

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**DUNDY 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 Dundy 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 Dundy 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: Tish Burrell, Dundy County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all 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.

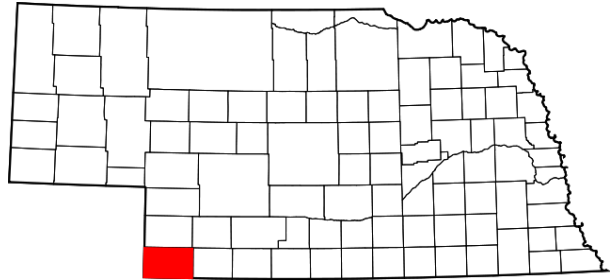
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

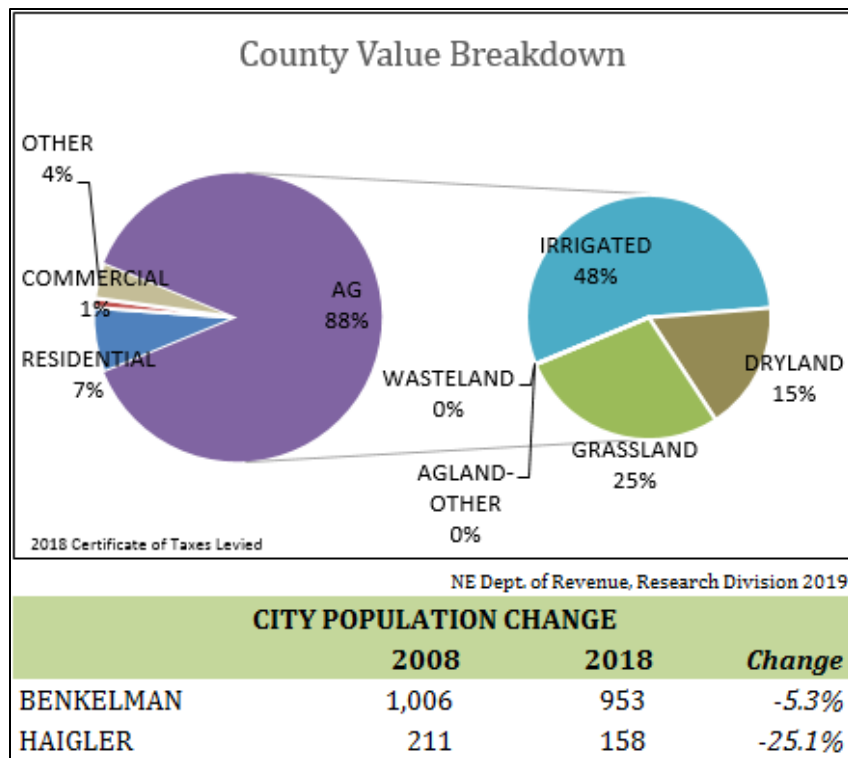
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 920 square miles, Dundy County had 1,801 residents, per the Census Bureau Quick Facts for 2017, reflecting an overall population decline from the 2010 U.S. Census of 10%. Reports indicated that 68% of county residents were homeowners and 75% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$52,307 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dundy County are located in and around the county seat of Benkelman. According to the latest information available from the U.S. Census Bureau, there were 59 employer establishments with total employment of 315.



Agricultural land is largest contributor to the valuation base of Dundy County. Grassland and irrigated land make up a majority of the land in the county. Dundy County is included in the Upper Republican Natural Resources District (NRD).



# 2019 Residential Correlation for Dundy County

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## *Assessment Actions*

For the 2019 assessment year, statistical analysis of the residential market indicated that the village of Benkelman was below the acceptable range therefore a 10% increase was applied to all improvements to achieve an acceptable level of value. All other pick-up work was completed in a timely manner.

## *Assessment Practice Review*

The first aspect of the review is to ensure accurate data submissions in a timely manner. Property record cards within the office along with the Real Estate Transfer Statement (Form 521) are compared to data transmitted to the state sales file during the Assessed Value Update (AVU) for accuracy. Additionally, the frequency of the transfers and the median days from sale data to transfer date are viewed to ensure timeliness of the submissions. Both audits indicate that the county accurately and timely exported sales information to the state sales file.

Sales verification and qualification processes were reviewed with the county assessor. The county does not use a sales questionnaire to verify sales. Instead, the county assessor gathers additional information through phone calls and interviews with people involved in the transactions. The usability percentage is typical and review of non-qualified sales indicate that there is no apparent bias in the qualification determination.

Valuation groups were examined to ensure that unique economic characteristics have been identified. For the residential class, there are three valuation groups. Valuation Group 1 represents the village of Benkelman, the largest village with a somewhat stable market. Valuation Group 2 is the village of Haigler, a smaller village with less amenities. Valuation Group 3 is comprised of the unincorporated villages and rural residential parcels, which share the same depreciation models.

The six-year inspection and review cycle was reviewed with the county assessor. The office staff conducts inspection work in-house. Parcels are reviewed and new pictures are taken if changes have occurred. The county tracks the physical date of the review in their Computer Assisted Mass Appraisal (CAMA) system. The county is current with the six-year inspection and review cycle for the residential class.

## 2019 Residential Correlation for Dundy County

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### *Description of Analysis*

For the residential class of property, Dundy County has recognized three separate valuation groups each representing unique market characteristics.

Valuation Group	Description
1	Benkelman
2	Haigler
3	Rural Residential, Max and Parks

The statistical sample consists of 49 total sales. All three of the overall measures of central tendency fall within the acceptable range. The COD is slightly higher than the recommended parameters by the IAAO. However, wider dispersions are common within rural communities. The PRD is within the recommended parameters indicating vertical equality. Of the three individual valuation groups, only Valuation Group 1 and Valuation Group 2 have a sufficient sample of sales for measurement purposes. All three measurements of central tendency are within the range for both Valuation Group 1 and Valuation Group 2.

Historical changes to value over time were compared to villages of similar economics in surrounding counties. Over the past 10 years, the villages within Dundy County have appreciated at approximately 3% annually. These changes are similar to surrounding counties indicating that Dundy County has recognized the changes within the residential market.

A comparison of the 2019 County Abstract of Assessment for Real Property Form 45, to the 2018 Certificate of Taxes Levied (CTL), show the general residential population and the sample changed at a similar rate of approximately 6%, supporting the conclusion that the changes made to the residential class of property was equitably applied.

### *Equalization and Quality of Assessment*

Although Valuation Group 3 lacks a sufficient number of sales for measurement purposes, the same appraisal methods are applied as the rest of the residential class and is believed to be at an acceptable level of value. Review of the statistics along with the assessment practices reveal that the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	36	92.35	98.37	92.45	23.79	106.40
2	10	94.69	92.95	93.66	30.90	99.24
3	3	126.08	113.79	113.57	10.99	100.19
____ALL____	49	93.49	98.21	96.00	25.30	102.30

## 2019 Residential Correlation for Dundy County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential class of property in Dundy County is 93%.

# 2019 Commercial Correlation for Dundy County

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## *Assessment Actions*

Within the commercial class, only routine maintenance was completed for the 2019 assessment year in Dundy County.

## *Assessment Practice Review*

Part of the review evaluates the accuracy and timeliness of the sales information submitted to the state sales file regardless of property class. Values submitted through the Assessed Value Update were compared to property record cards in the county. Additionally, the Real Estate Transfer Statement (Form 521) were compared to sales data within the state sales file. Frequency of the transmissions were also evaluated for timeliness. These audits indicate that the Dundy County Assessor accurately and timely exports data to the state sales file.

The sales qualification and verification processes of the county were reviewed with the county assessor. The county assessor relies on personal knowledge and will interview people involved in the transaction if additional information is needed. The usability percentage of the commercial class are low; however, review of the sales comments indicate all arm's-length sales are made available for measurement purposes.

Valuation groups were also evaluated to ensure that distinct economic factors have been identified. With so few commercial parcels with the majority of the parcels residing in Benkelman, there is only one valuation group for the commercial class.

The physical inspection and review cycle for the commercial class is conducted in-house by the county assessor. New photos and updated listing data was collected as part of the on-site review. The commercial class of property was last inspected in 2018. The Dundy County Assessor complies with the requirements of the six-year inspection and review cycle.

Appraisal tables for the commercial class of property were reviewed with the county assessor. The reappraisal of the commercial class was completed for the 2018 assessment year. The county assessor analyzed the sales data using the three-year study period and additionally expanded the sample back 10 years with both indicating a similar market. The county assessor created a straight-line depreciation with additional depreciation for properties vacant more than three years. Lot values remained the same.

## *Description of Analysis*

Dundy County recognizes only one valuation group for the commercial class of property. Most of the commercial parcels are in or around the town of Benkelman.

## 2019 Commercial Correlation for Dundy County

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The statistical sample consists of eight qualified sales over a three-year period. Of the eight sales, only one parcel sold for more than \$30,000. Low dollar sales make up the rest of the sample. There are too few sales for the median to be a reliable indication of the level of value.

Comparison of historical value changes over the past 10 years reveal that Benkelman changed annually by about 4% which parallels the changes of villages of similar economics from surrounding counties. It is believed that the commercial class of property in Dundy County has appreciated in accordance to market trends.

### *Equalization and Quality of Assessment*

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate that the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	76.83	85.22	80.36	23.39	106.05
____ALL____	8	76.83	85.22	80.36	23.39	106.05

### *Level of Value*

Based on all available information, the level of value of the commercial class of real property in Dundy County is determined to be at the statutory level of 100% of market value.

## 2019 Agricultural Correlation for Dundy County

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### *Assessor Actions*

For the 2019 assessment year, a statistical analysis was conducted on agricultural land sales within the county. This indicated that a decrease was warranted for irrigated land and the higher Land Capability Group (LCG) of dryland. Irrigated land decreased 3% and the top LCG's of dryland decreased 10% to equalize with neighboring counties. Additionally, all pick-up work was completed for the 2019 assessment year.

### *Assessment Practice Review*

Accuracy and frequency of submissions to the state sales file are reviewed annually over all three-property classes. Values submitted to the state through the Assessed Value Update were compared to property record cards within the county. Additionally, Real Estate Transfer Statement (Form 521) are randomly compared to sales transmissions within the state sales file. Results indicate that the Dundy County Assessor accurately exports data to the state sales file.

Sales verification and qualification processes were reviewed with the county assessor. The county assessor relies on personal knowledge and will contact the parties involved directly if additional questions arise. The usability percentage of the agricultural class is typical and the comments are well documented as to why a sale is not used. It is believed that the county has provided all arm's-length transactions for measurement purposes.

Market areas were also evaluated to ensure that unique characteristics that affect value have been identified. Dundy County currently only identifies one market area for agricultural land. Agricultural homes are valued the same as all other residential properties and outbuildings are valued using Marshall & Swift. However, the agricultural home sites do not carry the same value as rural residential. The county assessor notes the operation of agricultural activities have a negative impact on the market value of the home site within an agricultural operation. This is not a typical practice, statewide the majority of counties treat the home site and farm home site values the same.

The physical inspection and review cycle was also reviewed. Improved agricultural parcels comply with the six-year inspection and review cycle. The county does not have a public gWorks system, instead utilizes Farm Services Agency (FSA) maps and Web Soil Survey to review and update any land use changes. This review was last completed for the 2016 assessment year.

In 2017, Dundy County identified Conservation Reserve Program (CRP) acres in the county. However, the county has continued to value it as grassland. This methodology is inconsistent in the region where CRP values are typically somewhere between dryland and grassland values. This inconsistency has been discussed in the past with the county assessor. At this time, there is no conclusive data to warrant an adjustment to CRP land. Conservation Reserve Enhancement Program (CREP) land has also been identified and is currently valued the same as irrigated land.

## 2019 Agricultural Correlation for Dundy County

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### *Description of Analysis*

Dundy County is the furthest southwestern county in the state, sharing borders with both Colorado and Kansas. The surrounding counties of Chase, Hitchcock and Hayes are comparable where they adjoin Dundy County. The majority of the county is grassland, which makes up 62% of the agricultural acres.

The statistical sample contains 50 qualified agricultural sales over a three-year study period. Review of the overall statistics show that all three measurements of central tendency are within the acceptable range. Stratification of the sales by 80% Majority Land Use (MLU) indicate that while all three subclasses have a median within the acceptable range, only the irrigated subclass and grass subclass have a sufficient number of sales for measurement.

The decreases to the dryland and irrigated land subclasses mimic the overall regional trends. Values set by the county are equalized with the values of the surrounding counties and are thought to have achieved an acceptable level of value.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings are valued using the same appraisal methods as the rural residential parcels with the exception of the home site values. They are believed to be generally equalized and at an acceptable level of value.

Review of the statistics and assessment practices indicate that the Dundy County Assessor has achieved equalization within the county and with the surrounding counties. The quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	15	74.56	73.07	73.64	14.51	99.23
1	15	74.56	73.07	73.64	14.51	99.23
<u>Dry</u>						
County	5	69.55	63.84	61.97	10.14	103.02
1	5	69.55	63.84	61.97	10.14	103.02
<u>Grass</u>						
County	18	68.74	68.34	66.67	13.78	102.50
1	18	68.74	68.34	66.67	13.78	102.50
<u>ALL</u>						
	50	68.70	68.64	69.72	16.45	98.45

### *Level of Value*

Based on analysis of all available information, the level of value of the agricultural class of real property in Dundy County is 69%.

