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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DIXON COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Dixon County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dixon County.

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

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Amy Watchorn, Dixon County Assessor

Property Assessment Division
Sarah Scott, Administrator
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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

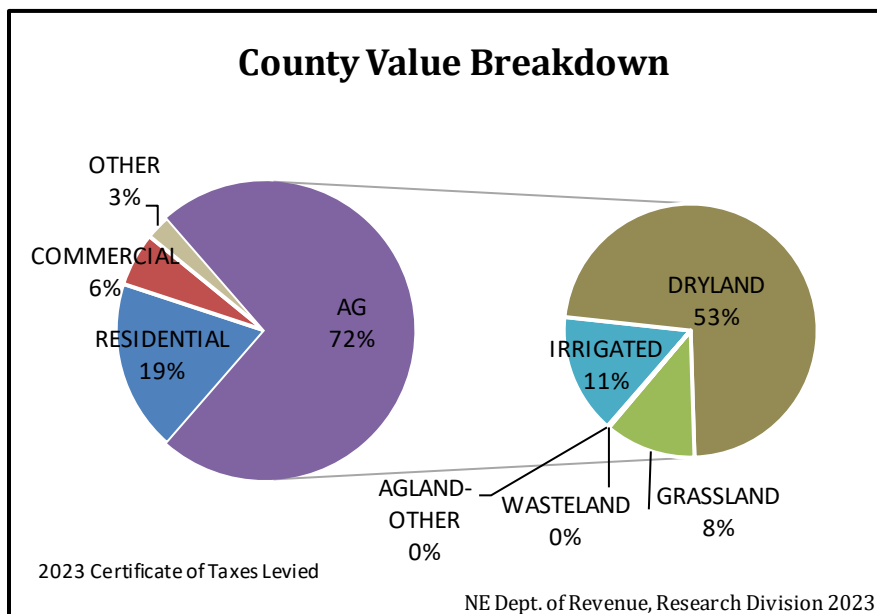
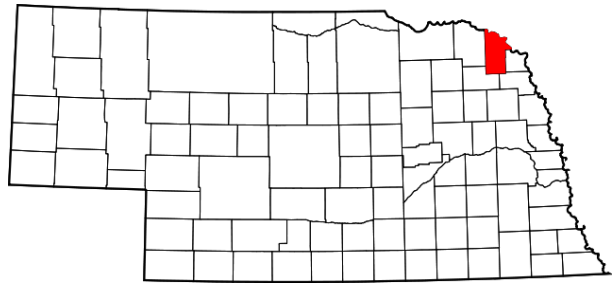
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 476 square miles, Dixon County has 5,464 residents, per the Census Bureau Quick Facts for 2024, a 2% population decline from the 2023 U.S. Census. Reports indicate that 75% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$124,137 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dixon County are located in and around Wakefield and Ponca. According to the latest information available from the U.S. Census Bureau, there are 111 employer establishments with total employment of 1,157, a 3% increase since 2019.

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

CITY POPULATION CHANGE			
	2013	2023	Change
ALLEN	377	355	-5.8%
CONCORD	166	126	-24.1%
DIXON	87	77	-11.5%
EMERSON	840	840	0.0%
MARTINSBURG	94	78	-17.0%
MASKELL	76	58	-23.7%
NEWCASTLE	325	280	-13.8%
PONCA	961	907	-5.6%
WAKEFIELD	1,451	1,522	4.9%
WATERBURY	73	72	-1.4%

2024 Residential Correlation for Dixon County

Assessment Actions

The county assessor applied a new 2022 costing table and new depreciation tables based on sales in the residential class of properties across the county. The costing table impacted the improvements by approximately 20%. The county assessor completed a vacant lot study and based on square foot methodology and lot values per square foot and acreage values were increase, depending on location. The townships of Concord, Dixon, Maskell, Martinsburg, Waterbury and Emerson we all reappraised. Rural residential homesites were increased from \$20,000 to \$25,000 for 1st acre.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Review of the sales qualification and verification processes confirmed that the county assessor makes all arm's-length sales available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales slightly above the statewide average. The county assessor continues to maintain acceptable sales verification and qualification practices. No sales bias was detected in either sold or unsold properties.

