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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Roberta Coleman, Dawes County Assessor

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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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

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

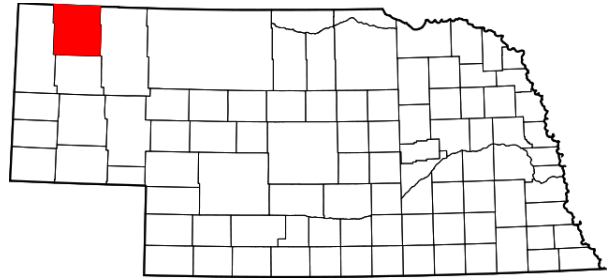
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

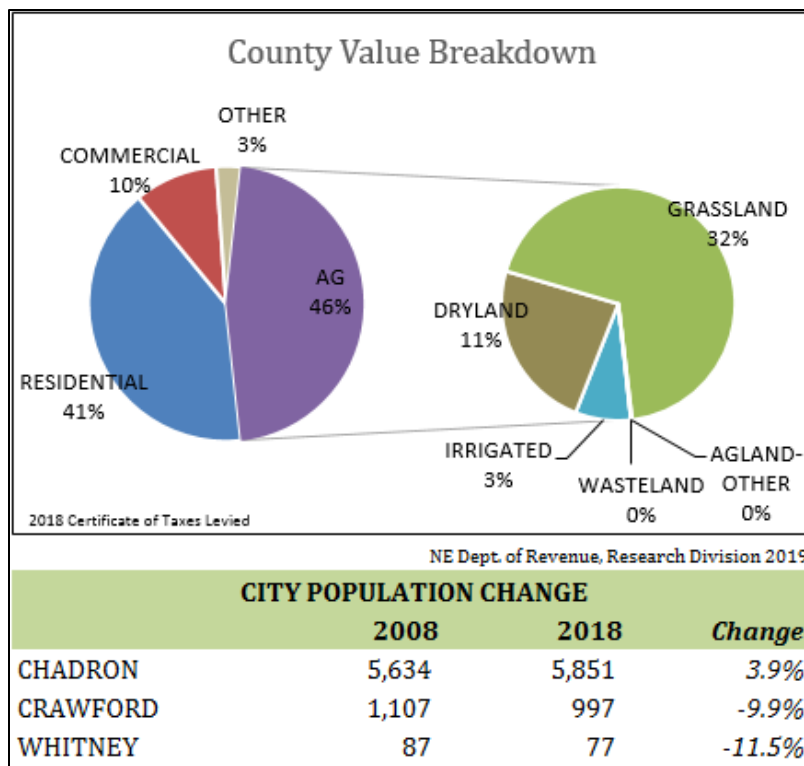
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 square miles, Dawes County had 8,890 residents, per the Census Bureau Quick Facts for 2017, a 3% population decline from the 2010 U.S. Census. Reports indicated that 62% of county residents were homeowners and 75% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$92,645 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there were 262 employer establishments with total employment of 2,155.



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

2019 Residential Correlation for Dawes County

Assessment Actions

Assessment actions taken to address the residential property class included the Pictometry and on-site inspection of the Kenwood Addition of Chadron and the village of Whitney. Land values were reviewed and new additional acre values were applied to suburban and rural residential properties. Also, improvements only were raised by 11% for suburban and 13% for rural properties to bring these Valuation Groups within acceptable range.

Assessment Practice Review

The annual comprehensive review of assessment practices is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

Areas reviewed to ensure that all available qualified sales were utilized and submitted in a timely manner included: timeliness of submissions, analysis for errors and sales usability. Regarding the timeliness of submission of all Real Estate Transfer Statements (Form 521), Dawes County currently submits sales on a monthly basis. No discrepancies between the Form 521s and the sales in the State's sales file were noted in the last review. An inspection of the non-qualified sales was undertaken to ensure that the assessor has supported and documented the grounds for disqualification. All non-qualified sales were documented. No apparent bias exists in the qualification determination. All arm's-length sales were available for the measurement of real property. The qualification review indicates that there is a high usability of residential sales.

Valuation groups were reviewed. The five valuation groups for residential are realistic and demonstrable by the residential market in the county. All improvements are valued using the same cost index (2013) and Computer Assisted Mass Appraisal (CAMA) depreciation (2013). Lot value study dates vary by valuation group—that is, as a valuation group is reviewed a lot study is completed. Therefore, the lot values for Whitney, Marsland and the Kenwood subdivision have been updated for 2019.

An integral part of the assessment practices review is the county's six-year inspection and review cycle. With the completion of the Whitney, Marsland and the Kenwood subdivision review for assessment year 2019 the Dawes County Assessor is current with the inspection and review cycle for residential property.

The county assessor has no formal written valuation methodology, but believes that she can clearly explain her values to taxpayers and this has resulted in a yearly diminishing number of protests (only twenty-two in 2018).

2019 Residential Correlation for Dawes County

Description of Analysis

The county assessor identifies six Valuation Groups for the residential property class, primarily assigned by assessor location. These are delineated as follows:

| Valuation Group | Description |
|-----------------|--|
| 10 | The City of Chadron. |
| 16 | The City of Crawford. |
| 19 | Unincorporated village of Marsland. |
| 20 | Rural residential parcels. |
| 21 | Suburban parcels outside of both Chadron and Crawford. |
| 22 | The Village of Whitney. |

The residential statistical profile indicates 275 qualified sales that fall within five of the six Valuation Groups. Valuation Groups 10 and 16 (Chadron and Crawford) are over-represented in the sample, but this is not unusual since these two cities constitute the bulk of the residential market in Dawes County. Two of the three overall measures of central tendency are within acceptable range, and the median is supported by the COD of 16%. By Valuation Group, all groups with double-digit samples have medians within acceptable range. It should be noted that for Valuation Group 20 (Rural) the COD of 30% does not appear to confirm the median. However, further review shows two extreme outliers are responsible for the high COD. Removal of these outliers leave the median at 92.43, but lower the COD to 21.74.

The two study years exhibit a relatively even distribution of the sales (144 vs 133), and both medians are less than one point apart, indicating a relatively stable residential market. Although over-represented by the two largest Valuation Groups, it is believed that the residential sample is adequate for measurement purposes.

A comparison of the preliminary values with the final R&O values reveals a 4% change to all residential value groups. This is confirmed by the total residential percent change (excluding growth) of 4% shown on the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report.

2019 Residential Correlation for Dawes County

Equalization and Quality of Assessment

Based on all relevant information, including the adequate statistical profile, the assessment practices of the county assessor and the current status of the six-year inspection and review cycle, it is believed that the residential values in Dawes County are equalized and the quality of assessment for the residential property class conforms to generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 10 | 182 | 98.67 | 102.56 | 98.39 | 13.35 | 104.24 |
| 16 | 47 | 98.70 | 107.30 | 103.12 | 17.27 | 104.05 |
| 20 | 31 | 92.43 | 109.82 | 96.10 | 30.06 | 114.28 |
| 21 | 12 | 92.60 | 94.25 | 92.92 | 16.38 | 101.43 |
| 22 | 3 | 129.50 | 122.82 | 121.13 | 10.94 | 101.40 |
| ____ALL____ | 275 | 98.58 | 104.05 | 97.99 | 16.03 | 106.18 |

Level of Value

Based on analysis of all available information, the level of value for the residential class of real property in Dawes County is 99%.

2019 Commercial Correlation for Dawes County

Assessment Actions

For the commercial property class, the county assessor reviewed industrial property in Chadron's Kenwood Addition and an increase to industrial land values was made. Further, the decrease to commercial improvements in Chadron last year of 12% was removed for assessment year 2019.

Assessment Practice Review

The Property Assessment Division (Division) completed an annual comprehensive review of assessment practices, used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

Areas reviewed to ensure that all available qualified sales were utilized and submitted in a timely manner included: timeliness of submissions, analysis for errors and sales usability. Regarding the timeliness of submission of all Real Estate Transfer Statements (Form 521), The Dawes County Assessor currently submits sales on a monthly basis. No discrepancies between the Form and the sales in the State's sales file were noted in the last review. An inspection of the non-qualified commercial sales was undertaken to ensure that the assessor has supported and documented the grounds for disqualification. Almost all non-qualified sales were documented (one sale was missing documentation, and was discussed with the assessor). No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property. The qualification review indicates that there is a high usability of commercial sales.

Valuation groups were reviewed. The four valuation groups established for commercial property are realistic and demonstrable by the commercial activity in the county. All improvements are valued using the same cost index (2013) and Computer Assisted Mass Appraisal (CAMA) depreciation (2013). Lot value study dates are also the same for all valuation groups, since the review of commercial property is accomplished by the contracted appraisal firm.

An integral part of the assessment practices review is the county's six-year inspection and review cycle. The last physical review was in 2013, and new values were applied in assessment year 2014. Likewise, the commercial review is scheduled to begin in 2019, with the goal of completion and application of new values in 2020.

The county assessor has no formal written valuation methodology, but believes that she can clearly explain her values to taxpayers and this has resulted in a yearly diminishing number of protests (only twenty-two in 2018).

2019 Commercial Correlation for Dawes County

Description of Analysis

The commercial property class is comprised of six commercial Valuation Groups, based primarily on assessor location.

| Valuation Group | Description |
|------------------------|---|
| 10 | The City of Chadron. |
| 16 | The City of Crawford. |
| 19 | Any commercial interests that might be in the unincorporated village of Marsland. |
| 20 | Rural commercial parcels. |
| 21 | Suburban parcels outside of both Chadron and Crawford. |
| 22 | The Village of Whitney. |

An examination of the commercial statistical profile reveals thirty-one sales deemed qualified by the county assessor, that encompass four of the six Valuation Groups. Overall, the three measures of central tendency are within acceptable range, and the difference among all three is one point. The overall qualitative statistics are also within their respective ranges, and the COD provides support for the median measure. By Valuation Group, Valuation Group 10 is under-represented by approximately 10% of commercial value within the county and Valuation Group 20 is over-represented by about 11% of commercial value (see Schedule XII for Commercial Records-Assessor Location Detail). Only Valuation Group 10 (Chadron) has a reasonable amount of sales for measurement purposes of a subclass, and all measures of central tendency and quality are within range. This is not surprising, since as mentioned in the previous County Overview, “the majority of commercial properties in Dawes County are located in and around Chadron, the county seat.”

Of the six sales that constitute Valuation Group 16 (Crawford), further examination reveals that none of the assessed to sale price (A/S) ratios are within acceptable range. Four ratios are below 90% and the remaining two are above 100%. Thus, the Valuation Group 16 individual sample is too small and unreliable for measurement purposes.

The 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report tends to confirm the assessment actions taken by the Dawes County assessor for the current year. Valuation Group 10 improvements were raised from last year’s lowering, and the industrial property was reviewed and land was revalued, and these can be seen in lines 5 and 6 in this report.

2019 Commercial Correlation for Dawes County

Equalization and Quality of Assessment

The overall median and the median of the Valuation Group that has a significant number of sales is within one point of each other. Based on all relevant information, the values for commercial property in Dawes County are equalized and the quality of assessment for the commercial class adheres to generally accepted mass appraisal techniques and has been determined to be in compliance.

| VALUATION GROUP | | | | | | |
|-----------------------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 10 | 22 | 95.53 | 94.94 | 94.35 | 20.03 | 100.63 |
| 16 | 6 | 83.39 | 89.12 | 83.03 | 15.96 | 107.33 |
| 21 | 2 | 101.09 | 101.09 | 106.57 | 07.70 | 94.86 |
| 80 | 1 | 105.39 | 105.39 | 105.39 | 00.00 | 100.00 |
| <u> </u> ALL <u> </u> | 31 | 94.58 | 94.54 | 95.83 | 18.44 | 98.65 |

Level of Value

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

2019 Agricultural Correlation for Dawes County

Assessment Actions

After a review of all sales and subsequent follow-up of reviewing questionable sales via Directive 16-3 (Comparable Sales), no value changes were made to agricultural land.

Assessment Practice Review

The annual comprehensive review of assessment practices is used to determine the compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

To ensure that all available qualified sales were utilized and submitted in a timely manner, number of and date of sales submissions are reviewed, as well as review of any errors and sale qualification and disqualification. Regarding the timeliness of the submission of all Real Estate Transfer Statements (Form 521), the Dawes County Assessor currently submits sales on a monthly basis. No errors or discrepancies between the Form 521s and the sales in the State's sales file were noted in the last review. An inspection of the non-qualified sales was undertaken to ensure that the county assessor has supported and documented the grounds for disqualification. All non-qualified sales were documented. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property. The qualification review indicates that there is a good usability of agricultural sales.

The Dawes County Assessor has identified three unique agricultural market areas, and the two non-influenced areas Market Areas 1 and 4 are defined by soil and water availability. Market Area 3 is the designated special value area that is influenced by residential and recreational demands due to its location within the Pine Ridge Area. Special values for this area are developed by averaging the land values in the two non-influenced market areas.

The county assessor is current with the six-year inspection and review cycle.

Land use is conducted by comparing the gWorks flyovers of the county with the information contained on the agricultural property record. This was last completed in assessment year 2016. The Dawes County Assessor has begun work to identify land enrolled in Conservation Reserve Program (CRP), and has received a good response from a letter requesting information from taxpayers. It appears that some of this land enrolled in CRP involves tree rows and some wildlife habitat.

All agricultural improvements were physically reviewed in 2016. The cost index and Computer Assisted Mass Appraisal (CAMA)-derived depreciation is dated the same. Home sites are valued at \$10,000 for the first acre, and farm sites are values at \$2,000 per acre. This is consistent for all market areas and is the same for rural residential sites.

2019 Agricultural Correlation for Dawes County

The county assessor has no formal written valuation methodology, but believes that she can clearly explain her values to taxpayers and this has resulted in a yearly diminishing number of protests (only twenty-two in 2018).

Description of Analysis

Dawes County agricultural land has been classified into three market areas. Market Area 1 consists of the northern portion of the county and its major characteristic is less water is available for crop production and livestock than the other two areas. Market Area 3 is comprised of land in and surrounding the Pine Ridge area, that is influenced by residential and recreational demands. Market Area 4 is the southern portion of the county south of the Pine Ridge area and characteristically has better quality soils and water availability compared to its northern non-influenced counterpart, Market Area 1.

The statistical sample is comprised of 19 sales determined to be qualified, with only the overall median measure of central tendency within range. A COD of 15% (rounded) supports this overall measure. Both non-influenced market areas also have medians within acceptable range, although only Market Area 1 has double-digit sales.

Although no changes in value were made to agricultural land, a review of the Dawes County 2019 Average Acre Value Comparison chart (in the appendices following the PTA Opinion) shows that Dawes County agricultural land is comparable in value to its surrounding neighbors—Sheridan, Box Butte and Sioux counties.

Equalization and Quality of Assessment

All improvements on agricultural land have been reviewed within the six-year inspection and review cycle and are valued using the same cost index and depreciation tables as rural residential acreages. Further, farm home sites are valued the same as rural residential home sites.