## 2019 Opinions of the Property Tax Administrator for Dundy 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
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	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.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2019 Commission Summary for Dundy County

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### Residential Real Property - Current

Number of Sales	49	Median	93.49
Total Sales Price	\$2,731,350	Mean	98.21
Total Adj. Sales Price	\$2,731,350	Wgt. Mean	96.00
Total Assessed Value	\$2,622,114	Average Assessed Value of the Base	\$40,129
Avg. Adj. Sales Price	\$55,742	Avg. Assessed Value	\$53,513

### Confidence Interval - Current

95% Median C.I	86.87 to 106.02
95% Wgt. Mean C.I	82.74 to 109.26
95% Mean C.I	89.51 to 106.91
% of Value of the Class of all Real Property Value in the County	4.90
% of Records Sold in the Study Period	5.16
% of Value Sold in the Study Period	6.88

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	49	93	93.04
2017	56	98	98.01
2016	55	97	95.51
2015	46	96	96.26

## 2019 Commission Summary for Dundy County

### Commercial Real Property - Current

Number of Sales	8	Median	76.83
Total Sales Price	\$133,900	Mean	85.22
Total Adj. Sales Price	\$133,900	Wgt. Mean	80.36
Total Assessed Value	\$107,596	Average Assessed Value of the Base	\$38,960
Avg. Adj. Sales Price	\$16,738	Avg. Assessed Value	\$13,450

### Confidence Interval - Current

95% Median C.I	59.65 to 117.64
95% Wgt. Mean C.I	58.87 to 101.84
95% Mean C.I	66.53 to 103.91
% of Value of the Class of all Real Property Value in the County	1.06
% of Records Sold in the Study Period	3.79
% of Value Sold in the Study Period	1.31

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	7	100	92.37
2017	7	100	56.58
2016	6	100	106.13
2015	5	100	101.03

**29 Dundy**  
**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 : 49  
Total Sales Price : 2,731,350  
Total Adj. Sales Price : 2,731,350  
Total Assessed Value : 2,622,114  
Avg. Adj. Sales Price : 55,742  
Avg. Assessed Value : 53,513

MEDIAN : 93  
WGT. MEAN : 96  
MEAN : 98  
COD : 25.30  
PRD : 102.30

COV : 31.63  
STD : 31.06  
Avg. Abs. Dev : 23.65  
MAX Sales Ratio : 189.21  
MIN Sales Ratio : 31.36

95% Median C.I. : 86.87 to 106.02  
95% Wgt. Mean C.I. : 82.74 to 109.26  
95% Mean C.I. : 89.51 to 106.91

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	7	95.47	103.90	96.24	31.74	107.96	61.18	189.21	61.18 to 189.21	54,571	52,517	
01-JAN-17 To 31-MAR-17	6	87.85	89.30	86.93	16.31	102.73	62.72	126.08	62.72 to 126.08	95,833	83,306	
01-APR-17 To 30-JUN-17	8	87.77	87.95	91.98	20.99	95.62	31.36	115.60	31.36 to 115.60	36,813	33,861	
01-JUL-17 To 30-SEP-17	3	100.43	105.94	96.72	13.35	109.53	88.57	128.81	N/A	61,833	59,804	
01-OCT-17 To 31-DEC-17	3	93.39	95.43	92.19	06.83	103.51	86.87	106.02	N/A	75,333	69,449	
01-JAN-18 To 31-MAR-18	5	107.74	101.86	116.78	30.51	87.22	50.52	154.54	N/A	82,600	96,464	
01-APR-18 To 30-JUN-18	10	119.29	116.10	104.54	18.73	111.06	51.50	165.60	68.50 to 141.09	30,280	31,654	
01-JUL-18 To 30-SEP-18	7	89.01	81.60	84.29	13.73	96.81	49.92	100.02	49.92 to 100.02	50,364	42,450	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	24	91.20	95.19	91.70	22.82	103.81	31.36	189.21	78.49 to 103.67	59,875	54,906	
01-OCT-17 To 30-SEP-18	25	100.02	101.11	100.77	25.90	100.34	49.92	165.60	86.87 to 118.70	51,774	52,174	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	20	91.20	92.17	90.44	16.69	101.91	31.36	128.81	84.39 to 103.67	64,050	57,924	
<u>ALL</u>	49	93.49	98.21	96.00	25.30	102.30	31.36	189.21	86.87 to 106.02	55,742	53,513	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	36	92.35	98.37	92.45	23.79	106.40	50.52	189.21	84.39 to 106.02	55,842	51,627	
2	10	94.69	92.95	93.66	30.90	99.24	31.36	165.60	49.92 to 119.87	27,805	26,043	
3	3	126.08	113.79	113.57	10.99	100.19	86.87	128.41	N/A	147,667	167,703	
<u>ALL</u>	49	93.49	98.21	96.00	25.30	102.30	31.36	189.21	86.87 to 106.02	55,742	53,513	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	44	93.44	98.03	95.36	25.13	102.80	31.36	189.21	84.39 to 106.02	57,701	55,024	
06												
07	5	112.46	99.75	104.45	18.96	95.50	49.92	128.81	N/A	38,500	40,211	
<u>ALL</u>	49	93.49	98.21	96.00	25.30	102.30	31.36	189.21	86.87 to 106.02	55,742	53,513	

**29 Dundy**  
**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 : 49  
Total Sales Price : 2,731,350  
Total Adj. Sales Price : 2,731,350  
Total Assessed Value : 2,622,114  
Avg. Adj. Sales Price : 55,742  
Avg. Assessed Value : 53,513

MEDIAN : 93  
WGT. MEAN : 96  
MEAN : 98  
COD : 25.30  
PRD : 102.30

COV : 31.63  
STD : 31.06  
Avg. Abs. Dev : 23.65  
MAX Sales Ratio : 189.21  
MIN Sales Ratio : 31.36

95% Median C.I. : 86.87 to 106.02  
95% Wgt. Mean C.I. : 82.74 to 109.26  
95% Mean C.I. : 89.51 to 106.91

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	119.87	119.87	119.87	00.00	100.00	119.87	119.87	N/A	3,000	3,596
Less Than 15,000	10	99.57	97.69	91.18	31.25	107.14	31.36	165.60	49.92 to 128.81	7,850	7,158
Less Than 30,000	18	99.57	100.78	100.78	31.51	100.00	31.36	165.60	68.50 to 128.81	12,767	12,866
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	48	93.44	97.76	95.97	25.25	101.87	31.36	189.21	84.44 to 106.02	56,841	54,552
Greater Than 14,999	39	91.30	98.34	96.14	23.64	102.29	50.52	189.21	84.39 to 107.74	68,022	65,398
Greater Than 29,999	31	91.30	96.72	95.56	20.78	101.21	51.50	189.21	84.39 to 106.02	80,695	77,114
<b>Incremental Ranges</b>											
0 TO 4,999	1	119.87	119.87	119.87	00.00	100.00	119.87	119.87	N/A	3,000	3,596
5,000 TO 14,999	9	95.47	95.22	90.04	33.37	105.75	31.36	165.60	49.92 to 128.81	8,389	7,553
15,000 TO 29,999	8	103.86	104.64	105.76	30.50	98.94	50.52	154.54	50.52 to 154.54	18,913	20,001
30,000 TO 59,999	13	100.02	106.31	103.77	20.58	102.45	68.07	189.21	84.39 to 115.60	44,004	45,663
60,000 TO 99,999	14	86.51	87.82	87.38	19.91	100.50	51.50	132.89	67.81 to 106.02	73,143	63,913
100,000 TO 149,999											
150,000 TO 249,999	2	82.34	82.34	81.79	05.50	100.67	77.81	86.87	N/A	180,250	147,418
250,000 TO 499,999	2	110.95	110.95	111.43	15.74	99.57	93.49	128.41	N/A	272,500	303,649
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>49</b>	<b>93.49</b>	<b>98.21</b>	<b>96.00</b>	<b>25.30</b>	<b>102.30</b>	<b>31.36</b>	<b>189.21</b>	<b>86.87 to 106.02</b>	<b>55,742</b>	<b>53,513</b>

**29 Dundy**  
**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 : 8  
Total Sales Price : 133,900  
Total Adj. Sales Price : 133,900  
Total Assessed Value : 107,596  
Avg. Adj. Sales Price : 16,738  
Avg. Assessed Value : 13,450

MEDIAN : 77  
WGT. MEAN : 80  
MEAN : 85  
COD : 23.39  
PRD : 106.05

COV : 26.23  
STD : 22.35  
Avg. Abs. Dev : 17.97  
MAX Sales Ratio : 117.64  
MIN Sales Ratio : 59.65

95% Median C.I. : 59.65 to 117.64  
95% Wgt. Mean C.I. : 58.87 to 101.84  
95% Mean C.I. : 66.53 to 103.91

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	55,000	36,899
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	2	83.98	83.98	79.11	28.97	106.16	59.65	108.30	N/A	12,500	9,889
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	3	107.25	97.68	111.18	15.38	87.86	68.16	117.64	N/A	9,333	10,377
01-JUL-18 To 30-SEP-18	1	79.55	79.55	79.55	00.00	100.00	79.55	79.55	N/A	10,900	8,671
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	3	67.09	78.35	70.85	24.18	110.59	59.65	108.30	N/A	26,667	18,892
01-OCT-16 To 30-SEP-17	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
01-OCT-17 To 30-SEP-18	4	93.40	93.15	102.32	20.66	91.04	68.16	117.64	N/A	9,725	9,951
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	67.09	78.35	70.85	24.18	110.59	59.65	108.30	N/A	26,667	18,892
01-JAN-17 To 31-DEC-17	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
<u>ALL</u>	8	76.83	85.22	80.36	23.39	106.05	59.65	117.64	59.65 to 117.64	16,738	13,450

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	76.83	85.22	80.36	23.39	106.05	59.65	117.64	59.65 to 117.64	16,738	13,450
<u>ALL</u>	8	76.83	85.22	80.36	23.39	106.05	59.65	117.64	59.65 to 117.64	16,738	13,450

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	2	69.60	69.60	68.03	14.30	102.31	59.65	79.55	N/A	12,950	8,810
03	6	90.68	90.43	83.31	22.76	108.55	67.09	117.64	67.09 to 117.64	18,000	14,996
04											
<u>ALL</u>	8	76.83	85.22	80.36	23.39	106.05	59.65	117.64	59.65 to 117.64	16,738	13,450

**29 Dundy**  
**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 : 8  
Total Sales Price : 133,900  
Total Adj. Sales Price : 133,900  
Total Assessed Value : 107,596  
Avg. Adj. Sales Price : 16,738  
Avg. Assessed Value : 13,450

MEDIAN : 77  
WGT. MEAN : 80  
MEAN : 85  
COD : 23.39  
PRD : 106.05

COV : 26.23  
STD : 22.35  
Avg. Abs. Dev : 17.97  
MAX Sales Ratio : 117.64  
MIN Sales Ratio : 59.65

95% Median C.I. : 59.65 to 117.64  
95% Wgt. Mean C.I. : 58.87 to 101.84  
95% Mean C.I. : 66.53 to 103.91

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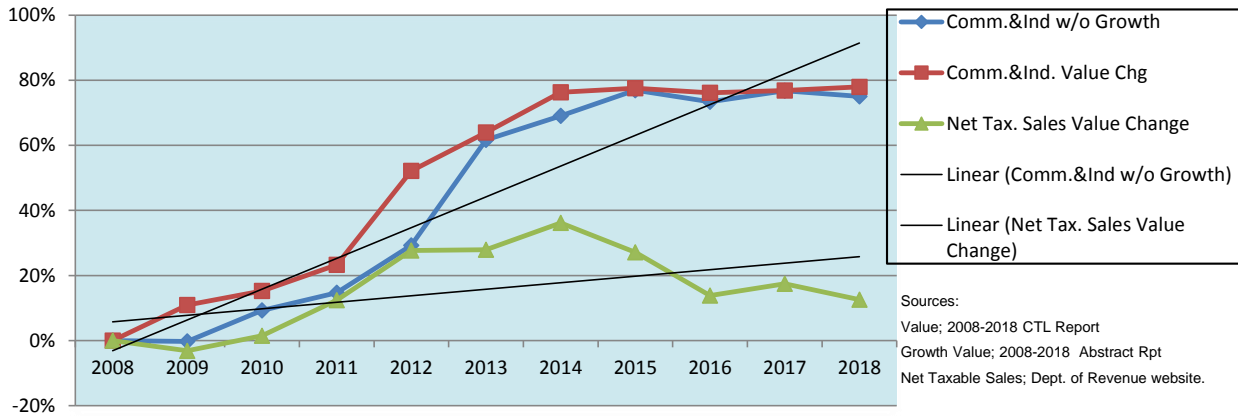
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	2,500	1,704
Less Than 15,000	4	93.40	90.82	93.79	18.16	96.83	68.16	108.30	N/A	7,225	6,776
Less Than 30,000	7	79.55	87.81	89.60	23.57	98.00	59.65	117.64	59.65 to 117.64	11,271	10,100
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	7	79.55	87.66	80.59	23.77	108.77	59.65	117.64	59.65 to 117.64	18,771	15,127
Greater Than 14,999	4	70.60	79.62	76.66	23.02	103.86	59.65	117.64	N/A	26,250	20,123
Greater Than 29,999	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	55,000	36,899
<b>Incremental Ranges</b>											
0 TO 4,999	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	2,500	1,704
5,000 TO 14,999	3	107.25	98.37	96.21	08.93	102.25	79.55	108.30	N/A	8,800	8,467
15,000 TO 29,999	3	74.11	83.80	87.19	26.08	96.11	59.65	117.64	N/A	16,667	14,531
30,000 TO 59,999	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	55,000	36,899
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>8</b>	<b>76.83</b>	<b>85.22</b>	<b>80.36</b>	<b>23.39</b>	<b>106.05</b>	<b>59.65</b>	<b>117.64</b>	<b>59.65 to 117.64</b>	<b>16,738</b>	<b>13,450</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
141	1	108.30	108.30	108.30	00.00	100.00	108.30	108.30	N/A	10,000	10,830
339	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	2,500	1,704
344	1	117.64	117.64	117.64	00.00	100.00	117.64	117.64	N/A	20,000	23,528
352	2	69.60	69.60	68.03	14.30	102.31	59.65	79.55	N/A	12,950	8,810
353	1	107.25	107.25	107.25	00.00	100.00	107.25	107.25	N/A	5,500	5,899
406	1	74.11	74.11	74.11	00.00	100.00	74.11	74.11	N/A	15,000	11,117
470	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	55,000	36,899
<b>ALL</b>	<b>8</b>	<b>76.83</b>	<b>85.22</b>	<b>80.36</b>	<b>23.39</b>	<b>106.05</b>	<b>59.65</b>	<b>117.64</b>	<b>59.65 to 117.64</b>	<b>16,738</b>	<b>13,450</b>