The county assessor recognizes seven valuation groups that reflect the inspection cycle of the county. Five of the valuation groups consist of locations based on townships, one is small towns together and the other is rural residential. These locations reflect the general economic areas and market influences in the county as well as their appraisal cycle. They each have a measurable sample of sales for analysis.

The required six-year inspection and review cycle is current for the residential class. The latest lot study was done in 2023 and 2024. The depreciation tables utilized from the Computer-Assisted Mass Appraisal (CAMA) system are dated 2022 and costing tables were updated this year to 2022. The county assessor has a written valuation methodology explaining the assessor's valuation practices.

Description of Analysis

Residential parcels are analyzed using seven valuation groups based on county assessor defined locations throughout the county.

2024 Residential Correlation for Dixon County

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

For the residential property class, there were 127 qualified sales representing all valuation groups. Review of the overall statistics show two of the three measures of central tendency are within the acceptable range. The COD is within the acceptable range for all groups while the PRD is elevated. The sale price stratum does not reflect an organized pattern of regressivity, removal of the eight most extreme outlier sales brings the PRD into the acceptable range recommended by the IAAO, without significantly impacting the median. Review of the valuations groups indicates that all medians are within the acceptable range.

A review of the sold parcels compared to the change in the 2024 County Abstract of Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are considered equalized. The quality of assessment of the residential property in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	35	95.07	97.44	93.21	13.27	104.54
5	34	95.68	96.68	91.47	17.51	105.70
10	12	95.55	94.61	90.79	11.37	104.21
15	11	95.72	105.75	88.40	23.77	119.63
20	9	93.78	93.66	92.56	08.00	101.19
25	13	97.05	98.33	97.02	05.70	101.35
30	13	94.21	83.82	79.03	16.01	106.06
____ALL____	127	95.46	96.12	89.81	14.31	107.03

2024 Residential Correlation for Dixon County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dixon County is 95%.

2024 Commercial Correlation for Dixon County

Assessment Actions

In the commercial property class the Dixon County Assessor performed a lot study, adjustments were made to Concord, Dixon, Maskell, Martinsburg, Waterbury. In the town of Allen, lots were also revalued, and the buildings were repriced with 2022 costing and new depreciation. Wakefield apartments & service garages were reviewed and increased, in Newcastle the bars and gas stations were reviewed and increased. In Waterbury the buildings were repriced with 2022 costing.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales review shows that the county assessor utilizes a number of sales slightly higher than the statewide average. A review of the qualified and non-qualified sales shows that all available arm's-length sales have been utilized. There was no bias detected in the valuation of sold and unsold property.

The valuation groups in the county mirror the assessor locations, several small villages are combined into Valuation Group 25. Lot value study ranges from 2018 to 2022. Costing and depreciation tables are dated 2018 to 2023. The land to building ratio study indicated that an increase in land values was necessary, this was completed for 2024.

Description of Analysis

The commercial parcels are divided into six valuation groups.

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

Review of the sample shows 23 qualified sales representing five of the six valuation groups. Two of the three measures of central tendency are within the acceptable range for the overall statistics. The COD is within the IAAO standard range. The PRD is high. A single high dollar outlier impacts the PRD by 10 percentage points; there does appear to be a slightly regressive pattern.

2024 Commercial Correlation for Dixon County

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are therefore equalized. The quality of assessment of the commercial property in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	93.53	97.19	77.81	26.86	124.91
5	4	96.14	92.62	89.07	06.92	103.99
10	2	113.92	113.92	94.90	17.55	120.04
15	7	99.34	100.63	83.76	17.36	120.14
25	2	105.16	105.16	98.27	08.19	107.01
____ALL____	23	96.02	99.59	83.20	18.65	119.70

Level of Value

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

2024 Agricultural Correlation for Dixon County

Assessment Actions

The county assessor increased the irrigated and grassland acres in both market areas by 15%. The dryland in Market Area 1 was increased 15% while the dryland in Market Area 2 was increased an average of 20%. Homesite and rural residential sites were increased from \$20,000 to \$25,000.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of the sales qualifications indicated that a higher percentage of sales are used than the statewide average. Review of qualified and non-qualified sales rosters confirmed that all arm's-length sales that are available are being utilized.

The Dixon County Assessor has two separate market areas for agricultural land. Agricultural land within the county is generally flat in Market Area 1, irrigation is more commonly used here. Market Area 2 contains steep hills with dense tree covered areas. Parcels under 20 acres are classified as rural residential. Recreational land is consistently found along the river and consists of small mobile home parks. Intensive use has been identified as chicken house, hog houses and large fee lots and is valued at \$4,500 per acre. WRP is valued at half of the per acre value of the timber value.

