505,080	44	4,446,045	144	7,297,945	117,680
83.3 Ag Mkt Area 2	19	795,300	19	238,005	19	2,284,230	38	3,317,535	22,225
83.4 Ams Nk Win	24	129,405	195	713,845	195	6,588,070	219	7,431,320	14,295
83.5 Commercial Rural	2	113,365	1	646,960	1	250,385	3	1,010,710	0
83.6 Dge Scbnr	57	377,935	665	3,179,565	665	40,670,820	722	44,228,320	491,480
83.7 Frem	24	1,033,685	86	3,048,425	86	13,685,515	110	17,767,625	1,744,940
83.8 Frem Ingl	170	2,527,675	8,418	127,483,020	8,418	811,432,685	8,588	941,443,380	2,715,844
83.9 Fremont	15	399,190	904	26,233,780	904	128,929,523	919	155,562,493	2,262,675
83.10 Hooper	55	587,985	356	5,150,405	356	25,543,070	411	31,281,460	600,215
83.11 Ingl	27	341,485	100	1,984,985	100	8,914,080	127	11,240,550	158,480
83.12 Inglewood	0	0	2	57,490	2	88,700	2	146,190	0
83.13 Lakes	8	701,185	107	679,130	107	4,011,999	115	5,392,314	308,545
83.14 Lakes A	173	14,724,245	443	37,646,865	443	90,025,270	616	142,396,380	4,658,125
83.15 Lakes B	8	6,050,415	252	2,021,165	252	17,783,556	260	25,855,136	241,094
83.16 Lakes D	0	0	27	0	27	1,709,700	27	1,709,700	0
83.17 Nrth Bnd	52	638,420	469	4,858,580	469	31,893,550	521	37,390,550	240,925
83.18 Rural Res	99	3,078,460	754	32,146,210	754	92,116,145	853	127,340,815	2,768,481
83.19 Snyd Uehl	23	121,115	265	1,344,920	265	12,278,590	288	13,744,625	398,118
84 Residential Total	899	35,563,825	13,227	252,500,545	13,227	1,318,186,991	14,126	1,606,251,361	18,262,582

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	Ag Mkt Area 1	2	171,430	1	190,205	1	22,630	3	384,265	0
85.2	Ag Mkt Area 2	1	7,800	1	0	1	2,268,495	2	2,276,295	0
85.3	Ams Nk Win	8	34,735	25	219,430	25	1,677,895	33	1,932,060	91,185
85.4	Commercial Rural	29	608,300	11	115,115	11	1,376,125	40	2,099,540	0
85.5	Dge Scbnr	20	283,745	134	929,545	134	14,384,264	154	15,597,554	64,525
85.6	Frem Ingl	184	17,174,075	933	93,816,030	933	348,491,384	1,117	459,481,489	4,790,843
85.7	Fremont	2	243,815	3	1,311,015	3	10,201,940	5	11,756,770	0
85.8	Hooper	10	52,405	58	673,625	58	4,621,285	68	5,347,315	77,470
85.9	Inglewood	7	316,715	20	680,665	20	2,070,510	27	3,067,890	237,640
85.10	Lakes A	0	0	1	10,360	1	51,618	1	61,978	0
85.11	Ne Rural	0	0	6	111,175	6	335,675	6	446,850	13,460
85.12	Nrth Bnd	27	296,015	101	732,915	101	11,033,571	128	12,062,501	0
85.13	Rural Res	3	137,330	3	31,615	3	216,995	6	385,940	0
85.14	Snyd Uehl	18	173,850	70	451,845	70	6,407,087	88	7,032,782	256,455
86	Commercial Total	311	19,500,215	1,367	99,273,540	1,367	403,159,474	1,678	521,933,229	5,531,578

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	1,026.68	6.67%	2,525,420	7.16%	2,459.79
88. 1G	2,091.66	13.60%	5,145,765	14.60%	2,460.13
89. 2G1	192.34	1.25%	452,965	1.28%	2,355.02
90. 2G	3,979.56	25.87%	9,371,730	26.58%	2,354.97
91. 3G1	1,263.14	8.21%	2,835,975	8.04%	2,245.18
92. 3G	2,897.85	18.84%	6,505,555	18.45%	2,244.96
93. 4G1	1,832.00	11.91%	3,920,405	11.12%	2,139.96
94. 4G	2,100.59	13.65%	4,495,325	12.75%	2,140.03
95. Total	15,383.82	100.00%	35,253,140	100.00%	2,291.57
CRP					
96. 1C1	6.80	0.99%	21,810	0.99%	3,207.35
97. 1C	72.78	10.64%	233,610	10.64%	3,209.81
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	108.80	15.91%	349,245	15.91%	3,209.97
100. 3C1	137.76	20.15%	442,190	20.15%	3,209.86
101. 3C	247.69	36.22%	795,085	36.22%	3,210.00
102. 4C1	88.37	12.92%	283,665	12.92%	3,209.97
103. 4C	21.58	3.16%	69,250	3.16%	3,208.99
104. Total	683.78	100.00%	2,194,855	100.00%	3,209.88
Timber					
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	15,383.82	95.74%	35,253,140	94.14%	2,291.57
CRP Total	683.78	4.26%	2,194,855	5.86%	3,209.88
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	16,067.60	100.00%	37,447,995	100.00%	2,330.65