It is believed that agricultural land is equalized with the general market as observed in Dawes and its neighboring counties. The quality of assessment of agricultural land within the county is in compliance with generally accepted mass appraisal techniques.

| AREA (MARKET) RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
|------------------------|-------|--------|-------|----------|-------|--------|
| 1 | 14 | 69.15 | 66.61 | 65.93 | 14.52 | 101.03 |
| 4 | 5 | 69.04 | 71.41 | 68.71 | 16.25 | 103.93 |
| ____ ALL ____ | 19 | 69.04 | 67.87 | 66.54 | 14.99 | 102.00 |

2019 Agricultural Correlation for Dawes County

Level of Value

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

Special Valuation

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

2019 Opinions of the Property Tax Administrator for Dawes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). 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 | 99 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 95 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 69 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Special Valuation of Agricultural Land | 69 | Meets generally accepted mass appraisal techniques. | 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.*

**2019 Opinions of the Property Tax Administrator
for Dawes County**

Dated this 5th day of April, 2019.



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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Dawes County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 275 | Median | 98.58 |
| Total Sales Price | \$31,503,807 | Mean | 104.05 |
| Total Adj. Sales Price | \$31,503,807 | Wgt. Mean | 97.99 |
| Total Assessed Value | \$30,870,365 | Average Assessed Value of the Base | \$86,403 |
| Avg. Adj. Sales Price | \$114,559 | Avg. Assessed Value | \$112,256 |

Confidence Interval - Current

| | |
|--|------------------|
| 95% Median C.I | 97.70 to 99.60 |
| 95% Wgt. Mean C.I | 95.86 to 100.12 |
| 95% Mean C.I | 100.40 to 107.70 |
| % of Value of the Class of all Real Property Value in the County | 34.29 |
| % of Records Sold in the Study Period | 8.41 |
| % of Value Sold in the Study Period | 10.93 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2018 | 262 | 98 | 98.15 |
| 2017 | 229 | 99 | 98.71 |
| 2016 | 208 | 97 | 96.60 |
| 2015 | 198 | 95 | 94.73 |

2019 Commission Summary for Dawes County

Commercial Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 31 | Median | 94.58 |
| Total Sales Price | \$8,514,900 | Mean | 94.54 |
| Total Adj. Sales Price | \$8,514,900 | Wgt. Mean | 95.83 |
| Total Assessed Value | \$8,159,525 | Average Assessed Value of the Base | \$166,103 |
| Avg. Adj. Sales Price | \$274,674 | Avg. Assessed Value | \$263,210 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 87.79 to 103.10 |
| 95% Wgt. Mean C.I | 88.20 to 103.45 |
| 95% Mean C.I | 85.50 to 103.58 |
| % of Value of the Class of all Real Property Value in the County | 10.78 |
| % of Records Sold in the Study Period | 5.79 |
| % of Value Sold in the Study Period | 9.18 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2018 | 32 | 98 | 98.29 |
| 2017 | 32 | 100 | 99.90 |
| 2016 | 32 | 99 | 99.37 |
| 2015 | 30 | 99 | 99.38 |

23 Dawes
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 275
Total Sales Price : 31,503,807
Total Adj. Sales Price : 31,503,807
Total Assessed Value : 30,870,365
Avg. Adj. Sales Price : 114,559
Avg. Assessed Value : 112,256

MEDIAN : 99
WGT. MEAN : 98
MEAN : 104
COD : 16.03
PRD : 106.18

COV : 29.69
STD : 30.89
Avg. Abs. Dev : 15.80
MAX Sales Ratio : 348.40
MIN Sales Ratio : 51.90

95% Median C.I. : 97.70 to 99.60
95% Wgt. Mean C.I. : 95.86 to 100.12
95% Mean C.I. : 100.40 to 107.70

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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>Qrtrs</u> | | | | | | | | | | | | |
| 01-OCT-16 To 31-DEC-16 | 27 | 98.16 | 97.34 | 97.41 | 11.36 | 99.93 | 51.90 | 182.39 | 94.74 to 100.26 | 121,685 | 118,537 | |
| 01-JAN-17 To 31-MAR-17 | 20 | 99.68 | 98.75 | 100.00 | 04.53 | 98.75 | 84.69 | 117.68 | 97.70 to 99.99 | 135,400 | 135,393 | |
| 01-APR-17 To 30-JUN-17 | 45 | 100.01 | 106.77 | 101.25 | 13.64 | 105.45 | 81.42 | 348.40 | 97.55 to 101.79 | 112,494 | 113,897 | |
| 01-JUL-17 To 30-SEP-17 | 52 | 97.54 | 99.12 | 94.45 | 12.82 | 104.94 | 64.66 | 151.35 | 95.05 to 100.00 | 116,499 | 110,028 | |
| 01-OCT-17 To 31-DEC-17 | 37 | 98.10 | 102.02 | 97.04 | 12.50 | 105.13 | 74.26 | 175.21 | 93.19 to 99.02 | 100,132 | 97,171 | |
| 01-JAN-18 To 31-MAR-18 | 23 | 95.23 | 102.91 | 96.89 | 22.63 | 106.21 | 58.04 | 220.23 | 87.36 to 110.46 | 119,096 | 115,387 | |
| 01-APR-18 To 30-JUN-18 | 33 | 99.68 | 109.80 | 97.83 | 22.77 | 112.24 | 66.66 | 234.63 | 95.03 to 107.02 | 129,465 | 126,652 | |
| 01-JUL-18 To 30-SEP-18 | 38 | 98.90 | 112.79 | 100.35 | 25.65 | 112.40 | 67.08 | 245.53 | 90.37 to 104.75 | 96,676 | 97,011 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-16 To 30-SEP-17 | 144 | 98.60 | 101.12 | 97.91 | 11.73 | 103.28 | 51.90 | 348.40 | 97.70 to 99.86 | 118,845 | 116,356 | |
| 01-OCT-17 To 30-SEP-18 | 131 | 98.48 | 107.26 | 98.09 | 20.77 | 109.35 | 58.04 | 245.53 | 95.23 to 100.82 | 109,848 | 107,749 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-17 To 31-DEC-17 | 154 | 98.59 | 102.00 | 97.82 | 11.98 | 104.27 | 64.66 | 348.40 | 97.60 to 99.81 | 113,851 | 111,364 | |
| <u>ALL</u> | 275 | 98.58 | 104.05 | 97.99 | 16.03 | 106.18 | 51.90 | 348.40 | 97.70 to 99.60 | 114,559 | 112,256 | |

| VALUATION GROUP | | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| 10 | 182 | 98.67 | 102.56 | 98.39 | 13.35 | 104.24 | 58.04 | 234.63 | 97.77 to 99.81 | 112,669 | 110,859 | |
| 16 | 47 | 98.70 | 107.30 | 103.12 | 17.27 | 104.05 | 51.90 | 245.53 | 97.48 to 107.14 | 51,720 | 53,333 | |
| 20 | 31 | 92.43 | 109.82 | 96.10 | 30.06 | 114.28 | 70.07 | 348.40 | 85.09 to 104.70 | 201,629 | 193,773 | |
| 21 | 12 | 92.60 | 94.25 | 92.92 | 16.38 | 101.43 | 69.51 | 138.42 | 73.17 to 108.04 | 184,892 | 171,804 | |
| 22 | 3 | 129.50 | 122.82 | 121.13 | 10.94 | 101.40 | 98.23 | 140.73 | N/A | 32,667 | 39,570 | |
| <u>ALL</u> | 275 | 98.58 | 104.05 | 97.99 | 16.03 | 106.18 | 51.90 | 348.40 | 97.70 to 99.60 | 114,559 | 112,256 | |

| PROPERTY TYPE * | | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| 01 | 275 | 98.58 | 104.05 | 97.99 | 16.03 | 106.18 | 51.90 | 348.40 | 97.70 to 99.60 | 114,559 | 112,256 | |
| 06 | | | | | | | | | | | | |
| 07 | | | | | | | | | | | | |
| <u>ALL</u> | 275 | 98.58 | 104.05 | 97.99 | 16.03 | 106.18 | 51.90 | 348.40 | 97.70 to 99.60 | 114,559 | 112,256 | |

23 Dawes
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 275
 Total Sales Price : 31,503,807
 Total Adj. Sales Price : 31,503,807
 Total Assessed Value : 30,870,365
 Avg. Adj. Sales Price : 114,559
 Avg. Assessed Value : 112,256

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 104
 COD : 16.03
 PRD : 106.18

COV : 29.69
 STD : 30.89
 Avg. Abs. Dev : 15.80
 MAX Sales Ratio : 348.40
 MIN Sales Ratio : 51.90

95% Median C.I. : 97.70 to 99.60
 95% Wgt. Mean C.I. : 95.86 to 100.12
 95% Mean C.I. : 100.40 to 107.70

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| SALE PRICE * | | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | 1 | 122.75 | 122.75 | 122.75 | 00.00 | 100.00 | 122.75 | 122.75 | N/A | 2,000 | 2,455 | |
| Less Than 15,000 | 8 | 133.98 | 134.75 | 146.90 | 37.15 | 91.73 | 51.90 | 234.63 | 51.90 to 234.63 | 9,125 | 13,405 | |
| Less Than 30,000 | 20 | 112.89 | 141.39 | 139.71 | 45.59 | 101.20 | 51.90 | 348.40 | 98.10 to 175.21 | 15,695 | 21,928 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 274 | 98.58 | 103.98 | 97.99 | 16.00 | 106.11 | 51.90 | 348.40 | 97.70 to 99.56 | 114,970 | 112,657 | |
| Greater Than 14,999 | 267 | 98.51 | 103.13 | 97.88 | 14.77 | 105.36 | 58.04 | 348.40 | 97.60 to 99.54 | 117,718 | 115,218 | |
| Greater Than 29,999 | 255 | 98.47 | 101.12 | 97.57 | 13.01 | 103.64 | 58.04 | 231.68 | 97.57 to 99.19 | 122,313 | 119,340 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | 1 | 122.75 | 122.75 | 122.75 | 00.00 | 100.00 | 122.75 | 122.75 | N/A | 2,000 | 2,455 | |
| 5,000 TO 14,999 | 7 | 145.20 | 136.46 | 147.58 | 36.97 | 92.47 | 51.90 | 234.63 | 51.90 to 234.63 | 10,143 | 14,969 | |
| 15,000 TO 29,999 | 12 | 106.87 | 145.82 | 137.53 | 46.92 | 106.03 | 86.20 | 348.40 | 95.23 to 206.08 | 20,075 | 27,610 | |
| 30,000 TO 59,999 | 43 | 107.14 | 118.77 | 115.50 | 20.23 | 102.83 | 82.35 | 231.68 | 98.89 to 119.60 | 43,846 | 50,643 | |
| 60,000 TO 99,999 | 73 | 98.80 | 101.73 | 101.60 | 13.31 | 100.13 | 58.04 | 222.77 | 97.55 to 101.17 | 77,373 | 78,609 | |
| 100,000 TO 149,999 | 66 | 94.44 | 95.68 | 95.64 | 10.57 | 100.04 | 70.07 | 148.74 | 90.79 to 98.48 | 121,891 | 116,578 | |
| 150,000 TO 249,999 | 55 | 98.01 | 95.26 | 95.37 | 08.58 | 99.88 | 64.66 | 130.11 | 93.06 to 99.60 | 182,645 | 174,186 | |
| 250,000 TO 499,999 | 18 | 94.79 | 94.29 | 94.17 | 11.17 | 100.13 | 70.14 | 117.68 | 86.62 to 99.86 | 309,222 | 291,184 | |
| 500,000 TO 999,999 | | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | | |
| <u>ALL</u> | 275 | 98.58 | 104.05 | 97.99 | 16.03 | 106.18 | 51.90 | 348.40 | 97.70 to 99.60 | 114,559 | 112,256 | |

23 Dawes
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 31
Total Sales Price : 8,514,900
Total Adj. Sales Price : 8,514,900
Total Assessed Value : 8,159,525
Avg. Adj. Sales Price : 274,674
Avg. Assessed Value : 263,210

MEDIAN : 95
WGT. MEAN : 96
MEAN : 95
COD : 18.44
PRD : 98.65

COV : 26.06
STD : 24.64
Avg. Abs. Dev : 17.44
MAX Sales Ratio : 152.94
MIN Sales Ratio : 24.87

95% Median C.I. : 87.79 to 103.10
95% Wgt. Mean C.I. : 88.20 to 103.45
95% Mean C.I. : 85.50 to 103.58

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| DATE OF SALE * | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-15 To 31-DEC-15 | | | | | | | | | | | |
| 01-JAN-16 To 31-MAR-16 | 2 | 68.44 | 68.44 | 65.63 | 13.02 | 104.28 | 59.53 | 77.35 | N/A | 38,000 | 24,938 |
| 01-APR-16 To 30-JUN-16 | 3 | 100.02 | 94.04 | 99.03 | 08.04 | 94.96 | 78.99 | 103.10 | N/A | 1,218,000 | 1,206,173 |
| 01-JUL-16 To 30-SEP-16 | 3 | 94.58 | 87.88 | 90.57 | 09.48 | 97.03 | 71.08 | 97.99 | N/A | 59,000 | 53,437 |
| 01-OCT-16 To 31-DEC-16 | 4 | 97.46 | 93.18 | 86.37 | 34.98 | 107.88 | 24.87 | 152.94 | N/A | 74,100 | 64,001 |
| 01-JAN-17 To 31-MAR-17 | 2 | 125.90 | 125.90 | 126.03 | 05.48 | 99.90 | 119.00 | 132.79 | N/A | 127,500 | 160,690 |
| 01-APR-17 To 30-JUN-17 | 2 | 98.46 | 98.46 | 105.72 | 10.84 | 93.13 | 87.79 | 109.13 | N/A | 37,500 | 39,645 |
| 01-JUL-17 To 30-SEP-17 | 3 | 76.13 | 89.83 | 68.98 | 27.82 | 130.23 | 64.90 | 128.45 | N/A | 114,333 | 78,870 |
| 01-OCT-17 To 31-DEC-17 | 5 | 96.47 | 99.72 | 101.49 | 08.58 | 98.26 | 87.39 | 116.38 | N/A | 350,700 | 355,915 |
| 01-JAN-18 To 31-MAR-18 | 1 | 92.18 | 92.18 | 92.18 | 00.00 | 100.00 | 92.18 | 92.18 | N/A | 215,000 | 198,190 |
| 01-APR-18 To 30-JUN-18 | | | | | | | | | | | |
| 01-JUL-18 To 30-SEP-18 | 6 | 96.35 | 94.42 | 87.41 | 14.51 | 108.02 | 57.00 | 116.27 | 57.00 to 116.27 | 278,333 | 243,295 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-15 To 30-SEP-16 | 8 | 86.79 | 85.33 | 98.00 | 15.66 | 87.07 | 59.53 | 103.10 | 59.53 to 103.10 | 488,375 | 478,588 |
| 01-OCT-16 To 30-SEP-17 | 11 | 101.60 | 99.17 | 92.15 | 26.43 | 107.62 | 24.87 | 152.94 | 64.90 to 132.79 | 88,127 | 81,208 |
| 01-OCT-17 To 30-SEP-18 | 12 | 94.73 | 96.44 | 94.48 | 11.40 | 102.07 | 57.00 | 116.38 | 91.69 to 108.87 | 303,208 | 286,461 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-16 To 31-DEC-16 | 12 | 93.95 | 87.95 | 97.18 | 21.75 | 90.50 | 24.87 | 152.94 | 71.08 to 101.60 | 350,283 | 340,393 |
| 01-JAN-17 To 31-DEC-17 | 12 | 100.93 | 101.40 | 99.60 | 16.96 | 101.81 | 64.90 | 132.79 | 87.39 to 119.00 | 202,208 | 201,405 |
| <u>ALL</u> | 31 | 94.58 | 94.54 | 95.83 | 18.44 | 98.65 | 24.87 | 152.94 | 87.79 to 103.10 | 274,674 | 263,210 |

| VALUATION GROUP | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 10 | 22 | 95.53 | 94.94 | 94.35 | 20.03 | 100.63 | 24.87 | 152.94 | 87.39 to 109.13 | 306,727 | 289,389 |
| 16 | 6 | 83.39 | 89.12 | 83.03 | 15.96 | 107.33 | 71.08 | 116.38 | 71.08 to 116.38 | 53,750 | 44,631 |
| 21 | 2 | 101.09 | 101.09 | 106.57 | 07.70 | 94.86 | 93.31 | 108.87 | N/A | 123,200 | 131,300 |
| 80 | 1 | 105.39 | 105.39 | 105.39 | 00.00 | 100.00 | 105.39 | 105.39 | N/A | 1,198,000 | 1,262,580 |
| <u>ALL</u> | 31 | 94.58 | 94.54 | 95.83 | 18.44 | 98.65 | 24.87 | 152.94 | 87.79 to 103.10 | 274,674 | 263,210 |