The county assessor's staff reviews agricultural land use with aerial imagery, as well as information provided by taxpayers via questionnaires. A complete land use review was done in 2023 along with the inspection and review cycle for agricultural improvements. The county assessor has a plan to ensure that the inspections are completed within the required six-year inspection and review cycle going forward.

Description of Analysis

The agricultural statistical sample includes 53 qualified sales. All three measures of central tendency are within the acceptable range. The two market areas have enough sales to analyze, and all are within the acceptable range. In reviewing the 80% Majority Land Use (MLU) substrata only dryland has a sufficient sample of sales and is within the acceptable range in both market areas. When reviewing the irrigated land, dryland and grassland in all areas compared to the surrounding counties indicates that the Dixon County values are comparable with surrounding counties.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Dixon County has a school bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the appendix of this

2024 Agricultural Correlation for Dixon County

report but contains a small sample of sales. Based on the review of the statistics and the reduced values reported by the Dixon County Assessor, the statutory 50% level of value has been achieved.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Dixon County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	58.03	63.60	54.30	20.83	117.13
2	4	58.03	63.60	54.30	20.83	117.13
<u>Dry</u>						
County	38	71.42	74.49	70.55	21.06	105.58
1	17	70.67	70.74	66.40	21.81	106.54
2	21	72.94	77.53	73.78	20.06	105.08
<u>Grass</u>						
County	3	73.21	85.21	74.19	36.72	114.85
2	3	73.21	85.21	74.19	36.72	114.85
<u>ALL</u>						
	53	70.67	73.84	72.10	23.50	102.41

Level of Value

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

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Dixon County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 35%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dixon County is 50%.

2024 Opinions of the Property Tax Administrator for Dixon County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Dixon County

Residential Real Property - Current

Number of Sales	127	Median	95.46
Total Sales Price	\$18,139,868	Mean	96.12
Total Adj. Sales Price	\$18,139,868	Wgt. Mean	89.81
Total Assessed Value	\$16,290,945	Average Assessed Value of the Base	\$97,999
Avg. Adj. Sales Price	\$142,834	Avg. Assessed Value	\$128,275

Confidence Interval - Current

95% Median C.I	93.01 to 98.00
95% Wgt. Mean C.I	85.62 to 93.99
95% Mean C.I	92.61 to 99.63
% of Value of the Class of all Real Property Value in the County	13.56
% of Records Sold in the Study Period	4.94
% of Value Sold in the Study Period	6.46

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	148	97	97.33
2022	170	97	96.60
2021	138	96	96.23
2020	132	95	95.40

2024 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	23	Median	96.02
Total Sales Price	\$2,016,695	Mean	99.59
Total Adj. Sales Price	\$2,016,695	Wgt. Mean	83.20
Total Assessed Value	\$1,677,865	Average Assessed Value of the Base	\$286,121
Avg. Adj. Sales Price	\$87,682	Avg. Assessed Value	\$72,951

Confidence Interval - Current

95% Median C.I	92.12 to 99.73
95% Wgt. Mean C.I	64.81 to 101.58
95% Mean C.I	87.66 to 111.52
% of Value of the Class of all Real Property Value in the County	5.18
% of Records Sold in the Study Period	6.82
% of Value Sold in the Study Period	1.74

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	18	94	94.44
2022	24	100	91.71
2021	24	94	93.79
2020	23	100	92.63

26 Dixon
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 127
 Total Sales Price : 18,139,868
 Total Adj. Sales Price : 18,139,868
 Total Assessed Value : 16,290,945
 Avg. Adj. Sales Price : 142,834
 Avg. Assessed Value : 128,275

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 96
 COD : 14.31
 PRD : 107.03

COV : 21.02
 STD : 20.20
 Avg. Abs. Dev : 13.66
 MAX Sales Ratio : 183.84
 MIN Sales Ratio : 39.67

95% Median C.I. : 93.01 to 98.00
 95% Wgt. Mean C.I. : 85.62 to 93.99
 95% Mean C.I. : 92.61 to 99.63