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

27 Dodge

	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	1,452,290,346	1,601,500,076	149,209,730	10.27%	18,262,582	9.02%
02. Recreational	7,594,020	4,751,285	-2,842,735	-37.43%	0	-37.43%
03. Ag-Homesite Land, Ag-Res Dwelling	72,278,880	73,726,675	1,447,795	2.00%	4,644,807	-4.42%
04. Total Residential (sum lines 1-3)	1,532,163,246	1,679,978,036	147,814,790	9.65%	22,907,389	8.15%
05. Commercial	341,172,972	367,905,853	26,732,881	7.84%	4,790,661	6.43%
06. Industrial	151,712,321	154,027,376	2,315,055	1.53%	740,917	1.04%
07. Total Commercial (sum lines 5-6)	492,885,293	521,933,229	29,047,936	5.89%	5,531,578	4.77%
08. Ag-Farmsite Land, Outbuildings	42,493,540	47,637,085	5,143,545	12.10%	1,495,460	8.59%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	259,680	691,290	431,610	166.21%		
11. Total Non-Agland (sum lines 8-10)	42,753,220	48,328,375	5,575,155	13.04%	1,495,460	9.54%
12. Irrigated	711,863,945	706,688,540	-5,175,405	-0.73%		
13. Dryland	917,601,565	893,780,385	-23,821,180	-2.60%		
14. Grassland	38,975,160	37,447,995	-1,527,165	-3.92%		
15. Wasteland	2,665,170	2,951,615	286,445	10.75%		
16. Other Agland	36,600	0	-36,600	-100.00%		
17. Total Agricultural Land	1,671,142,440	1,640,868,535	-30,273,905	-1.81%		
18. Total Value of all Real Property (Locally Assessed)	3,738,944,199	3,891,108,175	152,163,976	4.07%	29,934,427	3.27%

2018 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Head Appraiser Assistant, 1 Appraiser Assistant, 2 Appraiser Listers
3.	Other full-time employees:
	3 Administrative Assistant
4.	Other part-time employees:
	1 Research Clerk I
5.	Number of shared employees:
	1 Research Clerk I shared with Register of Deeds
6.	Assessor's requested budget for current fiscal year:
	\$516,898
7.	Adopted budget, or granted budget if different from above:
	\$516,898
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$165,842
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$107,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$13,000
12.	Other miscellaneous funds:
	\$231,056 (Assessor and Staff; Printing; Computer Repairs; Office Equipment and Supplies; Vehicle Maintenance; Misc)
13.	Amount of last year's assessor's budget not used:
	\$38,088

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler Technologies (Orion)
2.	CAMA software:
	Tyler Technologies (Orion)
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes. It is https://dodge.gisworkshop.com .
7.	Who maintains the GIS software and maps?
	GIS Workship
8.	Personal Property software:
	Tyler Technologies (Orion)

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	Contracted with Tax Valuation Inc. to appraise top 225 Comm/Ind parcels beginning in 2017 for the 2018 assessment
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Eagle View Technologies: Pictometry Online (Office use only)

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Normally - No (See above D. Contracted Services 1.)
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Licensed Appraisers for contract work, Real Property Appraisal or Real Estate training and/or experience, course work, training, etc. as deemed necessary by County for County Appraiser
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Tax Valuation Inc. will do so for the top 225 Comm/Ind parcels

2018 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																								
	Assessor; Head Appraiser; Appraiser Assistant; Appraiser Listers; Administrative Staff																								
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hooper; guided by K-12 school availability.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dodge & Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economies.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Lakes 1 – Year round residences. Many contain homeowners' associations and all have a relatively homogeneous look with a subdivision feel</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Inglewood - guided by an elementary school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.	2	North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.	3	Hooper; guided by K-12 school availability.	4	Dodge & Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economies.	5	Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.	6	Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.	8	Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.	9	Lakes 1 – Year round residences. Many contain homeowners' associations and all have a relatively homogeneous look with a subdivision feel	10	Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them	11	Inglewood - guided by an elementary school and tends to have lower quality dwellings.	AG	Agricultural homes and outbuildings
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	Cost approach with market depreciation is used to estimate the market value of residential properties.																								
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																								
	Both. Depreciation tables are based on local market information.																								
5.	Are individual depreciation tables developed for each valuation grouping?																								
	No; there is one depreciation table County-wide																								
6.	Describe the methodology used to determine the residential lot values?																								
	Vacant lot analysis and sales are used to determine residential lot values.																								