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 4,698,970	\$ 268,278		\$ 4,430,692	--	\$ 9,099,088	--
2009	\$ 5,212,640	\$ 526,073	10.09%	\$ 4,686,567	-0.26%	\$ 8,814,009	-3.13%
2010	\$ 5,414,076	\$ 281,036	5.19%	\$ 5,133,040	-1.53%	\$ 9,233,038	4.75%
2011	\$ 5,792,723	\$ 401,844	6.94%	\$ 5,390,879	-0.43%	\$ 10,226,610	10.76%
2012	\$ 7,150,312	\$ 1,077,467	15.07%	\$ 6,072,845	4.84%	\$ 11,621,266	13.64%
2013	\$ 7,704,029	\$ 108,672	1.41%	\$ 7,595,357	6.22%	\$ 11,636,115	0.13%
2014	\$ 8,284,947	\$ 339,712	4.10%	\$ 7,945,235	3.13%	\$ 12,388,865	6.47%
2015	\$ 8,345,081	\$ 29,759	0.36%	\$ 8,315,322	0.37%	\$ 11,566,262	-6.64%
2016	\$ 8,277,883	\$ 130,943	1.58%	\$ 8,146,940	-2.37%	\$ 10,359,670	-10.43%
2017	\$ 8,311,975	\$ 4,192	0.05%	\$ 8,307,783	0.36%	\$ 10,685,388	3.14%
2018	\$ 8,363,394	\$ 137,167	1.64%	\$ 8,226,227	-1.03%	\$ 10,246,460	-4.11%
<b>Ann %chg</b>	5.93%			<b>Average</b>	<b>0.93%</b>	1.19%	<b>1.46%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-0.26%	10.93%	-3.13%
2010	9.24%	15.22%	1.47%
2011	14.72%	23.28%	12.39%
2012	29.24%	52.17%	27.72%
2013	61.64%	63.95%	27.88%
2014	69.08%	76.31%	36.16%
2015	76.96%	77.59%	27.11%
2016	73.38%	76.16%	13.85%
2017	76.80%	76.89%	17.43%
2018	75.06%	77.98%	12.61%

County Number	29
County Name	Dundy



**29 Dundy**  
**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 : 50  
Total Sales Price : 36,799,425  
Total Adj. Sales Price : 36,799,425  
Total Assessed Value : 25,657,251  
Avg. Adj. Sales Price : 735,989  
Avg. Assessed Value : 513,145

MEDIAN : 69  
WGT. MEAN : 70  
MEAN : 69  
COD : 16.45  
PRD : 98.45

COV : 21.14  
STD : 14.51  
Avg. Abs. Dev : 11.30  
MAX Sales Ratio : 108.30  
MIN Sales Ratio : 39.53

95% Median C.I. : 62.23 to 73.49  
95% Wgt. Mean C.I. : 64.44 to 75.01  
95% Mean C.I. : 64.62 to 72.66

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	3	53.65	60.23	60.41	14.07	99.70	52.19	74.84	N/A	1,200,000	724,913	
01-JAN-16 To 31-MAR-16	7	74.56	68.93	69.31	19.11	99.45	43.41	92.36	43.41 to 92.36	698,750	484,286	
01-APR-16 To 30-JUN-16	8	61.57	62.61	63.52	18.37	98.57	39.53	85.98	39.53 to 85.98	546,729	347,263	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	5	58.17	68.59	67.94	25.67	100.96	48.04	108.30	N/A	659,080	447,790	
01-JAN-17 To 31-MAR-17	4	68.99	71.56	82.86	13.87	86.36	57.41	90.83	N/A	1,270,891	1,053,105	
01-APR-17 To 30-JUN-17	2	83.40	83.40	76.65	12.31	108.81	73.13	93.66	N/A	256,500	196,613	
01-JUL-17 To 30-SEP-17	1	54.89	54.89	54.89	00.00	100.00	54.89	54.89	N/A	742,005	407,300	
01-OCT-17 To 31-DEC-17	4	74.11	73.50	72.49	07.91	101.39	61.80	83.98	N/A	1,265,185	917,086	
01-JAN-18 To 31-MAR-18	9	71.73	73.36	71.12	09.94	103.15	62.23	97.48	65.60 to 78.66	716,560	509,582	
01-APR-18 To 30-JUN-18	3	67.85	60.41	65.41	12.63	92.36	43.84	69.55	N/A	505,508	330,663	
01-JUL-18 To 30-SEP-18	4	67.27	70.36	64.04	11.39	109.87	61.61	85.31	N/A	318,518	203,984	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	18	61.57	64.67	64.85	21.10	99.72	39.53	92.36	53.65 to 75.00	714,727	463,492	
01-OCT-16 To 30-SEP-17	12	68.99	70.90	75.27	20.13	94.19	48.04	108.30	57.02 to 90.83	802,831	604,325	
01-OCT-17 To 30-SEP-18	20	70.14	70.85	70.37	11.11	100.68	43.84	97.48	65.60 to 74.92	715,019	503,125	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	20	61.61	66.32	66.93	22.82	99.09	39.53	108.30	56.24 to 75.00	628,024	420,353	
01-JAN-17 To 31-DEC-17	11	73.13	72.90	76.16	13.00	95.72	54.89	93.66	57.41 to 90.83	1,036,301	789,208	
<u>ALL</u>	50	68.70	68.64	69.72	16.45	98.45	39.53	108.30	62.23 to 73.49	735,989	513,145	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	50	68.70	68.64	69.72	16.45	98.45	39.53	108.30	62.23 to 73.49	735,989	513,145	
<u>ALL</u>	50	68.70	68.64	69.72	16.45	98.45	39.53	108.30	62.23 to 73.49	735,989	513,145	

**29 Dundy**  
**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 : 50  
Total Sales Price : 36,799,425  
Total Adj. Sales Price : 36,799,425  
Total Assessed Value : 25,657,251  
Avg. Adj. Sales Price : 735,989  
Avg. Assessed Value : 513,145

MEDIAN : 69  
WGT. MEAN : 70  
MEAN : 69  
COD : 16.45  
PRD : 98.45

COV : 21.14  
STD : 14.51  
Avg. Abs. Dev : 11.30  
MAX Sales Ratio : 108.30  
MIN Sales Ratio : 39.53

95% Median C.I. : 62.23 to 73.49  
95% Wgt. Mean C.I. : 64.44 to 75.01  
95% Mean C.I. : 64.62 to 72.66

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	92.36	92.36	92.36	00.00	100.00	92.36	92.36	N/A	550,000	508,000
1	1	92.36	92.36	92.36	00.00	100.00	92.36	92.36	N/A	550,000	508,000
<b>Dry</b>											
County	4	67.27	62.42	58.84	13.10	106.08	43.41	71.73	N/A	352,278	207,279
1	4	67.27	62.42	58.84	13.10	106.08	43.41	71.73	N/A	352,278	207,279
<b>Grass</b>											
County	14	65.33	67.84	63.13	17.17	107.46	39.53	93.66	57.02 to 85.31	295,370	186,464
1	14	65.33	67.84	63.13	17.17	107.46	39.53	93.66	57.02 to 85.31	295,370	186,464
<b>ALL</b>	<b>50</b>	<b>68.70</b>	<b>68.64</b>	<b>69.72</b>	<b>16.45</b>	<b>98.45</b>	<b>39.53</b>	<b>108.30</b>	<b>62.23 to 73.49</b>	<b>735,989</b>	<b>513,145</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	15	74.56	73.07	73.64	14.51	99.23	50.72	97.48	62.23 to 83.10	1,310,510	965,079
1	15	74.56	73.07	73.64	14.51	99.23	50.72	97.48	62.23 to 83.10	1,310,510	965,079
<b>Dry</b>											
County	5	69.55	63.84	61.97	10.14	103.02	43.41	71.73	N/A	398,210	246,765
1	5	69.55	63.84	61.97	10.14	103.02	43.41	71.73	N/A	398,210	246,765
<b>Grass</b>											
County	18	68.74	68.34	66.67	13.78	102.50	39.53	93.66	58.17 to 74.73	479,830	319,897
1	18	68.74	68.34	66.67	13.78	102.50	39.53	93.66	58.17 to 74.73	479,830	319,897
<b>ALL</b>	<b>50</b>	<b>68.70</b>	<b>68.64</b>	<b>69.72</b>	<b>16.45</b>	<b>98.45</b>	<b>39.53</b>	<b>108.30</b>	<b>62.23 to 73.49</b>	<b>735,989</b>	<b>513,145</b>

## Dundy County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dundy	1	n/a	3094	3158	3165	3085	3101	3157	3173	<b>3145</b>
Chase	1	3765	3765	3765	3765	3550	3550	3550	3550	<b>3653</b>
Hitchcock	1	2735	2735	2480	2480	2395	2395	2310	2310	<b>2654</b>
Hayes	1	2585	2587	2305	2305	2165	2167	2020	2025	<b>2350</b>

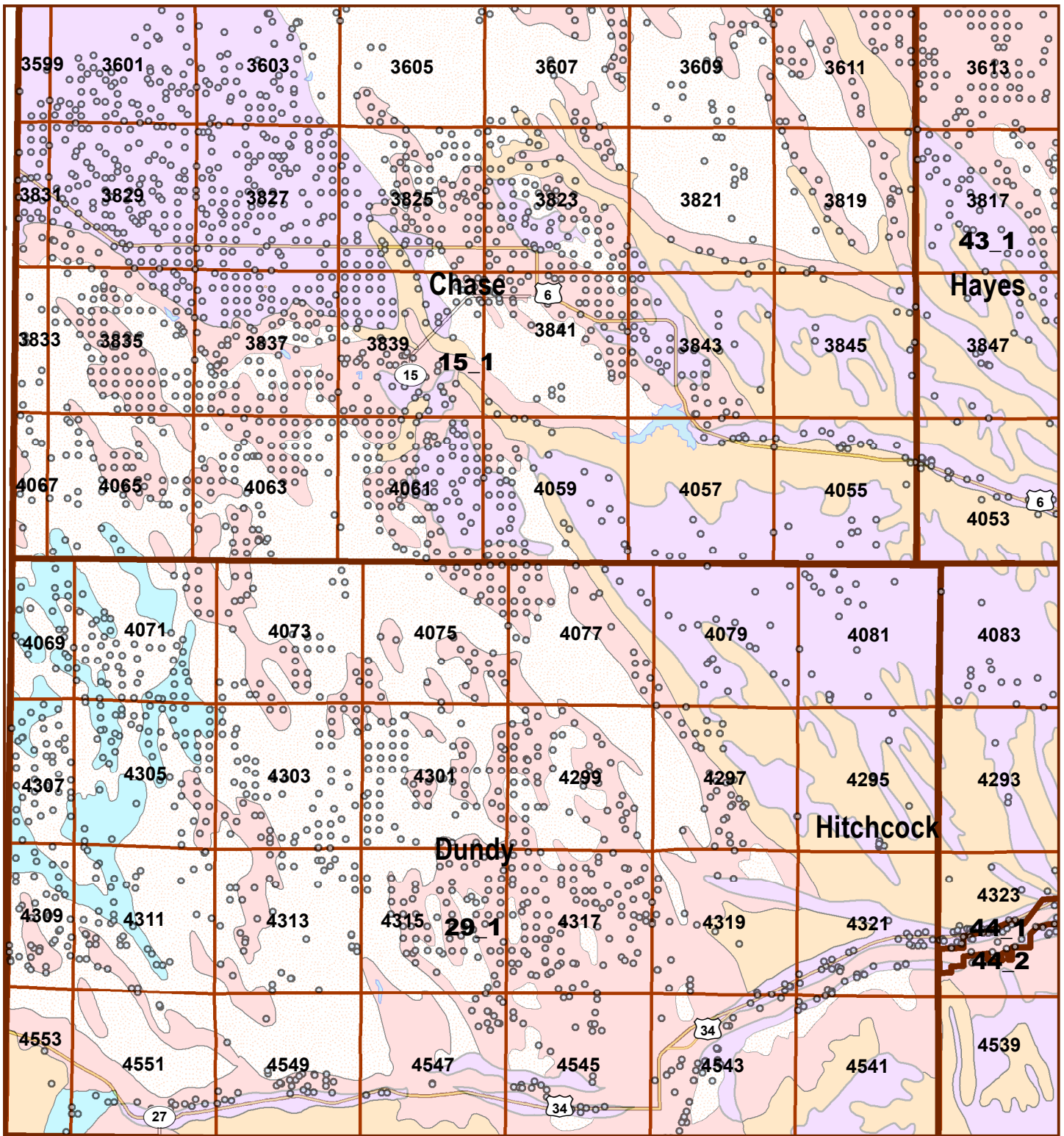
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dundy	1	n/a	1279	1280	1280	854	855	855	855	<b>1147</b>
Chase	1	1085	1085	1085	1085	1000	1000	950	950	<b>1058</b>
Hitchcock	1	1145	1145	1070	1070	995	995	885	885	<b>1108</b>
Hayes	1	995	995	895	895	865	865	815	815	<b>951</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dundy	1	n/a	525	525	525	525	526	525	525	<b>525</b>
Chase	1	1440	762	884	662	702	718	601	586	<b>619</b>
Hitchcock	1	585	585	585	585	585	585	585	585	<b>585</b>
Hayes	1	515	515	515	515	515	515	515	515	<b>515</b>

County	Mkt Area	CRP	TIMBER	WASTE
Dundy	1	1437	n/a	n/a
Chase	1	749	n/a	20
Hitchcock	1	1324	n/a	50
Hayes	1	713	n/a	25

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.