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	20	100.75	99.05	100.17	10.00	98.88	72.98	118.12	94.17 to 107.55	110,779	110,968	
01-JAN-22 To 31-MAR-22	12	94.62	102.36	98.77	14.76	103.63	81.14	147.65	87.67 to 109.59	158,258	156,315	
01-APR-22 To 30-JUN-22	16	95.88	96.76	93.21	10.73	103.81	77.76	128.27	83.70 to 103.83	143,800	134,042	
01-JUL-22 To 30-SEP-22	13	96.65	95.12	90.38	12.87	105.24	68.91	150.08	76.31 to 101.05	113,846	102,897	
01-OCT-22 To 31-DEC-22	21	94.21	96.78	85.58	20.99	113.09	59.58	183.84	75.36 to 100.06	176,310	150,890	
01-JAN-23 To 31-MAR-23	12	92.25	92.52	89.85	06.80	102.97	76.24	109.80	88.08 to 98.73	125,917	113,130	
01-APR-23 To 30-JUN-23	12	95.52	90.00	84.66	14.29	106.31	43.53	111.78	73.19 to 103.76	181,417	153,583	
01-JUL-23 To 30-SEP-23	21	94.23	94.80	82.14	18.01	115.41	39.67	167.86	81.76 to 102.57	135,900	111,630	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	61	96.79	98.26	95.97	12.04	102.39	68.91	150.08	93.78 to 100.85	129,434	124,221	
01-OCT-22 To 30-SEP-23	66	94.22	94.14	85.06	16.31	110.67	39.67	183.84	89.16 to 97.75	155,218	132,022	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	62	95.59	97.50	90.88	15.39	107.28	59.58	183.84	89.61 to 98.17	151,329	137,529	
<u>ALL</u>	127	95.46	96.12	89.81	14.31	107.03	39.67	183.84	93.01 to 98.00	142,834	128,275	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	35	95.07	97.44	93.21	13.27	104.54	68.29	167.86	89.39 to 100.39	184,014	171,519	
5	34	95.68	96.68	91.47	17.51	105.70	59.58	150.08	83.70 to 104.55	123,815	113,247	
10	12	95.55	94.61	90.79	11.37	104.21	71.08	118.12	78.91 to 103.83	98,378	89,319	
15	11	95.72	105.75	88.40	23.77	119.63	69.31	183.84	78.54 to 145.10	125,667	111,085	
20	9	93.78	93.66	92.56	08.00	101.19	72.98	111.78	84.76 to 101.86	86,933	80,465	
25	13	97.05	98.33	97.02	05.70	101.35	87.45	110.49	92.26 to 106.70	61,569	59,737	
30	13	94.21	83.82	79.03	16.01	106.06	39.67	108.88	71.77 to 98.82	257,231	203,295	
<u>ALL</u>	127	95.46	96.12	89.81	14.31	107.03	39.67	183.84	93.01 to 98.00	142,834	128,275	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	127	95.46	96.12	89.81	14.31	107.03	39.67	183.84	93.01 to 98.00	142,834	128,275	
06												
07												
<u>ALL</u>	127	95.46	96.12	89.81	14.31	107.03	39.67	183.84	93.01 to 98.00	142,834	128,275	

26 Dixon
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 127
 Total Sales Price : 18,139,868
 Total Adj. Sales Price : 18,139,868
 Total Assessed Value : 16,290,945
 Avg. Adj. Sales Price : 142,834
 Avg. Assessed Value : 128,275

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 96
 COD : 14.31
 PRD : 107.03

COV : 21.02
 STD : 20.20
 Avg. Abs. Dev : 13.66
 MAX Sales Ratio : 183.84
 MIN Sales Ratio : 39.67

95% Median C.I. : 93.01 to 98.00
 95% Wgt. Mean C.I. : 85.62 to 93.99
 95% Mean C.I. : 92.61 to 99.63