23 Dawes
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 31
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 Total Adj. Sales Price : 8,514,900
 Total Assessed Value : 8,159,525
 Avg. Adj. Sales Price : 274,674
 Avg. Assessed Value : 263,210

MEDIAN : 95
 WGT. MEAN : 96
 MEAN : 95
 COD : 18.44
 PRD : 98.65

COV : 26.06
 STD : 24.64
 Avg. Abs. Dev : 17.44
 MAX Sales Ratio : 152.94
 MIN Sales Ratio : 24.87

95% Median C.I. : 87.79 to 103.10
 95% Wgt. Mean C.I. : 88.20 to 103.45
 95% Mean C.I. : 85.50 to 103.58

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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 | 1 | 87.39 | 87.39 | 87.39 | 00.00 | 100.00 | 87.39 | 87.39 | N/A | 145,000 | 126,720 |
| 03 | 30 | 95.53 | 94.78 | 95.97 | 18.61 | 98.76 | 24.87 | 152.94 | 91.69 to 103.10 | 278,997 | 267,760 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | <u>31</u> | <u>94.58</u> | <u>94.54</u> | <u>95.83</u> | <u>18.44</u> | <u>98.65</u> | <u>24.87</u> | <u>152.94</u> | <u>87.79 to 103.10</u> | <u>274,674</u> | <u>263,210</u> |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|------------------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | 3 | 116.38 | 110.87 | 109.54 | 11.64 | 101.21 | 87.79 | 128.45 | N/A | 10,833 | 11,867 |
| Less Than 30,000 | 4 | 102.09 | 102.49 | 95.23 | 19.51 | 107.62 | 77.35 | 128.45 | N/A | 14,625 | 13,928 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 31 | 94.58 | 94.54 | 95.83 | 18.44 | 98.65 | 24.87 | 152.94 | 87.79 to 103.10 | 274,674 | 263,210 |
| Greater Than 14,999 | 28 | 93.95 | 92.79 | 95.77 | 18.18 | 96.89 | 24.87 | 152.94 | 87.39 to 101.60 | 302,943 | 290,140 |
| Greater Than 29,999 | 27 | 94.58 | 93.37 | 95.83 | 18.05 | 97.43 | 24.87 | 152.94 | 87.39 to 103.10 | 313,200 | 300,141 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | 3 | 116.38 | 110.87 | 109.54 | 11.64 | 101.21 | 87.79 | 128.45 | N/A | 10,833 | 11,867 |
| 15,000 TO 29,999 | 1 | 77.35 | 77.35 | 77.35 | 00.00 | 100.00 | 77.35 | 77.35 | N/A | 26,000 | 20,110 |
| 30,000 TO 59,999 | 6 | 93.95 | 95.76 | 95.35 | 22.48 | 100.43 | 59.53 | 152.94 | 59.53 to 152.94 | 42,733 | 40,744 |
| 60,000 TO 99,999 | 4 | 84.38 | 75.69 | 72.55 | 29.85 | 104.33 | 24.87 | 109.13 | N/A | 72,750 | 52,783 |
| 100,000 TO 149,999 | 6 | 99.80 | 105.08 | 104.81 | 12.75 | 100.26 | 87.39 | 132.79 | 87.39 to 132.79 | 127,833 | 133,985 |
| 150,000 TO 249,999 | 6 | 94.73 | 97.63 | 97.11 | 10.11 | 100.54 | 78.99 | 116.27 | 78.99 to 116.27 | 192,333 | 186,778 |
| 250,000 TO 499,999 | 1 | 64.90 | 64.90 | 64.90 | 00.00 | 100.00 | 64.90 | 64.90 | N/A | 265,000 | 171,995 |
| 500,000 TO 999,999 | 2 | 78.54 | 78.54 | 78.50 | 27.43 | 100.05 | 57.00 | 100.07 | N/A | 550,000 | 431,743 |
| 1,000,000 + | 2 | 102.71 | 102.71 | 101.41 | 02.62 | 101.28 | 100.02 | 105.39 | N/A | 2,311,500 | 2,344,083 |
| <u>ALL</u> | <u>31</u> | <u>94.58</u> | <u>94.54</u> | <u>95.83</u> | <u>18.44</u> | <u>98.65</u> | <u>24.87</u> | <u>152.94</u> | <u>87.79 to 103.10</u> | <u>274,674</u> | <u>263,210</u> |

23 Dawes
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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MEDIAN : 95
 WGT. MEAN : 96
 MEAN : 95
 COD : 18.44
 PRD : 98.65

COV : 26.06
 STD : 24.64
 Avg. Abs. Dev : 17.44
 MAX Sales Ratio : 152.94
 MIN Sales Ratio : 24.87

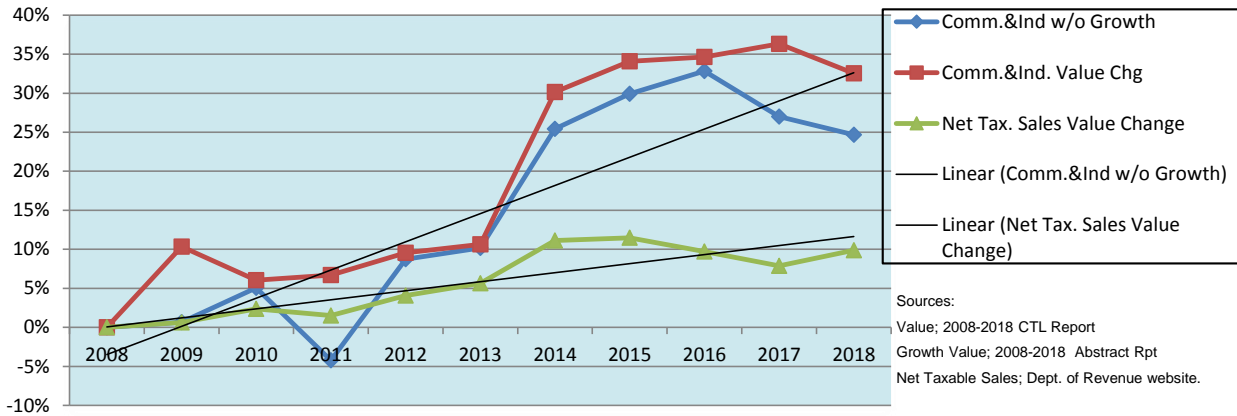
95% Median C.I. : 87.79 to 103.10
 95% Wgt. Mean C.I. : 88.20 to 103.45
 95% Mean C.I. : 85.50 to 103.58

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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 | 3 | 97.99 | 96.92 | 103.06 | 06.12 | 94.04 | 87.39 | 105.39 | N/A | 481,667 | 496,417 |
| 300 | 1 | 64.90 | 64.90 | 64.90 | 00.00 | 100.00 | 64.90 | 64.90 | N/A | 265,000 | 171,995 |
| 306 | 1 | 92.99 | 92.99 | 92.99 | 00.00 | 100.00 | 92.99 | 92.99 | N/A | 225,000 | 209,230 |
| 319 | 1 | 100.07 | 100.07 | 100.07 | 00.00 | 100.00 | 100.07 | 100.07 | N/A | 549,000 | 549,410 |
| 326 | 3 | 93.31 | 111.35 | 121.33 | 23.28 | 91.77 | 87.79 | 152.94 | N/A | 31,133 | 37,775 |
| 336 | 1 | 101.60 | 101.60 | 101.60 | 00.00 | 100.00 | 101.60 | 101.60 | N/A | 130,000 | 132,075 |
| 340 | 1 | 116.38 | 116.38 | 116.38 | 00.00 | 100.00 | 116.38 | 116.38 | N/A | 10,500 | 12,220 |
| 343 | 2 | 91.05 | 91.05 | 84.25 | 13.25 | 108.07 | 78.99 | 103.10 | N/A | 114,500 | 96,468 |
| 344 | 3 | 109.13 | 99.74 | 107.08 | 14.63 | 93.15 | 71.08 | 119.00 | N/A | 77,667 | 83,165 |
| 350 | 2 | 124.53 | 124.53 | 123.94 | 06.63 | 100.48 | 116.27 | 132.79 | N/A | 140,000 | 173,513 |
| 353 | 4 | 84.77 | 85.53 | 90.68 | 10.37 | 94.32 | 76.13 | 96.47 | N/A | 121,000 | 109,724 |
| 386 | 1 | 91.69 | 91.69 | 91.69 | 00.00 | 100.00 | 91.69 | 91.69 | N/A | 135,000 | 123,785 |
| 406 | 5 | 94.58 | 96.81 | 98.42 | 18.01 | 98.36 | 59.53 | 128.45 | N/A | 75,000 | 73,817 |
| 435 | 1 | 57.00 | 57.00 | 57.00 | 00.00 | 100.00 | 57.00 | 57.00 | N/A | 551,000 | 314,075 |
| 522 | 1 | 24.87 | 24.87 | 24.87 | 00.00 | 100.00 | 24.87 | 24.87 | N/A | 85,000 | 21,140 |
| 594 | 1 | 100.02 | 100.02 | 100.02 | 00.00 | 100.00 | 100.02 | 100.02 | N/A | 3,425,000 | 3,425,585 |
| <u>ALL</u> | <u>31</u> | 94.58 | 94.54 | 95.83 | 18.44 | 98.65 | 24.87 | 152.94 | 87.79 to 103.10 | 274,674 | 263,210 |

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 |
|-----------------|---------------|--------------|-------------------|----------------------|--------------------|-------------------------|----------------------|
| 2008 | \$ 59,625,763 | \$ 1,240,315 | | \$ 58,385,448 | -- | \$ 83,766,053 | -- |
| 2009 | \$ 65,784,138 | \$ 5,772,977 | 8.78% | \$ 60,011,161 | 0.65% | \$ 84,279,311 | 0.61% |
| 2010 | \$ 63,226,330 | \$ 593,304 | 0.94% | \$ 62,633,026 | -4.79% | \$ 85,750,839 | 1.75% |
| 2011 | \$ 63,626,936 | \$ 6,526,320 | 10.26% | \$ 57,100,616 | -9.69% | \$ 85,046,888 | -0.82% |
| 2012 | \$ 65,315,930 | \$ 478,740 | 0.73% | \$ 64,837,190 | 1.90% | \$ 87,175,334 | 2.50% |
| 2013 | \$ 65,959,514 | \$ 262,500 | 0.40% | \$ 65,697,014 | 0.58% | \$ 88,489,176 | 1.51% |
| 2014 | \$ 77,612,084 | \$ 2,822,835 | 3.64% | \$ 74,789,249 | 13.39% | \$ 93,080,294 | 5.19% |
| 2015 | \$ 79,953,170 | \$ 2,483,475 | 3.11% | \$ 77,469,695 | -0.18% | \$ 93,372,773 | 0.31% |
| 2016 | \$ 80,279,784 | \$ 1,076,780 | 1.34% | \$ 79,203,004 | -0.94% | \$ 91,907,231 | -1.57% |
| 2017 | \$ 81,284,515 | \$ 5,556,275 | 6.84% | \$ 75,728,240 | -5.67% | \$ 90,355,161 | -1.69% |
| 2018 | \$ 79,032,702 | \$ 4,696,299 | 5.94% | \$ 74,336,403 | -8.55% | \$ 92,049,992 | 1.88% |
| Ann %chg | 2.86% | | | Average | -1.33% | 0.95% | 0.97% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2008 | - | - | - |
| 2009 | 0.65% | 10.33% | 0.61% |
| 2010 | 5.04% | 6.04% | 2.37% |
| 2011 | -4.23% | 6.71% | 1.53% |
| 2012 | 8.74% | 9.54% | 4.07% |
| 2013 | 10.18% | 10.62% | 5.64% |
| 2014 | 25.43% | 30.17% | 11.12% |
| 2015 | 29.93% | 34.09% | 11.47% |
| 2016 | 32.83% | 34.64% | 9.72% |
| 2017 | 27.01% | 36.32% | 7.87% |
| 2018 | 24.67% | 32.55% | 9.89% |

| | |
|---------------|-------|
| County Number | 23 |
| County Name | Dawes |

23 Dawes
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 19
Total Sales Price : 9,926,124
Total Adj. Sales Price : 9,926,124
Total Assessed Value : 6,604,930
Avg. Adj. Sales Price : 522,428
Avg. Assessed Value : 347,628

MEDIAN : 69
WGT. MEAN : 67
MEAN : 68
COD : 14.99
PRD : 102.00

COV : 20.73
STD : 14.07
Avg. Abs. Dev : 10.35
MAX Sales Ratio : 100.85
MIN Sales Ratio : 45.85

95% Median C.I. : 57.01 to 74.44
95% Wgt. Mean C.I. : 59.61 to 73.47
95% Mean C.I. : 61.09 to 74.65

