

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

DIXON 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 Dixon 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 Dixon 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: Amy Watchorn, Dixon County Assessor

Table of Contents

2019 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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.

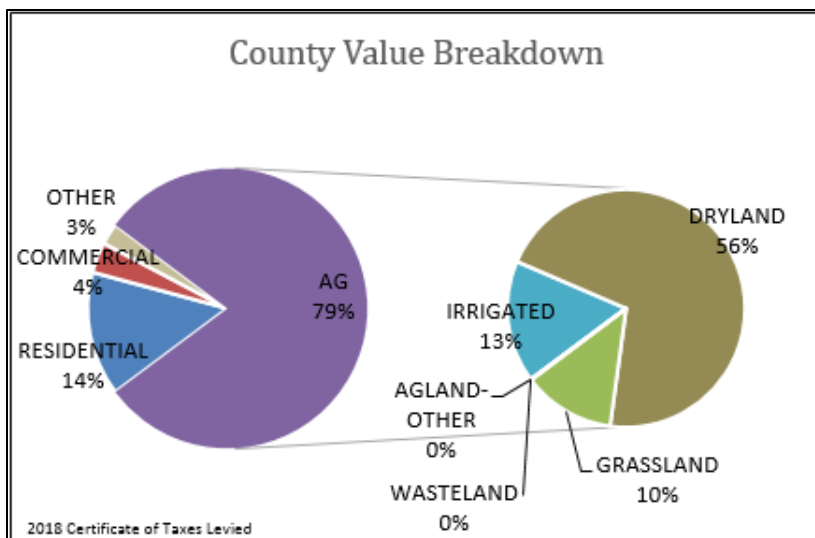
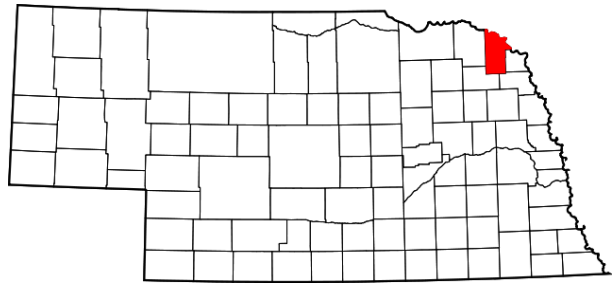
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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 476 square miles, Dixon County had 5,754 residents, per the Census Bureau Quick Facts for 2017, a 4% population decline from the 2010 U.S. Census. Reports indicated that 80% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$78,506 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
ALLEN	411	377	-8.3%
CONCORD	160	166	3.8%
DIXON	108	87	-19.4%
EMERSON	817	840	2.8%
MARTINSBURG	103	94	-8.7%
MASKELL	67	76	13.4%
NEWCASTLE	299	325	8.7%
PONCA	1,062	961	-9.5%
WAKEFIELD	1,411	1,451	2.8%
WATERBURY	89	73	-18.0%

The majority of the commercial properties in Dixon County are located in and around Wakefield and Ponca. According to the latest information available from the U.S. Census Bureau, there were 107 with total employment of 1,065.

Agricultural land makes up the overwhelming majority of Dixon County's valuation base. Dryland makes up a majority of the land in the county. Dixon County is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD). In value of sales by commodity group, Dixon ranks third in poultry and eggs (USDA AgCensus).

2019 Residential Correlation for Dixon County

Assessment Actions

For the assessment year 2019, Dixon County applied a 2018 cost tables and depreciation analysis in the towns of Ponca, Martinsburg, and Newcastle as well as the rural residential. All pick-up work was timely completed.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the residential class of property.

A review of the submission of the Real Estate Transfer Statements (Form 521) was completed to ensure the county is submitting all sales. The Form 521s have been submitted accurately and the supplemental data was submitted accurately and timely. A review of the county's Assessed Value Update (AVU) records showed no valuation errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales are included in the sales file for measurement purposes.

The valuation groups were reviewed, the county has seven valuation groups in the residential class of property. The review confirms that the valuation groups are defined by the geographic locations within the county and the economic influences.

Vacant lot studies are completed when the reappraisal is done for each valuation group. The six-year inspection and review cycle is current and up to date. For the 2019 assessment year cost tables were updated to 2018 in Ponca, Martinsburg, and Newcastle, and all rural homes. The county is on schedule with the inspection and review requirement.

The county assessor believes that the assessment process can be explained to a taxpayer, however, does not currently have a formal written methodology.

2019 Residential Correlation for Dixon County

Description of Analysis

The residential parcels are defined utilizing seven valuation groups that are based on the assessor locations or towns in the county. Valuation Group 25 consists of five small towns within the county that have a populations each of near 100.

Valuation Group	Description
1	Ponca
5	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury
30	Rural

The residential class sales statistical profile has 140 qualified sales representing all valuation groups. The overall statistical profile criteria indicates the median is the only measure of central tendency met. The weighted mean and mean are both one point away from being within the acceptable parameter but considered acceptable. The quality of assessment is slightly skewed by sales under \$30,000. Further analysis of Valuation Group 15 indicates that the median is acceptable, but the valuation group has a COD of 36 and a PRD 125.70. The sale for \$15,000 is the reason for this. If that sale were removed from the valuation group, the COD would be 19.56 and the PRD would be 108.39.

Comparison of the statistical sample, and changes to the 2019 County Abstract of Assessment Form 45 Compared to the 2018 Certificate of Taxes Levied (CTL) Report indicates that the population changed in the areas addressed by the county in the assessment actions for 2019.

2019 Residential Correlation for Dixon County

Equalization and Quality of Assessment

A review of the statistics along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. The quality of assessment for the residential class of property adheres to the generally accepted mass appraisal techniques.

All valuation groups are within the acceptable level of value range.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	34	96.01	101.59	95.13	12.47	106.79
5	32	96.31	95.02	87.59	18.99	108.48
10	15	98.81	108.58	99.00	16.60	109.68
15	15	97.05	107.84	85.80	36.00	125.69
20	11	95.54	92.75	90.26	08.26	102.76
25	13	98.81	117.08	94.38	29.47	124.05
30	20	95.03	93.86	88.35	11.70	106.24
____ALL____	140	96.41	101.15	90.97	18.28	111.19

Level of Value

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

2019 Commercial Correlation for Dixon County

Assessment Actions

For assessment year 2019, the assessment actions in Dixon County included applying a 2018 cost table to the assessor locations of Ponca and the Rural Commercial. All pick-up work was timely completed.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and to determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the commercial class of property.

A review of the submission of the Real Estate Transfer Statements (Form 521) was completed to assure the county is submitting all sales. The transfer statements have been submitted accurately and the supplemental data was submitted accurately and timely. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales are in the sales file for measurement purposes.

The valuation groups were reviewed, the county has seven valuation groups for the commercial class of property. The review confirms that the valuation groups are defined by the geographic locations within the county and the economic forces.

The vacant lots are discussed with the county. Vacant lot studies are completed when the reappraisal is done for each valuation group. The county is on schedule with the inspection and review cycle, and has updated cost tables in Ponca and the rural commercial to 2018.

The county assessor believes that the assessment process can be explained to a taxpayer, however, does not currently have a formal written methodology.

2019 Commercial Correlation for Dixon County

Description of Analysis

Dixon County has seven valuation groups for the commercial class, which are defined by towns within the county, as shown below.

Valuation Group	Description
1	Ponca
5	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury
30	Rural

Review of the statistical profile for the commercial class of property has 23 sales. The valuation groups of 1 (Ponca) and 5 (Wakefield) have 13 of the total qualified sales, each of the other valuation groups has few sales with the exception of group 25 which has no sales. The median is the only statistic in the acceptable range. Further analysis of removing the outlier sales on either end of the range adjusts the median one point, giving further confidence that the median is acceptable. The sales represent a diverse group of sales and it is difficult to see a pattern for any single occupancy or series. The spread between the measures of central tendency also lead to being cautious of relying on the measures of central tendency as a point estimate of the level of value.

The County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) indicates a large value increase, which is reflective of 101 wind turbines.

2019 Commercial Correlation for Dixon County

Equalization and Quality of Assessment

Based on the review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

The quality of assessment of the residential property in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	95.29	92.93	78.21	20.39	118.82
5	5	99.10	97.81	96.31	14.05	101.56
10	3	51.46	49.46	47.16	07.15	104.88
15	1	91.75	91.75	91.75	00.00	100.00
20	3	70.96	84.08	94.22	43.38	89.24
30	3	98.88	92.88	84.96	06.83	109.32
____ALL____	23	94.36	87.11	78.62	23.51	110.80

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Dixon County is 100%.

2019 Agricultural Correlation for Dixon County

Assessment Actions

Annually the county assessor conducts a review and market analysis that includes the qualified agricultural sales. A review and analysis is completed to identify if any adjustments are necessary. The agricultural land market indicated that in Market Area 1 irrigated land values would be reduced approximately 10%. In Market Area 2, the dryland values would be reduced approximately 5 to 10%.

The county reported updating the cost tables to 2018 for the rural homes.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and to determine if the county assessor complies with all aspects of the process to achieve uniform and proportionate valuation for the agricultural class of property.

A review of the submission of the Real Estate Transfer Statements (Form 521) was completed to ensure the county assessor is submitting all sales. The transfer statements have been submitted accurately and the supplemental data was submitted accurately and timely. A review of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales are in the sales file.

Review of the current market areas indicate the market areas are essential to the agricultural land market in the county. The process for the agricultural land values were discussed to determine land use verification and improvement assessments. The county assessor is current with the six-year inspection and review cycle.

The county assessor believes the assessment process can be explained to a taxpayer, but does not currently have a formal written methodology.

Description of Analysis

An analysis of the agricultural land sales in Dixon County determined the sales within the county are reliable and sufficient. The sample reflects the current market conditions in the northeast portion of the state. The agricultural land market is generally flat or slightly decreasing.

Review of the land values in neighboring Dakota, Cedar, Thurston, and Wayne counties which all have similar characteristics to Dixon County also supports that the values of agricultural land is flat to slightly decreasing.

2019 Agricultural Correlation for Dixon County

There are two market areas in Dixon County, the southern six-geo codes are Market Area 1 and is represented with 76% dryland. The northern remainder of the geo codes is Market Area 2, which is represented with 57% dryland.

The calculated statistical profile, with 40 qualified sales, is within the acceptable range. The agricultural land sales are represented with 58% of the total qualified sales in dryland in both market areas and the level of value is acceptable. The irrigated land sample has three sales and though it is not representative of the irrigated land, Dixon County values are similar to the bordering counties and considered acceptable. The grassland sales are also limited, but comparison of values with adjoining counties suggests that values are reasonable.

Equalization and Quality of Assessment

Agricultural homes and rural residential acreages have all been valued using the same depreciation and costing. The rural acreages indicates measures within an acceptable level of value and would reflect that the agricultural homes are also equalized.

The county majority land use supports that the dryland class has a sufficient number of sales and supports the overall level of value. The values of agricultural land in Dixon County are equalized and comply with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	3	75.35	78.06	76.74	07.47	101.72
1	3	75.35	78.06	76.74	07.47	101.72
<u> Dry </u>						
County	23	71.96	72.99	71.85	12.13	101.59
1	12	70.61	71.73	70.86	11.07	101.23
2	11	74.14	74.37	72.84	12.85	102.10
<u> Grass </u>						
County	5	92.31	78.34	76.25	20.36	102.74
2	5	92.31	78.34	76.25	20.36	102.74
<u> ALL </u>	40	74.46	77.91	75.02	17.85	103.85

Level of Value

Based on the analysis of all available information, the level of value for agricultural land in Dixon County is 74%.