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2013-2018	2015-2018	2017	2015-2017
2	2013	2015	2009	2011-2012
3	2013	2015	2009	2007
4	2013	2018	2017	2017
5	2013	2018	2016	2016
6	2013	2015	2009	2008-2010
8	2013	2018	2016	2016
9	2013	2015	2014	2014
10	2013	2015	2014	2014 - 2016
11	2013	2015	2016	2016
AG	2013	2015	2016	Started 2016

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 1, Fremont Market area 300 inspection and reassessment - Started in 2015

Valuation Group 4, Dodge inspection completed in 2017

Valuation Group 8, Nickerson and Winslow inspection completed in 2016

Valuation Group 10, McGinn's and Schurman's inspection completed in 2016

Started Ag in 2016.

2018 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Assessor; Head Appraiser; Appraiser Assistants; Appraiser Listers; Administrative Staff	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Commercial parcels in both the town and suburban area of Fremont
	2	Commercial parcels in the town of North Bend
	3	Hooper; guided by K-12 school availability
	4	Dodge and Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economics.
	5	Snyder and Uehling; area has no school but tends to be a stronger market than Ames, Nickerson and Winslow
	6	Rural properties located outside any city boundary
	8	Ames, Nickerson, Winslow; area has no school and tends to have minimal commercial.
	11	Commercial parcels in the town of Inglewood
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The County looks for comparable sales, including outside the county.	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables are based on local market information.	
5.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
6.	Describe the methodology used to determine the commercial lot values.	
	Primarily vacant sales analysis.	

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2015	2015	Started 2015
	2	2013	2015	2008	2016-2017
	3	2013	2015	2008	2013-2014
	4	2013	2015	2017	2016-2017
	5	2013	2015	2017	2016
	6	2013	2015	2015	Started 2015
	8	2013	2015	2015	2016
	11	2013	2015	2015	Started 2015

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 5 - Uehling inspections completed 2016

Valuation Group 8 - Nickerson inspections completed 2016

2018 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:							
	Assessor, Head Appraiser; Appraiser Assistant; Appraiser Listers and Administrative Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>At one time the county had several market areas. The past few years the county has established one set of values for all former designated market areas. Currently the assessment records for the ag are identified with the former market area numbers, they are areas 1, 2, 5, 7 and 11. The county will reviewing the market areas in 2018 for the 2019 assessment year.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	At one time the county had several market areas. The past few years the county has established one set of values for all former designated market areas. Currently the assessment records for the ag are identified with the former market area numbers, they are areas 1, 2, 5, 7 and 11. The county will reviewing the market areas in 2018 for the 2019 assessment year.	2017	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	At one time the county had several market areas. The past few years the county has established one set of values for all former designated market areas. Currently the assessment records for the ag are identified with the former market area numbers, they are areas 1, 2, 5, 7 and 11. The county will reviewing the market areas in 2018 for the 2019 assessment year.	2017						
3.	Describe the process used to determine and monitor market areas.							
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
7a.	How many special valuation applications are on file?							
	At this time, Dodge County has no special valuation applications.							
7b.	What process was used to determine if non-agricultural influences exist in the county?							
	Development and recreational use.							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
7c.	Describe the non-agricultural influences recognized within the county.							
	Water; rivers; creeks							
7d.	Where is the influenced area located within the county?							

	Surrounding Fremont and along the rivers.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2017 PLAN OF ASSESSMENT
FOR
DODGE COUNTY
Prepared by Debbie Churchill**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade”. Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2016 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,139
Total Taxable Value Base: \$3,750,537,149

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	13,949	69.26%	\$ 1,455,965,728	38.82%
Commercial	1,375	6.83%	\$ 351,509,805	9.37%
Industrial	305	1.52%	\$ 152,063,526	4.05%
Recreational	180	0.89%	\$ 7,594,020	0.21%
Agricultural	4,329	21.50%	\$ 1,783,404,070	47.55%
<i>Special Value</i>	<i>3,001</i>	<i>69.32% of Ag</i>	<i>\$ 1,350,097,265</i>	<i>75.70% of Ag</i>

*(Special Value % Totals NOT Included in **Bold** % Totals)*

Agricultural land - taxable acres: 297,783.33

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 47.55% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	114,668.81	38.50%
Dry	152,630.82	51.26%
Grass	16,137.51	5.42%
Waste	14,340.19	4.82%
Other	6.00	0.00%
<i>Ag Exempt</i>	<i>0.00</i>	<i>0%</i>

*(Ag Exempt Acres % Totals NOT included in **Bold** % Totals)*

Dodge County also consists of four cities (Fremont [County Seat], Hooper, North Bend, Scribner); six villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and one unincorporated community (Ames).