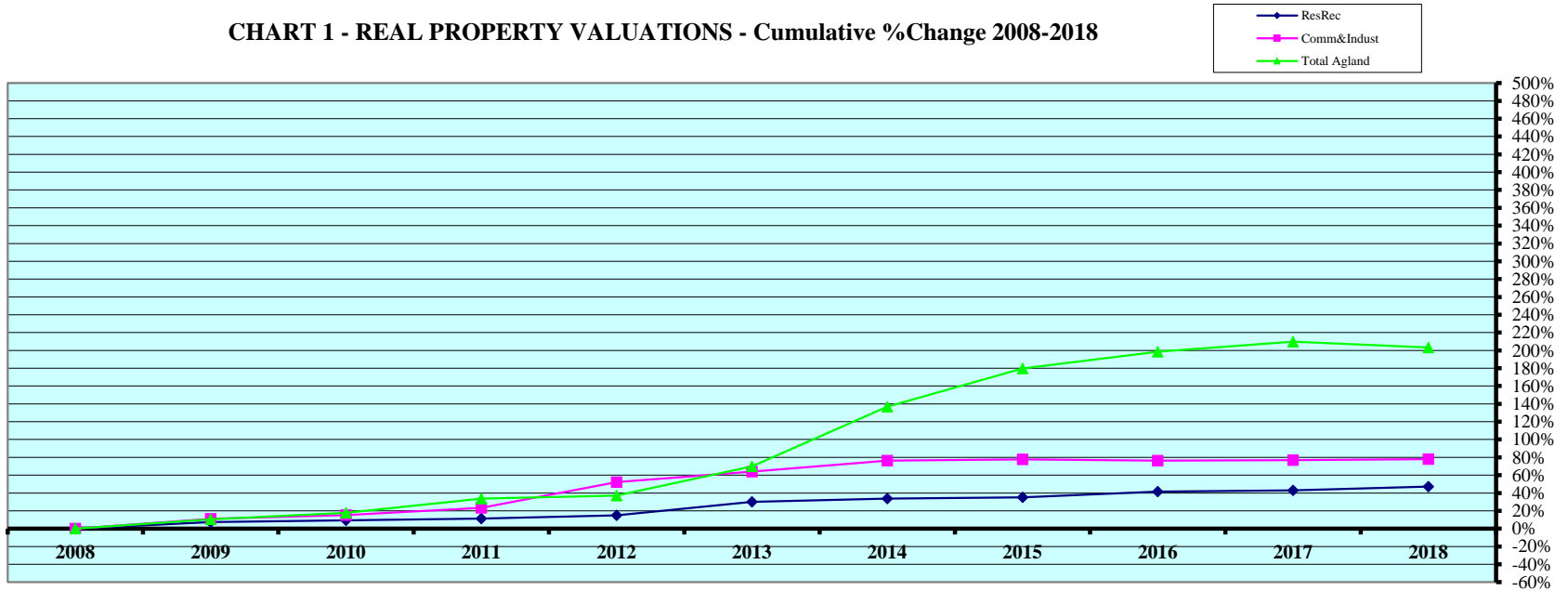
**Legend**

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

# Dundy County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	24,457,288	--	--	--	4,698,970	--	--	--	229,523,684	--	--	--
2009	26,256,625	1,799,337	7.36%	7.36%	5,212,640	513,670	10.93%	10.93%	253,363,597	23,839,913	10.39%	10.39%
2010	26,726,997	470,372	1.79%	9.28%	5,414,076	201,436	3.86%	15.22%	270,472,353	17,108,756	6.75%	17.84%
2011	27,199,662	472,665	1.77%	11.21%	5,792,723	378,647	6.99%	23.28%	306,996,188	36,523,835	13.50%	33.75%
2012	28,085,099	885,437	3.26%	14.83%	7,150,312	1,357,589	23.44%	52.17%	314,743,108	7,746,920	2.52%	37.13%
2013	31,806,284	3,721,185	13.25%	30.05%	7,704,029	553,717	7.74%	63.95%	389,767,699	75,024,591	23.84%	69.82%
2014	32,731,197	924,913	2.91%	33.83%	8,284,947	580,918	7.54%	76.31%	543,560,230	153,792,531	39.46%	136.82%
2015	33,065,405	334,208	1.02%	35.20%	8,345,081	60,134	0.73%	77.59%	642,282,687	98,722,457	18.16%	179.83%
2016	34,617,669	1,552,264	4.69%	41.54%	8,277,883	-67,198	-0.81%	76.16%	684,894,624	42,611,937	6.63%	198.40%
2017	34,981,465	363,796	1.05%	43.03%	8,311,975	34,092	0.41%	76.89%	711,083,026	26,188,402	3.82%	209.81%
2018	35,996,913	1,015,448	2.90%	47.18%	8,363,394	51,419	0.62%	77.98%	696,059,925	-15,023,101	-2.11%	203.26%

Rate Annual %chg: Residential & Recreational **3.94%**

Commercial & Industrial **5.93%**

Agricultural Land **11.73%**

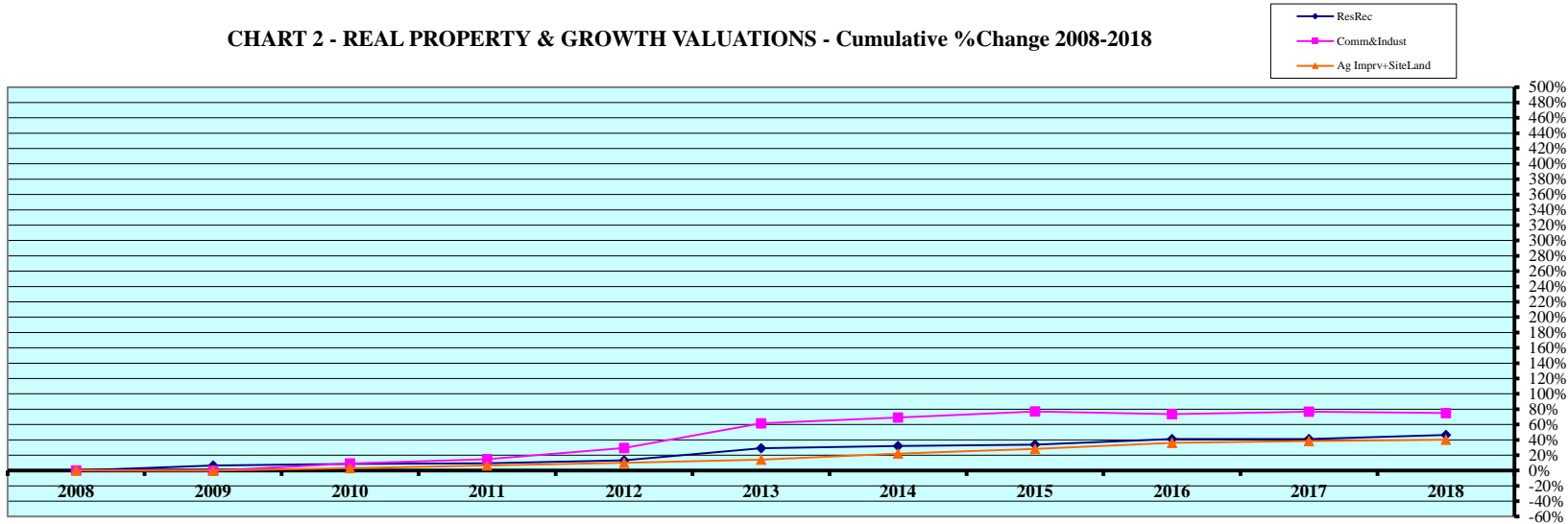
Cnty# **29**  
County **DUNDY**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	24,457,288	140,633	0.58%	24,316,655	--	--	4,698,970	268,278	5.71%	4,430,692	--	--
2009	26,256,625	227,986	0.87%	26,028,639	6.42%	6.42%	5,212,640	526,073	10.09%	4,686,567	-0.26%	-0.26%
2010	26,726,997	149,150	0.56%	26,577,847	1.22%	8.67%	5,414,076	281,036	5.19%	5,133,040	-1.53%	9.24%
2011	27,199,662	428,124	1.57%	26,771,538	0.17%	9.46%	5,792,723	401,844	6.94%	5,390,879	-0.43%	14.72%
2012	28,085,099	355,540	1.27%	27,729,559	1.95%	13.38%	7,150,312	1,077,467	15.07%	6,072,845	4.84%	29.24%
2013	31,806,284	250,644	0.79%	31,555,640	12.36%	29.02%	7,704,029	108,672	1.41%	7,595,357	6.22%	61.64%
2014	32,731,197	477,486	1.46%	32,253,711	1.41%	31.88%	8,284,947	339,712	4.10%	7,945,235	3.13%	69.08%
2015	33,065,405	356,919	1.08%	32,708,486	-0.07%	33.74%	8,345,081	29,759	0.36%	8,315,322	0.37%	76.96%
2016	34,617,669	116,545	0.34%	34,501,124	4.34%	41.07%	8,277,883	130,943	1.58%	8,146,940	-2.37%	73.38%
2017	34,981,465	450,607	1.29%	34,530,858	-0.25%	41.19%	8,311,975	4,192	0.05%	8,307,783	0.36%	76.80%
2018	35,996,913	193,520	0.54%	35,803,393	2.35%	46.39%	8,363,394	137,167	1.64%	8,226,227	-1.03%	75.06%
Rate Ann%chg	3.94%			2.99%			5.93%			C & I w/o growth 0.93%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2008	15,932,366	8,694,846	24,627,212	554,227	2.25%	24,072,985	--	--
2009	16,048,405	9,223,013	25,271,418	652,882	2.58%	24,618,536	-0.04%	-0.04%
2010	16,258,182	9,567,124	25,825,306	422,461	1.64%	25,402,845	0.52%	3.15%
2011	16,417,535	10,555,243	26,972,778	768,101	2.85%	26,204,677	1.47%	6.41%
2012	16,574,407	11,784,552	28,358,959	1,255,462	4.43%	27,103,497	0.48%	10.06%
2013	16,963,297	12,394,376	29,357,673	1,259,034	4.29%	28,098,639	-0.92%	14.10%
2014	17,625,671	13,053,672	30,679,343	625,475	2.04%	30,053,868	2.37%	22.04%
2015	17,727,098	14,287,599	32,014,697	443,809	1.39%	31,570,888	2.91%	28.20%
2016	21,458,309	12,847,152	34,305,461	811,246	2.36%	33,494,215	4.62%	36.00%
2017	21,665,530	13,001,668	34,667,198	614,022	1.77%	34,053,176	-0.74%	38.27%
2018	22,239,652	12,989,337	35,228,989	728,980	2.07%	34,500,009	-0.48%	40.09%
Rate Ann%chg	3.39%	4.10%	3.65%	Ag Imprv+Site w/o growth			1.02%	

(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.

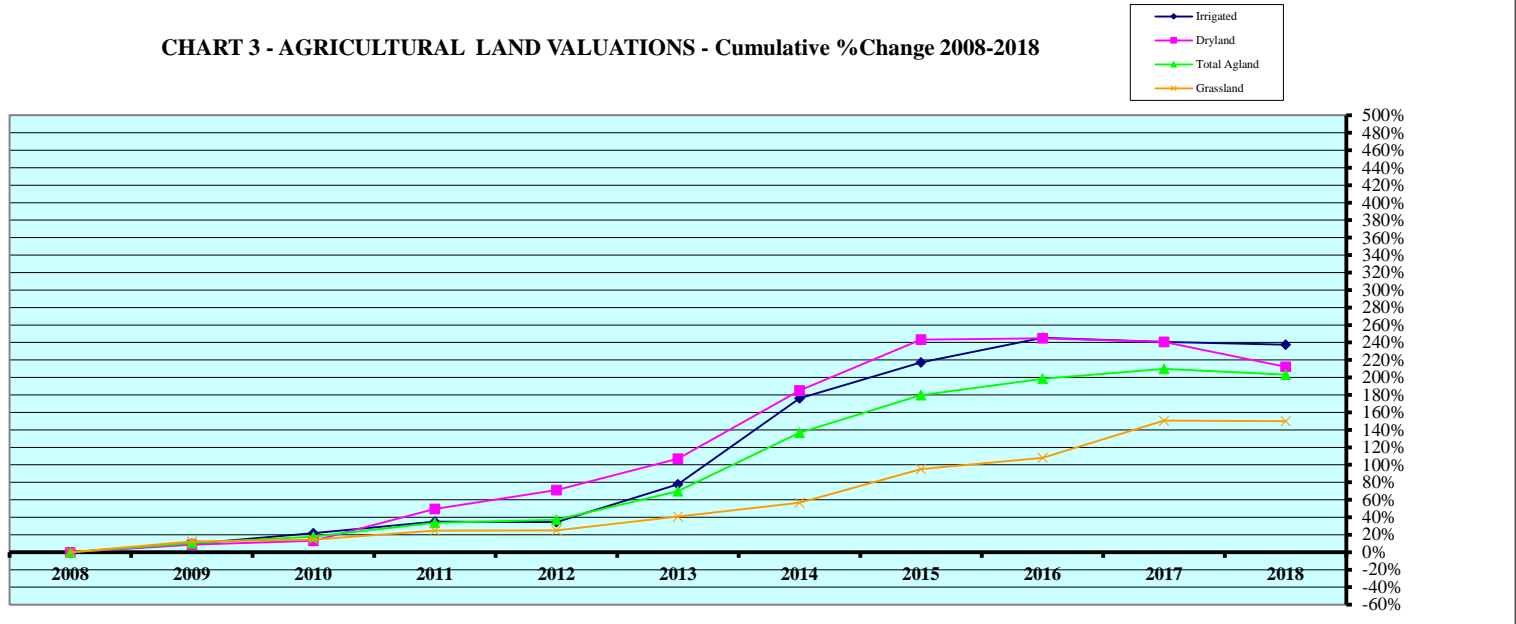
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	29
County	DUNDY