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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>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-15 To 31-DEC-15 | | | | | | | | | | | |
| 01-JAN-16 To 31-MAR-16 | 1 | 100.85 | 100.85 | 100.85 | 00.00 | 100.00 | 100.85 | 100.85 | N/A | 100,000 | 100,845 |
| 01-APR-16 To 30-JUN-16 | | | | | | | | | | | |
| 01-JUL-16 To 30-SEP-16 | 4 | 51.88 | 58.44 | 50.52 | 23.40 | 115.68 | 45.85 | 84.16 | N/A | 419,271 | 211,810 |
| 01-OCT-16 To 31-DEC-16 | 2 | 62.54 | 62.54 | 62.72 | 10.92 | 99.71 | 55.71 | 69.37 | N/A | 250,512 | 157,120 |
| 01-JAN-17 To 31-MAR-17 | 1 | 60.25 | 60.25 | 60.25 | 00.00 | 100.00 | 60.25 | 60.25 | N/A | 276,032 | 166,320 |
| 01-APR-17 To 30-JUN-17 | 1 | 74.44 | 74.44 | 74.44 | 00.00 | 100.00 | 74.44 | 74.44 | N/A | 1,300,000 | 967,745 |
| 01-JUL-17 To 30-SEP-17 | 2 | 60.27 | 60.27 | 58.10 | 14.37 | 103.73 | 51.61 | 68.93 | N/A | 219,854 | 127,728 |
| 01-OCT-17 To 31-DEC-17 | 1 | 76.99 | 76.99 | 76.99 | 00.00 | 100.00 | 76.99 | 76.99 | N/A | 1,550,000 | 1,193,335 |
| 01-JAN-18 To 31-MAR-18 | 1 | 69.04 | 69.04 | 69.04 | 00.00 | 100.00 | 69.04 | 69.04 | N/A | 754,714 | 521,045 |
| 01-APR-18 To 30-JUN-18 | 4 | 69.87 | 67.34 | 66.32 | 06.33 | 101.54 | 57.33 | 72.29 | N/A | 772,229 | 512,125 |
| 01-JUL-18 To 30-SEP-18 | 2 | 79.66 | 79.66 | 79.70 | 10.49 | 99.95 | 71.30 | 88.01 | N/A | 119,324 | 95,103 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-15 To 30-SEP-16 | 5 | 57.01 | 66.92 | 53.35 | 32.42 | 125.44 | 45.85 | 100.85 | N/A | 355,417 | 189,617 |
| 01-OCT-16 To 30-SEP-17 | 6 | 64.59 | 63.39 | 67.70 | 11.66 | 93.63 | 51.61 | 74.44 | 51.61 to 74.44 | 419,461 | 283,960 |
| 01-OCT-17 To 30-SEP-18 | 8 | 71.26 | 71.84 | 70.19 | 07.45 | 102.35 | 57.33 | 88.01 | 57.33 to 88.01 | 704,035 | 494,136 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-16 To 31-DEC-16 | 7 | 57.01 | 65.67 | 55.41 | 26.57 | 118.52 | 45.85 | 100.85 | 45.85 to 100.85 | 325,444 | 180,332 |
| 01-JAN-17 To 31-DEC-17 | 5 | 68.93 | 66.44 | 72.44 | 11.48 | 91.72 | 51.61 | 76.99 | N/A | 713,148 | 516,571 |
| <u>ALL</u> | 19 | 69.04 | 67.87 | 66.54 | 14.99 | 102.00 | 45.85 | 100.85 | 57.01 to 74.44 | 522,428 | 347,628 |

| AREA (MARKET) | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 1 | 14 | 69.15 | 66.61 | 65.93 | 14.52 | 101.03 | 45.85 | 88.01 | 51.61 to 76.99 | 552,518 | 364,253 |
| 4 | 5 | 69.04 | 71.41 | 68.71 | 16.25 | 103.93 | 55.71 | 100.85 | N/A | 438,174 | 301,077 |
| <u>ALL</u> | 19 | 69.04 | 67.87 | 66.54 | 14.99 | 102.00 | 45.85 | 100.85 | 57.01 to 74.44 | 522,428 | 347,628 |

23 Dawes
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 19
Total Sales Price : 9,926,124
Total Adj. Sales Price : 9,926,124
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MEDIAN : 69
WGT. MEAN : 67
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COD : 14.99
PRD : 102.00

COV : 20.73
STD : 14.07
Avg. Abs. Dev : 10.35
MAX Sales Ratio : 100.85
MIN Sales Ratio : 45.85

95% Median C.I. : 57.01 to 74.44
95% Wgt. Mean C.I. : 59.61 to 73.47
95% Mean C.I. : 61.09 to 74.65

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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 |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u> Dry </u> | | | | | | | | | | | |
| County | 1 | 88.01 | 88.01 | 88.01 | 00.00 | 100.00 | 88.01 | 88.01 | N/A | 120,000 | 105,615 |
| 1 | 1 | 88.01 | 88.01 | 88.01 | 00.00 | 100.00 | 88.01 | 88.01 | N/A | 120,000 | 105,615 |
| <u> Grass </u> | | | | | | | | | | | |
| County | 4 | 68.72 | 65.55 | 67.13 | 05.01 | 97.65 | 55.71 | 69.04 | N/A | 480,611 | 322,640 |
| 1 | 2 | 68.72 | 68.72 | 68.59 | 00.31 | 100.19 | 68.51 | 68.93 | N/A | 461,854 | 316,780 |
| 4 | 2 | 62.38 | 62.38 | 65.78 | 10.69 | 94.83 | 55.71 | 69.04 | N/A | 499,369 | 328,500 |
| <u> ALL </u> | 19 | 69.04 | 67.87 | 66.54 | 14.99 | 102.00 | 45.85 | 100.85 | 57.01 to 74.44 | 522,428 | 347,628 |

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 |
|--------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u> Irrigated </u> | | | | | | | | | | | |
| County | 1 | 71.22 | 71.22 | 71.22 | 00.00 | 100.00 | 71.22 | 71.22 | N/A | 816,100 | 581,220 |
| 4 | 1 | 71.22 | 71.22 | 71.22 | 00.00 | 100.00 | 71.22 | 71.22 | N/A | 816,100 | 581,220 |
| <u> Dry </u> | | | | | | | | | | | |
| County | 3 | 84.16 | 81.49 | 76.43 | 06.23 | 106.62 | 72.29 | 88.01 | N/A | 251,779 | 192,443 |
| 1 | 3 | 84.16 | 81.49 | 76.43 | 06.23 | 106.62 | 72.29 | 88.01 | N/A | 251,779 | 192,443 |
| <u> Grass </u> | | | | | | | | | | | |
| County | 9 | 68.51 | 64.76 | 68.56 | 10.47 | 94.46 | 51.61 | 76.99 | 55.71 to 74.44 | 700,757 | 480,408 |
| 1 | 6 | 68.72 | 66.30 | 69.56 | 10.40 | 95.31 | 51.61 | 76.99 | 51.61 to 76.99 | 838,675 | 583,393 |
| 4 | 3 | 60.25 | 61.67 | 64.59 | 07.37 | 95.48 | 55.71 | 69.04 | N/A | 424,923 | 274,440 |
| <u> ALL </u> | 19 | 69.04 | 67.87 | 66.54 | 14.99 | 102.00 | 45.85 | 100.85 | 57.01 to 74.44 | 522,428 | 347,628 |

Dawes County 2019 Average Acre Value Comparison

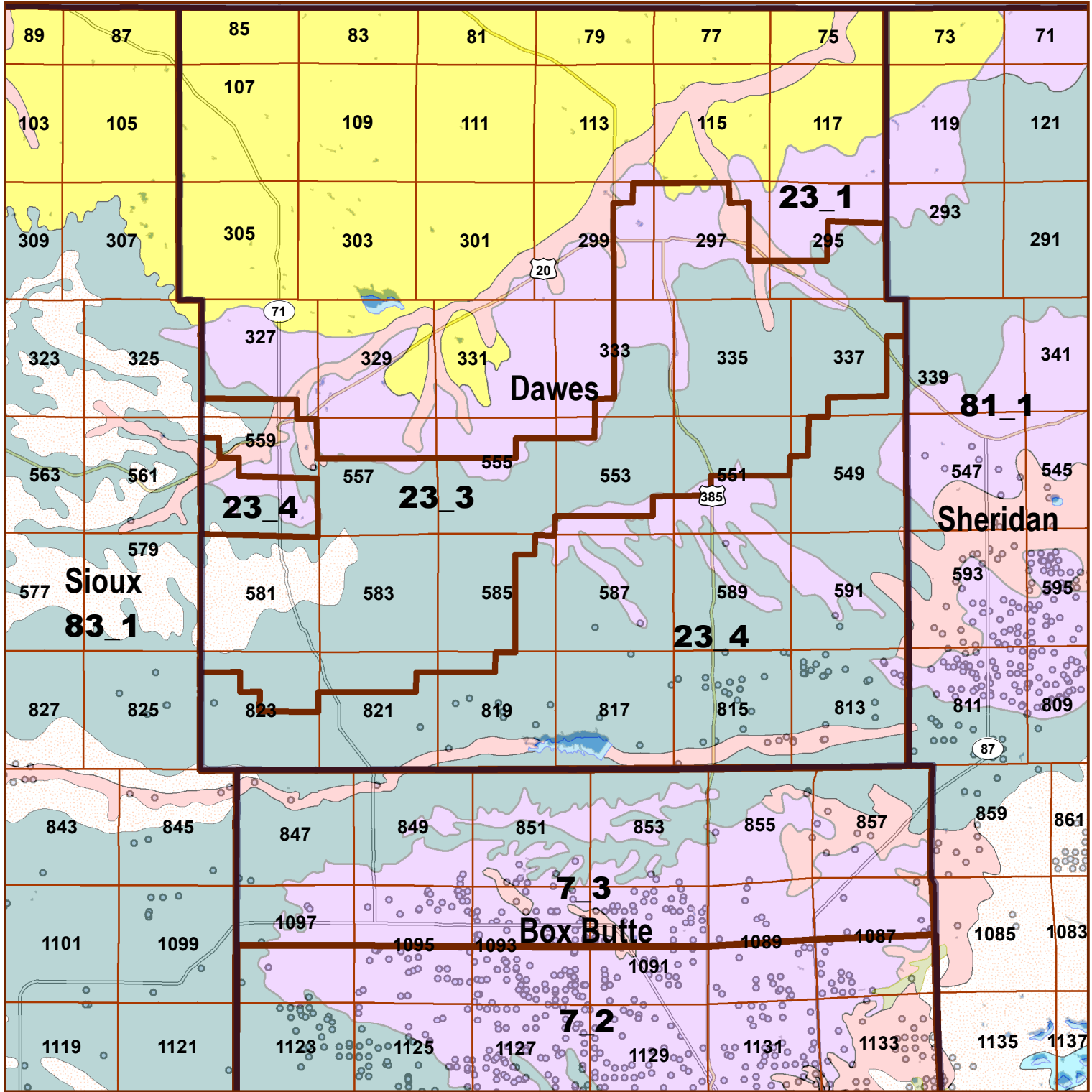
| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|-----------|----------|-----|------|------|------|------|------|------|------|------------------|
| Dawes | 1 | n/a | 1365 | 1260 | 1260 | 1208 | 1208 | 1181 | 1181 | 1226 |
| Dawes | 4 | n/a | 2016 | n/a | 1792 | 1568 | 1568 | 1344 | 1344 | 1732 |
| Sheridan | 1 | n/a | 1775 | 1660 | 1605 | 1585 | 1585 | 1570 | 1525 | 1651 |
| Box Butte | 3 | n/a | 1976 | 2075 | 1975 | 1798 | 1754 | 1759 | 1792 | 1956 |
| Sioux | 1 | n/a | 1350 | 1270 | 1270 | 1220 | 1220 | 1180 | 1180 | 1234 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|-----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|------------------|
| Dawes | 1 | n/a | 693 | 651 | 651 | 604 | 604 | 551 | 551 | 634 |
| Dawes | 4 | n/a | 825 | n/a | 775 | 719 | 719 | 656 | 656 | 776 |
| Sheridan | 1 | n/a | 690 | 620 | 615 | 600 | 570 | 560 | 550 | 615 |
| Box Butte | 3 | n/a | 540 | 540 | 540 | 490 | 490 | 490 | 490 | 533 |
| Sioux | 1 | n/a | 600 | 495 | 450 | 435 | 435 | 430 | 410 | 458 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|-----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|
| Dawes | 1 | n/a | 430 | 405 | 405 | 380 | 380 | 355 | 355 | 365 |
| Dawes | 4 | n/a | 510 | 485 | 485 | 465 | 465 | 435 | 435 | 451 |
| Sheridan | 1 | n/a | 520 | 485 | 485 | 476 | 475 | 465 | 405 | 450 |
| Box Butte | 3 | n/a | 425 | 425 | 425 | 425 | 425 | 425 | 425 | 425 |
| Sioux | 1 | n/a | 410 | 395 | 395 | 390 | 390 | 375 | 350 | 369 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