For more information, see 2017 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor; 3 full-time Assessment Clerks; 1 part-time Assessment Clerk/Researcher; 1 Head Appraiser; 1 Appraiser Assistant I. We anticipate hiring 1 Appraiser Lister sometime towards the end of 2017.

The total budget for Dodge County for fiscal period 2016/2017 was \$489,529. This includes money for technological budget items such as the Orion CAMA system, GIS Workshop, and Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. She is currently working on educational hours required, as well as attending workshops and meetings to further her knowledge of the assessment and appraisal fields.

There are no continuing education requirements for the assessment staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Orion user

education and webinars, GIS training, and classes provided by the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser and Appraiser Assistants at this time. However, classes are voluntarily attended throughout the year on various subjects such as Orion user education and webinars, GIS training, and classes provided by the Nebraska Department of Revenue, such as residential, commercial, and mass appraisals, and the like.

B. Cadastral Maps

Dodge County's cadastral maps were drawn/taken around 1967. The county surveyor kept the maps up-to-date until the State of Nebraska, Department of Revenue Property Assessment Division assumed control of the assessment functions on July 1, 1998. At that time, it became the assessment staff's responsibility to maintain the maps, including all ownership transfers, new subdivisions, and parcel splits. Even after Dodge County resumed control of the office in 2012, the assessment staff continues to diligently maintain the maps to the best of their ability.

C. Property Record Cards

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. While hard files are no longer kept up to date, they remain on-site for needed historical data. A concentrated effort towards a "paperless" property record card is ongoing. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

D. Software for CAMA, Assessment Administration, GIS

Dodge County went live with the Orion/Tyler Technologies CAMA system in June of 2011. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, changing over to GIS Workshop on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid, and the AgriData program to assist with FSA records and Agland inquiries. For 2017-2018, the GIS data will also contain Tabs for Roads, Planning/Zoning, Emergency, Treasurer, Clerk, along with the new additions of the Register of Deeds and Weeds. This information will greatly benefit the Assessor, other county offices, and the general public.

E. Web based – Property Record Information Access

Dodge County Assessment Office website: www.dodgerealproperty.com.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Orion CAMA program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed

on a timely basis. All Form 521's are now transferred electronically to the Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. If further information is needed or questions arise, printed questionnaires may be mailed to both the buyer and seller for clarification.

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

B. Data Collection

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September through December each year.

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

C. Review Assessment Sales Ratio Studies before Assessment Actions

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

Because this process is now electronic, sales rosters and statistical reports for Dodge County can be viewed at any time. Each sale is reviewed against information in the computer and on the 521 to determine whether it is an arm's length transaction or not based on all relevant information. Our assigned Field Liaison is available at all times to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

D. Approaches to Value

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

- 1) Market Approach; Sales Comparisons: See above
- 2) Cost Approach: Residential and Commercial (Marshall & Swift Tables 09/01/2015)
- 3) Income Approach; Income & Expense Data Collection/Analysis from the Market:
See above
- 4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:
All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

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

E. Reconciliation of Final Value and Documentation

See above

F. Review Assessment Sales Ratio Studies after Assessment Actions

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

G. Notices and Public Relations

It is the responsibility of the Assessor's Office to provide public notification for the multiple functions that take place, including, but not limited to: appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to provide both a written and verbal explanation as to their current property valuations. Next, the taxpayer is provided the opportunity to meet with a referee to discuss their valuation protest and request. For 2016, the Appraiser and/or Assistants will sit in on these meetings to answer any questions from either taxpayer or referee. Finally, both written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

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

Level of Value, Quality, and Uniformity for Assessment Year 2017:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	92%	15.29	104.74
Commercial	96%	16.70	95.94
Agricultural Land	74%	23.58	112.55
Special Valuation	74%	23.58	112.55

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2017 Reports & Opinions

Assessment/Appraisal Actions Planned for Assessment Year 2017:

Permits and information statements for all property classes completed. A ratio study for all classes completed for statutory compliance.