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	113,423,716	--	--	--	37,988,053	--	--	--	77,788,804	--	--	--
2009	124,379,691	10,955,975	9.66%	9.66%	41,299,064	3,311,011	8.72%	8.72%	87,346,120	9,557,316	12.29%	12.29%
2010	138,244,764	13,865,073	11.15%	21.88%	42,986,454	1,687,390	4.09%	13.16%	89,091,400	1,745,280	2.00%	14.53%
2011	153,058,419	14,813,655	10.72%	34.94%	56,767,824	13,781,370	32.06%	49.44%	96,987,725	7,896,325	8.86%	24.68%
2012	152,431,659	-626,760	-0.41%	34.39%	64,985,513	8,217,689	14.48%	71.07%	97,138,116	150,391	0.16%	24.87%
2013	201,419,315	48,987,656	32.14%	77.58%	78,594,182	13,608,669	20.94%	106.89%	109,557,886	12,419,770	12.79%	40.84%
2014	313,237,978	111,818,663	55.52%	176.17%	108,281,959	29,687,777	37.77%	185.04%	121,787,433	12,229,547	11.16%	56.56%
2015	359,830,001	46,592,023	14.87%	217.24%	130,400,753	22,118,794	20.43%	243.27%	151,770,177	29,982,744	24.62%	95.11%
2016	391,738,922	31,908,921	8.87%	245.38%	130,956,085	555,332	0.43%	244.73%	161,905,477	10,135,300	6.68%	108.13%
2017	386,470,783	-5,268,139	-1.34%	240.73%	129,369,859	-1,586,226	-1.21%	240.55%	194,917,284	33,011,807	20.39%	150.57%
2018	382,646,529	-3,824,254	-0.99%	237.36%	118,630,998	-10,738,861	-8.30%	212.29%	194,457,298	-459,986	-0.24%	149.98%

Rate Ann.%chg: Irrigated **12.93%** Dryland **12.06%** Grassland **9.59%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	323,111	--	--	--	0	--	--	--	229,523,684	--	--	--
2009	338,722	15,611	4.83%	4.83%	0	0			253,363,597	23,839,913	10.39%	10.39%
2010	0	-338,722	-100.00%	-100.00%	149,735	149,735			270,472,353	17,108,756	6.75%	17.84%
2011	0	0			182,220	32,485	21.69%		306,996,188	36,523,835	13.50%	33.75%
2012	0	0			187,820	5,600	3.07%		314,743,108	7,746,920	2.52%	37.13%
2013	0	0			196,316	8,496	4.52%		389,767,699	75,024,591	23.84%	69.82%
2014	0	0			252,860	56,544	28.80%		543,560,230	153,792,531	39.46%	136.82%
2015	0	0			281,756	28,896	11.43%		642,282,687	98,722,457	18.16%	179.83%
2016	0	0			294,140	12,384	4.40%		684,894,624	42,611,937	6.63%	198.40%
2017	0	0			325,100	30,960	10.53%		711,083,026	26,188,402	3.82%	209.81%
2018	0	0			325,100	0	0.00%		696,059,925	-15,023,101	-2.11%	203.26%

Cnty# **29**  
County **DUNDY**

Rate Ann.%chg: Total Agric Land **11.73%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	113,418,531	122,787	924			37,969,222	96,880	392			77,801,826	353,288	220		
2009	124,381,077	122,803	1,013	9.65%	9.65%	41,299,064	97,146	425	8.47%	8.47%	87,339,247	352,998	247	12.35%	12.35%
2010	138,362,829	127,880	1,082	6.82%	17.13%	42,994,419	106,913	402	-5.41%	2.61%	89,206,682	342,243	261	5.35%	18.36%
2011	153,117,184	127,906	1,197	10.64%	29.60%	56,787,275	106,913	531	32.08%	35.53%	96,916,582	341,597	284	8.85%	28.83%
2012	152,415,994	127,091	1,199	0.18%	29.83%	64,813,737	107,196	605	13.83%	54.27%	97,079,045	342,118	284	0.02%	28.85%
2013	201,550,746	126,954	1,588	32.38%	71.87%	78,551,720	107,302	732	21.08%	86.79%	109,526,080	342,046	320	12.85%	45.40%
2014	313,586,274	121,741	2,576	62.25%	178.86%	108,379,438	107,066	1,012	38.28%	158.28%	121,678,738	347,413	350	9.38%	59.04%
2015	361,243,944	121,217	2,980	15.70%	222.63%	130,401,420	97,195	1,342	32.54%	242.33%	150,347,195	357,790	420	19.98%	90.81%
2016	392,747,097	120,991	3,246	8.92%	251.42%	130,443,833	97,026	1,344	0.21%	243.03%	161,723,276	357,982	452	7.51%	105.14%
2017	387,236,124	119,308	3,246	-0.01%	251.38%	129,369,859	95,877	1,349	0.37%	244.29%	194,037,549	360,823	538	19.04%	144.19%
2018	383,474,744	118,197	3,244	-0.04%	251.24%	118,223,858	95,115	1,243	-7.88%	217.14%	197,925,578	362,673	546	1.48%	147.81%

Rate Annual %chg Average Value/Acre: 13.39%

12.23%

9.50%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	325,811	4,344	75			0	0				229,515,390	577,299	398		
2009	340,342	4,308	79	5.33%	5.33%	0	0				253,359,730	577,256	439	10.40%	10.40%
2010	0	0				131,560	469	280			270,695,490	577,506	469	6.80%	17.90%
2011	0	0				182,220	485	376	33.94%		307,003,261	576,902	532	13.53%	33.85%
2012	0	0				182,220	485	376	0.00%		314,490,996	576,890	545	2.44%	37.12%
2013	0	0				196,316	485	405	7.74%		389,824,862	576,787	676	23.98%	70.00%
2014	0	0				252,860	521	485	19.91%		543,897,310	576,742	943	39.53%	137.21%
2015	0	0				281,756	521	541	11.43%		642,274,315	576,723	1,114	18.09%	180.12%
2016	0	0				294,140	521	564	4.40%		685,208,346	576,520	1,189	6.72%	198.95%
2017	0	0				325,100	521	624	10.53%		710,968,632	576,530	1,233	3.76%	210.18%
2018	0	0				325,100	521	624	0.00%		699,949,280	576,507	1,214	-1.55%	205.39%

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**DUNDY**

Rate Annual %chg Average Value/Acre: 11.81%

(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  
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

**CHART 4**





<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,111</b>	<b>Value : 778,240,681</b>	<b>Growth 289,785</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	115	236,938	6	16,886	50	114,265	171	368,089	
<b>02. Res Improve Land</b>	622	1,603,741	5	31,363	137	1,140,934	764	2,776,038	
<b>03. Res Improvements</b>	623	26,582,644	5	683,525	145	7,499,774	773	34,765,943	
<b>04. Res Total</b>	738	28,423,323	11	731,774	195	8,754,973	944	37,910,070	151,480
<b>% of Res Total</b>	78.18	74.98	1.17	1.93	20.66	23.09	22.96	4.87	52.27
<b>05. Com UnImp Land</b>	41	90,097	1	4,425	18	50,364	60	144,886	
<b>06. Com Improve Land</b>	113	358,810	8	58,784	22	164,773	143	582,367	
<b>07. Com Improvements</b>	116	4,791,070	10	604,434	25	2,097,706	151	7,493,210	
<b>08. Com Total</b>	157	5,239,977	11	667,643	43	2,312,843	211	8,220,463	0
<b>% of Com Total</b>	74.41	63.74	5.21	8.12	20.38	28.14	5.13	1.06	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	6	137,583	6	137,583	
<b>15. Rec Improvements</b>	0	0	0	0	6	75,092	6	75,092	
<b>16. Rec Total</b>	0	0	0	0	6	212,675	6	212,675	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.15	0.03	0.00
<b>Res &amp; Rec Total</b>	738	28,423,323	11	731,774	201	8,967,648	950	38,122,745	151,480
<b>% of Res &amp; Rec Total</b>	77.68	74.56	1.16	1.92	21.16	23.52	23.11	4.90	52.27
<b>Com &amp; Ind Total</b>	157	5,239,977	11	667,643	43	2,312,843	211	8,220,463	0
<b>% of Com &amp; Ind Total</b>	74.41	63.74	5.21	8.12	20.38	28.14	5.13	1.06	0.00

<b>17. Taxable Total</b>	895	33,663,300	22	1,399,417	244	11,280,491	1,161	46,343,208	151,480
<b>% of Taxable Total</b>	77.09	72.64	1.89	3.02	21.02	24.34	28.24	5.95	52.27

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	3,824	192,075	0	0	0
19. Commercial	1	51,095	14,972,588	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	3,824	192,075
19. Commercial	0	0	0	1	51,095	14,972,588
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	54,919	15,164,663

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	320	21,146,820	320	21,146,820	0
24. Non-Producing	0	0	0	0	193	208,151	193	208,151	0
25. Total	0	0	0	0	513	21,354,971	513	21,354,971	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	75	14	99	188

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	3	448,333	1,812	464,693,295	1,815	465,141,628
28. Ag-Improved Land	0	0	3	487,524	584	211,651,185	587	212,138,709
29. Ag Improvements	0	0	3	6,649	619	33,255,516	622	33,262,165

30. Ag Total					2,437	710,542,502
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	2,500	
33. HomeSite Improvements	0	0.00	0	2	1.00	900	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	2	5.86	7,325	
37. FarmSite Improvements	0	0.00	0	2	0.00	5,749	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	2.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	4	4.00	10,000	4	4.00	10,000	
32. HomeSite Improv Land	343	400.98	1,001,200	344	401.98	1,003,700	
33. HomeSite Improvements	344	367.35	21,386,092	346	368.35	21,386,992	138,305
34. HomeSite Total				<b>350</b>	<b>405.98</b>	<b>22,400,692</b>	
35. FarmSite UnImp Land	35	1,012.79	275,206	35	1,012.79	275,206	
36. FarmSite Improv Land	226	737.10	856,466	228	742.96	863,791	
37. FarmSite Improvements	594	0.00	11,869,424	596	0.00	11,875,173	0
38. FarmSite Total				<b>631</b>	<b>1,755.75</b>	<b>13,014,170</b>	
39. Road & Ditches	0	4,655.18	0	0	4,657.18	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>981</b>	<b>6,818.91</b>	<b>35,414,862</b>	<b>138,305</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

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	0.00	0.00%	0	0.00%	0.00
46. 1A	12,435.90	10.54%	38,477,738	10.37%	3,094.09
47. 2A1	15,616.07	13.23%	49,313,828	13.29%	3,157.89
48. 2A	1,559.00	1.32%	4,934,665	1.33%	3,165.28
49. 3A1	11,248.65	9.53%	34,705,264	9.35%	3,085.28
50. 3A	8,586.20	7.28%	26,623,185	7.17%	3,100.69
51. 4A1	29,839.60	25.28%	94,191,055	25.38%	3,156.58
52. 4A	38,736.68	32.82%	122,924,000	33.12%	3,173.32
53. Total	118,022.10	100.00%	371,169,735	100.00%	3,144.92
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	52,841.08	55.39%	67,578,810	61.75%	1,278.91
56. 2D1	9,632.59	10.10%	12,329,716	11.27%	1,280.00
57. 2D	3,251.00	3.41%	4,161,280	3.80%	1,280.00
58. 3D1	5,553.09	5.82%	4,743,603	4.33%	854.23
59. 3D	10,151.50	10.64%	8,679,533	7.93%	855.00
60. 4D1	6,833.19	7.16%	5,839,077	5.34%	854.52
61. 4D	7,144.14	7.49%	6,108,240	5.58%	855.00
62. Total	95,406.59	100.00%	109,440,259	100.00%	1,147.09
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	9,927.94	2.79%	5,392,681	2.78%	543.18
65. 2G1	7,043.00	1.98%	4,818,527	2.48%	684.16
66. 2G	2,789.58	0.78%	1,554,630	0.80%	557.30
67. 3G1	11,660.77	3.27%	6,962,736	3.59%	597.11
68. 3G	25,854.69	7.26%	14,574,685	7.51%	563.72
69. 4G1	157,299.62	44.18%	83,614,290	43.06%	531.56
70. 4G	141,505.62	39.74%	77,273,422	39.79%	546.08
71. Total	356,081.22	100.00%	194,190,971	100.00%	545.36
<b>Irrigated Total</b>					
	118,022.10	20.70%	371,169,735	54.98%	3,144.92
<b>Dry Total</b>					
	95,406.59	16.74%	109,440,259	16.21%	1,147.09
<b>Grass Total</b>					
	356,081.22	62.47%	194,190,971	28.76%	545.36
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	524.18	0.09%	326,675	0.05%	623.21
74. Exempt	7,569.52	1.33%	0	0.00%	0.00
75. Market Area Total	570,034.09	100.00%	675,127,640	100.00%	1,184.36