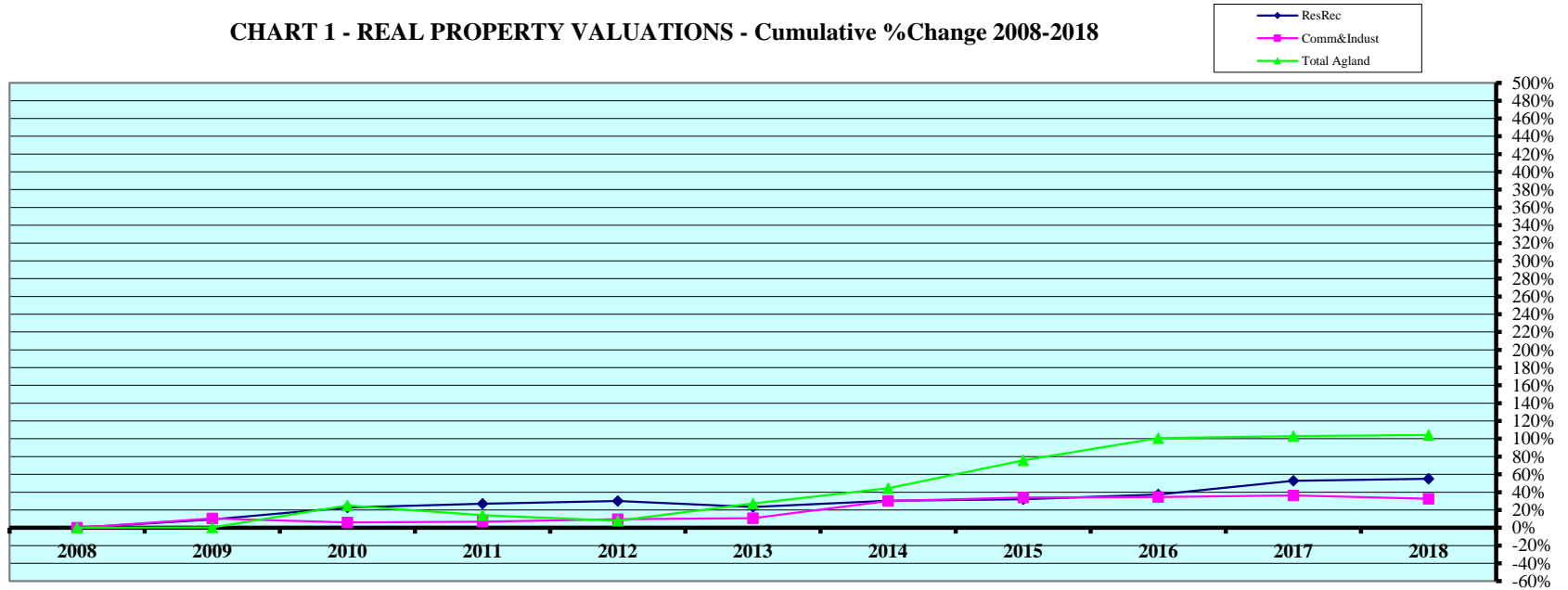
Legend

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

Daws County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



| 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 |
| 2008 | 172,779,405 | -- | -- | -- | 59,625,763 | -- | -- | -- | 182,802,120 | -- | -- | -- |
| 2009 | 188,943,394 | 16,163,989 | 9.36% | 9.36% | 65,784,138 | 6,158,375 | 10.33% | 10.33% | 183,490,530 | 688,410 | 0.38% | 0.38% |
| 2010 | 212,216,347 | 23,272,953 | 12.32% | 22.83% | 63,226,330 | -2,557,808 | -3.89% | 6.04% | 228,555,280 | 45,064,750 | 24.56% | 25.03% |
| 2011 | 219,606,799 | 7,390,452 | 3.48% | 27.10% | 63,626,936 | 400,606 | 0.63% | 6.71% | 208,453,660 | -20,101,620 | -8.80% | 14.03% |
| 2012 | 224,738,672 | 5,131,873 | 2.34% | 30.07% | 65,315,930 | 1,688,994 | 2.65% | 9.54% | 197,041,590 | -11,412,070 | -5.47% | 7.79% |
| 2013 | 212,942,249 | -11,796,423 | -5.25% | 23.25% | 65,959,514 | 643,584 | 0.99% | 10.62% | 232,717,870 | 35,676,280 | 18.11% | 27.31% |
| 2014 | 225,027,969 | 12,085,720 | 5.68% | 30.24% | 77,612,084 | 11,652,570 | 17.67% | 30.17% | 263,838,235 | 31,120,365 | 13.37% | 44.33% |
| 2015 | 227,887,783 | 2,859,814 | 1.27% | 31.90% | 79,953,170 | 2,341,086 | 3.02% | 34.09% | 321,205,640 | 57,367,405 | 21.74% | 75.71% |
| 2016 | 237,481,085 | 9,593,302 | 4.21% | 37.45% | 80,279,784 | 326,614 | 0.41% | 34.64% | 367,034,790 | 45,829,150 | 14.27% | 100.78% |
| 2017 | 263,971,215 | 26,490,130 | 11.15% | 52.78% | 81,284,515 | 1,004,731 | 1.25% | 36.32% | 370,800,675 | 3,765,885 | 1.03% | 102.84% |
| 2018 | 267,850,440 | 3,879,225 | 1.47% | 55.02% | 79,032,702 | -2,251,813 | -2.77% | 32.55% | 373,497,360 | 2,696,685 | 0.73% | 104.32% |

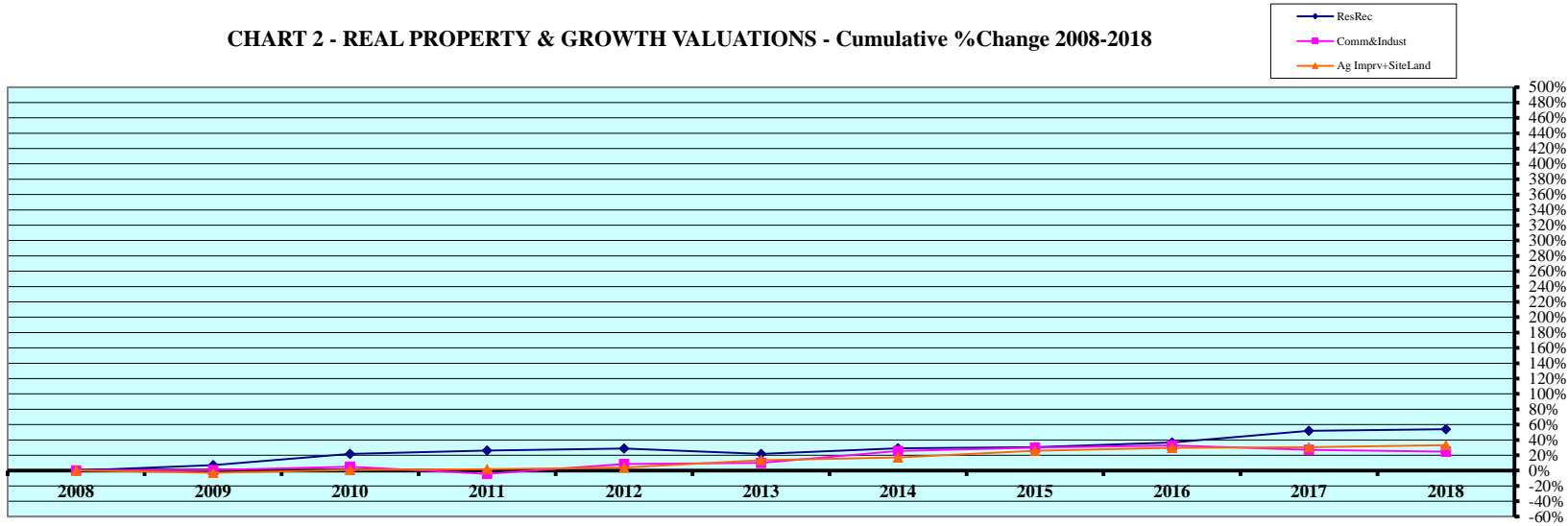
Rate Annual %chg: Residential & Recreational **4.48%** Commercial & Industrial **2.86%** Agricultural Land **7.41%**

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

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



| 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 | | | |
| 2008 | 172,779,405 | 2,291,503 | 1.33% | 170,487,902 | -- | -- | 59,625,763 | 1,240,315 | 2.08% | 58,385,448 | -- | -- | | | |
| 2009 | 188,943,394 | 3,768,391 | 1.99% | 185,175,003 | 7.17% | 7.17% | 65,784,138 | 5,772,977 | 8.78% | 60,011,161 | 0.65% | 0.65% | | | |
| 2010 | 212,216,347 | 2,097,470 | 0.99% | 210,118,877 | 11.21% | 21.61% | 63,226,330 | 593,304 | 0.94% | 62,633,026 | -4.79% | 5.04% | | | |
| 2011 | 219,606,799 | 1,435,995 | 0.65% | 218,170,804 | 2.81% | 26.27% | 63,626,936 | 6,526,320 | 10.26% | 57,100,616 | -9.69% | -4.23% | | | |
| 2012 | 224,738,672 | 2,295,993 | 1.02% | 222,442,679 | 1.29% | 28.74% | 65,315,930 | 478,740 | 0.73% | 64,837,190 | 1.90% | 8.74% | | | |
| 2013 | 212,942,249 | 2,526,118 | 1.19% | 210,416,131 | -6.37% | 21.78% | 65,959,514 | 262,500 | 0.40% | 65,697,014 | 0.58% | 10.18% | | | |
| 2014 | 225,027,969 | 2,008,924 | 0.89% | 223,019,045 | 4.73% | 29.08% | 77,612,084 | 2,822,835 | 3.64% | 74,789,249 | 13.39% | 25.43% | | | |
| 2015 | 227,887,783 | 2,151,360 | 0.94% | 225,736,423 | 0.31% | 30.65% | 79,953,170 | 2,483,475 | 3.11% | 77,469,695 | -0.18% | 29.93% | | | |
| 2016 | 237,481,085 | 1,307,340 | 0.55% | 236,173,745 | 3.64% | 36.69% | 80,279,784 | 1,076,780 | 1.34% | 79,203,004 | -0.94% | 32.83% | | | |
| 2017 | 263,971,215 | 1,629,300 | 0.62% | 262,341,915 | 10.47% | 51.84% | 81,284,515 | 5,556,275 | 6.84% | 75,728,240 | -5.67% | 27.01% | | | |
| 2018 | 267,850,440 | 1,860,333 | 0.69% | 265,990,107 | 0.76% | 53.95% | 79,032,702 | 4,696,299 | 5.94% | 74,336,403 | -8.55% | 24.67% | | | |
| Rate Ann%chg | 4.48% | | | | | | 3.60% | | | | | | 2.86% | C & I w/o growth | -1.33% |

| 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 | | | | | |
| 2008 | 45,133,346 | 12,101,262 | 57,234,608 | 2,411,125 | 4.21% | 54,823,483 | -- | -- |
| 2009 | 42,894,625 | 14,437,290 | 57,331,915 | 1,717,964 | 3.00% | 55,613,951 | -2.83% | -2.83% |
| 2010 | 44,140,870 | 14,997,935 | 59,138,805 | 1,575,543 | 2.66% | 57,563,262 | 0.40% | 0.57% |
| 2011 | 44,669,335 | 15,024,380 | 59,693,715 | 1,457,579 | 2.44% | 58,236,136 | -1.53% | 1.75% |
| 2012 | 45,288,730 | 15,244,355 | 60,533,085 | 1,112,747 | 1.84% | 59,420,338 | -0.46% | 3.82% |
| 2013 | 50,367,755 | 16,448,678 | 66,816,433 | 1,881,024 | 2.82% | 64,935,409 | 7.27% | 13.45% |
| 2014 | 51,142,020 | 16,351,113 | 67,493,133 | 487,090 | 0.72% | 67,006,043 | 0.28% | 17.07% |
| 2015 | 58,524,060 | 15,899,370 | 74,423,430 | 2,313,595 | 3.11% | 72,109,835 | 6.84% | 25.99% |
| 2016 | 59,027,085 | 16,666,440 | 75,693,525 | 1,464,920 | 1.94% | 74,228,605 | -0.26% | 29.69% |
| 2017 | 59,321,460 | 17,268,830 | 76,590,290 | 1,870,900 | 2.44% | 74,719,390 | -1.29% | 30.55% |
| 2018 | 59,575,005 | 17,594,110 | 77,169,115 | 948,196 | 1.23% | 76,220,919 | -0.48% | 33.17% |
| Rate Ann%chg | 2.82% | 3.81% | 3.03% | Ag Imprv+Site w/o growth | | | 0.80% | |

(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.

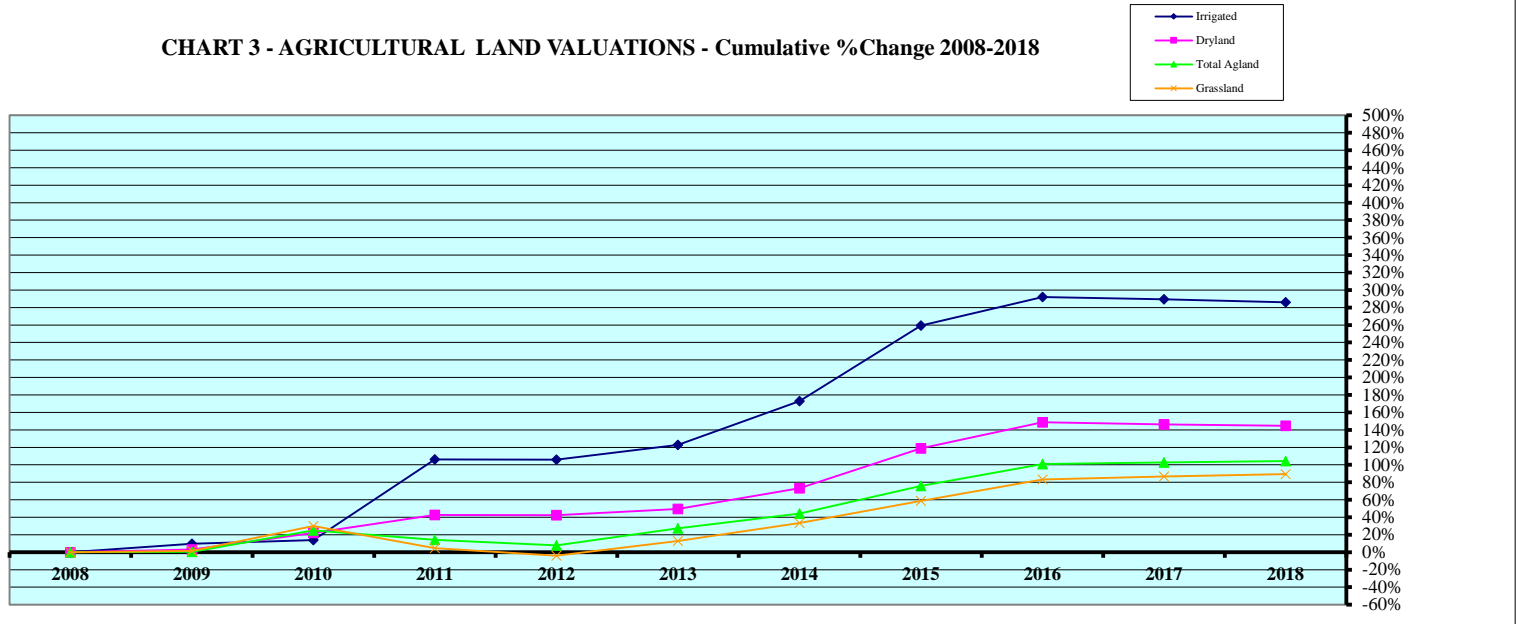
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

| | |
|--------|-------|
| Cnty# | 23 |
| County | DAWES |

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



| 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 |
| 2008 | 7,447,350 | -- | -- | -- | 35,956,625 | -- | -- | -- | 135,284,885 | -- | -- | -- |
| 2009 | 8,170,150 | 722,800 | 9.71% | 9.71% | 37,069,585 | 1,112,960 | 3.10% | 3.10% | 137,136,950 | 1,852,065 | 1.37% | 1.37% |
| 2010 | 8,488,365 | 318,215 | 3.89% | 13.98% | 43,887,355 | 6,817,770 | 18.39% | 22.06% | 175,926,540 | 38,789,590 | 28.29% | 30.04% |
| 2011 | 15,353,370 | 6,865,005 | 80.88% | 106.16% | 51,328,195 | 7,440,840 | 16.95% | 42.75% | 141,444,235 | -34,482,305 | -19.60% | 4.55% |
| 2012 | 15,329,840 | -23,530 | -0.15% | 105.84% | 51,211,900 | -116,295 | -0.23% | 42.43% | 129,904,495 | -11,539,740 | -8.16% | -3.98% |
| 2013 | 16,600,130 | 1,270,290 | 8.29% | 122.90% | 53,726,350 | 2,514,450 | 4.91% | 49.42% | 152,812,195 | 22,907,700 | 17.63% | 12.96% |
| 2014 | 20,322,760 | 3,722,630 | 22.43% | 172.89% | 62,299,430 | 8,573,080 | 15.96% | 73.26% | 180,500,510 | 27,688,315 | 18.12% | 33.42% |
| 2015 | 26,767,325 | 6,444,565 | 31.71% | 259.42% | 78,693,105 | 16,393,675 | 26.31% | 118.86% | 214,643,005 | 34,142,495 | 18.92% | 58.66% |
| 2016 | 29,193,850 | 2,426,525 | 9.07% | 292.00% | 89,431,445 | 10,738,340 | 13.65% | 148.72% | 247,815,410 | 33,172,405 | 15.45% | 83.18% |
| 2017 | 28,999,690 | -194,160 | -0.67% | 289.40% | 88,574,685 | -856,760 | -0.96% | 146.34% | 252,643,285 | 4,827,875 | 1.95% | 86.75% |
| 2018 | 28,742,705 | -256,985 | -0.89% | 285.95% | 87,970,475 | -604,210 | -0.68% | 144.66% | 256,199,995 | 3,556,710 | 1.41% | 89.38% |