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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
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	103.83	103.83	103.83	00.00	100.00	103.83	103.83	N/A	9,000	9,345
Less Than 30,000	7	103.56	107.68	108.28	09.28	99.45	94.17	145.10	94.17 to 145.10	19,113	20,696
Ranges Excl. Low \$											
Greater Than 4,999	127	95.46	96.12	89.81	14.31	107.03	39.67	183.84	93.01 to 98.00	142,834	128,275
Greater Than 14,999	126	95.27	96.06	89.80	14.38	106.97	39.67	183.84	93.01 to 97.75	143,896	129,219
Greater Than 29,999	120	94.64	95.44	89.67	14.48	106.43	39.67	183.84	92.51 to 97.63	150,051	134,551
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	103.83	103.83	103.83	00.00	100.00	103.83	103.83	N/A	9,000	9,345
15,000 TO 29,999	6	102.71	108.33	108.60	10.87	99.75	94.17	145.10	94.17 to 145.10	20,799	22,588
30,000 TO 59,999	19	100.06	109.21	107.66	18.47	101.44	72.98	183.84	93.78 to 116.15	44,559	47,972
60,000 TO 99,999	23	102.12	105.19	104.77	11.51	100.40	68.91	147.65	97.75 to 112.66	79,202	82,977
100,000 TO 149,999	26	92.10	93.55	93.76	12.61	99.78	72.53	140.34	84.40 to 96.79	126,227	118,355
150,000 TO 249,999	33	92.51	89.89	89.80	10.37	100.10	59.58	112.18	83.70 to 96.46	185,467	166,546
250,000 TO 499,999	18	86.19	84.48	83.79	14.11	100.82	43.53	107.55	71.77 to 98.00	301,972	253,030
500,000 TO 999,999	1	39.67	39.67	39.67	00.00	100.00	39.67	39.67	N/A	500,000	198,355
1,000,000 +											
ALL	127	95.46	96.12	89.81	14.31	107.03	39.67	183.84	93.01 to 98.00	142,834	128,275

26 Dixon
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 23
Total Sales Price : 2,016,695
Total Adj. Sales Price : 2,016,695
Total Assessed Value : 1,677,865
Avg. Adj. Sales Price : 87,682
Avg. Assessed Value : 72,951

MEDIAN : 96
WGT. MEAN : 83
MEAN : 100
COD : 18.65
PRD : 119.70

COV : 27.70
STD : 27.59
Avg. Abs. Dev : 17.91
MAX Sales Ratio : 172.23
MIN Sales Ratio : 46.08

95% Median C.I. : 92.12 to 99.73
95% Wgt. Mean C.I. : 64.81 to 101.58
95% Mean C.I. : 87.66 to 111.52

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	2	77.21	77.21	66.37	29.17	116.33	54.69	99.73	N/A	67,500	44,798
01-JAN-21 To 31-MAR-21	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	65,000	62,760
01-APR-21 To 30-JUN-21	1	76.95	76.95	76.95	00.00	100.00	76.95	76.95	N/A	28,000	21,545
01-JUL-21 To 30-SEP-21	2	96.14	96.14	80.12	18.34	120.00	78.51	113.76	N/A	78,598	62,973
01-OCT-21 To 31-DEC-21	5	96.02	110.83	103.56	17.50	107.02	92.12	172.23	N/A	89,800	92,998
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	3	126.05	119.88	116.58	09.04	102.83	99.70	133.90	N/A	45,000	52,462
01-JUL-22 To 30-SEP-22	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855
01-OCT-22 To 31-DEC-22	2	69.76	69.76	55.19	33.94	126.40	46.08	93.43	N/A	260,000	143,485
01-JAN-23 To 31-MAR-23	2	110.76	110.76	76.95	33.95	143.94	73.16	148.35	N/A	84,250	64,830
01-APR-23 To 30-JUN-23	2	103.30	103.30	92.97	11.16	111.11	91.77	114.83	N/A	29,000	26,960
01-JUL-23 To 30-SEP-23	2	97.52	97.52	96.28	01.87	101.29	95.70	99.34	N/A	50,500	48,620
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	6	87.53	86.70	77.84	19.02	111.38	54.69	113.76	54.69 to 113.76	64,199	49,974
01-OCT-21 To 30-SEP-22	9	98.85	111.97	103.35	17.41	108.34	92.12	172.23	93.93 to 133.90	87,111	90,026
01-OCT-22 To 30-SEP-23	8	94.57	95.33	67.00	20.32	142.28	46.08	148.35	46.08 to 148.35	105,938	70,974
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	96.02	102.21	96.57	16.07	105.84	76.95	172.23	78.51 to 113.76	77,688	75,027
01-JAN-22 To 31-DEC-22	6	96.82	98.85	73.94	21.73	133.69	46.08	133.90	46.08 to 133.90	142,500	105,368
<u>ALL</u>	23	96.02	99.59	83.20	18.65	119.70	46.08	172.23	92.12 to 99.73	87,682	72,951