2019 Opinions of the Property Tax Administrator for Dixon County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	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.*

Dated this 5th day of April, 2019.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Dixon County

Residential Real Property - Current

Number of Sales	140	Median	96.41
Total Sales Price	\$11,747,888	Mean	101.15
Total Adj. Sales Price	\$11,747,888	Wgt. Mean	90.97
Total Assessed Value	\$10,686,810	Average Assessed Value of the Base	\$60,148
Avg. Adj. Sales Price	\$83,913	Avg. Assessed Value	\$76,334

Confidence Interval - Current

95% Median C.I	94.09 to 98.47
95% Wgt. Mean C.I	87.90 to 94.04
95% Mean C.I	95.35 to 106.95
% of Value of the Class of all Real Property Value in the County	11.25
% of Records Sold in the Study Period	5.54
% of Value Sold in the Study Period	7.04

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	142	95	95.18
2017	108	95	95.32
2016	109	96	95.90
2015	97	96	95.67

2019 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	23	Median	94.36
Total Sales Price	\$1,626,205	Mean	87.11
Total Adj. Sales Price	\$1,626,205	Wgt. Mean	78.62
Total Assessed Value	\$1,278,560	Average Assessed Value of the Base	\$254,925
Avg. Adj. Sales Price	\$70,705	Avg. Assessed Value	\$55,590

Confidence Interval - Current

95% Median C.I	64.49 to 100.00
95% Wgt. Mean C.I	64.56 to 92.68
95% Mean C.I	74.94 to 99.28
% of Value of the Class of all Real Property Value in the County	6.72
% of Records Sold in the Study Period	6.46
% of Value Sold in the Study Period	1.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	25	100	91.75
2017	22	94	94.49
2016	20	100	95.34
2015	18	100	95.34

26 Dixon
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 : 140
Total Sales Price : 11,747,888
Total Adj. Sales Price : 11,747,888
Total Assessed Value : 10,686,810
Avg. Adj. Sales Price : 83,913
Avg. Assessed Value : 76,334

MEDIAN : 96
WGT. MEAN : 91
MEAN : 101
COD : 18.28
PRD : 111.19

COV : 34.64
STD : 35.04
Avg. Abs. Dev : 17.62
MAX Sales Ratio : 362.30
MIN Sales Ratio : 39.58

95% Median C.I. : 94.09 to 98.47
95% Wgt. Mean C.I. : 87.90 to 94.04
95% Mean C.I. : 95.35 to 106.95

Printed:3/19/2019 3:15:05PM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	24	96.12	97.58	92.26	11.96	105.77	67.94	148.88	92.29 to 99.88	94,455	87,140	
01-JAN-17 To 31-MAR-17	8	96.30	102.39	95.57	14.34	107.14	78.22	158.42	78.22 to 158.42	84,613	80,867	
01-APR-17 To 30-JUN-17	20	99.57	105.37	95.88	17.33	109.90	68.13	210.33	91.44 to 116.53	89,680	85,988	
01-JUL-17 To 30-SEP-17	16	96.62	109.65	97.88	27.56	112.02	39.58	362.30	87.89 to 100.95	58,047	56,815	
01-OCT-17 To 31-DEC-17	10	98.14	100.89	95.76	14.59	105.36	71.37	135.80	78.40 to 124.86	81,879	78,407	
01-JAN-18 To 31-MAR-18	6	100.21	99.34	91.67	08.46	108.37	81.43	121.93	81.43 to 121.93	92,000	84,334	
01-APR-18 To 30-JUN-18	32	96.26	104.14	90.53	20.48	115.03	62.98	259.00	91.45 to 99.34	66,198	59,927	
01-JUL-18 To 30-SEP-18	24	92.01	91.68	81.46	20.19	112.55	40.74	165.70	76.95 to 101.38	108,025	88,000	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	68	97.08	103.28	94.72	17.65	109.04	39.58	362.30	94.16 to 99.84	83,326	78,928	
01-OCT-17 To 30-SEP-18	72	96.26	99.14	87.47	18.76	113.34	40.74	259.00	91.99 to 98.81	84,468	73,885	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	54	97.34	105.37	96.25	19.61	109.48	39.58	362.30	95.54 to 100.85	78,112	75,181	
<u>ALL</u>	140	96.41	101.15	90.97	18.28	111.19	39.58	362.30	94.09 to 98.47	83,913	76,334	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	34	96.01	101.59	95.13	12.47	106.79	75.24	198.43	92.16 to 101.38	96,057	91,381	
5	32	96.31	95.02	87.59	18.99	108.48	39.58	165.70	85.41 to 99.84	62,538	54,778	
10	15	98.81	108.58	99.00	16.60	109.68	80.34	142.33	94.35 to 131.45	58,535	57,949	
15	15	97.05	107.84	85.80	36.00	125.69	40.74	362.30	69.81 to 103.12	91,224	78,266	
20	11	95.54	92.75	90.26	08.26	102.76	62.98	111.58	78.40 to 102.58	40,355	36,424	
25	13	98.81	117.08	94.38	29.47	124.05	71.37	259.00	84.56 to 127.95	43,452	41,009	
30	20	95.03	93.86	88.35	11.70	106.24	67.05	124.86	81.43 to 100.72	161,280	142,497	
<u>ALL</u>	140	96.41	101.15	90.97	18.28	111.19	39.58	362.30	94.09 to 98.47	83,913	76,334	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	139	96.45	101.18	90.97	18.39	111.22	39.58	362.30	94.09 to 98.47	84,478	76,845	
06	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	5,500	5,300	
07												
<u>ALL</u>	140	96.41	101.15	90.97	18.28	111.19	39.58	362.30	94.09 to 98.47	83,913	76,334	

26 Dixon
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 : 140
 Total Sales Price : 11,747,888
 Total Adj. Sales Price : 11,747,888
 Total Assessed Value : 10,686,810
 Avg. Adj. Sales Price : 83,913
 Avg. Assessed Value : 76,334

MEDIAN : 96
 WGT. MEAN : 91
 MEAN : 101
 COD : 18.28
 PRD : 111.19

COV : 34.64
 STD : 35.04
 Avg. Abs. Dev : 17.62
 MAX Sales Ratio : 362.30
 MIN Sales Ratio : 39.58

95% Median C.I. : 94.09 to 98.47
 95% Wgt. Mean C.I. : 87.90 to 94.04
 95% Mean C.I. : 95.35 to 106.95

Printed:3/19/2019 3:15:05PM

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	259.00	259.00	259.00	00.00	100.00	259.00	259.00	N/A	2,000	5,180	
Less Than 15,000	7	121.13	148.68	134.80	39.61	110.30	92.45	259.00	92.45 to 259.00	7,500	10,110	
Less Than 30,000	24	121.53	140.97	131.44	32.15	107.25	85.98	362.30	101.38 to 146.10	17,168	22,565	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	139	96.36	100.01	90.94	17.20	109.97	39.58	362.30	94.09 to 98.42	84,503	76,846	
Greater Than 14,999	133	96.16	98.64	90.77	16.36	108.67	39.58	362.30	93.93 to 98.30	87,935	79,820	
Greater Than 29,999	116	95.20	92.91	89.50	12.28	103.81	39.58	148.88	92.02 to 97.19	97,723	87,459	
<u>Incremental Ranges</u>												
0 TO 4,999	1	259.00	259.00	259.00	00.00	100.00	259.00	259.00	N/A	2,000	5,180	
5,000 TO 14,999	6	112.10	130.29	129.88	29.44	100.32	92.45	210.33	92.45 to 210.33	8,417	10,932	
15,000 TO 29,999	17	121.93	137.79	130.95	28.99	105.22	85.98	362.30	97.96 to 146.10	21,148	27,693	
30,000 TO 59,999	40	98.66	100.22	100.32	13.13	99.90	39.58	148.88	95.73 to 100.93	43,276	43,414	
60,000 TO 99,999	34	94.13	91.61	91.42	09.48	100.21	54.61	116.90	88.41 to 96.45	79,711	72,870	
100,000 TO 149,999	24	95.30	90.36	90.46	11.09	99.89	65.34	109.31	80.34 to 99.83	120,581	109,078	
150,000 TO 249,999	14	84.60	82.84	83.29	13.38	99.46	40.74	100.72	69.81 to 95.85	203,121	169,186	
250,000 TO 499,999	4	79.17	81.40	81.64	06.71	99.71	75.24	92.02	N/A	289,250	236,156	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	140	96.41	101.15	90.97	18.28	111.19	39.58	362.30	94.09 to 98.47	83,913	76,334	

26 Dixon
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 : 23
Total Sales Price : 1,626,205
Total Adj. Sales Price : 1,626,205
Total Assessed Value : 1,278,560
Avg. Adj. Sales Price : 70,705
Avg. Assessed Value : 55,590

MEDIAN : 94
WGT. MEAN : 79
MEAN : 87
COD : 23.51
PRD : 110.80

COV : 32.32
STD : 28.15
Avg. Abs. Dev : 22.18
MAX Sales Ratio : 136.81
MIN Sales Ratio : 42.95

95% Median C.I. : 64.49 to 100.00
95% Wgt. Mean C.I. : 64.56 to 92.68
95% Mean C.I. : 74.94 to 99.28

Printed:3/19/2019 3:15:06PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	4	100.16	91.12	71.77	23.73	126.96	42.95	121.20	N/A	52,750	37,860
01-JAN-16 To 31-MAR-16	4	87.73	82.36	79.28	17.66	103.88	53.98	100.00	N/A	69,764	55,308
01-APR-16 To 30-JUN-16	2	72.91	72.91	80.58	29.42	90.48	51.46	94.36	N/A	54,500	43,918
01-JUL-16 To 30-SEP-16	1	98.88	98.88	98.88	00.00	100.00	98.88	98.88	N/A	30,000	29,665
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	3	104.61	88.82	76.83	19.72	115.61	49.99	111.87	N/A	91,667	70,427
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	2	85.03	85.03	81.51	16.55	104.32	70.96	99.10	N/A	40,000	32,605
01-OCT-17 To 31-DEC-17	3	92.63	97.96	85.71	26.01	114.29	64.49	136.75	N/A	29,500	25,283
01-JAN-18 To 31-MAR-18	1	57.03	57.03	57.03	00.00	100.00	57.03	57.03	N/A	272,150	155,200
01-APR-18 To 30-JUN-18	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
01-JUL-18 To 30-SEP-18	2	90.64	90.64	108.48	50.95	83.55	44.46	136.81	N/A	40,750	44,208
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	11	94.36	85.33	77.92	19.70	109.51	42.95	121.20	51.46 to 108.57	57,187	44,561
01-OCT-16 To 30-SEP-17	5	99.10	87.31	77.88	19.28	112.11	49.99	111.87	N/A	71,000	55,298
01-OCT-17 To 30-SEP-18	7	92.63	89.77	79.72	31.43	112.61	44.46	136.81	44.46 to 136.81	91,736	73,129
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	7	94.36	82.02	81.03	16.56	101.22	51.46	100.00	51.46 to 100.00	59,722	48,390
01-JAN-17 To 31-DEC-17	8	95.87	91.30	79.45	22.72	114.92	49.99	136.75	49.99 to 136.75	55,438	44,043
<u>ALL</u>	23	94.36	87.11	78.62	23.51	110.80	42.95	136.81	64.49 to 100.00	70,705	55,590

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	95.29	92.93	78.21	20.39	118.82	49.99	136.75	49.99 to 136.75	107,456	84,043
5	5	99.10	97.81	96.31	14.05	101.56	64.49	121.20	N/A	41,200	39,680
10	3	51.46	49.46	47.16	07.15	104.88	42.95	53.98	N/A	71,667	33,797
15	1	91.75	91.75	91.75	00.00	100.00	91.75	91.75	N/A	10,000	9,175
20	3	70.96	84.08	94.22	43.38	89.24	44.46	136.81	N/A	43,833	41,298
30	3	98.88	92.88	84.96	06.83	109.32	79.76	100.00	N/A	68,018	57,785
<u>ALL</u>	23	94.36	87.11	78.62	23.51	110.80	42.95	136.81	64.49 to 100.00	70,705	55,590

26 Dixon
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 : 23
 Total Sales Price : 1,626,205
 Total Adj. Sales Price : 1,626,205
 Total Assessed Value : 1,278,560
 Avg. Adj. Sales Price : 70,705
 Avg. Assessed Value : 55,590