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	245.00	777,875	117,777.10	370,391,860	118,022.10	371,169,735
<b>77. Dry Land</b>	0.00	0	19.94	17,049	95,386.65	109,423,210	95,406.59	109,440,259
<b>78. Grass</b>	0.00	0	222.73	116,933	355,858.49	194,074,038	356,081.22	194,190,971
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	27.00	14,175	497.18	312,500	524.18	326,675
<b>81. Exempt</b>	0.00	0	0.00	0	7,569.52	0	7,569.52	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>514.67</b>	<b>926,032</b>	<b>569,519.42</b>	<b>674,201,608</b>	<b>570,034.09</b>	<b>675,127,640</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	118,022.10	20.70%	371,169,735	54.98%	3,144.92
<b>Dry Land</b>	95,406.59	16.74%	109,440,259	16.21%	1,147.09
<b>Grass</b>	356,081.22	62.47%	194,190,971	28.76%	545.36
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	524.18	0.09%	326,675	0.05%	623.21
<b>Exempt</b>	7,569.52	1.33%	0	0.00%	0.00
<b>Total</b>	<b>570,034.09</b>	<b>100.00%</b>	<b>675,127,640</b>	<b>100.00%</b>	<b>1,184.36</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Benkelman-com	1	1,750	0	0	0	0	1	1,750	0
83.2 Benkelman-res	77	212,862	495	1,511,527	495	24,243,060	572	25,967,449	109,355
83.3 Haigler-res	43	37,470	134	128,697	135	2,690,012	178	2,856,179	0
83.4 Max-res	16	16,246	44	53,496	44	730,781	60	800,523	0
83.5 Parks-res	23	42,601	25	75,770	25	369,233	48	487,604	0
83.6 Recreational-rural	0	0	5	112,775	5	67,817	5	180,592	0
83.7 Rural Home Site	11	57,160	66	1,006,548	74	6,732,857	85	7,796,565	42,125
83.8 Rural-commercial	0	0	1	24,808	1	7,275	1	32,083	0
84 Residential Total	171	368,089	770	2,913,621	779	34,841,035	950	38,122,745	151,480

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Benkelman-com	21	66,603	106	408,810	107	6,284,300	128	6,759,713	0
85.2 Benkelman-res	1	6,614	0	0	0	0	1	6,614	0
85.3 Haigler-com	19	20,495	18	39,380	20	499,895	39	559,770	0
85.4 Max-com	3	677	6	4,685	7	54,633	10	59,995	0
85.5 Parks-com	2	1,094	3	1,091	4	21,301	6	23,486	0
85.6 Rural-commercial	14	49,403	10	128,401	13	633,081	27	810,885	0
86 Commercial Total	60	144,886	143	582,367	151	7,493,210	211	8,220,463	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	9,369.22	2.69%	4,918,843	2.69%	525.00
89. 2G1	5,952.35	1.71%	3,124,985	1.71%	525.00
90. 2G	2,678.80	0.77%	1,406,370	0.77%	525.00
91. 3G1	10,971.57	3.15%	5,762,975	3.15%	525.26
92. 3G	24,060.69	6.91%	12,664,645	6.93%	526.36
93. 4G1	155,786.50	44.74%	81,807,998	44.74%	525.13
94. 4G	139,379.61	40.03%	73,181,237	40.02%	525.05
95. Total	348,198.74	100.00%	182,867,053	100.00%	525.18
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	558.72	7.09%	473,838	4.18%	848.08
98. 2C1	1,090.65	13.84%	1,693,542	14.96%	1,552.78
99. 2C	110.78	1.41%	148,260	1.31%	1,338.33
100. 3C1	689.20	8.74%	1,199,761	10.59%	1,740.80
101. 3C	1,794.00	22.76%	1,910,040	16.87%	1,064.68
102. 4C1	1,513.12	19.20%	1,806,292	15.95%	1,193.75
103. 4C	2,126.01	26.97%	4,092,185	36.14%	1,924.82
104. Total	7,882.48	100.00%	11,323,918	100.00%	1,436.59
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	348,198.74	97.79%	182,867,053	94.17%	525.18
CRP Total	7,882.48	2.21%	11,323,918	5.83%	1,436.59
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	356,081.22	100.00%	194,190,971	100.00%	545.36

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

29 Dundy

	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	35,734,673	37,910,070	2,175,397	6.09%	151,480	5.66%
02. Recreational	262,240	212,675	-49,565	-18.90%	0	-18.90%
03. Ag-Homesite Land, Ag-Res Dwelling	22,239,652	22,400,692	161,040	0.72%	138,305	0.10%
<b>04. Total Residential (sum lines 1-3)</b>	<b>58,236,565</b>	<b>60,523,437</b>	<b>2,286,872</b>	<b>3.93%</b>	<b>289,785</b>	<b>3.43%</b>
05. Commercial	8,363,394	8,220,463	-142,931	-1.71%	0	-1.71%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>8,363,394</b>	<b>8,220,463</b>	<b>-142,931</b>	<b>-1.71%</b>	<b>0</b>	<b>-1.71%</b>
08. Ag-Farmsite Land, Outbuildings	12,989,337	13,014,170	24,833	0.19%	0	0.19%
09. Minerals	19,329,201	21,354,971	2,025,770	10.48	0	10.48%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>32,318,538</b>	<b>34,369,141</b>	<b>2,050,603</b>	<b>6.34%</b>	<b>0</b>	<b>6.34%</b>
12. Irrigated	382,646,529	371,169,735	-11,476,794	-3.00%		
13. Dryland	118,630,998	109,440,259	-9,190,739	-7.75%		
14. Grassland	194,457,298	194,190,971	-266,327	-0.14%		
15. Wasteland	0	0	0			
16. Other Agland	325,100	326,675	1,575	0.48%		
<b>17. Total Agricultural Land</b>	<b>696,059,925</b>	<b>675,127,640</b>	<b>-20,932,285</b>	<b>-3.01%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>794,978,422</b>	<b>778,240,681</b>	<b>-16,737,741</b>	<b>-2.11%</b>	<b>289,785</b>	<b>-2.14%</b>

## 2019 Assessment Survey for Dundy County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$114,930
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$6,000 - Operating Minerals Only
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$6,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	none
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$5,227

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan (Thomson Reuters)
2.	<b>CAMA software:</b>
	TerraScan (Thomson Reuters)
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The County Assessor and Assessment Clerk
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, dundy.gworks.com
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>Personal Property software:</b>
	TerraScan (Thomson Reuters)

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Benkelman is zoned.
4.	<b>When was zoning implemented?</b>
	2004 - County, Unknown - Benkelman

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott, Inc. - Operating Minerals
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	none

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes - Operating Minerals Only
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Knowledge and experience are the qualifications required by the county for appraisal work.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Operating Minerals: Appraisal service recommends values.

## 2019 Residential Assessment Survey for Dundy County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The county assessor.										
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><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>Benkelman</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Haigler Village</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Outside city and village limits (Rural area, Max and Parks and Recreational)</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Benkelman	2	Haigler Village	3	Outside city and village limits (Rural area, Max and Parks and Recreational)	AG	Homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Benkelman										
2	Haigler Village										
3	Outside city and village limits (Rural area, Max and Parks and Recreational)										
AG	Homes and outbuildings.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	Cost and Sales Comparison (Little or no rental information for Income.) Approaches are used to estimate the market value of residential property.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Assessor (County)										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>										
	Study conducted in 2014 to determine need for (locational) depreciation tables. No changes made to depreciation tables for 2016.										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	Very limited number of unimproved sales during the study period; only 1 from 10/01/2013-09/30/2015).										
<b>7.</b>	<b>How are rural residential site values developed?</b>										
	Rural sites were developed by the previous assessor.										
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	Sales - same as all other lot values.										



9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2014	06/2013	12/2014	2013-2014
	2	2014	06/2013	12/2014	2013-2014
	3	2014	06/2013	12/2014	2013-2014
	AG	2015-Dec	2013-Aug	No sales	on-going

There have been no sales with which to do a lot study for the agricultural homes and outbuildings for a decade or more.

## 2019 Commercial Assessment Survey for Dundy County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial within Dundy County.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial within Dundy County.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial within Dundy County.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Cost - Marshall Swift Costs minus Depreciation Sales Comparison - (Limited number) Depreciation Analysis													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	Cost, Marshall Swift, owner provided, borrowed from other Counties minus standard physical depreciation with possibility of functional or economic obsolescence (functional & economic sometimes being a judgment call.)													
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Assessor develops depreciation based on a limited number of sales.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No - adequate sale information not available													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	A lot study was last done in 2014. Currently there is only 1 unimproved commercial sale in the current study period.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">06/2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<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	2017	06/2013	2014	2017
<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	2017	06/2013	2014	2017										

## 2019 Agricultural Assessment Survey for Dundy County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Total County</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Total County	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	Total County	2016					
	With annual changes/updates, including water transfers and decertification of irrigated acres. Most recent soil conversion was also implemented.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Sales analysis - physical viewing of changes, if known						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Surveys, deeds, viewing, talking to buyers/sellers						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	No. There are no sales for farm home sites, the use is different. Farm home sites are complementary and often necessary to the farm operation, usually with livestock buildings or other ag-related structures. Prevailing odors adjacent to or upon the home site land, equipment traffic, and fuel and chemical storage all on one acre or compact acres would have a negative impact on the market value of the home site land. Residential home sites stand alone as residential property with a distinct market starting with the land only in newer sites. Farm home sites are included in the property "bundle" in the sales of ag property. If the ag home site is split off in ownership from the remainder of the farm, it will most likely become a residential home site, revalued accordingly.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Analysis was completed by the prior assessor. Land associated with the feed yard if valued at \$1,250 per acre and agland is valued as such. Buildings are cost out and depreciated as all other buildings in the county.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Identified as Site - valued at 1/2 of recreational land - no market available						
	<b><u>If your county has special value applications, please answer the following</u></b>						
<b>8a.</b>	<b>How many special valuation applications are on file?</b>						
	N/A						

<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

Dundy County

# Plan of Assessment

Prepared by

Joanna Niblack

COUNTY ASSESSOR

June 15, 2018

Presented to

DUNDY COUNTY BOARD of EQUALIZATION

July 16, 2018

## INTRODUCTION

In compliance with Nebraska State Statute 77-1311.02, this plan of assessment is prepared by the county assessor and submitted to the Dundy County Board of Equalization and to the Nebraska Department of Revenue.

The purpose of the plan is to:

- (I) Discuss the duties and responsibilities of the assessor's office;
- (II) Address issues of level, quality and uniformity of assessment;
- (III) Indicate by class or subclass the assessment actions the assessor has planned for the remainder of tax year 2016 and tax years 2017, 2018, and 2019 the properties the assessor plans to examine during the 3-year period and the assessment actions necessary to attain required levels of value and quality of assessment; and
- (IV) Anticipate the resources necessary to complete the described assessment actions.

## Section I

### Duties and Responsibilities of the County Assessor

The assessment of real property in Nebraska includes:



## **DISCOVERY of the NEW**

Locate Property – Describe Location & Tax Situs

Identify New & Changed Property through Observation – Owner Information – Surveys, Permits & Other Public Documents - Grapevine



## REVIEW of the OLD

Within each 6-year cycle, all properties are reviewed for change.



## DELETION of the DEMOLISHED

Reported or discovered, demolished and removed structures must be deleted from assessment rolls.

## LISTING

Measurements – Components – Property Details – Sketches – Photos  
Effective Age – Condition – Economic Influences – Neighborhood  
Physical & Functional Obsolescence – Location

**REQUIRES ON-SITE INSPECTION BY QUALIFIED PERSONNEL**

From 1977 through 2018, the County Assessor has performed most on-site inspections. During that period, one reappraisal was conducted with trained office personnel and one with a contracted appraisal firm. An assessment clerk has occasionally accompanied the assessor to inspect unusual or difficult sites.





# CLASSIFICATION

Assigning Property Class by Use to Each Parcel  
For Valuation and Statistical Purposes



**Agricultural**



**Residential**



**Commercial**

# ON-SITE INSPECTIONS

An on-site inspection of property in Dundy County is conducted with respect for the property owner. Contact with the owner is established beforehand, setting up a date and approximate time for the inspection, offering a detailed explanation of the reason for the inspection, and describing what will be inspected.

**AGRICULTURAL PROPERTY**: On-site inspections of the land, in its entirety, are impossible, due to mass, accessibility, and identity. Sources such as Farm Services Agency aerial photos, soil surveys, Natural Resources Districts, and subscription aerial photography can be used efficiently for this purpose. Some on-site inspections are reasonable, in cases of feedlots, CRP, site land, and verification of field or grass boundaries, among other reasons.

On-site inspection of outbuildings consists of verification of existence, measurements, age, and condition for older structures and discovery and listing of new structures. Older structures are not re-measured every six years. Once the structure is measured and listed, measurements are not addressed unless there is a query from the owner or a peculiarity noted by the assessor.

On-site inspections of agricultural-related residential structures are conducted exactly as residential structures in the city, village, towns, or rural sites.

**COMMERCIAL PROPERTY:** Commercial structures are inspected for exterior condition, size, construction changes, and use. Most owners of active retail structures are agreeable to walk-through inspections. Buildings and properties which house moveable or hazardous materials and activities are not walked through by the assessor due to safety and liability. Safety involves potential personal injury to the assessor and liability is a concern for the assessor/county if an accusation of theft or damage arises after the inspection. Owners also have safety and liability concerns. The interiors of these structures are rarely improved or changed in ways that will affect value. Relevant changes are usually noticeable from the outside or from the reception/entry area.

**RESIDENTIAL PROPERTY:** An old debate that varies from state-to-state and from assessor-to-assessor is whether an assessor *must* inspect the interior of residential structures. This assessor vehemently defends the property owners' rights to privacy. The quality and condition of a house is usually obvious from the exterior. No need to push your way into the recesses of someone's home, no good reason for peeking through windows and doors. If an owner or occupant invites the assessor inside, or for any reason insists an interior tour be conducted, the assessor complies. There are observed moral boundaries even then. Unless the owner/occupant opens cupboard and closet doors, dresser drawers, or shower stalls and says: "Look at this", no attempt is ever made to view or gather information from behind closed doors/drawers. There is little, if ever any, valuation-significance to whether closet floors are carpeted and showers are one-headed or two-headed. If observed, details of housekeeping, decorating, and furnishings, and opinions of good or bad taste, clean and neat or not, and use of household items are not noted or commented upon. Photos of the interior are not taken because they portray only the intimacies of a household. Once entered into a record, photos become public. The county assessor's office, morally, should not be available for tours of private living. That's my story and I am sticking to it!