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	93.53	97.19	77.81	26.86	124.91	46.08	172.23	46.08 to 172.23	134,250	104,462
5	4	96.14	92.62	89.07	06.92	103.99	78.51	99.70	N/A	90,750	80,828
10	2	113.92	113.92	94.90	17.55	120.04	93.93	133.90	N/A	102,500	97,275
15	7	99.34	100.63	83.76	17.36	120.14	54.69	148.35	54.69 to 148.35	43,214	36,195
25	2	105.16	105.16	98.27	08.19	107.01	96.55	113.76	N/A	36,098	35,473
<u>ALL</u>	23	96.02	99.59	83.20	18.65	119.70	46.08	172.23	92.12 to 99.73	87,682	72,951

26 Dixon
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 23
 Total Sales Price : 2,016,695
 Total Adj. Sales Price : 2,016,695
 Total Assessed Value : 1,677,865
 Avg. Adj. Sales Price : 87,682
 Avg. Assessed Value : 72,951

MEDIAN : 96
 WGT. MEAN : 83
 MEAN : 100
 COD : 18.65
 PRD : 119.70

COV : 27.70
 STD : 27.59
 Avg. Abs. Dev : 17.91
 MAX Sales Ratio : 172.23
 MIN Sales Ratio : 46.08

95% Median C.I. : 92.12 to 99.73
 95% Wgt. Mean C.I. : 64.81 to 101.58
 95% Mean C.I. : 87.66 to 111.52

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	96.55	96.55	96.55	00.00	100.00	96.55	96.55	N/A	65,000	62,760
03	22	95.86	99.73	82.75	19.51	120.52	46.08	172.23	91.77 to 113.76	88,713	73,414
04											
<u>ALL</u>	<u>23</u>	<u>96.02</u>	<u>99.59</u>	<u>83.20</u>	<u>18.65</u>	<u>119.70</u>	<u>46.08</u>	<u>172.23</u>	<u>92.12 to 99.73</u>	<u>87,682</u>	<u>72,951</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
Less Than 15,000	4	124.37	127.71	130.55	10.79	97.82	113.76	148.35	N/A	5,924	7,734
Less Than 30,000	7	113.76	111.72	99.32	15.81	112.48	76.95	148.35	76.95 to 148.35	13,385	13,294
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	95.86	98.90	83.15	18.64	118.94	46.08	172.23	91.77 to 99.73	91,532	76,110
Greater Than 14,999	19	94.94	93.67	82.64	15.72	113.35	46.08	172.23	78.51 to 99.34	104,895	86,681
Greater Than 29,999	16	94.82	94.28	82.41	17.21	114.40	46.08	172.23	78.51 to 99.70	120,188	99,050
<u>Incremental Ranges</u>											
0 TO 4,999	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
5,000 TO 14,999	3	133.90	132.00	132.83	08.61	99.38	113.76	148.35	N/A	6,898	9,163
15,000 TO 29,999	3	94.94	90.41	88.75	07.86	101.87	76.95	99.34	N/A	23,333	20,708
30,000 TO 59,999	4	99.72	115.86	117.93	20.18	98.24	91.77	172.23	N/A	48,750	57,489
60,000 TO 99,999	5	96.55	102.63	103.35	06.88	99.30	95.70	126.05	N/A	70,600	72,966
100,000 TO 149,999	2	74.06	74.06	74.06	26.15	100.00	54.69	93.43	N/A	100,000	74,058
150,000 TO 249,999	4	85.32	84.43	85.88	10.08	98.31	73.16	93.93	N/A	188,750	162,090
250,000 TO 499,999	1	46.08	46.08	46.08	00.00	100.00	46.08	46.08	N/A	420,000	193,545
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>23</u>	<u>96.02</u>	<u>99.59</u>	<u>83.20</u>	<u>18.65</u>	<u>119.70</u>	<u>46.08</u>	<u>172.23</u>	<u>92.12 to 99.73</u>	<u>87,682</u>	<u>72,951</u>

26 Dixon
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 23
 Total Sales Price : 2,016,695
 Total Adj. Sales Price : 2,016,695
 Total Assessed Value : 1,677,865
 Avg. Adj. Sales Price : 87,682
 Avg. Assessed Value : 72,951