MEDIAN : 94
 WGT. MEAN : 79
 MEAN : 87
 COD : 23.51
 PRD : 110.80

COV : 32.32
 STD : 28.15
 Avg. Abs. Dev : 22.18
 MAX Sales Ratio : 136.81
 MIN Sales Ratio : 42.95

95% Median C.I. : 64.49 to 100.00
 95% Wgt. Mean C.I. : 64.56 to 92.68
 95% Mean C.I. : 74.94 to 99.28

Printed:3/19/2019 3:15:06PM

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	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
03	22	93.50	86.70	76.15	24.72	113.85	42.95	136.81	57.03 to 104.61	64,828	49,369
04											
<u>ALL</u>	<u>23</u>	<u>94.36</u>	<u>87.11</u>	<u>78.62</u>	<u>23.51</u>	<u>110.80</u>	<u>42.95</u>	<u>136.81</u>	<u>64.49 to 100.00</u>	<u>70,705</u>	<u>55,590</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	1	91.75	91.75	91.75	00.00	100.00	91.75	91.75	N/A	10,000	9,175
Less Than 30,000	7	100.00	98.00	97.04	18.34	100.99	44.46	136.75	44.46 to 136.75	21,294	20,663
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	94.36	87.11	78.62	23.51	110.80	42.95	136.81	64.49 to 100.00	70,705	55,590
Greater Than 14,999	22	95.03	86.90	78.54	24.28	110.64	42.95	136.81	57.03 to 104.61	73,464	57,699
Greater Than 29,999	16	87.06	82.34	76.76	27.02	107.27	42.95	136.81	53.98 to 99.10	92,322	70,870
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	91.75	91.75	91.75	00.00	100.00	91.75	91.75	N/A	10,000	9,175
15,000 TO 29,999	6	104.29	99.05	97.42	19.20	101.67	44.46	136.75	44.46 to 136.75	23,176	22,578
30,000 TO 59,999	9	95.70	88.06	88.54	24.97	99.46	51.46	136.81	53.98 to 121.20	44,944	39,794
60,000 TO 99,999	1	94.36	94.36	94.36	00.00	100.00	94.36	94.36	N/A	74,000	69,825
100,000 TO 149,999	3	49.99	65.85	63.39	41.11	103.88	42.95	104.61	N/A	125,500	79,560
150,000 TO 249,999	2	87.99	87.99	89.16	09.35	98.69	79.76	96.22	N/A	175,000	156,035
250,000 TO 499,999	1	57.03	57.03	57.03	00.00	100.00	57.03	57.03	N/A	272,150	155,200
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>23</u>	<u>94.36</u>	<u>87.11</u>	<u>78.62</u>	<u>23.51</u>	<u>110.80</u>	<u>42.95</u>	<u>136.81</u>	<u>64.49 to 100.00</u>	<u>70,705</u>	<u>55,590</u>

26 Dixon
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 : 23
 Total Sales Price : 1,626,205
 Total Adj. Sales Price : 1,626,205
 Total Assessed Value : 1,278,560
 Avg. Adj. Sales Price : 70,705
 Avg. Assessed Value : 55,590

MEDIAN : 94
 WGT. MEAN : 79
 MEAN : 87
 COD : 23.51
 PRD : 110.80

COV : 32.32
 STD : 28.15
 Avg. Abs. Dev : 22.18
 MAX Sales Ratio : 136.81
 MIN Sales Ratio : 42.95

95% Median C.I. : 64.49 to 100.00
 95% Wgt. Mean C.I. : 64.56 to 92.68
 95% Mean C.I. : 74.94 to 99.28

Printed:3/19/2019 3:15:06PM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	4	89.43	82.58	80.08	18.98	103.12	51.46	100.00	N/A	59,764	47,858
300	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
325	1	64.49	64.49	64.49	00.00	100.00	64.49	64.49	N/A	50,000	32,245
340	1	104.61	104.61	104.61	00.00	100.00	104.61	104.61	N/A	108,500	113,505
344	1	53.98	53.98	53.98	00.00	100.00	53.98	53.98	N/A	55,000	29,690
350	2	117.85	117.85	123.66	16.10	95.30	98.88	136.81	N/A	43,250	53,483
353	1	111.87	111.87	111.87	00.00	100.00	111.87	111.87	N/A	23,500	26,290
384	2	101.47	101.47	98.26	07.01	103.27	94.36	108.57	N/A	51,000	50,113
406	3	49.99	62.07	51.56	31.53	120.38	44.46	91.75	N/A	59,333	30,592
434	1	136.75	136.75	136.75	00.00	100.00	136.75	136.75	N/A	18,000	24,615
442	2	96.08	96.08	95.57	26.14	100.53	70.96	121.20	N/A	49,000	46,828
446	1	95.70	95.70	95.70	00.00	100.00	95.70	95.70	N/A	50,000	47,850
471	1	92.63	92.63	92.63	00.00	100.00	92.63	92.63	N/A	20,500	18,990
49	1	42.95	42.95	42.95	00.00	100.00	42.95	42.95	N/A	125,000	53,690
531	1	57.03	57.03	57.03	00.00	100.00	57.03	57.03	N/A	272,150	155,200
<u>ALL</u>	<u>23</u>	94.36	87.11	78.62	23.51	110.80	42.95	136.81	64.49 to 100.00	70,705	55,590

26 Dixon
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 : 40
Total Sales Price : 24,496,610
Total Adj. Sales Price : 24,496,610
Total Assessed Value : 18,377,405
Avg. Adj. Sales Price : 612,415
Avg. Assessed Value : 459,435

MEDIAN : 74
WGT. MEAN : 75
MEAN : 78
COD : 17.85
PRD : 103.85

COV : 23.90
STD : 18.62
Avg. Abs. Dev : 13.29
MAX Sales Ratio : 134.71
MIN Sales Ratio : 46.91

95% Median C.I. : 67.31 to 81.35
95% Wgt. Mean C.I. : 69.89 to 80.15
95% Mean C.I. : 72.14 to 83.68

Printed:3/19/2019 3:15:07PM

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	6	68.77	78.23	74.43	19.49	105.11	64.14	126.82	64.14 to 126.82	620,944	462,138
01-JAN-16 To 31-MAR-16	3	64.18	64.92	66.39	09.85	97.79	55.81	74.78	N/A	533,260	354,018
01-APR-16 To 30-JUN-16	2	69.75	69.75	69.74	00.72	100.01	69.25	70.25	N/A	485,816	338,818
01-JUL-16 To 30-SEP-16	1	64.14	64.14	64.14	00.00	100.00	64.14	64.14	N/A	616,000	395,080
01-OCT-16 To 31-DEC-16	7	77.93	83.48	76.84	19.76	108.64	55.52	134.71	55.52 to 134.71	576,743	443,189
01-JAN-17 To 31-MAR-17	2	71.09	71.09	70.67	05.32	100.59	67.31	74.86	N/A	605,500	427,903
01-APR-17 To 30-JUN-17	4	72.86	72.44	72.67	13.45	99.68	60.92	83.12	N/A	937,942	681,606
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	5	74.86	74.14	80.86	19.14	91.69	46.91	92.67	N/A	600,120	485,251
01-JAN-18 To 31-MAR-18	3	65.45	66.11	65.25	07.84	101.32	58.75	74.14	N/A	901,000	587,903
01-APR-18 To 30-JUN-18	4	95.50	94.25	88.92	14.53	105.99	75.35	110.64	N/A	523,992	465,930
01-JUL-18 To 30-SEP-18	3	92.31	95.43	93.31	05.06	102.27	89.98	104.00	N/A	261,333	243,855
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	12	67.41	72.32	70.99	13.66	101.87	55.81	126.82	64.14 to 74.78	576,089	408,967
01-OCT-16 To 30-SEP-17	13	74.86	78.17	74.27	16.19	105.25	55.52	134.71	64.37 to 84.52	692,306	514,197
01-OCT-17 To 30-SEP-18	15	85.38	82.15	79.05	17.62	103.92	46.91	110.64	65.45 to 92.67	572,238	452,350
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	13	70.97	75.60	72.49	16.64	104.29	55.52	134.71	64.14 to 84.52	555,740	402,853
01-JAN-17 To 31-DEC-17	11	74.86	72.97	75.45	14.37	96.71	46.91	92.67	60.92 to 91.08	723,942	546,226
<u>ALL</u>	40	74.46	77.91	75.02	17.85	103.85	46.91	134.71	67.31 to 81.35	612,415	459,435

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	17	74.78	78.84	76.15	16.74	103.53	55.52	134.71	64.79 to 87.87	670,032	510,213
2	23	74.14	77.22	74.04	18.65	104.29	46.91	126.82	65.19 to 85.38	569,829	421,904
<u>ALL</u>	40	74.46	77.91	75.02	17.85	103.85	46.91	134.71	67.31 to 81.35	612,415	459,435

26 Dixon
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 : 40
 Total Sales Price : 24,496,610
 Total Adj. Sales Price : 24,496,610
 Total Assessed Value : 18,377,405
 Avg. Adj. Sales Price : 612,415
 Avg. Assessed Value : 459,435

MEDIAN : 74
 WGT. MEAN : 75
 MEAN : 78
 COD : 17.85
 PRD : 103.85

COV : 23.90
 STD : 18.62
 Avg. Abs. Dev : 13.29
 MAX Sales Ratio : 134.71
 MIN Sales Ratio : 46.91

95% Median C.I. : 67.31 to 81.35
 95% Wgt. Mean C.I. : 69.89 to 80.15
 95% Mean C.I. : 72.14 to 83.68

Printed:3/19/2019 3:15:07PM

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
_____Dry_____											
County	17	69.25	71.70	69.88	11.91	102.60	55.52	105.61	64.14 to 77.93	721,554	504,203
1	11	69.25	70.07	69.93	09.60	100.20	55.52	83.12	64.14 to 81.35	746,034	521,714
2	6	69.80	74.71	69.77	16.03	107.08	60.92	105.61	60.92 to 105.61	676,675	472,099
_____Grass_____											
County	2	74.06	74.06	74.91	24.64	98.87	55.81	92.31	N/A	226,390	169,595
2	2	74.06	74.06	74.91	24.64	98.87	55.81	92.31	N/A	226,390	169,595
_____ALL_____	40	74.46	77.91	75.02	17.85	103.85	46.91	134.71	67.31 to 81.35	612,415	459,435

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	75.35	78.06	76.74	07.47	101.72	70.97	87.87	N/A	609,667	467,832
1	3	75.35	78.06	76.74	07.47	101.72	70.97	87.87	N/A	609,667	467,832
_____Dry_____											
County	23	71.96	72.99	71.85	12.13	101.59	55.52	105.61	64.79 to 76.11	748,129	537,550
1	12	70.61	71.73	70.86	11.07	101.23	55.52	89.98	64.14 to 81.35	717,198	508,231
2	11	74.14	74.37	72.84	12.85	102.10	58.75	105.61	60.92 to 91.08	781,871	569,535
_____Grass_____											
County	5	92.31	78.34	76.25	20.36	102.74	46.91	104.00	N/A	162,356	123,793
2	5	92.31	78.34	76.25	20.36	102.74	46.91	104.00	N/A	162,356	123,793
_____ALL_____	40	74.46	77.91	75.02	17.85	103.85	46.91	134.71	67.31 to 81.35	612,415	459,435

Dixon County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	5565	5460	5190	5020	4670	4330	4245	4070	4950
Cedar	2	6045	6045	5830	5830	5745	5745	4650	4650	5499
Wayne	1	6025	6000	5950	5900	5800	5650	5500	4900	5801
Thurston	1	6025	6000	5900	5900	5800	5650	4980	4290	5863
Dixon	2	5850	5850	5765	5580	5190	5095	4710	4525	5308
Dixon	2	5850	5850	5765	5580	5190	5095	4710	4525	5308
Cedar	1	5670	5670	5615	5615	5035	5035	4450	4450	5071
Dakota	1	5588	5495	5420	0	5320	0	5165	5040	5404