## 2018 STATISTICS

### AGRICULTURAL – Land & Structures

SUBCLASS	ACRES	VALUE
IRRIGATED LAND	118,197.09	383,474,744
DRY CROPLAND	95,115.30	118,223,858
GRASSLAND	362,673.28	197,925,578
HOME SITE LAND	411.98	1,028,700
FARM SITE LAND	1,756.32	1,132,759
OTHER –Feedlots, Pits, etc.	521.18	325,100
ROADS & DITCHES	4,685.18	
IMPROVEMENTS		33,046,988
<b>Total Agricultural Parcels</b>	<b>2,437</b>	<b>735,157,727</b>

### RESIDENTIAL – Land & Structures

City, Village, Town Rural Home Sites	927 Parcels	\$35,829,533
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### COMMERCIAL – Land & Structures

City, Village, Town, Rural	212 Parcels	\$8,390,979
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### RECREATIONAL – Land & Structures

For Leisure, Not Income, Purposes	7 Parcels	\$262,240
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### MINERALS

Producing Oil & Gas	326 Parcels	\$19,121,050
Non-Producing Interests	190 Parcels	\$208,151

## **VALUATION**

Determine Value – Based upon Market Indicators -  
-Sales Studies for each Property Class-  
Income & Expense Documentation  
Replacement Cost New Minus Depreciation for Structures

## **STATISTICAL ANALYSIS**

Mathematical Measurements of Value and Sale Price  
To Determine  
Level of Value and Uniformity of Assessment by Property Class

## **CERTIFICATION OF VALUATION**

Certify Taxable Values, Growth Values and TIF Values  
to Governing Subdivisions  
For Levy-Setting Purposes



## **PROPERTY TAX CALCULATION**

Compile Tax Rates into Combined Districts  
Prepare Tax List  
Calculate Property Taxes for Each Individual Parcel  
Calculate Homestead Exemptions  
Calculate Tax Credits  
**(Assessed Value x Tax Rate = Gross Taxes)**  
**(Gross Taxes - Exemptions - Tax Credit = Net Taxes)**  
On or Before November 22 Each Year  
Certify Tax List to County Treasurer  
With a Warrant Commanding Collection

The assessment of personal property in Nebraska includes:

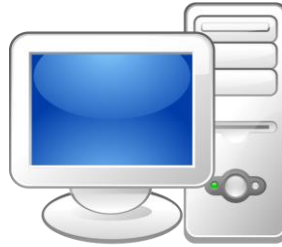
## LISTING

FROM OWNER-PROVIDED INFORMATION

Income-Producing Machinery – Equipment – Furniture - Fixtures



Agricultural



Commercial

**Determine Tax Situs (Location, Taxing District)**



## VALUATION



**X 89.29% = Taxable Value**

*Original Cost x Recovery Factor (Years in Service) = Net Book Value*

## PROPERTY TAX CALCULATION



PREPARE TAX LIST

CALCULATE PROPERTY TAXES

*(Net Book Value x Tax Rate = Gross Taxes)*

*(Gross Taxes - Exemption Tax Credit = Net Taxes)*

FOR EACH OWNER RETURN WITHIN TAXING DISTRICT

On or Before November 22 Each Year

Certify Tax List to County Treasurer

With a Warrant Commanding Collection

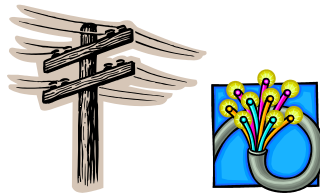
The assessment of centrally-assessed property in Nebraska includes:

**APPORTIONMENT OF VALUE TO TAXING SUBDIVISIONS**

(VALUE DETERMINED/CERTIFIED BY NEBRASKA DEPARTMENT OF REVENUE)



Real and Personal Railroad Property



Real and Personal Public Service Company Property

(Pipelines - Telephone Companies - Fiber Optics – etc.)

**PROPERTY TAX CALCULATION**



PREPARE TAX LIST  
CALCULATE PROPERTY TAXES

**(Fund Value x Fund Tax Rate = Gross Property Taxes)**

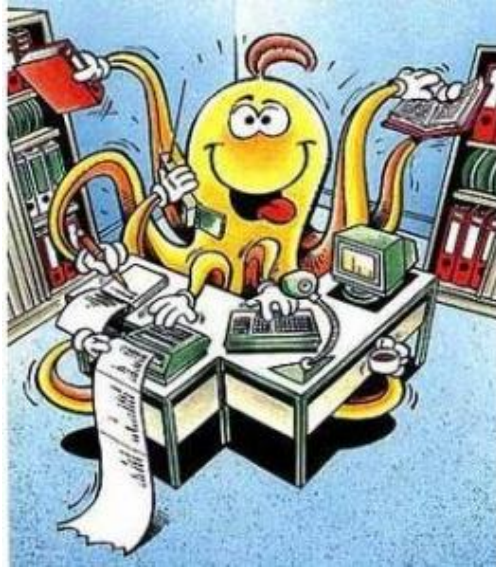
FOR EACH FUND WITHIN EACH COMPANY

(Each "Fund" is a Taxing Subdivision a/k/a Governmental Entity)

(Taxing Subdivisions are County, Schools, Fire Districts, etc.)

On or Before November 22 Each Year

## Certify Tax List to County Treasurer With a Warrant Commanding Collection



Other assessment, administrative, clerical, peripheral, and incidental duties and responsibilities of the assessor's office include:

- MAINTAIN HARD COPY AND COMPUTER PROPERTY RECORDS
- PROCESS OWNERSHIP CHANGES (MONTHLY)
- UPDATE ELECTRONIC SALES FILE (MONTHLY)
- PROOF & CORRECT SALES ROSTERS (4X± ANNUALLY)
- VERIFY SALES – WHENEVER POSSIBLE
- UPDATE OWNER OF RECORD MAILING ADDRESS
- MAINTAIN CADASTRAL MAP BOOKS AND INDEXES
- MONITOR, UPDATE TAXING DISTRICT INFORMATION
- FILE HARD COPY RECORDS
- PROOFREAD (ANNUALLY) REAL PROPERTY & PERSONAL PROPERTY
- PREPARE, MAIL VALUATION CHANGE NOTICES
- ATTEND ALL County Board of Equalization HEARINGS
- ATTEND TERC PROCEEDINGS FOR THE COUNTY
- UPDATE PERSONAL PROPERTY SCHEDULES
- MAIL PERSONAL PROPERTY REPORTING FORMS & INSTRUCTIONS
- RECEIVE PERSONAL PROPERTY FILINGS
- ASSIST WITH COMPLETION OF PERSONAL PROPERTY SCHEDULES
- PREPARE, MAIL HOMESTEAD EXEMPTION FORMS & INSTRUCTIONS
- ASSIST OWNERS WITH COMPLETION OF HOMESTEAD EXEMPTION FORMS
- APPROVE/DISAPPROVE HOMESTEAD EXEMPTION APPLICATIONS
- VALUE HOMESTEADS, MAIL FORMS TO DEPARTMENT OF REVENUE
- PERFORM SALES ANALYSIS/RATIO STUDIES EACH PROPERTY CLASS
- MAIL/PROCESS INTENT TO TAX PUBLIC-OWNED PROEPRTY NOTICES
- PREPARE/MAIL/PROCESS PERMISSIVE EXEMPTION FORMS



- PREPARE/MAIL/POST MANDATORY REPORTS
  - Real Property Abstract of Assessment
  - Certification of Completion of Assessment Roll
  - Assessment/Sales Ratio Statistics
  - Personal Property Abstract of Assessment
  - Plan of Assessment
  - Certify Subdivision Values
  - School District Taxable Value Report
  - Average Assessed Value-Residential
  - Homestead Exemption Summary Report
  - Certificate of Taxes Levied
  - Real Property & Personal Property Tax Lists
  
- PERFORM ADMINISTRATIVE FUNCTIONS
  - Budget Preparation
  - Office Inventory
  - Procedures Manual
  - Staff Training
  - Staff Supervision
  - Communications with Vendors and Suppliers
  - Correspondence (Mail, Electronic, Verbal)
  - Continuing Education
  - Public Relations
  
- CONSTANT INFORMATION TO PUBLIC, APPRAISERS, INSURANCE REPS, REALTORS, ANONYMOUS PERSONS, AND GOVERNMENTAL AGENCIES BY PHONE, BY E-MAIL, BY U.S. MAIL, AND IN PERSON

## **Section II**

### Statistical Measures: Level and Quality of Assessment

The following three charts demonstrate the history of the Level of Assessment and the Quality of Assessment Ratios for Dundy County in all three major property classes. The ratios are presented as county totals. Assessor Location statistics are not represented in these charts.

<b>RESIDENTIAL PROPERTY – Improved &amp; Unimproved</b>							
SOURCE		P T A's REPORTS & OPINIONS			FINAL - AFTER TERC		
TAX YEAR	# SALES	MEDIAN	C O D	PR D	MEDIAN	C O D	PR D
2000	79	95	21	104	95	21	104
2001	87	96	30	112	96	30	112
2002	86	94	28	111	94	28	111
2003	69	88	29	107	96	29	108
2004	45	95	15	100	95	15	100
2005	52	97	18	105	97	18	105
2006	64	100	18	107	100	18	107
2007	51	98	9	103	98	9	103
2008	50	94	12	104	94	12	104
2009	42	89	13	104	94	14	104
2010	51	99	20	104	99	20	104
2011	54	96	21	107	96	21	107
2012	43	95	22	110	95	43	110
2013	44	92	22	108	92	22	108
2014	53	100	21	108	100		
2015	46	96	22	103	96		
2016	55	97	26	102	97		
Tax Year	# Sales	Level-Value			Level of Value		
2017	56	98%			98%		
2018	49	93%			93%		
GENERALLY ACCEPTABLE RANGES					92 – 100	<18	<103

<b>COMMERCIAL PROPERTY – Improved &amp; Unimproved</b>							
SOURCE		P T A's REPORTS & OPINIONS			FINAL - AFTER TERC		
TAX YEAR	# SALES	MEDIAN	C O D	PR D	MEDIAN	C O D	PR D
2000	22	97	22	109	97	22	109
2001	20	100	38	110	100	38	110
2002	19	96	35	108	96	35	108
2003	15	93	12	104	93	12	104
2004	19	100	25	116	100	14	116
2005	18	99	20	106	99	20	106
2006	19	99	22	105	99	22	105
2007	11	99	11	100	99	11	100
2008	11	98	18	94	98	18	94
2009	11	99	15	90	99	15	90
2010	10	94	19	86	94	19	86
2011	6*	N/A	N/A	N/A	N/A	N/A	N/A
2012	7*	N/A	N/A	N/A	N/A	N/A	N/A
2013	6*	N/A	N/A	N/A	N/A	N/A	N/A
2014	6*	N/A	N/A	N/A	100		
2015	5*	N/A	N/A	N/A	100		
2016	6*	N/A	N/A	N/A	100		
Tax Year	# Sales	Level-Value			Level of Value		
2017	7*	100%			100%		
2018	7*	100%			100%		
<b>GENERALLY ACCEPTABLE RANGES</b>					92 – 100	<20	<103

\*Insufficient number of sales for statistical measurement.

Typically, there are too few Commercial Property sales in Dundy County during a 3-year sale period to establish market value indicators. There is usually a low volume of sales and a shortage of like-kind sale properties. The sales population may include one of each, retail, office, service, storage, or combination properties.