Rate Ann.%chg: Irrigated **14.46%** Dryland **9.36%** Grassland **6.59%**

| 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 |
| 2008 | 112,115 | -- | -- | -- | 4,001,145 | -- | -- | -- | 182,802,120 | -- | -- | -- |
| 2009 | 168,355 | 56,240 | 50.16% | 50.16% | 945,490 | -3,055,655 | -76.37% | -76.37% | 183,490,530 | 688,410 | 0.38% | 0.38% |
| 2010 | 168,415 | 60 | 0.04% | 50.22% | 84,605 | -860,885 | -91.05% | -97.89% | 228,555,280 | 45,064,750 | 24.56% | 25.03% |
| 2011 | 174,700 | 6,285 | 3.73% | 55.82% | 153,160 | 68,555 | 81.03% | -96.17% | 208,453,660 | -20,101,620 | -8.80% | 14.03% |
| 2012 | 175,330 | 630 | 0.36% | 56.38% | 420,025 | 266,865 | 174.24% | -89.50% | 197,041,590 | -11,412,070 | -5.47% | 7.79% |
| 2013 | 205,245 | 29,915 | 17.06% | 83.07% | 9,373,950 | 8,953,925 | 2131.76% | 134.28% | 232,717,870 | 35,676,280 | 18.11% | 27.31% |
| 2014 | 207,265 | 2,020 | 0.98% | 84.87% | 508,270 | -8,865,680 | -94.58% | -87.30% | 263,838,235 | 31,120,365 | 13.37% | 44.33% |
| 2015 | 703,960 | 496,695 | 239.64% | 527.89% | 398,245 | -110,025 | -21.65% | -90.05% | 321,205,640 | 57,367,405 | 21.74% | 75.71% |
| 2016 | 594,085 | -109,875 | -15.61% | 429.89% | 0 | -398,245 | -100.00% | -100.00% | 367,034,790 | 45,829,150 | 14.27% | 100.78% |
| 2017 | 583,015 | -11,070 | -1.86% | 420.02% | 0 | 0 | -100.00% | -100.00% | 370,800,675 | 3,765,885 | 1.03% | 102.84% |
| 2018 | 584,185 | 1,170 | 0.20% | 421.06% | 0 | 0 | -100.00% | -100.00% | 373,497,360 | 2,696,685 | 0.73% | 104.32% |

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

Rate Ann.%chg: Total Agric Land **7.41%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (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 |
| 2008 | 7,513,580 | 17,117 | 439 | | | 35,965,480 | 115,573 | 311 | | | 135,365,020 | 648,730 | 209 | | |
| 2009 | 8,170,150 | 17,089 | 478 | 8.92% | 8.92% | 37,202,725 | 115,374 | 322 | 3.62% | 3.62% | 137,029,825 | 649,658 | 211 | 1.09% | 1.09% |
| 2010 | 8,457,695 | 17,303 | 489 | 2.24% | 11.36% | 43,997,525 | 114,985 | 383 | 18.67% | 22.96% | 175,955,585 | 650,375 | 271 | 28.27% | 29.66% |
| 2011 | 15,593,350 | 20,198 | 772 | 57.94% | 75.88% | 51,444,450 | 130,702 | 394 | 2.87% | 26.48% | 141,376,260 | 634,576 | 223 | -17.65% | 6.77% |
| 2012 | 15,335,445 | 19,928 | 770 | -0.32% | 75.31% | 51,277,275 | 130,240 | 394 | 0.03% | 26.52% | 130,038,125 | 634,943 | 205 | -8.07% | -1.85% |
| 2013 | 16,600,130 | 19,807 | 838 | 8.91% | 90.93% | 53,748,745 | 130,064 | 413 | 4.96% | 32.80% | 152,734,930 | 634,981 | 241 | 17.45% | 15.27% |
| 2014 | 20,322,760 | 19,774 | 1,028 | 22.63% | 134.14% | 62,308,725 | 129,898 | 480 | 16.07% | 54.14% | 180,909,375 | 634,897 | 285 | 18.46% | 36.56% |
| 2015 | 26,806,570 | 19,774 | 1,356 | 31.90% | 208.84% | 79,403,725 | 130,095 | 610 | 27.24% | 96.13% | 214,451,355 | 634,623 | 338 | 18.59% | 61.95% |
| 2016 | 29,171,605 | 19,739 | 1,478 | 9.01% | 236.67% | 89,854,945 | 128,480 | 699 | 14.58% | 124.74% | 247,610,085 | 637,458 | 388 | 14.95% | 86.15% |
| 2017 | 29,115,070 | 19,677 | 1,480 | 0.12% | 237.09% | 88,654,585 | 126,958 | 698 | -0.15% | 124.39% | 252,596,020 | 638,524 | 396 | 1.84% | 89.59% |
| 2018 | 28,818,780 | 19,437 | 1,483 | 0.21% | 237.78% | 88,103,245 | 126,057 | 699 | 0.09% | 124.59% | 256,105,755 | 639,149 | 401 | 1.29% | 92.03% |

Rate Annual %chg Average Value/Acre: 12.94%

8.43%

6.74%

| 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 |
| 2008 | 112,115 | 5,606 | 20 | | | 4,008,650 | 5,243 | 765 | | | 182,964,845 | 792,269 | 231 | | |
| 2009 | 168,355 | 5,612 | 30 | 49.98% | 49.98% | 900,970 | 1,224 | 736 | -3.72% | -3.72% | 183,472,025 | 788,958 | 233 | 0.70% | 0.70% |
| 2010 | 168,415 | 5,614 | 30 | 0.00% | 49.98% | 811,235 | 1,034 | 785 | 6.60% | 2.63% | 229,390,455 | 789,311 | 291 | 24.97% | 25.84% |
| 2011 | 172,875 | 5,767 | 30 | -0.07% | 49.88% | 148,660 | 152 | 977 | 24.46% | 27.74% | 208,735,595 | 791,394 | 264 | -9.24% | 14.21% |
| 2012 | 175,225 | 5,845 | 30 | 0.00% | 49.89% | 226,760 | 209 | 1,083 | 10.84% | 41.59% | 197,052,830 | 791,166 | 249 | -5.57% | 7.85% |
| 2013 | 175,065 | 5,840 | 30 | 0.00% | 49.88% | 288,890 | 243 | 1,189 | 9.84% | 55.52% | 223,547,760 | 790,935 | 283 | 13.48% | 22.39% |
| 2014 | 204,410 | 6,818 | 30 | 0.01% | 49.90% | 9,448,980 | 7,174 | 1,317 | 10.77% | 72.28% | 273,194,250 | 798,560 | 342 | 21.04% | 48.14% |
| 2015 | 691,370 | 6,915 | 100 | 233.50% | 399.92% | 0 | 0 | | | | 321,353,020 | 791,406 | 406 | 18.69% | 75.83% |
| 2016 | 594,105 | 5,942 | 100 | 0.00% | 399.92% | 0 | 0 | | | | 367,230,740 | 791,620 | 464 | 14.25% | 100.88% |
| 2017 | 582,585 | 5,827 | 100 | 0.00% | 399.91% | 0 | 0 | | | | 370,948,260 | 790,986 | 469 | 1.09% | 103.07% |
| 2018 | 584,800 | 5,849 | 100 | 0.00% | 399.90% | 0 | 0 | | | | 373,612,580 | 790,492 | 473 | 0.78% | 104.66% |

23
DAWES

Rate Annual %chg Average Value/Acre: 7.42%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

| Pop. | County: | Personal Prop | StateAsd PP | StateAsdReal | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | Aglmprv&FS | Minerals | Total Value |
|--|-------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------------|---------------|--------------------|-------------------|-------------------|------------------|--------------------|
| 9,182 | DAWES | 28,324,118 | 22,661,096 | 64,702,026 | 267,819,700 | 78,851,557 | 181,145 | 30,740 | 373,497,360 | 59,575,005 | 17,594,110 | 5,459,283 | 918,696,140 |
| <i>cnty sector value % of total value:</i> | | 3.08% | 2.47% | 7.04% | 29.15% | 8.58% | 0.02% | 0.00% | 40.66% | 6.48% | 1.92% | 0.59% | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | Aglmprv&FS | Minerals | Total Value |
| 5,851 | CHADRON | 7,530,923 | 2,664,623 | 819,887 | 164,375,110 | 63,114,832 | 133,075 | 0 | 0 | 0 | 0 | 0 | 238,638,450 |
| 63.72% | <i>%sector of county sector</i> | 26.59% | 11.76% | 1.27% | 61.38% | 80.04% | 73.46% | | | | | | 25.98% |
| | <i>%sector of municipality</i> | 3.16% | 1.12% | 0.34% | 68.88% | 26.45% | 0.06% | | | | | | 100.00% |
| 997 | CRAWFORD | 887,610 | 1,188,205 | 2,975,731 | 23,482,145 | 6,209,940 | 48,070 | 0 | 42,140 | 0 | 0 | 0 | 34,833,841 |
| 10.86% | <i>%sector of county sector</i> | 3.13% | 5.24% | 4.60% | 8.77% | 7.88% | 26.54% | | 0.01% | | | | 3.79% |
| | <i>%sector of municipality</i> | 2.55% | 3.41% | 8.54% | 67.41% | 17.83% | 0.14% | | 0.12% | | | | 100.00% |
| 77 | WHITNEY | 16,816 | 76,671 | 118,056 | 1,446,575 | 352,985 | 0 | 0 | 28,805 | 0 | 0 | 0 | 2,039,908 |
| 0.84% | <i>%sector of county sector</i> | 0.06% | 0.34% | 0.18% | 0.54% | 0.45% | | | 0.01% | | | | 0.22% |
| | <i>%sector of municipality</i> | 0.82% | 3.76% | 5.79% | 70.91% | 17.30% | | | 1.41% | | | | 100.00% |
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| | | | | | | | | | | | | | |
| 6,925 | Total Municipalities | 8,435,349 | 3,929,499 | 3,913,674 | 189,303,830 | 69,677,757 | 181,145 | 0 | 70,945 | 0 | 0 | 0 | 275,512,199 |
| 75.42% | <i>%all municip.sectors of cnty</i> | 29.78% | 17.34% | 6.05% | 70.68% | 88.37% | 100.00% | | 0.02% | | | | 29.99% |

23 DAWES

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

| | | | | |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 7,095 | Value : 824,082,079 | Growth 5,458,433 | Sum Lines 17, 25, & 41 |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|-------------|----------|------------|---------|------------|---------|-------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 213 | 1,551,095 | 44 | 975,255 | 107 | 2,110,455 | 364 | 4,636,805 | |
| 02. Res Improve Land | 2,203 | 12,964,995 | 172 | 4,823,905 | 315 | 9,694,085 | 2,690 | 27,482,985 | |
| 03. Res Improvements | 2,343 | 180,299,590 | 207 | 28,919,235 | 355 | 41,166,501 | 2,905 | 250,385,326 | |
| 04. Res Total | 2,556 | 194,815,680 | 251 | 34,718,395 | 462 | 52,971,041 | 3,269 | 282,505,116 | 2,368,988 |
| % of Res Total | 78.19 | 68.96 | 7.68 | 12.29 | 14.13 | 18.75 | 46.07 | 34.28 | 43.40 |
| 05. Com UnImp Land | 78 | 697,770 | 4 | 65,335 | 12 | 1,667,450 | 94 | 2,430,555 | |
| 06. Com Improve Land | 386 | 6,486,115 | 24 | 473,085 | 11 | 1,107,415 | 421 | 8,066,615 | |
| 07. Com Improvements | 391 | 70,957,510 | 25 | 3,823,770 | 16 | 3,307,835 | 432 | 78,089,115 | |
| 08. Com Total | 469 | 78,141,395 | 29 | 4,362,190 | 28 | 6,082,700 | 526 | 88,586,285 | 1,407,255 |
| % of Com Total | 89.16 | 88.21 | 5.51 | 4.92 | 5.32 | 6.87 | 7.41 | 10.75 | 25.78 |
| 09. Ind UnImp Land | 5 | 174,040 | 0 | 0 | 0 | 0 | 5 | 174,040 | |
| 10. Ind Improve Land | 4 | 19,015 | 0 | 0 | 0 | 0 | 4 | 19,015 | |
| 11. Ind Improvements | 4 | 85,570 | 0 | 0 | 0 | 0 | 4 | 85,570 | |
| 12. Ind Total | 9 | 278,625 | 0 | 0 | 0 | 0 | 9 | 278,625 | 0 |
| % of Ind Total | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.13 | 0.03 | 0.00 |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 1 | 22,000 | 1 | 22,000 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 1 | 11,240 | 1 | 11,240 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 1 | 33,240 | 1 | 33,240 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.01 | 0.00 | 0.00 |
| Res & Rec Total | 2,556 | 194,815,680 | 251 | 34,718,395 | 463 | 53,004,281 | 3,270 | 282,538,356 | 2,368,988 |
| % of Res & Rec Total | 78.17 | 68.95 | 7.68 | 12.29 | 14.16 | 18.76 | 46.09 | 34.29 | 43.40 |
| Com & Ind Total | 478 | 78,420,020 | 29 | 4,362,190 | 28 | 6,082,700 | 535 | 88,864,910 | 1,407,255 |
| % of Com & Ind Total | 89.35 | 88.25 | 5.42 | 4.91 | 5.23 | 6.84 | 7.54 | 10.78 | 25.78 |

| | | | | | | | | | |
|---------------------------|-------|-------------|------|------------|-------|------------|-------|-------------|-----------|
| 17. Taxable Total | 3,034 | 273,235,700 | 280 | 39,080,585 | 491 | 59,086,981 | 3,805 | 371,403,266 | 3,776,243 |
| % of Taxable Total | 79.74 | 73.57 | 7.36 | 10.52 | 12.90 | 15.91 | 53.63 | 45.07 | 69.18 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. Commercial | 1 | 37,595 | 6,059,605 | 0 | 0 | 0 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| | Rural | | | Total | | |
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. Commercial | 0 | 0 | 0 | 1 | 37,595 | 6,059,605 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 1 | 37,595 | 6,059,605 |