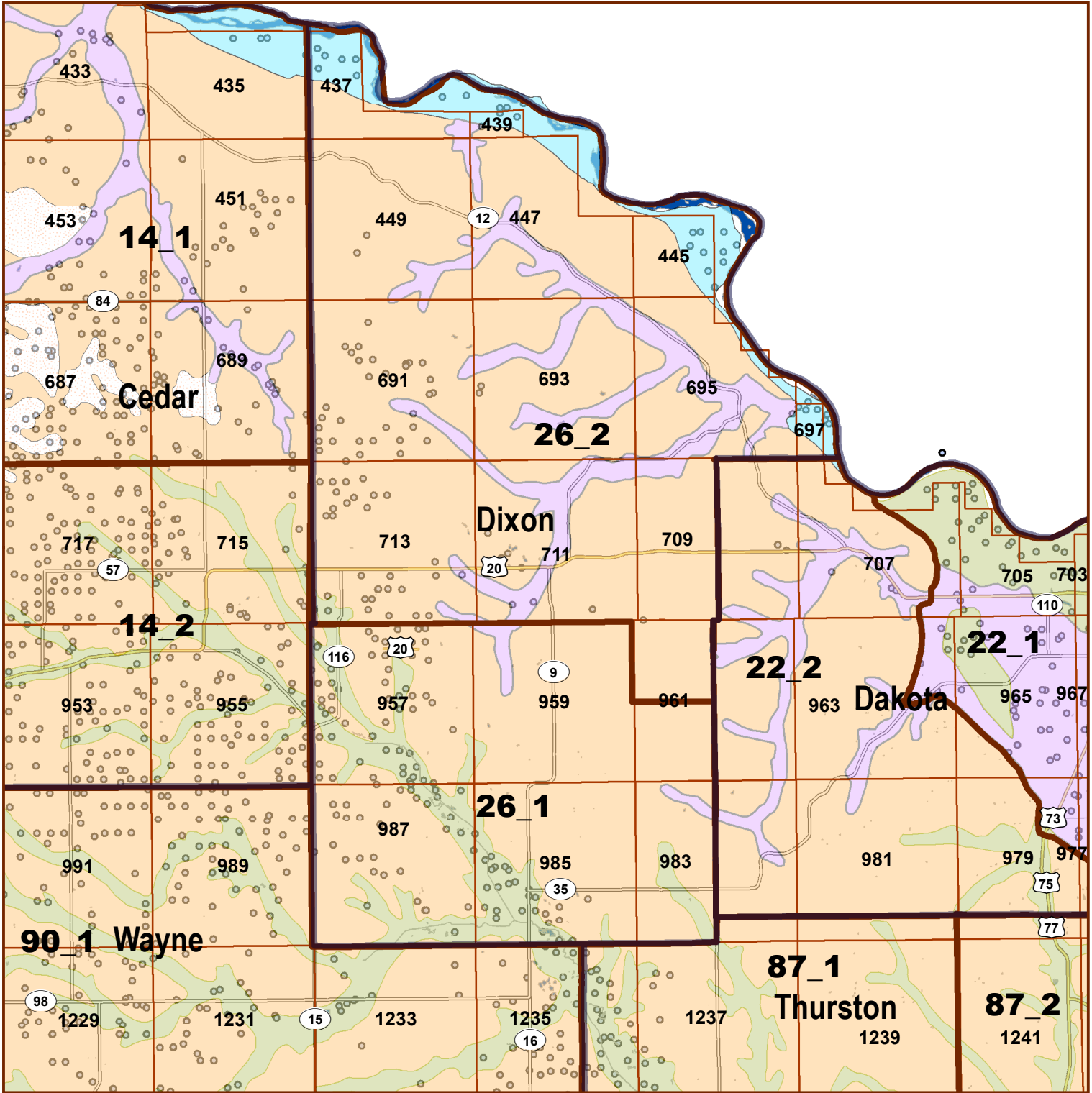
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	5565	5205	5020	4950	4920	4248	4255	3705	4764
Cedar	2	5425	5424	5245	5241	5210	5209	4080	4080	5001
Wayne	1	5700	5650	5550	5450	5290	4750	4180	3895	5174
Thurston	1	5700	5650	5325	5325	5235	5000	4075	3705	5075
Dixon	2	4255	3900	3900	3890	3620	3515	3205	3205	3560
Dixon	2	4255	3900	3900	3890	3620	3515	3205	3205	3560
Cedar	1	4700	4700	4665	4665	4655	4655	3625	3625	4293
Dakota	1	4969	4937	4895	0	4780	0	3875	3800	4838

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2430	2300	2030	n/a	1845	1720	1595	1470	1881
Cedar	2	2230	2230	2030	2028	1845	1845	1645	1645	1890
Wayne	1	2400	2260	2120	1980	1870	1590	1410	1270	1906
Thurston	1	1900	1900	1600	1600	1600	1470	1470	1270	1613
Dixon	2	2304	2185	1930	1755	1755	1635	1515	1395	1635
Dixon	2	2304	2185	1930	1755	1755	1635	1515	1395	1635
Cedar	1	2230	2231	2030	2030	1846	1845	1645	1646	1768
Dakota	1	2115	2085	2085	0	1985	0	1705	1720	1889

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	4763	1245	96
Cedar	2	1950	922	600
Wayne	1	4948	n/a	200
Thurston	1	n/a	475	75
Dixon	2	3484	815	117
Dixon	2	3484	815	117
Cedar	1	1950	789	601
Dakota	1	n/a	612	214

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.



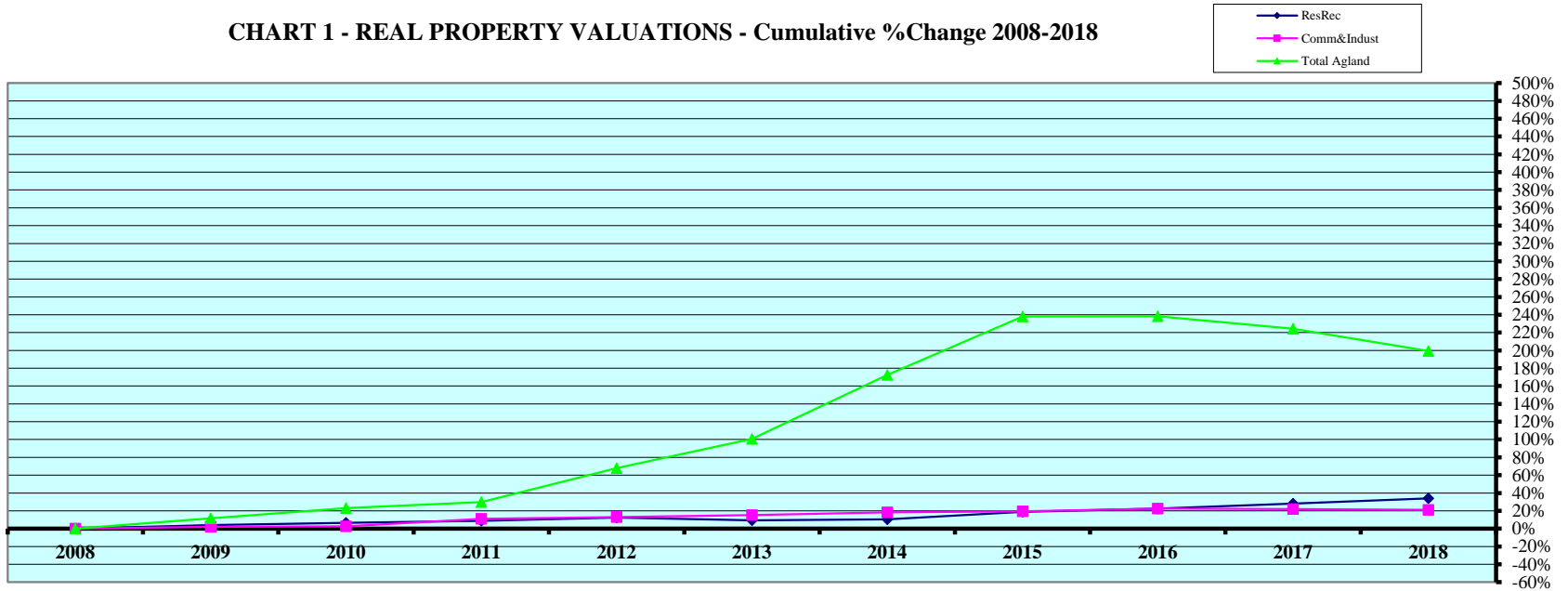
Legend

- 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 subsols 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

Dixon 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	106,450,525	--	--	--	38,826,040	--	--	--	353,569,490	--	--	--
2009	110,576,375	4,125,850	3.88%	3.88%	39,662,649	836,609	2.15%	2.15%	394,555,505	40,986,015	11.59%	11.59%
2010	113,421,300	2,844,925	2.57%	6.55%	39,808,760	146,111	0.37%	2.53%	435,177,090	40,621,585	10.30%	23.08%
2011	115,722,435	2,301,135	2.03%	8.71%	43,083,420	3,274,660	8.23%	10.97%	459,237,725	24,060,635	5.53%	29.89%
2012	119,684,835	3,962,400	3.42%	12.43%	43,870,190	786,770	1.83%	12.99%	593,191,475	133,953,750	29.17%	67.77%
2013	116,475,355	-3,209,480	-2.68%	9.42%	44,690,795	820,605	1.87%	15.11%	709,500,840	116,309,365	19.61%	100.67%
2014	117,627,715	1,152,360	0.99%	10.50%	45,871,540	1,180,745	2.64%	18.15%	963,644,090	254,143,250	35.82%	172.55%
2015	126,495,525	8,867,810	7.54%	18.83%	46,372,705	501,165	1.09%	19.44%	1,194,835,285	231,191,195	23.99%	237.94%
2016	130,535,295	4,039,770	3.19%	22.63%	47,561,465	1,188,760	2.56%	22.50%	1,196,158,955	1,323,670	0.11%	238.31%
2017	136,254,245	5,718,950	4.38%	28.00%	47,347,450	-214,015	-0.45%	21.95%	1,146,399,475	-49,759,480	-4.16%	224.24%
2018	142,584,635	6,330,390	4.65%	33.94%	46,976,495	-370,955	-0.78%	20.99%	1,058,662,205	-87,737,270	-7.65%	199.42%