MEDIAN : 96
 WGT. MEAN : 83
 MEAN : 100
 COD : 18.65
 PRD : 119.70

COV : 27.70
 STD : 27.59
 Avg. Abs. Dev : 17.91
 MAX Sales Ratio : 172.23
 MIN Sales Ratio : 46.08

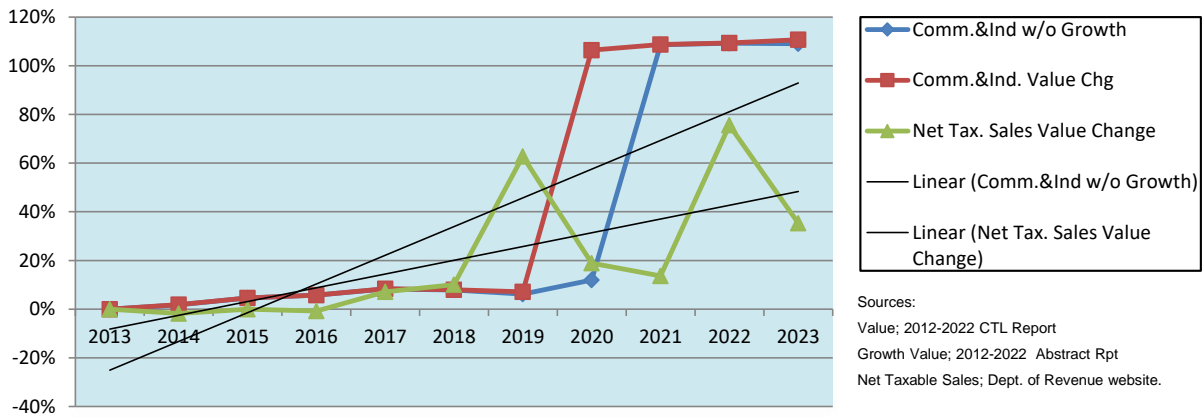
95% Median C.I. : 92.12 to 99.73
 95% Wgt. Mean C.I. : 64.81 to 101.58
 95% Mean C.I. : 87.66 to 111.52

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
157	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	50,000	49,850
300	3	96.55	107.80	86.41	24.11	124.75	78.51	148.35	N/A	74,500	64,377
341	1	133.90	133.90	133.90	00.00	100.00	133.90	133.90	N/A	5,000	6,695
342	1	73.16	73.16	73.16	00.00	100.00	73.16	73.16	N/A	160,000	117,050
344	1	96.02	96.02	96.02	00.00	100.00	96.02	96.02	N/A	60,000	57,610
350	1	126.05	126.05	126.05	00.00	100.00	126.05	126.05	N/A	80,000	100,840
353	2	96.39	96.39	94.24	03.07	102.28	93.43	99.34	N/A	58,000	54,660
384	2	135.54	135.54	133.05	27.07	101.87	98.85	172.23	N/A	59,000	78,500
406	3	113.76	109.44	102.96	04.42	106.29	99.73	114.83	N/A	15,065	15,512
421	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855
434	1	94.94	94.94	94.94	00.00	100.00	94.94	94.94	N/A	26,000	24,685
442	2	93.74	93.74	94.16	02.10	99.55	91.77	95.70	N/A	70,000	65,910
528	2	65.82	65.82	59.56	16.91	110.51	54.69	76.95	N/A	64,000	38,118
531	1	46.08	46.08	46.08	00.00	100.00	46.08	46.08	N/A	420,000	193,545
544	1	92.12	92.12	92.12	00.00	100.00	92.12	92.12	N/A	245,000	225,695
<u>ALL</u>	<u>23</u>	96.02	99.59	83.20	18.65	119.70	46.08	172.23	92.12 to 99.73	87,682	72,951