Schedule III : Mineral Interest Records

| Mineral Interest | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value | Growth |
|-------------------|---------|-------------|---------|----------------|---------|-------------|---------|-------------|--------|
| 23. Producing | 0 | 0 | 1 | 0 | 9 | 16,783 | 10 | 16,783 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. Total | 0 | 0 | 1 | 0 | 9 | 16,783 | 10 | 16,783 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 143 | 23 | 275 | 441 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|--------|----------|-----------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 1 | 28,805 | 82 | 6,625,260 | 2,486 | 282,020,680 | 2,569 | 288,674,745 |
| 28. Ag-Improved Land | 0 | 0 | 57 | 4,679,415 | 606 | 86,979,340 | 663 | 91,658,755 |
| 29. Ag Improvements | 0 | 0 | 58 | 7,991,270 | 653 | 64,337,260 | 711 | 72,328,530 |

| | | | | | | |
|--------------|--|--|--|--|-------|-------------|
| 30. Ag Total | | | | | 3,280 | 452,662,030 |
|--------------|--|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|--------------|-----------------|-------------------|------------------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 2 | 2.00 | 20,000 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 48 | 51.94 | 512,100 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 49 | 0.00 | 6,046,270 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 1 | 1.00 | 2,000 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 51 | 51.00 | 102,000 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 54 | 0.00 | 1,945,000 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 0.00 | 0 | 71 | 167.23 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Records | Acres | Value | Records | Acres | Value | Growth |
| 31. HomeSite UnImp Land | 20 | 20.00 | 200,000 | 22 | 22.00 | 220,000 | |
| 32. HomeSite Improv Land | 486 | 527.12 | 5,017,600 | 534 | 579.06 | 5,529,700 | |
| 33. HomeSite Improvements | 542 | 0.00 | 49,064,040 | 591 | 0.00 | 55,110,310 | 188,490 |
| 34. HomeSite Total | | | | 613 | 601.06 | 60,860,010 | |
| 35. FarmSite UnImp Land | 8 | 8.00 | 16,000 | 9 | 9.00 | 18,000 | |
| 36. FarmSite Improv Land | 528 | 528.16 | 1,029,540 | 579 | 579.16 | 1,131,540 | |
| 37. FarmSite Improvements | 574 | 0.00 | 15,273,220 | 628 | 0.00 | 17,218,220 | 1,493,700 |
| 38. FarmSite Total | | | | 637 | 588.16 | 18,367,760 | |
| 39. Road & Ditches | 1,427 | 4,401.63 | 0 | 1,498 | 4,568.86 | 0 | |
| 40. Other- Non Ag Use | 1 | 76.46 | 114,690 | 1 | 76.46 | 114,690 | |
| 41. Total Section VI | | | | 1,250 | 5,834.54 | 79,342,460 | 1,682,190 |

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 | 35 | 5,751.07 | 2,373,700 | 35 | 5,751.07 | 2,373,700 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------|---------|------------|------------|----------|------------|------------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 130 | 20,860.99 | 10,201,065 |
| 44. Market Value | 0 | 0.00 | 0 | 130 | 20,860.99 | 19,605,080 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 810 | 154,271.18 | 67,914,630 | 940 | 175,132.17 | 78,115,695 |
| 44. Market Value | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 1,312.45 | 13.33% | 1,791,495 | 14.85% | 1,365.00 |
| 47. 2A1 | 490.59 | 4.98% | 618,135 | 5.12% | 1,259.98 |
| 48. 2A | 767.60 | 7.80% | 967,190 | 8.02% | 1,260.02 |
| 49. 3A1 | 2,175.34 | 22.10% | 2,627,825 | 21.78% | 1,208.01 |
| 50. 3A | 1,515.09 | 15.39% | 1,830,230 | 15.17% | 1,208.00 |
| 51. 4A1 | 2,468.07 | 25.07% | 2,914,785 | 24.16% | 1,181.00 |
| 52. 4A | 1,114.92 | 11.33% | 1,316,720 | 10.91% | 1,181.00 |
| 53. Total | 9,844.06 | 100.00% | 12,066,380 | 100.00% | 1,225.75 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 14,006.11 | 24.75% | 9,706,255 | 27.07% | 693.00 |
| 56. 2D1 | 3,502.73 | 6.19% | 2,280,305 | 6.36% | 651.01 |
| 57. 2D | 18,977.30 | 33.54% | 12,354,215 | 34.46% | 651.00 |
| 58. 3D1 | 2,683.21 | 4.74% | 1,620,650 | 4.52% | 604.00 |
| 59. 3D | 5,523.81 | 9.76% | 3,336,375 | 9.31% | 604.00 |
| 60. 4D1 | 4,389.62 | 7.76% | 2,418,675 | 6.75% | 551.00 |
| 61. 4D | 7,503.46 | 13.26% | 4,134,375 | 11.53% | 551.00 |
| 62. Total | 56,586.24 | 100.00% | 35,850,850 | 100.00% | 633.56 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 6,814.34 | 2.27% | 2,930,180 | 2.68% | 430.00 |
| 65. 2G1 | 3,165.32 | 1.06% | 1,281,940 | 1.17% | 405.00 |
| 66. 2G | 25,810.18 | 8.62% | 10,453,170 | 9.56% | 405.00 |
| 67. 3G1 | 4,570.20 | 1.53% | 1,736,625 | 1.59% | 379.99 |
| 68. 3G | 36,469.76 | 12.17% | 13,858,460 | 12.68% | 380.00 |
| 69. 4G1 | 18,334.48 | 6.12% | 6,508,780 | 5.95% | 355.00 |
| 70. 4G | 204,390.29 | 68.23% | 72,558,500 | 66.37% | 355.00 |
| 71. Total | 299,554.57 | 100.00% | 109,327,655 | 100.00% | 364.97 |
| Irrigated Total | | | | | |
| | 9,844.06 | 2.65% | 12,066,380 | 7.65% | 1,225.75 |
| Dry Total | | | | | |
| | 56,586.24 | 15.25% | 35,850,850 | 22.73% | 633.56 |
| Grass Total | | | | | |
| | 299,554.57 | 80.72% | 109,327,655 | 69.30% | 364.97 |
| 72. Waste | 5,103.92 | 1.38% | 510,330 | 0.32% | 99.99 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 371,088.79 | 100.00% | 157,755,215 | 100.00% | 425.11 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 123.79 | 60.15% | 209,325 | 65.07% | 1,690.97 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 19.29 | 9.37% | 29,435 | 9.15% | 1,525.92 |
| 49. 3A1 | 29.71 | 14.44% | 41,240 | 12.82% | 1,388.08 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 23.86 | 11.59% | 30,135 | 9.37% | 1,262.99 |
| 52. 4A | 9.15 | 4.45% | 11,555 | 3.59% | 1,262.84 |
| 53. Total | 205.80 | 100.00% | 321,690 | 100.00% | 1,563.12 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 8,577.81 | 33.10% | 6,840,975 | 37.17% | 797.52 |
| 56. 2D1 | 186.70 | 0.72% | 134,175 | 0.73% | 718.67 |
| 57. 2D | 8,105.26 | 31.27% | 5,812,455 | 31.58% | 717.12 |
| 58. 3D1 | 1,209.20 | 4.67% | 813,580 | 4.42% | 672.83 |
| 59. 3D | 190.31 | 0.73% | 128,070 | 0.70% | 672.95 |
| 60. 4D1 | 5,004.14 | 19.31% | 3,055,665 | 16.60% | 610.63 |
| 61. 4D | 2,644.96 | 10.20% | 1,617,895 | 8.79% | 611.69 |
| 62. Total | 25,918.38 | 100.00% | 18,402,815 | 100.00% | 710.03 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 6,421.41 | 4.25% | 3,058,645 | 4.96% | 476.32 |
| 65. 2G1 | 453.03 | 0.30% | 208,900 | 0.34% | 461.12 |
| 66. 2G | 12,357.96 | 8.17% | 5,551,085 | 8.99% | 449.19 |
| 67. 3G1 | 2,172.79 | 1.44% | 928,275 | 1.50% | 427.23 |
| 68. 3G | 490.74 | 0.32% | 208,165 | 0.34% | 424.19 |
| 69. 4G1 | 12,059.11 | 7.97% | 4,800,755 | 7.78% | 398.10 |
| 70. 4G | 117,263.12 | 77.55% | 46,968,670 | 76.09% | 400.54 |
| 71. Total | 151,218.16 | 100.00% | 61,724,495 | 100.00% | 408.18 |
| Irrigated Total | | | | | |
| | 205.80 | 0.12% | 321,690 | 0.40% | 1,563.12 |
| Dry Total | | | | | |
| | 25,918.38 | 14.59% | 18,402,815 | 22.87% | 710.03 |
| Grass Total | | | | | |
| | 151,218.16 | 85.11% | 61,724,495 | 76.69% | 408.18 |
| 72. Waste | 334.43 | 0.19% | 33,425 | 0.04% | 99.95 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 177,676.77 | 100.00% | 80,482,425 | 100.00% | 452.97 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 4,282.90 | 44.26% | 8,634,315 | 51.50% | 2,016.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 921.29 | 9.52% | 1,650,965 | 9.85% | 1,792.01 |
| 49. 3A1 | 703.63 | 7.27% | 1,103,290 | 6.58% | 1,568.00 |
| 50. 3A | 1,385.28 | 14.32% | 2,172,110 | 12.96% | 1,567.99 |
| 51. 4A1 | 1,272.80 | 13.15% | 1,710,635 | 10.20% | 1,343.99 |
| 52. 4A | 1,110.97 | 11.48% | 1,493,140 | 8.91% | 1,344.00 |
| 53. Total | 9,676.87 | 100.00% | 16,764,455 | 100.00% | 1,732.43 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 26,117.74 | 60.39% | 21,547,215 | 64.18% | 825.00 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 6,029.30 | 13.94% | 4,672,735 | 13.92% | 775.00 |
| 58. 3D1 | 574.66 | 1.33% | 413,150 | 1.23% | 718.95 |
| 59. 3D | 551.55 | 1.28% | 396,550 | 1.18% | 718.97 |
| 60. 4D1 | 7,579.31 | 17.52% | 4,971,990 | 14.81% | 656.00 |
| 61. 4D | 2,397.34 | 5.54% | 1,572,645 | 4.68% | 656.00 |
| 62. Total | 43,249.90 | 100.00% | 33,574,285 | 100.00% | 776.29 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 23,708.49 | 12.61% | 12,091,365 | 14.28% | 510.00 |
| 65. 2G1 | 153.26 | 0.08% | 74,335 | 0.09% | 485.03 |
| 66. 2G | 14,574.64 | 7.75% | 7,068,750 | 8.35% | 485.00 |
| 67. 3G1 | 5,179.52 | 2.76% | 2,408,505 | 2.84% | 465.01 |
| 68. 3G | 9,001.80 | 4.79% | 4,185,815 | 4.94% | 465.00 |
| 69. 4G1 | 28,760.45 | 15.30% | 12,510,785 | 14.77% | 435.00 |
| 70. 4G | 106,576.17 | 56.70% | 46,360,585 | 54.73% | 435.00 |
| 71. Total | 187,954.33 | 100.00% | 84,700,140 | 100.00% | 450.64 |
| Irrigated Total | | | | | |
| | 9,676.87 | 4.01% | 16,764,455 | 12.41% | 1,732.43 |
| Dry Total | | | | | |
| | 43,249.90 | 17.92% | 33,574,285 | 24.85% | 776.29 |
| Grass Total | | | | | |
| | 187,954.33 | 77.89% | 84,700,140 | 62.70% | 450.64 |
| 72. Waste | 430.81 | 0.18% | 43,050 | 0.03% | 99.93 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 241,311.91 | 100.00% | 135,081,930 | 100.00% | 559.78 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|--------------|---------------|------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 24.39 | 28,805 | 190.27 | 297,745 | 19,512.07 | 28,825,975 | 19,726.73 | 29,152,525 |
| 77. Dry Land | 0.00 | 0 | 5,482.70 | 3,858,530 | 120,271.82 | 83,969,420 | 125,754.52 | 87,827,950 |
| 78. Grass | 0.00 | 0 | 15,726.10 | 6,483,935 | 623,000.96 | 249,268,355 | 638,727.06 | 255,752,290 |
| 79. Waste | 0.00 | 0 | 283.74 | 28,365 | 5,585.42 | 558,440 | 5,869.16 | 586,805 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 82. Total | 24.39 | 28,805 | 21,682.81 | 10,668,575 | 768,370.27 | 362,622,190 | 790,077.47 | 373,319,570 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 19,726.73 | 2.50% | 29,152,525 | 7.81% | 1,477.82 |
| Dry Land | 125,754.52 | 15.92% | 87,827,950 | 23.53% | 698.41 |
| Grass | 638,727.06 | 80.84% | 255,752,290 | 68.51% | 400.41 |
| Waste | 5,869.16 | 0.74% | 586,805 | 0.16% | 99.98 |
| Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Total | 790,077.47 | 100.00% | 373,319,570 | 100.00% | 472.51 |

Schedule XI : Residential Records - Assessor Location Detail

| <u>Line#</u> <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|---------------------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 83.1 N/a Or Error | 3 | 55,410 | 0 | 0 | 2 | 58,755 | 5 | 114,165 | 0 |
| 83.2 Chadron | 131 | 1,254,680 | 1,629 | 10,701,975 | 1,766 | 157,590,960 | 1,897 | 169,547,615 | 481,085 |
| 83.3 Crawford | 60 | 241,940 | 520 | 2,103,030 | 522 | 21,203,435 | 582 | 23,548,405 | 74,115 |
| 83.4 Marsland | 1 | 480 | 5 | 110,620 | 5 | 231,290 | 6 | 342,390 | 0 |
| 83.5 Rural | 103 | 2,054,565 | 312 | 9,626,445 | 351 | 41,118,161 | 454 | 52,799,171 | 970,043 |
| 83.6 Suburban | 44 | 975,255 | 171 | 4,802,925 | 204 | 28,686,810 | 248 | 34,464,990 | 843,745 |
| 83.7 Whitney | 22 | 54,475 | 54 | 159,990 | 56 | 1,507,155 | 78 | 1,721,620 | 0 |
| 84 Residential Total | 364 | 4,636,805 | 2,691 | 27,504,985 | 2,906 | 250,396,566 | 3,270 | 282,538,356 | 2,368,988 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> <u>I</u> <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 Chadron | 61 | 760,830 | 310 | 5,697,725 | 313 | 65,326,945 | 374 | 71,785,500 | 1,122,005 |
| 85.2 Crawford | 20 | 109,980 | 75 | 773,780 | 77 | 4,156,025 | 97 | 5,039,785 | 150,525 |
| 85.3 Rural | 12 | 1,667,450 | 11 | 1,107,415 | 16 | 3,307,835 | 28 | 6,082,700 | 0 |
| 85.4 Suburban | 4 | 65,335 | 25 | 486,260 | 26 | 5,073,175 | 30 | 5,624,770 | 129,070 |
| 85.5 Whitney | 2 | 1,000 | 4 | 20,450 | 4 | 310,705 | 6 | 332,155 | 0 |
| 86 Commercial Total | 99 | 2,604,595 | 425 | 8,085,630 | 436 | 78,174,685 | 535 | 88,864,910 | 1,407,255 |