Rate Annual %chg: Residential & Recreational **2.97%**

Commercial & Industrial **1.92%**

Agricultural Land **11.59%**

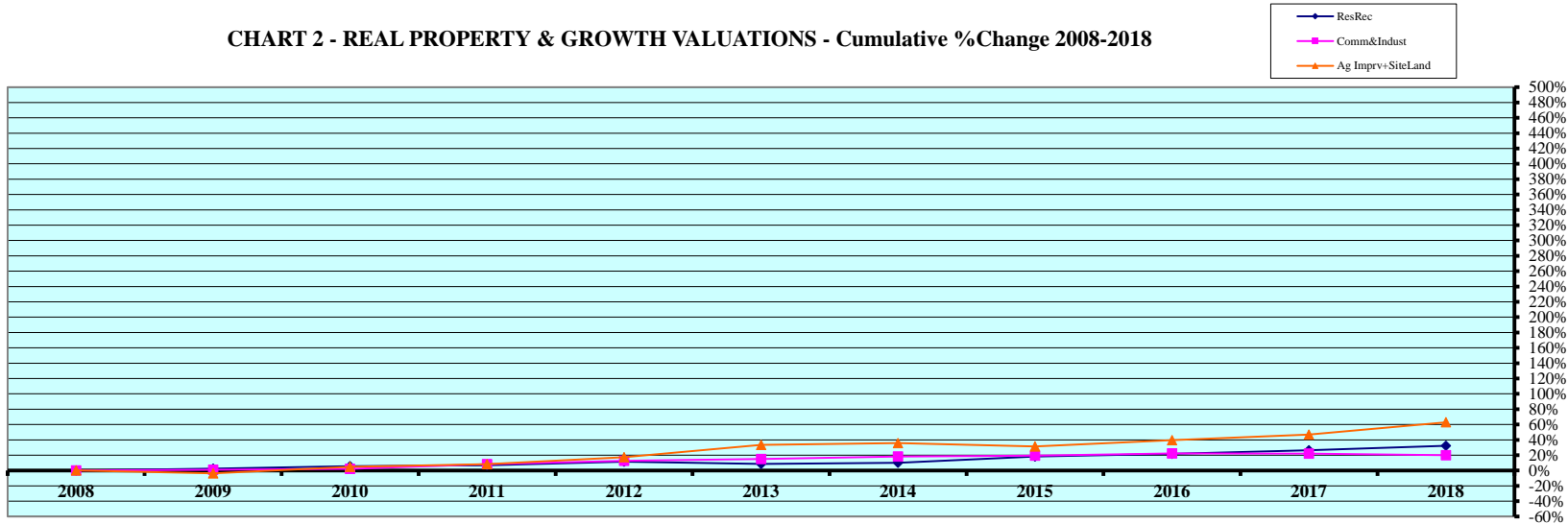
Cnty# **26**
County **DIXON**

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	106,450,525	2,205,655	2.07%	104,244,870	--	--	38,826,040	3,072,405	7.91%	35,753,635	--	--		
2009	110,576,375	1,609,187	1.46%	108,967,188	2.36%	2.36%	39,662,649	415,887	1.05%	39,246,762	1.08%	1.08%		
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	5.59%	39,808,760	133,460	0.34%	39,675,300	0.03%	2.19%		
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	6.79%	43,083,420	996,830	2.31%	42,086,590	5.72%	8.40%		
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	11.58%	43,870,190	97,305	0.22%	43,772,885	1.60%	12.74%		
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	8.52%	44,690,795	65,610	0.15%	44,625,185	1.72%	14.94%		
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	10.06%	45,871,540	0	0.00%	45,871,540	2.64%	18.15%		
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	18.38%	46,372,705	0	0.00%	46,372,705	1.09%	19.44%		
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	21.72%	47,561,465	77,775	0.16%	47,483,690	2.40%	22.30%		
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	26.52%	47,347,450	17,095	0.04%	47,330,355	-0.49%	21.90%		
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	32.27%	46,976,495	380,520	0.81%	46,595,975	-1.59%	20.01%		
Rate Ann%chg	2.97%						2.01%	1.92%						1.42%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2008	36,584,890	12,770,515	49,355,405	786,010	1.59%	48,569,395
2009	35,170,155	14,584,345	49,754,500	2,226,760	4.48%	47,527,740
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635
Rate Ann%chg	2.84%	9.95%	5.13%	Ag Imprv+Site w/o growth		2.41%

(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.

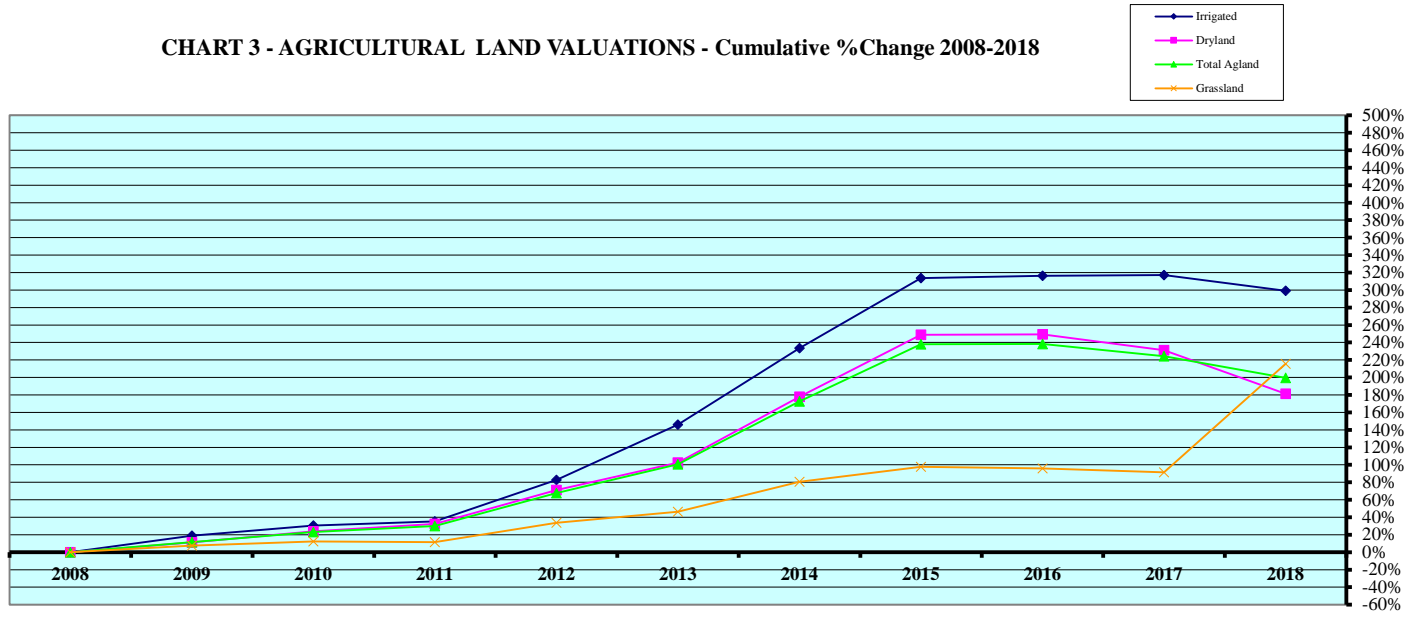
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	26
County	DIXON

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	44,154,225	--	--	--	265,979,065	--	--	--	42,188,895	--	--	--
2009	52,538,955	8,384,730	18.99%	18.99%	295,689,685	29,710,620	11.17%	11.17%	45,410,925	3,222,030	7.64%	7.64%
2010	57,566,215	5,027,260	9.57%	30.38%	329,451,210	33,761,525	11.42%	23.86%	47,387,360	1,976,435	4.35%	12.32%
2011	59,697,730	2,131,515	3.70%	35.20%	351,687,085	22,235,875	6.75%	32.22%	47,072,835	-314,525	-0.66%	11.58%
2012	80,724,930	21,027,200	35.22%	82.82%	455,209,340	103,522,255	29.44%	71.14%	56,365,010	9,292,175	19.74%	33.60%
2013	108,603,060	27,878,130	34.53%	145.96%	538,303,445	83,094,105	18.25%	102.39%	61,752,760	5,387,750	9.56%	46.37%
2014	147,248,735	38,645,675	35.58%	233.49%	739,360,310	201,056,865	37.35%	177.98%	76,195,215	14,442,455	23.39%	80.60%
2015	182,694,050	35,445,315	24.07%	313.76%	927,865,070	188,504,760	25.50%	248.85%	83,428,600	7,233,385	9.49%	97.75%
2016	183,758,080	1,064,030	0.58%	316.17%	928,982,255	1,117,185	0.12%	249.27%	82,617,720	-810,880	-0.97%	95.83%
2017	184,197,670	439,590	0.24%	317.17%	880,683,300	-48,298,955	-5.20%	231.11%	80,701,915	-1,915,805	-2.32%	91.29%
2018	176,259,095	-7,938,575	-4.31%	299.19%	748,452,575	-132,230,725	-15.01%	181.40%	133,125,145	52,423,230	64.96%	215.55%

Rate Ann.%chg: Irrigated **14.85%** Dryland **10.90%** Grassland **12.18%**

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	1,247,305	--	--	--	0	--	--	--	353,569,490	--	--	--
2009	915,940	-331,365	-26.57%	-26.57%	0	0	--	--	394,555,505	40,986,015	11.59%	11.59%
2010	772,305	-143,635	-15.68%	-38.08%	0	0	--	--	435,177,090	40,621,585	10.30%	23.08%
2011	774,075	1,770	0.23%	-37.94%	6,000	6,000	--	--	459,237,725	24,060,635	5.53%	29.89%
2012	810,825	36,750	4.75%	-34.99%	81,370	75,370	1256.17%	--	593,191,475	133,953,750	29.17%	67.77%
2013	810,095	-730	-0.09%	-35.05%	31,480	-49,890	-61.31%	--	709,500,840	116,309,365	19.61%	100.67%
2014	808,350	-1,745	-0.22%	-35.19%	31,480	0	0.00%	--	963,644,090	254,143,250	35.82%	172.55%
2015	807,065	-1,285	-0.16%	-35.30%	40,500	9,020	28.65%	--	1,194,835,285	231,191,195	23.99%	237.94%
2016	800,900	-6,165	-0.76%	-35.79%	0	-40,500	-100.00%	--	1,196,158,955	1,323,670	0.11%	238.31%
2017	816,590	15,690	1.96%	-34.53%	0	0	--	--	1,146,399,475	-49,759,480	-4.16%	224.24%
2018	825,390	8,800	1.08%	-33.83%	0	0	--	--	1,058,662,205	-87,737,270	-7.65%	199.42%

Cnty# **26**
County **DIXON**

Rate Ann.%chg: Total Agric Land **11.59%**

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	43,489,710	25,713	1,691			266,530,085	189,801	1,404			42,217,365	57,571	733		
2009	52,242,180	27,232	1,918	13.42%	13.42%	295,976,830	190,965	1,550	10.37%	10.37%	45,391,460	56,656	801	9.25%	9.25%
2010	57,121,520	27,831	2,052	6.99%	21.35%	329,921,290	190,857	1,729	11.53%	23.10%	47,388,550	56,937	832	3.89%	13.50%
2011	60,973,590	28,461	2,142	4.38%	26.66%	352,482,045	190,809	1,847	6.86%	31.55%	47,364,630	56,396	840	0.91%	14.53%
2012	80,882,350	28,309	2,857	33.36%	68.92%	455,114,065	190,037	2,395	29.64%	70.54%	56,548,635	55,569	1,018	21.17%	38.77%
2013	104,010,380	29,222	3,559	24.58%	110.44%	539,019,355	190,631	2,828	18.07%	101.36%	63,154,340	53,978	1,170	14.97%	59.55%
2014	145,847,300	30,408	4,796	34.76%	183.58%	740,856,080	191,165	3,875	37.06%	175.98%	76,244,270	52,443	1,454	24.26%	98.26%
2015	182,215,225	31,923	5,708	19.01%	237.48%	925,506,690	190,437	4,860	25.40%	246.08%	84,633,290	51,615	1,640	12.78%	123.60%
2016	182,652,800	32,006	5,707	-0.02%	237.41%	929,456,485	191,291	4,859	-0.02%	246.01%	82,792,280	50,665	1,634	-0.34%	122.84%
2017	183,254,750	32,144	5,701	-0.10%	237.06%	880,282,115	191,715	4,592	-5.50%	226.98%	81,187,970	49,803	1,630	-0.24%	122.30%
2018	176,259,095	32,556	5,414	-5.03%	220.10%	745,722,025	176,558	4,224	-8.01%	200.77%	135,413,665	64,507	2,099	28.77%	186.27%