**AN INADEQUATE NUMBER OF SALES CAN RENDER ALL RATIOS UNRELIABLE.**



AGRICULTURAL LAND – Unimproved Only							
SOURCE		P T A's REPORTS & OPINIONS			FINAL - AFTER TERC		
TAX YEAR	# SALES	MEDIAN	C O D	P R D	MEDIAN	C O D	P R D
2000	61	77	20	102	77	20	102
2001	45	76	17	100	76	17	100
2002	45	74	17	100	74	17	100
2003	46	75	12	100	75	12	100
2004	54	76	16	100	78	17	100
2005	50	77	16	100	77	16	100
2006	49	75	15	106	75	15	106
2007	53	74	14	105	74	14	105
2008	60	71	13	106	71	13	106
2009	56	68	15	110	72	15	110
2010	58	74	14	103	74	14	103
2011	54	72	18	103	72	18	103
2012*	41	69	15	103	N/A	N/A	N/A
2013	68	69	25	111	69	25	111
2014	79	69	24	106	74		
2015	70	69	28	112	69		
2016	67	70	26	108	70		
Tax Year	# Sales	Level-Value			Level of Value		
2017	52	75%			75%		
2018	52	75%			75%		
GENERALLY ACCEPTABLE RANGES 2007>					69 – 75	<20	<103
ACCEPTABLE RANGES <2007					74 – 80	<20	<103

\*Assessor's Analysis of Unimproved Agricultural Land Sales. TERC DETERMINED THE SAMPLE OF PARCELS USED BY PAD MEASUREMENT WERE NOT REPRESENTATIVE OF THE CHARACTERISTICS OF THE CLASS OF AGRICULTURAL LAND



SOMETIMES THE RATIOS LOOK PRETTY GOOD...SOMETIMES THEY DON'T

**Section III**

Assessment Plan by Property Class/Subclass

<b>RESIDENTIAL PROPERTY – Improved &amp; Unimproved</b>		
<b>2019</b>	<b>2020</b>	<b>2021</b>
<p>A New and Improved Model Assessor WILL ASSUME The Assessor’s Office</p> <p>Rather than submit a 3-Year Plan for the New Assessor <b>ANTICIPATED</b> Areas of Concern ARE ADDRESSED</p> <ul style="list-style-type: none"> <li>▪ Update RCN Tables</li> <li>▪ Update Depreciation</li> <li>▪ Update Land Tables</li> <li>▪ Check Permits Table for Notes of New or Altered Properties</li> <li>▪ Remind City of Benkelman and County Zoning Administrator to Deliver Copies of Building Permits filed in 2018</li> <li>▪ Monitor Sales</li> <li>▪ Discover and List New/Altered Properties</li> <li>▪ Maintain 6-Year Inspection Cycle</li> </ul>		

Assessment Plan by Property Class/Subclass

<b>COMMERCIAL PROPERTY – Improved &amp; Unimproved</b>		
2019	2020	2021
<p>A New and Improved Model Assessor WILL ASSUME The Assessor's Office</p> <p>Rather than submit a 3-Year Plan for the New Assessor <b>ANTICIPATED</b> Areas of Concern ARE ADDRESSED</p> <ul style="list-style-type: none"> <li>▪ Check Permits Table for Notes of New or Altered Properties</li> <li>▪ Remind City of Benkelman and County Zoning Administrator to Deliver Copies of Building Permits filed in 2018</li> <li>▪ Monitor Sales</li> <li>▪ Discover and List New/Altered Properties</li> <li>▪ Maintain 6-Year Inspection Cycle</li> </ul>		

Assessment Plan by Property Class/Subclass

<b>AGRICULTURAL PROPERTY – Improved &amp; Unimproved</b>		
<b>2019</b>	<b>2020</b>	<b>2021</b>
<p>A New and Improved Model Assessor WILL ASSUME The Assessor’s Office</p> <p>Rather than submit a 3-Year Plan for the New Assessor <b>ANTICIPATED</b> Areas of Concern ARE ADDRESSED</p> <ul style="list-style-type: none"> <li>▪ Check Permits Table for Notes of New or Altered Structures and Land Use Changes</li> <li>▪ Remind the County Zoning Administrator to Deliver Copies of Building Permits filed in 2018</li> <li>▪ Monitor Sales</li> <li>▪ Discover and List New/Altered Structures</li> <li>▪ Maintain 6-Year Inspection Cycle</li> </ul>		

## **Section IV**

### Current Resources

#### **STAFFING**

The office is staffed by the assessor and one full-time assessment clerk. Due to the imminent conclusion of the current assessor's property tax career, this report makes no attempt to predict or recommend staff requirements after January 3, 2019.

#### **ASSESSMENT EDUCATION**

##### ASSESSOR

The assessor began "in-training" for the position of county assessor on July 1, 1977, successfully completed the Nebraska County Assessor's Certification Examination in September, 1977, and was appointed to the position of County Assessor on October 17, 1977.

The assessor has completed required continuing education hours for the four-year period ending December 31, 2018, but has elected to not continue assessment education hours.

The assessor holds certificates in numerous IAAO mass appraisal and mapping courses and Department of Revenue courses in appraisal, assessment administration, agricultural land valuation, residential listing, Marshall & Swift residential, commercial, and outbuilding cost programs, and computer assisted mass appraisal.

##### ASSESSMENT CLERK

[Julie L. Jessee](#) was employed in the assessor's office, in the position of office clerk, from August, 1992 through May, 1993. She resumed that position on a part-time basis in January, 1995, and currently serves five days per week.

Julie has attended the 8-hour course, "Valuation of Agricultural Land" and the 2012 "Residential Data Collection" 2-day course. She has attended two TerraScan training seminars. She has endured intense on-job training, demonstrates interest in assessment matters, participates in most assessment functions, and performs her duties with absolutely no complaining! Unfortunately for the Dundy County Assessor's Office, Julie



has announced that her current assessment employment will end January 3, 2019.

## **CADASTRAL MAPS**

As a resource, the cadastral maps for Dundy County are becoming more and more limited with time.

The three Cadastral Map Books and the Tax Lot Book were completed, printed on both paper and mylar sheets, and loose-bound in hard binders in approximately 1970.

The 1966 flight of ASCS aerial photos were used for the rural areas and existing plat maps were used for cities, villages and towns.

The map pages are heavily marked for ownership boundaries, parcel numbers and surveys and have become ragged, torn and very fragile.

The Cadastral Map Book Index was recreated in computer records and stored on diskettes in 2002. They are updated and reprinted with each monthly parcel split and ownership change process. The printed index displays Cadastral Number, Legal Description, Owner Name and Deed Book and Page, in order of cadastral number. The index is efficient and comprehensive. Aerial photos from 2003 have been marked for section and ownership boundaries, one section per page, and bound in 3-ring binders. Those photos are updated with each ownership or boundary change, rather than mark even more on the old, fragile cadastral book pages.

GIS mapping for 911 services is currently being implemented. The mapping was scheduled to be completed and usable in July, 2018. It is the assessor's intent to not make GIS public. Its intended users will be Emergency Services, Sheriff's Department, Fire Departments, and County Road Department. After January 1, 2018, the new assessor may elect to initiate a public access web site for GIS.

## **RURAL PARCELS**

2003 aerial photos have been marked by section line boundaries and by ownership boundaries and scanned into computer property records. As a part of the individual record, these photos have proven to be time-saving and efficiency-boosting in assessment practices.

## CITY, VILLAGE, TOWN PARCELS

Cadastral photo images of platted blocks, indicating placement and measurement of lots, have been scanned into computer property records. While more effort to identify actual ownership boundaries upon these images must be addressed, this additional tool has been very useful for information and identification purposes.

## NON-PLATTED PARCELS

Survey and Tax Lot images, where available, have been scanned into appropriate computer property records to demonstrate parcel and ownership boundaries. These images are now indispensable when attempting to identify parcels with tax lot or unusual descriptions.

**Electronic Cadastral Mapping is currently being implemented for E911 services.**

## PROPERTY RECORD CARDS

Property record cards in the Dundy County Assessor's Office are maintained both on hard copy and in electronic files.

### Hardcopy Files

Current hardcopy files for each parcel are enclosed in see-through plastic sleeves with hanging spines. Each parcel file consists of:

- Face Sheets – 1999 through 2018 displaying:
  - Deed book and pages
  - Owner names (as they appear on the deed)
  - Legal description
  - Parcel I.D. number
  - Map number
  - Taxing District
  - School District
  - Classification Codes
  - Neighborhood
  - Property Type
  - Cadastral Map number
  - Lot Dimensions
  - Land Area/Acres
  - Four Years' Value - Land, Improvements, Outbuildings, Total

- Reason for Value Change

- Photograph of primary structure – most recent
- Current sketch with dimensions and labels
- Active correspondence (if any)

### Electronic Media Files

Current property record face sheets are recorded on CD's, by legal description. The CD's are updated with ownership transfers, parcel splits and valuation changes as they occur.

The CD files are stored as permanent records at the end of each four-year period with each year displayed on the face sheets. These CD files are now available for inspection and printing (if anyone would ever want to do that) from 2003 through 2018.

### Personal Property Files

Personal Property Returns and Schedules are also recorded and stored on CD's, by owner name, within assessment year. Assessment year CD's contain scanned images of each Return and Schedule and can be printed, complete with signature, upon request.

These electronic records are sometimes useful to the county sheriff and also help to prove that property was indeed reported by the owner, not invented by the assessor, when such challenges occur.

The personal property CD's are available from assessment year 2000 through 2018.

### Terra Scan CAMA Files

Dundy County subscribes to Manatron, a Thomson-Reuters company, formerly and still referred to as Terra Scan, a Property Assessment Administration and Computer-Assisted Mass Appraisal (CAMA) system. The system stores and processes property record information as the data is entered by assessment staff. This electronic assessment file system has stored property record and property tax information for real estate parcels in Dundy County since 1999.

The system also processes and stores personal property records and centrally-assessed (railroad and public service companies) records.

In late June, 2018, the assessor connected to a remote server service for Terra Scan files only. The on-site server was out-dated and incapable of supporting GIS and other functions.

### Morgue Files

Historic property record cards, 1978 – 2006, are stored by legal description in vault and outer-office file cabinets.

Many of the “morgue” records were B.C. (before computers), but are typewritten, legible, and in good condition. There is an on-going project for “morgue” files to be scanned onto CD’s by legal description for years 1978 through 2006 in an attempt to reduce record storage volume. The project is progressing slowly due to lack of personnel.

### Web-Based Property Information

Public web-based property information access is not provided by the assessor. Access to GIS property records will be allowed to Emergency Management, Dundy County Sheriff, Rural Fire Districts, and the County Road Department when available during the summer of 2018.

### Public Information

Property record information is offered to the public in printed form, handed to or mailed to the person making the request at a cost of 25¢ per record, plus postage and handling when applicable. Large volume requests are charged a set-up fee in addition to the per-record cost.

Property record information is offered to the public via e-mail, if the request is minimal, at no cost. The most common e-mail requests include land use, building sketches and construction information.

The assessor’s office tracks the volume of records transmitted to the public via e-mail. Although volume varies from day to day and from week to week, the assessor’s office participates in the exchange of 5 - 20 various forms of assessment information via e-mail per week.

Lengthy information is e-mailed by the assessor whenever possible, but pre-payment is required before set-up. Index production, mass parcel production, or custom requests are provided at a cost of \$25 set-up fee, 25¢ per record, or per page, depending upon the format, postage,

and the cost of the paper, diskette or CD. Pre-payment is required for large volume requests.

The assessor's office does not perform research services for the public, but will provide information that is readily or easily produced. These requests are becoming more and more frequent, with considerable staff time devoted to production. Many requests are for information so customized that it is time-prohibitive or impossible to produce. Therefore, responses to requests are limited to those formats and arrays easily produced through standard report and index design.

Total assessment/appraisal records, requested by some retail vendors of that information, usually for their subscription web site businesses, are referred to Thomson-Reuters (TerraScan, Inc.) for electronic/transmittal production. The fees charged by TerraScan for that service are paid to TerraScan by the persons/companies requesting the information.

Special efforts are made to customize information requested by governmental entities, such as federal, state, county, city, fire district, NRD and so on. Governmental entities are not charged for information in any form and are usually given priority over other requests.

## **BUDGET SUMMARY**

Fiscal Year July 1, 2017 – June 30, 2018

EXPENDITURE DESCRIPTION	BUDGETED 2014- 2015	BUDGETED 2015- 2016	BUDGETED 2016-2017	BUDGETED 2017-2018	BUDGETED 2018 - 2019
Official's Salary	43,600	45,563	46,702	47,869	49,430
Staff Salary	34,840	35,880	38,480	39,000	39,000
Postage	1,500	1,500	1,500	1,500	1,500
Telephone	2,500	2,500	2,500	2,500	3,000
Equipment Repair	500	500	500	500	500
Meals					250
Lodging	500	750	750	750	750
Mileage	2,000	2,000	2,000	2,000	2,000
Dues, Registration	500	500	500	500	500
Minerals Contract	5,500	5,500	5,500	6,000	6,000
PTAS/CAMA System	6,500	6,500	6,500	6,500	6,500
System Upgrade					
Continuing Education	500	500	500		500
Office Supplies	3,500	3,500	3,500	3,500	3,500
Office Equipment	2,500	2,500	2,500	7,381	1,500
Official's Bond					
Reappraisal					
<b>TOTAL BUDGETED</b>	<b>104,440</b>	<b>107,693</b>	<b>111,432</b>	<b>118,000</b>	<b>114,930</b>
<b>TOTAL EXPENDED</b>	<b>90,612</b>	<b>91,428</b>	<b>101,765</b>	<b>112,772</b>	
<b>FORFEIT TO GENERAL FUND</b>	<b>13,828</b>	<b>16,265</b>	<b>9,667</b>	<b>5,228</b>	

**NOTE 1:** The unused budget funds, at the end of the fiscal year, are transferred to "reserves" or other funding mechanisms and are not carried forward to the ensuing assessor's budget.

**NOTE 2:** New, unique, or additional-time-demanding requirements are accomplished by extended work hours contributed by the county assessor.

**NOTE 3:** The assessor cannot receive salary or benefits in excess of those set prior to each election year, no matter how many hours are contributed outside normal office hours.

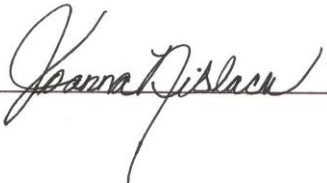
The 2018 – 2019 Budget was not submitted to the Board as of the date of this report. The Budget page in this report will be edited up-to-date during September, 2018.

## Transmittal of 3-Year Plan

The Dundy County Assessor's 2018 3-Year Plan of Assessment was hand-delivered to the Dundy County Board of Equalization on Monday, July 16, 2018.

One copy was handed to each of the three Board members. One copy was handed to the county clerk, for the record.

**Signed this 16th day of July, 2018 by the Dundy County Assessor.** [Updates, to be added: jn]



A handwritten signature in cursive script, appearing to read "Joanna Dislack", is written over a horizontal line.

The Budget Summary was not updated within this Plan by delivery date to the County Board. The original Budget Estimation for the ensuing year, 2018-2019, was filed with the County Board on August 3, 2018. The Budget was approved by the Board on September 4, 2018.

The Plan was electronically transmitted, in "pdf" format to the Property Tax Administrator on September 24, 2018, addressed to:

[Ruth.sorensen@nebraska.gov](mailto:Ruth.sorensen@nebraska.gov)

The Plan was electronically transmitted, in "pdf" format with no page numbers, to Field Liaison, Chelsey Fessler, on September 24, 2018, addressed to:

[chelsey.fessler@nebraska.gov](mailto:chelsey.fessler@nebraska.gov)

Copies will be printed from the file, upon request, any time after signed copies have been handed to the County Board. The plan is subject to edit until that time.