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

Market Area 1

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 6,814.34 | 2.27% | 2,930,180 | 2.68% | 430.00 |
| 89. 2G1 | 3,165.32 | 1.06% | 1,281,940 | 1.17% | 405.00 |
| 90. 2G | 25,810.18 | 8.62% | 10,453,170 | 9.56% | 405.00 |
| 91. 3G1 | 4,570.20 | 1.53% | 1,736,625 | 1.59% | 379.99 |
| 92. 3G | 36,469.76 | 12.17% | 13,858,460 | 12.68% | 380.00 |
| 93. 4G1 | 18,334.48 | 6.12% | 6,508,780 | 5.95% | 355.00 |
| 94. 4G | 204,390.29 | 68.23% | 72,558,500 | 66.37% | 355.00 |
| 95. Total | 299,554.57 | 100.00% | 109,327,655 | 100.00% | 364.97 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 | 299,554.57 | 100.00% | 109,327,655 | 100.00% | 364.97 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 299,554.57 | 100.00% | 109,327,655 | 100.00% | 364.97 |

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

Market Area 3

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 6,421.41 | 4.25% | 3,058,645 | 4.96% | 476.32 |
| 89. 2G1 | 453.03 | 0.30% | 208,900 | 0.34% | 461.12 |
| 90. 2G | 12,357.96 | 8.17% | 5,551,085 | 8.99% | 449.19 |
| 91. 3G1 | 2,172.79 | 1.44% | 928,275 | 1.50% | 427.23 |
| 92. 3G | 490.74 | 0.32% | 208,165 | 0.34% | 424.19 |
| 93. 4G1 | 12,059.11 | 7.97% | 4,800,755 | 7.78% | 398.10 |
| 94. 4G | 117,263.12 | 77.55% | 46,968,670 | 76.09% | 400.54 |
| 95. Total | 151,218.16 | 100.00% | 61,724,495 | 100.00% | 408.18 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 | 151,218.16 | 100.00% | 61,724,495 | 100.00% | 408.18 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 151,218.16 | 100.00% | 61,724,495 | 100.00% | 408.18 |

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

Market Area 4

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-------------------------------|------------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 88. 1G | 23,708.49 | 12.61% | 12,091,365 | 14.28% | 510.00 |
| 89. 2G1 | 153.26 | 0.08% | 74,335 | 0.09% | 485.03 |
| 90. 2G | 14,574.64 | 7.75% | 7,068,750 | 8.35% | 485.00 |
| 91. 3G1 | 5,179.52 | 2.76% | 2,408,505 | 2.84% | 465.01 |
| 92. 3G | 9,001.80 | 4.79% | 4,185,815 | 4.94% | 465.00 |
| 93. 4G1 | 28,760.45 | 15.30% | 12,510,785 | 14.77% | 435.00 |
| 94. 4G | 106,576.17 | 56.70% | 46,360,585 | 54.73% | 435.00 |
| 95. Total | 187,954.33 | 100.00% | 84,700,140 | 100.00% | 450.64 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 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 | 187,954.33 | 100.00% | 84,700,140 | 100.00% | 450.64 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 187,954.33 | 100.00% | 84,700,140 | 100.00% | 450.64 |

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

23 Dawes

| | 2018 CTL County Total | 2019 Form 45 County Total | Value Difference (2019 form 45 - 2018 CTL) | Percent Change | 2019 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 267,819,700 | 282,505,116 | 14,685,416 | 5.48% | 2,368,988 | 4.60% |
| 02. Recreational | 30,740 | 33,240 | 2,500 | 8.13% | 0 | 8.13% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 59,575,005 | 60,860,010 | 1,285,005 | 2.16% | 188,490 | 1.84% |
| 04. Total Residential (sum lines 1-3) | 327,425,445 | 343,398,366 | 15,972,921 | 4.88% | 2,557,478 | 4.10% |
| 05. Commercial | 78,851,557 | 88,586,285 | 9,734,728 | 12.35% | 1,407,255 | 10.56% |
| 06. Industrial | 181,145 | 278,625 | 97,480 | 53.81% | 0 | 53.81% |
| 07. Total Commercial (sum lines 5-6) | 79,032,702 | 88,864,910 | 9,832,208 | 12.44% | 1,407,255 | 10.66% |
| 08. Ag-Farmsite Land, Outbuildings | 17,594,110 | 18,367,760 | 773,650 | 4.40% | 1,493,700 | -4.09% |
| 09. Minerals | 5,459,283 | 16,783 | -5,442,500 | -99.69 | 0 | -99.69% |
| 10. Non Ag Use Land | 0 | 114,690 | 114,690 | | | |
| 11. Total Non-Agland (sum lines 8-10) | 23,053,393 | 18,499,233 | -4,554,160 | -19.75% | 1,493,700 | -26.23% |
| 12. Irrigated | 28,742,705 | 29,152,525 | 409,820 | 1.43% | | |
| 13. Dryland | 87,970,475 | 87,827,950 | -142,525 | -0.16% | | |
| 14. Grassland | 256,199,995 | 255,752,290 | -447,705 | -0.17% | | |
| 15. Wasteland | 584,185 | 586,805 | 2,620 | 0.45% | | |
| 16. Other Agland | 0 | 0 | 0 | | | |
| 17. Total Agricultural Land | 373,497,360 | 373,319,570 | -177,790 | -0.05% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 803,008,900 | 824,082,079 | 21,073,179 | 2.62% | 5,458,433 | 1.94% |

2019 Assessment Survey for Dawes County

A. Staffing and Funding Information

| | |
|------------|---|
| 1. | Deputy(ies) on staff: |
| | One |
| 2. | Appraiser(s) on staff: |
| | None |
| 3. | Other full-time employees: |
| | Two |
| 4. | Other part-time employees: |
| | None |
| 5. | Number of shared employees: |
| | None |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$185,420 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$185,870 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$4,700 for Pritchard & Abbott appraisal of minerals, and Stanard Appraisal for commercial. |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | \$90,000 |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$17,200 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$3,500 |
| 12. | Other miscellaneous funds: |
| | None |
| 13. | Amount of last year's assessor's budget not used: |
| | \$1,365.88 |

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Dawes County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | |
|------------------------|--|------------------------|--|----|---|----|---|----|-----------------------------------|----|---|----|---|----|---|----|-------------------------------------|
| | The Assessor and her staff. | | | | | | | | | | | | | | | | |
| 2. | List the valuation group recognized by the County and describe the unique characteristics of each: | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: all residential properties within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: all residential properties within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">19</td> <td>Marsland: unincorporated village.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County.</td> </tr> <tr> <td style="text-align: center;">21</td> <td>Suburban property within two miles of Chadron and one mile of Crawford.</td> </tr> <tr> <td style="text-align: center;">22</td> <td>Whitney: a village in Dawes County located between Chadron and Crawford</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table> | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 10 | Chadron: all residential properties within the city of Chadron. | 16 | Crawford: all residential properties within the town of Crawford. | 19 | Marsland: unincorporated village. | 20 | Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County. | 21 | Suburban property within two miles of Chadron and one mile of Crawford. | 22 | Whitney: a village in Dawes County located between Chadron and Crawford | AG | Agricultural homes and outbuildings |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | |
| 10 | Chadron: all residential properties within the city of Chadron. | | | | | | | | | | | | | | | | |
| 16 | Crawford: all residential properties within the town of Crawford. | | | | | | | | | | | | | | | | |
| 19 | Marsland: unincorporated village. | | | | | | | | | | | | | | | | |
| 20 | Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County. | | | | | | | | | | | | | | | | |
| 21 | Suburban property within two miles of Chadron and one mile of Crawford. | | | | | | | | | | | | | | | | |
| 22 | Whitney: a village in Dawes County located between Chadron and Crawford | | | | | | | | | | | | | | | | |
| AG | Agricultural homes and outbuildings | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | | | | | |
| | The cost approach. | | | | | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | | | | |
| | The tables provided by the CAMA vendor. | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? | | | | | | | | | | | | | | | | |
| | No. | | | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the residential lot values? | | | | | | | | | | | | | | | | |
| | By a review of sales, market values of vacant lots are compiled for each valuation grouping. | | | | | | | | | | | | | | | | |
| 7. | How are rural residential site values developed? | | | | | | | | | | | | | | | | |
| | By determining; the cost of a well, septic system and running electricity to the parcel, site values were developed for rural and suburban properties. The home site is at \$10,000, the farm site and additional site acres up to six are valued at \$3,000; acres 7-15 are valued at \$1,500 per acre and remaining acres up to 79 would be valued at \$1,000 per acre. | | | | | | | | | | | | | | | | |
| 8. | Describe the methodology used to determine value for vacant lots being held for sale or resale? | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

There are currently no blocks of vacant lots being held for sale or resale in the County.

9.

| <u>Valuation Group</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> |
|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|
| 10 | 2013 | 2013 | 2017 | 2017 |
| 16 | 2013 | 2013 | 2018 | 2018 |
| 19 | 2013 | 2013 | 2016 | 2016 |
| 20 | 2013 | 2013 | 2016 | 2016 |
| 21 | 2013 | 2013 | 2019 | 2016 |
| 22 | 2013 | 2013 | 2019 | 2019 |
| AG | 2013 | 2013 | 2016 | 2016 |

2019 Commercial Assessment Survey for Dawes County

| | | |
|------------|---|--|
| 1. | Valuation data collection done by: | |
| | The Assessor, her staff and Stanard Appraisal. | |
| 2. | List the valuation group recognized in the County and describe the unique characteristics of each: | |
| | <u>Valuation Group</u> | <u>Description of unique characteristics</u> |
| | 10 | Chadron: all commercial property within the city of Chadron. |
| | 16 | Crawford: the commercial parcels within the town of Crawford. |
| | 19 | Marsland: unincorporated village and any commercial interests that might be in this area. |
| | 20 | Rural: all commercial parcels outside of the towns and villages of Dawes County and includes the commercial parcels that would traditionally be classified as suburban, since there is no separate suburban commercial market. |
| | 21 | Suburban: commercial property that is outside of the Chadron city limits, but within two miles. Also, commercial property outside of Crawford, but within one mile |
| | 22 | Whitney: any commercial enterprise located in the village of Whitney. |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | |
| | The cost, income and market approaches are used. | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | |
| | The same three approaches to estimate market value would be used to address unique commercial properties. | |
| 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? | |
| | The tables provided by the CAMA vendor are used. | |
| 5. | Are individual depreciation tables developed for each valuation grouping? | |
| | No. | |
| 6. | Describe the methodology used to determine the commercial lot values. | |
| | Commercial lot values are determined by current vacant lot sales. | |
| | | |

| | | | | | |
|---|------------------------|-----------------------------|------------------------|--------------------------------|--------------------------------|
| 7. | <u>Valuation Group</u> | <u>Date of Depreciation</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |
| | 10 | 2013 | 2013 | 2013 | 2013 |
| | 16 | 2013 | 2013 | 2013 | 2013 |
| | 19 | 2013 | 2013 | 2013 | 2013 |
| | 20 | 2013 | 2013 | 2013 | 2013 |
| | 21 | 2013 | 2013 | 2013 | 2013 |
| | 22 | 2013 | 2013 | 2013 | 2013 |
| Stanard Appraisal has been contracted to begin the commercial re-appraisal in the summer of 2019. | | | | | |

2019 Agricultural Assessment Survey for Dawes County

| 1. | Valuation data collection done by: | | | | | | | | | | | | |
|--------------------|--|--------------------------------|--|--------------------------------|---|---|------|---|--|------|---|---|------|
| | The Assessor and her staff. | | | | | | | | | | | | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table> | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 1 | This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock. | 2015 | 3 | This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area. | 2015 | 4 | This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock. | 2015 |
| <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | | | | | | | | | | | |
| 1 | This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock. | 2015 | | | | | | | | | | | |
| 3 | This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area. | 2015 | | | | | | | | | | | |
| 4 | This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock. | 2015 | | | | | | | | | | | |
| 3. | Describe the process used to determine and monitor market areas. | | | | | | | | | | | | |
| | Sales within the three market areas, coupled with sales data verification are used to determine any necessary changes. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county. | | | | | | | | | | | | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | | | | | | | | | | | | |
| | Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production. | | | | | | | | | | | | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value? | | | | | | | | | | | | |
| | All home sites are valued the same. Only the first acre of an unimproved parcel would have a different value. | | | | | | | | | | | | |
| 6. | What separate market analysis has been conducted where intensive use is identified in the county? | | | | | | | | | | | | |
| | Intensive use in Dawes County would consist of the one commercial feedlot. It is currently valued by commercial method for feed bunks, aprons, etc, and will be reviewed and re-appraised by Stanard Appraisal for assessment year 2020. | | | | | | | | | | | | |
| 7. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | | | | | | | | | | | | |
| | Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county. | | | | | | | | | | | | |
| | <u>If your county has special value applications, please answer the following</u> | | | | | | | | | | | | |

| | |
|------------|--|
| 8a. | How many special valuation applications are on file? |
| | 2,583 and this differs from the abstract number, due to the fact that the assessor had re-drawn the boundaries of the influenced area and residential parcels under 80 acres that had special value (and still have some ag use) are noted in this number. |
| 8b. | What process was used to determine if non-agricultural influences exist in the county? |
| | Market demand via examination of the sales that exceed realistic ag use was utilized to determine non-agricultural influence in the county. This was found to consist exclusively in the Pine Ridge area. |
| | <i><u>If your county recognizes a special value, please answer the following</u></i> |
| 8c. | Describe the non-agricultural influences recognized within the county. |
| | Recreation; rural residential use in a unique, scenic setting. |
| 8d. | Where is the influenced area located within the county? |
| | Market Area Three as described previously. |
| 8e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas. |

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

2019 Tax Year

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

2020 Tax Year

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

2021 Tax Year

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

Dawes County Agriculture Land Sales Criteria

Special Agriculture Value

Tax Year 2019

Dawes County is using “Special value” for tax year 2019. The special agriculture value will be used on a county wide basis.

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

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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