Rate Annual %chg Average Value/Acre: 12.34%

11.64%

11.09%

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	1,248,285	9,619	130			0	0				353,485,445	282,703	1,250		
2009	920,470	7,805	118	-9.12%	-9.12%	0	0				394,530,940	282,658	1,396	11.63%	11.63%
2010	772,780	7,150	108	-8.36%	-16.72%	0	0				435,204,140	282,775	1,539	10.26%	23.09%
2011	804,075	7,013	115	6.09%	-11.65%	0	0				461,624,340	282,678	1,633	6.11%	30.60%
2012	812,840	7,011	116	1.11%	-10.67%	0	0				593,357,890	280,926	2,112	29.34%	68.92%
2013	810,300	7,165	113	-2.45%	-12.86%	0	0				706,994,375	280,996	2,516	19.12%	101.22%
2014	808,605	7,156	113	-0.08%	-12.93%	0	0				963,756,255	281,171	3,428	36.23%	174.13%
2015	794,905	7,095	112	-0.85%	-13.67%	0	0				1,193,150,110	281,069	4,245	23.85%	239.50%
2016	801,175	7,137	112	0.19%	-13.50%	0	0				1,195,702,740	281,100	4,254	0.20%	240.19%
2017	816,485	7,165	114	1.51%	-12.20%	0	0				1,145,541,320	280,828	4,079	-4.10%	226.23%
2018	825,510	7,189	115	0.77%	-11.52%	0	0				1,058,220,295	280,810	3,768	-7.62%	201.39%

26
DIXON

Rate Annual %chg Average Value/Acre: 11.66%

(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
Agland 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	Agmprv&FS	Minerals	Total Value
6,000	DIXON	60,536,164	4,086,320	7,933,717	141,325,810	17,600,895	29,375,600	1,258,825	1,058,662,205	48,396,165	32,987,315	0	1,402,163,016
cnty sectorvalue % of total value:		4.32%	0.29%	0.57%	10.08%	1.26%	2.10%	0.09%	75.50%	3.45%	2.35%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
377	ALLEN	214,276	160,550	278,045	10,172,850	908,080	0	0	0	0	19,880	0	11,753,681
6.28%	%sector of county sector	0.35%	3.93%	3.50%	7.20%	5.16%					0.06%		0.84%
	%sector of municipality	1.82%	1.37%	2.37%	86.55%	7.73%					0.17%		100.00%
166	CONCORD	6,887	0	0	3,172,530	41,565	0	0	0	0	0	0	3,220,982
2.77%	%sector of county sector	0.01%			2.24%	0.24%							0.23%
	%sector of municipality	0.21%			98.50%	1.29%							100.00%
87	DIXON	151,850	92,156	406,778	1,889,995	1,132,190	0	0	0	0	0	0	3,672,969
1.45%	%sector of county sector	0.25%	2.26%	5.13%	1.34%	6.43%							0.26%
	%sector of municipality	4.13%	2.51%	11.07%	51.46%	30.82%							100.00%
840	EMERSON	67,248	180,491	39,033	10,005,080	1,042,535	0	0	0	0	0	0	11,334,387
14.00%	%sector of county sector	0.11%	4.42%	0.49%	7.08%	5.92%							0.81%
	%sector of municipality	0.59%	1.59%	0.34%	88.27%	9.20%							100.00%
94	MARTINSBURG	161,996	384	173	1,970,980	77,030	0	0	0	0	0	0	2,210,563
1.57%	%sector of county sector	0.27%	0.01%	0.00%	1.39%	0.44%							0.16%
	%sector of municipality	7.33%	0.02%	0.01%	89.16%	3.48%							100.00%
76	MASKELL	91,157	0	0	1,539,770	186,095	0	0	128,170	93,930	3,810	0	2,042,932
1.27%	%sector of county sector	0.15%			1.09%	1.06%			0.01%	0.19%	0.01%		0.15%
	%sector of municipality	4.46%			75.37%	9.11%		6.27%	4.60%	0.19%			100.00%
325	NEWCASTLE	208,912	0	0	6,398,795	627,050	0	0	0	0	0	0	7,234,757
5.42%	%sector of county sector	0.35%			4.53%	3.56%							0.52%
	%sector of municipality	2.89%			88.45%	8.67%							100.00%
961	PONCA	682,973	225,715	14,068	29,179,330	3,395,810	0	0	25,740	0	0	0	33,523,636
16.02%	%sector of county sector	1.13%	5.52%	0.18%	20.65%	19.29%			0.00%				2.39%
	%sector of municipality	2.04%	0.67%	0.04%	87.04%	10.13%			0.08%				100.00%
1451	WAKEFIELD	17,772,274	292,065	52,120	23,108,735	3,508,900	10,183,940	0	0	0	0	0	54,918,034
24.18%	%sector of county sector	29.36%	7.15%	0.66%	16.35%	19.94%	34.67%						3.92%
	%sector of municipality	32.36%	0.53%	0.09%	42.08%	6.39%	18.54%						100.00%
73	WATERBURY	20,129	67,481	285,775	926,105	118,355	0	0	0	0	0	0	1,417,845
1.22%	%sector of county sector	0.03%	1.65%	3.60%	0.66%	0.67%							0.10%
	%sector of municipality	1.42%	4.76%	20.16%	65.32%	8.35%							100.00%
4,450	Total Municipalities	19,377,702	1,018,842	1,075,992	88,364,170	11,037,610	10,183,940	0	153,910	93,930	23,690	0	131,329,786
74.17%	%all municip.sectors of cnty	32.01%	24.93%	13.56%	62.53%	62.71%	34.67%		0.01%	0.19%	0.07%		9.37%

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 : 5,951

Value : 1,350,322,420

Growth 44,811,060

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	202	633,625	124	926,500	247	1,440,260	573	3,000,385	
02. Res Improve Land	1,295	6,201,140	199	2,276,125	318	6,106,805	1,812	14,584,070	
03. Res Improvements	1,302	77,170,300	201	21,417,740	334	34,429,050	1,837	133,017,090	
04. Res Total	1,504	84,005,065	325	24,620,365	581	41,976,115	2,410	150,601,545	1,491,680
% of Res Total	62.41	55.78	13.49	16.35	24.11	27.87	40.50	11.15	3.33
05. Com UnImp Land	69	144,130	17	295,255	11	1,656,185	97	2,095,570	
06. Com Improve Land	193	692,235	27	125,855	10	2,873,760	230	3,691,850	
07. Com Improvements	195	8,729,710	27	2,389,020	25	44,467,275	247	55,586,005	
08. Com Total	264	9,566,075	44	2,810,130	36	48,997,220	344	61,373,425	41,451,255
% of Com Total	76.74	15.59	12.79	4.58	10.47	79.83	5.78	4.55	92.50
09. Ind UnImp Land	0	0	1	38,100	0	0	1	38,100	
10. Ind Improve Land	0	0	4	74,470	7	1,526,560	11	1,601,030	
11. Ind Improvements	0	0	4	10,071,370	7	17,669,545	11	27,740,915	
12. Ind Total	0	0	5	10,183,940	7	19,196,105	12	29,380,045	0
% of Ind Total	0.00	0.00	41.67	34.66	58.33	65.34	0.20	2.18	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	4	94,065	4	94,065	
15. Rec Improvements	0	0	0	0	115	1,178,480	115	1,178,480	
16. Rec Total	0	0	0	0	115	1,272,545	115	1,272,545	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.93	0.09	0.00
Res & Rec Total	1,504	84,005,065	325	24,620,365	696	43,248,660	2,525	151,874,090	1,491,680
% of Res & Rec Total	59.56	55.31	12.87	16.21	27.56	28.48	42.43	11.25	3.33
Com & Ind Total	264	9,566,075	49	12,994,070	43	68,193,325	356	90,753,470	41,451,255
% of Com & Ind Total	74.16	10.54	13.76	14.32	12.08	75.14	5.98	6.72	92.50

17. Taxable Total	1,768	93,571,140	374	37,614,435	739	111,441,985	2,881	242,627,560	42,942,935
% of Taxable Total	61.37	38.57	12.98	15.50	25.65	45.93	48.41	17.97	95.83

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	52	854,195	450,425	6	71,910	1,655
19. Commercial	9	70,610	4,625	3	187,270	476,900
20. Industrial	0	0	0	1	3,428,725	13,564,180
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	58	926,105	452,080
19. Commercial	0	0	0	12	257,880	481,525
20. Industrial	0	0	0	1	3,428,725	13,564,180
21. Other	0	0	0	0	0	0
22. Total Sch II				71	4,612,710	14,497,785

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	231	46	291	568

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	79	4,978,055	2,122	698,053,345	2,201	703,031,400
28. Ag-Improved Land	0	0	40	6,675,700	759	323,497,665	799	330,173,365
29. Ag Improvements	4	19,880	40	3,497,310	824	70,972,905	868	74,490,095

30. Ag Total					3,069	1,107,694,860
--------------	--	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	3.00	47,010	
32. HomeSite Improv Land	0	0.00	0	31	31.00	465,000	
33. HomeSite Improvements	0	0.00	0	31	0.00	3,060,185	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	11.24	11,460	
36. FarmSite Improv Land	0	0.00	0	28	73.72	74,370	
37. FarmSite Improvements	4	0.00	19,880	29	0.00	437,125	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	25	38.64	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	2,000	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	39	38.52	585,000	43	41.52	632,010	
32. HomeSite Improv Land	477	484.43	7,286,250	508	515.43	7,751,250	
33. HomeSite Improvements	493	0.00	41,611,875	524	0.00	44,672,060	90,985
34. HomeSite Total				567	556.95	53,055,320	
35. FarmSite UnImp Land	118	367.64	368,265	126	378.88	379,725	
36. FarmSite Improv Land	646	2,861.18	2,850,230	674	2,934.90	2,924,600	
37. FarmSite Improvements	735	0.00	29,361,030	768	0.00	29,818,035	1,777,140
38. FarmSite Total				894	3,313.78	33,122,360	
39. Road & Ditches	2,213	5,307.58	0	2,238	5,346.22	0	
40. Other- Non Ag Use	6	8.00	38,500	7	15.77	40,500	
41. Total Section VI				1,461	9,232.72	86,218,180	1,868,125

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	2,985,135	4	637.38	2,985,135