Residential:

Review Cities of Hooper, North Bend, Scribner, and second one-third of Fremont. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Redefined remaining neighborhood codes in the city of Fremont for more uniformity and consistency.

Review Improvements on Leased Land (IOLL) at McGinn's Lake, Morehouse, and Schmales. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Review Lake properties. Cost tables and depreciation reviewed and revised if necessary. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Continue review of mobile homes throughout the county. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Commercial:

Review Cities of Hooper, North Bend, and Scribner. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Enter information from Tax Valuation Inc.'s re: appraisal of top 225 Commercial/Industrial properties throughout Dodge County. Measurements verified and pictures updated. Cost tables and depreciation of these particular properties reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on as many similar occupancy codes as possible for 2018.

Agricultural:

Review agricultural (Improvements, Outbuildings and Land). Updated land tables. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2018.

Request for current FSA records mailed out to all Agriculture property owners. Records verified. Correct values in place for 2018.

New Soils recoded and reclassified for 2018.

Assessment/Appraisal Actions Planned for Assessment Year 2018:

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

Residential:

Review all Villages and Cities in Dodge County, Unincorporated, and the last one-third of Fremont. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Review Lake properties. Measurements verified/pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Review any remaining Improvements on Leased Land (IOLL). Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Review previous IOLL properties for any changes and/or updates.

Continuous review of mobile homes throughout the county. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Commercial:

Review remaining properties based on Tax Valuation Inc.'s land and improvement re-appraisal completed in 2017. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2019.

Review all Villages, Cities, and Unincorporated for any changes and/or updates.

Agricultural:

Review rural residential acreages. Re-classify parcels with 19.99 acres or less as Residential. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Review agricultural and rural residential parcels (Improvements, Outbuildings and Land) for and changes and/or updates.

Review Market Areas and Special Value Areas based on sales information.

Review land along the Platte River and Elkhorn Rivers.

Assessment/Appraisal Actions Planned for Assessment Year 2019:

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

Residential:

Review all Villages, Cities, and Unincorporated. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Review lake properties. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Continuous review of all mobile homes throughout county for any changes and/or updates.

Review all IOLL properties for any changes and/or updates.

Commercial:

Review all Villages, Cities, and Unincorporated. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Agricultural:

Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Verify sales information still justifies our defined Market Areas and Special Value Areas.

Verify sales along the Platte and Elkhorn Rivers to determine if any changes and/or updates need to be made. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Other Functions Performed by the Assessor's Office but not limited to:

Record Maintenance, Mapping updates, Ownership Changes:

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly.

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

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

Personal Property:

Administer annual filing of 1558 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

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

Permissive Exemptions:

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Dodge County currently has 101 approved permissive exemption applications on file for a total of 257 exempt parcels.

Taxable Government Owned Property:

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

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

Homestead Exemptions:

Administer 1085 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual bases as allowed by Nebraska Statute 77-3512.

Centrally Assessed:

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

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

Tax Increment Financing:

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 30 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$22,592,566, a combined base value of \$4,482,595, and a combined excess value of \$18,109,971.

Twenty-five TIF parcels in Fremont:

- (1) MDI Limited Partnership #36, d/b/a Fremont Powerhouse Apartments;
- (2) Logger Investments LLC, d/b/a/ Christensen Lumber
- (1) TCK Leasing, d/b/a/ Budweiser
- (1) Yager Hospitality (NEW for 2017)
- (1) Yager Retail Project – Phase One (NEW for 2017)
- (1) Yager Retail Project – Phase Two (NEW for 2017)
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project (NEW for 2017)

Two TIF parcels in Scribner:

- Sense Natural Products Inc
- Grain States Biofuels LLC, f/k/a Northeast NE Bio Diesel LLC

One TIF parcel in Snyder:

- Hunke Development LLC, d/b/a Redevelopment Area #1

One TIF parcel in Hooper

- First National Bank Northeast

Tax Districts and Tax Rates:

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

Tax Lists:

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are on the same computer systems.

Tax List Corrections:

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

County Board of Equalization:

Attends county board of equalization meetings for valuation protests – assemble and provide information. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

TERC Appeals:

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

TERC Statewide Equalization:

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

Education:

Assessor and Appraiser – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Special Valuation (Greenbelt):

Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.

Sales File:

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

Conclusion:

With all the entities of county government utilizing assessment records in their operation, it is paramount for this office to consistently strive towards perfection in record keeping. Timely and continual reviews of all properties is necessary to maintain accurate records along with fair and equalized values across the county. A well-developed plan in place guarantees this process to flow smoothly and efficiently. As always, sales reviews will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Debbie Churchill
Dodge County Assessor

Date

Chad Howser
Dodge County Appraiser

Date