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,313.48	15.06%	12,874,525	16.93%	5,565.00
46. 1A	2,510.50	16.34%	13,707,370	18.02%	5,460.02
47. 2A1	1,243.11	8.09%	6,451,740	8.48%	5,190.00
48. 2A	2,595.66	16.90%	13,030,205	17.13%	5,020.00
49. 3A1	3,307.97	21.53%	15,448,245	20.31%	4,670.01
50. 3A	1,637.23	10.66%	7,089,225	9.32%	4,330.01
51. 4A1	1,748.38	11.38%	7,421,860	9.76%	4,244.99
52. 4A	7.02	0.05%	28,570	0.04%	4,069.80
53. Total	15,363.35	100.00%	76,051,740	100.00%	4,950.21
Dry					
54. 1D1	3,310.16	4.36%	18,421,050	5.09%	5,565.00
55. 1D	15,093.69	19.89%	78,562,735	21.73%	5,205.01
56. 2D1	3,975.79	5.24%	19,958,465	5.52%	5,020.00
57. 2D	6,290.76	8.29%	31,139,375	8.61%	4,950.02
58. 3D1	19,686.84	25.94%	96,859,290	26.79%	4,920.00
59. 3D	9,376.52	12.35%	39,833,955	11.02%	4,248.27
60. 4D1	17,262.82	22.74%	73,453,410	20.31%	4,255.01
61. 4D	906.27	1.19%	3,357,730	0.93%	3,705.00
62. Total	75,902.85	100.00%	361,586,010	100.00%	4,763.80
Grass					
63. 1G1	178.96	2.21%	571,505	3.02%	3,193.48
64. 1G	1,386.74	17.10%	3,573,795	18.89%	2,577.12
65. 2G1	1,163.83	14.35%	3,096,220	16.36%	2,660.37
66. 2G	157.25	1.94%	778,395	4.11%	4,950.05
67. 3G1	2,360.44	29.11%	5,153,285	27.23%	2,183.19
68. 3G	733.47	9.04%	1,719,015	9.08%	2,343.67
69. 4G1	1,774.72	21.89%	3,502,435	18.51%	1,973.51
70. 4G	353.76	4.36%	528,900	2.79%	1,495.08
71. Total	8,109.17	100.00%	18,923,550	100.00%	2,333.60
Irrigated Total					
Irrigated Total	15,363.35	15.38%	76,051,740	16.66%	4,950.21
Dry Total					
Dry Total	75,902.85	75.99%	361,586,010	79.19%	4,763.80
Grass Total					
Grass Total	8,109.17	8.12%	18,923,550	4.14%	2,333.60
72. Waste	507.11	0.51%	48,590	0.01%	95.82
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	99,882.48	100.00%	456,609,890	100.00%	4,571.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	984.57	5.75%	5,759,745	6.34%	5,850.01
46. 1A	3,360.67	19.64%	19,659,985	21.64%	5,850.02
47. 2A1	1,857.43	10.85%	10,708,090	11.79%	5,765.00
48. 2A	482.89	2.82%	2,694,515	2.97%	5,579.98
49. 3A1	4,888.47	28.57%	25,371,190	27.93%	5,190.01
50. 3A	1,541.99	9.01%	7,856,475	8.65%	5,095.02
51. 4A1	3,766.15	22.01%	17,738,575	19.53%	4,710.00
52. 4A	231.20	1.35%	1,046,175	1.15%	4,524.98
53. Total	17,113.37	100.00%	90,834,750	100.00%	5,307.82
Dry					
54. 1D1	4,700.98	4.53%	20,002,720	5.41%	4,255.01
55. 1D	19,807.63	19.07%	77,249,795	20.89%	3,900.00
56. 2D1	8,606.92	8.29%	33,566,970	9.08%	3,900.00
57. 2D	1,136.15	1.09%	4,419,630	1.19%	3,890.01
58. 3D1	22,972.08	22.11%	83,158,905	22.48%	3,620.00
59. 3D	6,130.96	5.90%	21,550,350	5.83%	3,515.00
60. 4D1	31,356.54	30.18%	100,497,785	27.17%	3,205.00
61. 4D	9,173.66	8.83%	29,401,615	7.95%	3,205.00
62. Total	103,884.92	100.00%	369,847,770	100.00%	3,560.17
Grass					
63. 1G1	350.39	0.66%	743,010	0.72%	2,120.52
64. 1G	7,673.42	14.40%	20,480,420	19.81%	2,669.01
65. 2G1	2,448.58	4.59%	5,603,170	5.42%	2,288.33
66. 2G	197.18	0.37%	377,535	0.37%	1,914.67
67. 3G1	7,275.54	13.65%	17,005,510	16.45%	2,337.35
68. 3G	1,934.82	3.63%	4,579,870	4.43%	2,367.08
69. 4G1	16,429.74	30.83%	31,031,880	30.01%	1,888.76
70. 4G	16,981.65	31.87%	23,576,135	22.80%	1,388.33
71. Total	53,291.32	100.00%	103,397,530	100.00%	1,940.23
Irrigated Total					
Irrigated Total	17,113.37	9.45%	90,834,750	16.08%	5,307.82
Dry Total					
Dry Total	103,884.92	57.39%	369,847,770	65.48%	3,560.17
Grass Total					
Grass Total	53,291.32	29.44%	103,397,530	18.30%	1,940.23
72. Waste	6,714.84	3.71%	786,740	0.14%	117.16
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	181,004.45	100.00%	564,866,790	100.00%	3,120.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	712,915	32,337.18	166,173,575	32,476.72	166,886,490
77. Dry Land	0.00	0	1,822.23	7,599,575	177,965.54	723,834,205	179,787.77	731,433,780
78. Grass	0.00	0	1,595.45	2,732,725	59,805.04	119,588,355	61,400.49	122,321,080
79. Waste	0.00	0	84.81	8,700	7,137.14	826,630	7,221.95	835,330
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	0.00	0	3,642.03	11,053,915	277,244.90	1,010,422,765	280,886.93	1,021,476,680

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	32,476.72	11.56%	166,886,490	16.34%	5,138.65
Dry Land	179,787.77	64.01%	731,433,780	71.61%	4,068.32
Grass	61,400.49	21.86%	122,321,080	11.97%	1,992.18
Waste	7,221.95	2.57%	835,330	0.08%	115.67
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	280,886.93	100.00%	1,021,476,680	100.00%	3,636.61

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 Allen	38	293,625	164	970,140	165	9,054,155	203	10,317,920	117,850
83.2 Condixmaskburgwbury	87	158,430	216	405,740	216	9,332,780	303	9,896,950	227,375
83.3 Emerson	23	82,415	171	550,830	171	9,371,835	194	10,005,080	0
83.4 Newcastle	27	97,710	132	558,220	135	6,474,510	162	7,130,440	34,965
83.5 Ponca	80	372,005	363	2,904,910	366	29,462,485	446	32,739,400	83,905
83.6 Rural	290	1,861,930	407	7,666,705	535	48,986,980	825	58,515,615	999,600
83.7 Wakefield	28	134,270	363	1,621,590	364	21,512,825	392	23,268,685	27,985
84 Residential Total	573	3,000,385	1,816	14,678,135	1,952	134,195,570	2,525	151,874,090	1,491,680

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	Allen	6	21,410	24	76,180	24	805,025	30	902,615	0
85.2	Condixmaskmburgwbury	23	19,240	27	31,340	28	1,504,655	51	1,555,235	0
85.3	Emerson	10	41,420	20	69,220	20	931,895	30	1,042,535	0
85.4	Newcastle	6	18,485	31	77,720	31	530,845	37	627,050	0
85.5	Ponca	21	47,510	50	257,650	50	3,897,755	71	4,202,915	221,805
85.6	Rural	10	1,654,865	22	4,430,760	35	62,329,690	45	68,415,315	41,229,450
85.7	Rural Commercial	2	2,065	6	21,320	8	509,270	10	532,655	0
85.8	Wakefield	20	328,675	61	328,690	62	12,817,785	82	13,475,150	0
86	Commercial Total	98	2,133,670	241	5,292,880	258	83,326,920	356	90,753,470	41,451,255

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	135.38	2.00%	328,975	2.58%	2,430.01
88. 1G	1,250.56	18.44%	2,876,310	22.55%	2,300.02
89. 2G1	897.63	13.23%	1,822,210	14.29%	2,030.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,100.84	30.98%	3,876,060	30.39%	1,845.00
92. 3G	551.90	8.14%	949,260	7.44%	1,719.99
93. 4G1	1,514.37	22.33%	2,415,445	18.94%	1,595.02
94. 4G	331.63	4.89%	487,500	3.82%	1,470.01
95. Total	6,782.31	100.00%	12,755,760	100.00%	1,880.74
CRP					
96. 1C1	43.58	3.39%	242,530	3.97%	5,565.17
97. 1C	133.03	10.36%	692,415	11.33%	5,204.95
98. 2C1	248.89	19.39%	1,249,435	20.44%	5,020.03
99. 2C	157.25	12.25%	778,395	12.73%	4,950.05
100. 3C1	259.60	20.22%	1,277,225	20.89%	4,919.97
101. 3C	180.64	14.07%	768,635	12.57%	4,255.07
102. 4C1	253.73	19.77%	1,079,605	17.66%	4,254.94
103. 4C	6.96	0.54%	25,785	0.42%	3,704.74
104. Total	1,283.68	100.00%	6,114,025	100.00%	4,762.89
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	3.15	7.30%	5,070	9.43%	1,609.52
107. 2T1	17.31	40.09%	24,575	45.71%	1,419.70
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.93	2.15%	1,120	2.08%	1,204.30
111. 4T1	6.62	15.33%	7,385	13.74%	1,115.56
112. 4T	15.17	35.13%	15,615	29.04%	1,029.33
113. Total	43.18	100.00%	53,765	100.00%	1,245.14
<hr/>					
Grass Total	6,782.31	83.64%	12,755,760	67.41%	1,880.74
CRP Total	1,283.68	15.83%	6,114,025	32.31%	4,762.89
Timber Total	43.18	0.53%	53,765	0.28%	1,245.14
114. Market Area Total	8,109.17	100.00%	18,923,550	100.00%	2,333.60

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	246.50	0.70%	567,955	0.99%	2,304.08
88. 1G	5,018.67	14.25%	10,965,820	19.05%	2,185.01
89. 2G1	1,768.21	5.02%	3,412,675	5.93%	1,930.02
90. 2G	181.05	0.51%	317,745	0.55%	1,755.01
91. 3G1	4,528.61	12.86%	7,947,750	13.81%	1,755.01
92. 3G	1,177.47	3.34%	1,925,155	3.34%	1,634.99
93. 4G1	11,195.62	31.80%	16,961,395	29.46%	1,515.00
94. 4G	11,091.19	31.50%	15,472,290	26.88%	1,395.01
95. Total	35,207.32	100.00%	57,570,785	100.00%	1,635.19
CRP					
96. 1C1	21.56	0.19%	91,740	0.23%	4,255.10
97. 1C	2,344.27	20.13%	9,142,640	22.53%	3,899.99
98. 2C1	506.49	4.35%	1,975,320	4.87%	3,900.02
99. 2C	15.02	0.13%	58,425	0.14%	3,889.81
100. 3C1	2,416.20	20.74%	8,746,620	21.55%	3,619.99
101. 3C	754.64	6.48%	2,652,565	6.54%	3,515.01
102. 4C1	4,057.29	34.83%	13,003,625	32.04%	3,205.00
103. 4C	1,533.00	13.16%	4,913,260	12.11%	3,205.00
104. Total	11,648.47	100.00%	40,584,195	100.00%	3,484.08
Timber					
105. 1T1	82.33	1.28%	83,315	1.59%	1,011.96
106. 1T	310.48	4.82%	371,960	7.10%	1,198.02
107. 2T1	173.88	2.70%	215,175	4.10%	1,237.49
108. 2T	1.11	0.02%	1,365	0.03%	1,229.73
109. 3T1	330.73	5.14%	311,140	5.93%	940.77
110. 3T	2.71	0.04%	2,150	0.04%	793.36
111. 4T1	1,176.83	18.29%	1,066,860	20.35%	906.55
112. 4T	4,357.46	67.71%	3,190,585	60.86%	732.21
113. Total	6,435.53	100.00%	5,242,550	100.00%	814.63
Grass Total					
35,207.32 66.07% 57,570,785 55.68% 1,635.19					
CRP Total					
11,648.47 21.86% 40,584,195 39.25% 3,484.08					
Timber Total					
6,435.53 12.08% 5,242,550 5.07% 814.63					
114. Market Area Total	53,291.32	100.00%	103,397,530	100.00%	1,940.23

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

26 Dixon

	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	141,325,810	150,601,545	9,275,735	6.56%	1,491,680	5.51%
02. Recreational	1,258,825	1,272,545	13,720	1.09%	0	1.09%
03. Ag-Homesite Land, Ag-Res Dwelling	48,396,165	53,055,320	4,659,155	9.63%	90,985	9.44%
04. Total Residential (sum lines 1-3)	190,980,800	204,929,410	13,948,610	7.30%	1,582,665	6.47%
05. Commercial	17,600,895	61,373,425	43,772,530	248.69%	41,451,255	13.19%
06. Industrial	29,375,600	29,380,045	4,445	0.02%	0	0.02%
07. Total Commercial (sum lines 5-6)	46,976,495	90,753,470	43,776,975	93.19%	41,451,255	4.95%
08. Ag-Farmsite Land, Outbuildings	32,946,815	33,122,360	175,545	0.53%	1,777,140	-4.86%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	40,500	40,500	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	32,987,315	33,162,860	175,545	0.53%	1,777,140	-4.86%
12. Irrigated	176,259,095	166,886,490	-9,372,605	-5.32%		
13. Dryland	748,452,575	731,433,780	-17,018,795	-2.27%		
14. Grassland	133,125,145	122,321,080	-10,804,065	-8.12%		
15. Wasteland	825,390	835,330	9,940	1.20%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,058,662,205	1,021,476,680	-37,185,525	-3.51%		
18. Total Value of all Real Property (Locally Assessed)	1,329,606,815	1,350,322,420	20,715,605	1.56%	44,811,060	-1.81%

2019 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$123,619.60
7.	Adopted budget, or granted budget if different from above:
	\$Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$49,472.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$Same
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,000.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,190.00 which includes dues, any publications subscription and training.
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, dixon.gworks.com
7.	Who maintains the GIS software and maps?
	Staff & GIS
8.	Personal Property software:
	MIPS

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Dixon County

1.	Valuation data collection done by:																		
	Assessor																		
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;">1</td> <td>Ponca - County Seat, Located in the northern portion of the county along Hwy. 12, K-12 school system, approximate population of 961.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is located on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school system and the approximate population of 377.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school system is closing, the approximate population is 325.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - All parcels located throughout the county outside the city or village parameters.</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>	1	Ponca - County Seat, Located in the northern portion of the county along Hwy. 12, K-12 school system, approximate population of 961.	5	Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.	10	Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is located on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.	15	Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school system and the approximate population of 377.	20	Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school system is closing, the approximate population is 325.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.	30	Rural - All parcels located throughout the county outside the city or village parameters.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Ponca - County Seat, Located in the northern portion of the county along Hwy. 12, K-12 school system, approximate population of 961.																		
5	Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.																		
10	Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is located on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.																		
15	Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school system and the approximate population of 377.																		
20	Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school system is closing, the approximate population is 325.																		
25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.																		
30	Rural - All parcels located throughout the county outside the city or village parameters.																		
AG	Agricultural homes and outbuildings																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost approach is used to determine market value of residential property. The depreciation is gathered from the market in each location.																		
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?																		
	We have developed our own economic depreciations, and had always used CAMA vendors physical, except for remodeling. With the new program we currently developed physical and economic from the market.																		
5.	Are individual depreciation tables developed for each valuation group?																		
	Yes																		
6.	Describe the methodology used to determine the residential lot values?																		
	We currently use the square foot method on residential lot values, vacant lot study used to set the values.																		

7.	How are rural residential site values developed?																																																	
	Consider the cost to add amenities to the vacant site and compare with surrounding counties.																																																	
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																	
	N/A																																																	
9.	<table border="1"> <thead> <tr> <th data-bbox="203 346 365 430"><u>Valuation Group</u></th> <th data-bbox="365 346 649 430"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 346 906 430"><u>Date of Costing</u></th> <th data-bbox="906 346 1177 430"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 346 1485 430"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 430 365 483">1</td> <td data-bbox="365 430 649 483">2018</td> <td data-bbox="649 430 906 483">2018</td> <td data-bbox="906 430 1177 483">2018</td> <td data-bbox="1177 430 1485 483">2018</td> </tr> <tr> <td data-bbox="203 483 365 535">5</td> <td data-bbox="365 483 649 535">2014</td> <td data-bbox="649 483 906 535">2014</td> <td data-bbox="906 483 1177 535">2014</td> <td data-bbox="1177 483 1485 535">2013</td> </tr> <tr> <td data-bbox="203 535 365 588">10</td> <td data-bbox="365 535 649 588">2014</td> <td data-bbox="649 535 906 588">2014</td> <td data-bbox="906 535 1177 588">2014</td> <td data-bbox="1177 535 1485 588">2018</td> </tr> <tr> <td data-bbox="203 588 365 640">15</td> <td data-bbox="365 588 649 640">2013</td> <td data-bbox="649 588 906 640">2013</td> <td data-bbox="906 588 1177 640">2013</td> <td data-bbox="1177 588 1485 640">2013</td> </tr> <tr> <td data-bbox="203 640 365 693">20</td> <td data-bbox="365 640 649 693">2018</td> <td data-bbox="649 640 906 693">2018</td> <td data-bbox="906 640 1177 693">2018</td> <td data-bbox="1177 640 1485 693">2018</td> </tr> <tr> <td data-bbox="203 693 365 745">25</td> <td data-bbox="365 693 649 745">2017/2018</td> <td data-bbox="649 693 906 745">2017/2018</td> <td data-bbox="906 693 1177 745">2017/2018</td> <td data-bbox="1177 693 1485 745">2017/2018</td> </tr> <tr> <td data-bbox="203 745 365 798">30</td> <td data-bbox="365 745 649 798">2016</td> <td data-bbox="649 745 906 798">2018</td> <td data-bbox="906 745 1177 798">2016</td> <td data-bbox="1177 745 1485 798">2016/2017</td> </tr> <tr> <td data-bbox="203 798 365 871">AG</td> <td data-bbox="365 798 649 871">2017</td> <td data-bbox="649 798 906 871">2018</td> <td data-bbox="906 798 1177 871">2017</td> <td data-bbox="1177 798 1485 871">2017</td> </tr> </tbody> </table>					<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>	1	2018	2018	2018	2018	5	2014	2014	2014	2013	10	2014	2014	2014	2018	15	2013	2013	2013	2013	20	2018	2018	2018	2018	25	2017/2018	2017/2018	2017/2018	2017/2018	30	2016	2018	2016	2016/2017	AG	2017	2018	2017	2017
<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>																																														
1	2018	2018	2018	2018																																														
5	2014	2014	2014	2013																																														
10	2014	2014	2014	2018																																														
15	2013	2013	2013	2013																																														
20	2018	2018	2018	2018																																														
25	2017/2018	2017/2018	2017/2018	2017/2018																																														
30	2016	2018	2016	2016/2017																																														
AG	2017	2018	2017	2017																																														
	Valuation Group 25, the village of Martinsburg was updated and analyzed with 2018 costing.																																																	

2019 Commercial Assessment Survey for Dixon County

1.	Valuation data collection done by:																
	Assessor and clerks																
2.	List the valuation group recognized in 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;">1</td> <td>Ponca - County Seat, one grocery store, drug store, few other retail</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - One grocery store, few retail. Michaels Foods is located in Wakefield and surrounding rural area and is a large egg processing facility and employees a large amount of people</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - located on the western side of the village. Little retail</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - Few active commercial property, small town</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - Few active commercial property, small town.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury, very minimal commercial property in villages of population less than 100.(Concord, Dixon and Maskell only on new cost, the others 2006)</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ponca - County Seat, one grocery store, drug store, few other retail	5	Wakefield - One grocery store, few retail. Michaels Foods is located in Wakefield and surrounding rural area and is a large egg processing facility and employees a large amount of people	10	Emerson - located on the western side of the village. Little retail	15	Allen - Few active commercial property, small town	20	Newcastle - Few active commercial property, small town.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury, very minimal commercial property in villages of population less than 100.(Concord, Dixon and Maskell only on new cost, the others 2006)	30	Rural
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
1	Ponca - County Seat, one grocery store, drug store, few other retail																
5	Wakefield - One grocery store, few retail. Michaels Foods is located in Wakefield and surrounding rural area and is a large egg processing facility and employees a large amount of people																
10	Emerson - located on the western side of the village. Little retail																
15	Allen - Few active commercial property, small town																
20	Newcastle - Few active commercial property, small town.																
25	Concord, Dixon, Maskell, Martinsburg and Waterbury, very minimal commercial property in villages of population less than 100.(Concord, Dixon and Maskell only on new cost, the others 2006)																
30	Rural																
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																
	We currently use the cost approach. The majority of our commercial properties are owned and occupied by the same people, we have very little rental commercial properties. The only commercial properties which are rented are apartments.																
3a.	Describe the process used to determine the value of unique commercial properties.																
	We use Marshall & Swift costing and contact other counties and our field liaison for sales of like 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?																
	We develop our own economic and functional depreciations, and use vendor tables for physical depreciation.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes.																
6.	Describe the methodology used to determine the commercial lot values.																
	We currently use front foot for commercial property, we are trying to move to the square foot method as we have few commercial sales and in failing communities street front is not important as many of the buildings sell for storage.																

7.	<u>Valuation 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>
	1	2013	2018	2018	2014
	5	2013	2013	2013	2013
	10	2018	2018	2018	2014
	15	2018	2018	2018	2014
	20	2017	2017	2017	2017
	25	2017	2017	2017	2017
	30	2017	2018	2017	2014

We inspected Ponca, Emerson, Allen and Newcastle for 2014. Ponca was the only commercial property revalued based on changes in the market. Concord, Dixon, Maskell and Waterbury were inspected and reviewed for 2017 and revalued. Rural commercial were also inspected for 2017 and bars were all inspected and revalued in the smaller towns.

2019 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:										
	Assessor and Clerks										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">2014-2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2016	2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014-2017	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2016									
2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014-2017									
	N/A										
3.	Describe the process used to determine and monitor market areas.										
	Monitor sales which occur in each area and review land uses in each area.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	We currently use the same value for farm sites and rural residential sites.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Nothing is identified at this time.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	We use GIS, FSA and physical inspection to update our land use.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many special valuation applications are on file?										
	N/A										
8b.	What process was used to determine if non-agricultural influences exist in the county?										
	N/A										

	<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.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

AMY WATCHORN DIXON COUNTY ASSESSOR

302 3RD ST

PO BOX 369

PONCA, NE 68770

PHONE: (402) 755-5601

FAX: (402) 755-5650

DIXON COUNTY 2018 3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2018.

GENERAL DESCRIPTION OF THE COUNTY

In 2018 Dixon County has a total of 6,300 parcels 626 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 199 Homesteads Applications were accepted. Dixon County's total valuation for 2018 is 1,402,158,446

BUDGET

2018 General Budget = \$ 123,619.60

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

2017 Reappraisal Budget = \$49,472.00

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

RESPONSIBILITES

The office currently has 3 employees besides me. I now have a Deputy Assessor. The staff assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. The Deputy also works in the sales file. Two clerks work 5 days a week. The Deputy handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. The Deputy is also responsible for the GIS system. She also assists with personal property and homesteads. The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office. As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and

calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

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

RESIDENTIAL

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

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently is being updated to 6-/2018. We updated the pricing starting with Ponca and Martinsburg. We received a GIS grant and our website is up and running. We did reappraisals in Waterbury, Concord, Dixon & Maskell 2017, drawing them in the computer, repricing and putting value on in 2018. Ponca and Martinsburg are currently being completed and Ponca were revalued for 2015 and due to market increases will be done again for 2019. Allen one story 1990 & newer were done for 2018. Emerson was reappraised for 2018 and put on in 2018. Newcastle small older homes were lowered for 2018 based on the current market. Wakefield will be done in 2019 put on in 2020. We reviewed Area 1 for 2016 to be put on in 2017. Area 2 was reviewed in 2017 and put new pricing put on for 2018. All rural homes, Allen, Ponca, Martinsburg and Newcastle will be done for 2018 put on in 2019. We also are doing The residential market in Dixon County has seen a drastic uptick in the last year. Houses in town had not been moving very quickly and were selling about the same as their assessed value. This last year has seen housing prices jump and houses are selling a lot of the time before they are even advertised on the open market or on the market for a short period of time. The more expensive properties are the only things we are seeing sitting at this time, especially if the seller aren't willing to do any negotiating.

2018 – Ponca, Allen, Newcastle, Martinsburg, Rural homes
2019- Review Wakefield
2020- Review Concord, Dixon, Maskell, Waterbury

COMMERCIAL

A complete reappraisal of commercial properties will be completed in 2019 for Concord, & Wakefield using a CAMA pricing of 2018 by the Assessor's office staff. Ponca and Martinsburg were done for 2015. Dixon Village, Allen brick buildings commercial were done for 2018 new pricing and depreciation as were the bars in the all the small towns. Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owners business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2018- Review Ponca, Martinsburg, Rural
2019- Review Allen, Newcastle, Wakefield
2020 – Review of Concord, Maskell & Waterbury

AGRICULTURAL

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry. We will be implementing the soil survey in 2018. We continue to see agricultural land sales drop, not drastically, but drop and anticipate a decrease again in 2018.

2018 - Monitor market by LCG
2019 - Monitor market by LCG
2020 - Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self- addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form,

however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

CONCLUSION

We updated our MIPS/CAMA package to the latest version in 2016 and have been continuing to put rural out buildings in this system. We have received our new flights from GIS Workshop for 2014, so we can update our rural residence aerals. A GIS system for the county was purchased in late 2004. This makes it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn
Dixon County Assessor