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
2012	\$ 43,870,190	\$ 97,305	0.22%	\$ 43,772,885		\$ 12,544,733	
2013	\$ 44,690,795	\$ 65,610	0.15%	\$ 44,625,185	1.72%	\$ 12,321,547	-1.78%
2014	\$ 45,871,540	\$ -	0.00%	\$ 45,871,540	2.64%	\$ 12,536,252	1.74%
2015	\$ 46,372,705	\$ -	0.00%	\$ 46,372,705	1.09%	\$ 12,449,123	-0.70%
2016	\$ 47,561,465	\$ 77,775	0.16%	\$ 47,483,690	2.40%	\$ 13,443,924	7.99%
2017	\$ 47,347,450	\$ 17,095	0.04%	\$ 47,330,355	-0.49%	\$ 13,810,781	2.73%
2018	\$ 46,976,495	\$ 380,520	0.81%	\$ 46,595,975	-1.59%	\$ 20,423,294	47.88%
2019	\$ 90,552,480	\$ 41,451,255	45.78%	\$ 49,101,225	4.52%	\$ 14,914,348	-26.97%
2020	\$ 91,579,825	\$ 73,275	0.08%	\$ 91,506,550	1.05%	\$ 14,254,620	-4.42%
2021	\$ 91,846,960	\$ 39,990	0.04%	\$ 91,806,970	0.25%	\$ 22,025,660	54.52%
2022	\$ 92,431,920	\$ 711,245	0.77%	\$ 91,720,675	-0.14%	\$ 16,971,652	-22.95%
2023	\$ 94,781,280	\$ 659,770	0.70%	\$ 94,121,510	1.83%	\$ 16,975,092	0.02%
Ann %chg	7.81%			Average	1.21%	3.26%	5.28%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	1.72%	1.87%	-1.78%
2014	4.56%	4.56%	-0.07%
2015	5.70%	5.70%	-0.76%
2016	8.24%	8.41%	7.17%
2017	7.89%	7.93%	10.09%
2018	6.21%	7.08%	62.80%
2019	11.92%	106.41%	18.89%
2020	108.58%	108.75%	13.63%
2021	109.27%	109.36%	75.58%
2022	109.07%	110.69%	35.29%
2023	114.55%	116.05%	35.32%

County Number	26
County Name	Dixon

26 Dixon
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 53
Total Sales Price : 62,618,904
Total Adj. Sales Price : 62,618,904
Total Assessed Value : 45,149,720
Avg. Adj. Sales Price : 1,181,489
Avg. Assessed Value : 851,882

MEDIAN : 71
WGT. MEAN : 72
MEAN : 74
COD : 23.50
PRD : 102.41

COV : 30.44
STD : 22.48
Avg. Abs. Dev : 16.61
MAX Sales Ratio : 143.64
MIN Sales Ratio : 18.80

95% Median C.I. : 63.74 to 82.42
95% Wgt. Mean C.I. : 61.72 to 82.48
95% Mean C.I. : 67.79 to 79.89

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	3	72.94	78.18	75.45	10.52	103.62	69.29	92.30	N/A	1,230,017	928,090
01-JAN-21 To 31-MAR-21	5	86.73	95.44	87.43	11.29	109.16	84.06	131.53	N/A	495,241	432,971
01-APR-21 To 30-JUN-21	2	86.35	86.35	88.37	11.36	97.71	76.54	96.15	N/A	825,040	729,063
01-JUL-21 To 30-SEP-21	8	86.12	89.70	79.81	19.07	112.39	69.68	143.64	69.68 to 143.64	1,142,862	912,074
01-OCT-21 To 31-DEC-21	9	64.71	68.23	64.42	14.88	105.91	50.17	84.15	58.63 to 83.81	1,413,114	910,282
01-JAN-22 To 31-MAR-22	13	66.12	68.24	77.23	25.33	88.36	18.80	128.53	54.75 to 82.76	1,630,863	1,259,583
01-APR-22 To 30-JUN-22	1	54.75	54.75	54.75	00.00	100.00	54.75	54.75	N/A	1,180,823	646,545
01-JUL-22 To 30-SEP-22	1	50.90	50.90	50.90	00.00	100.00	50.90	50.90	N/A	165,080	84,025
01-OCT-22 To 31-DEC-22	1	106.91	106.91	106.91	00.00	100.00	106.91	106.91	N/A	645,000	689,575
01-JAN-23 To 31-MAR-23	4	57.25	55.10	49.22	12.49	111.95	40.51	65.39	N/A	1,171,000	576,416
01-APR-23 To 30-JUN-23	4	50.45	60.11	60.17	21.37	99.90	48.22	91.32	N/A	862,665	519,080
01-JUL-23 To 30-SEP-23	2	68.48	68.48	66.67	06.92	102.71	63.74	73.21	N/A	807,430	538,313
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	18	86.73	89.00	80.80	15.16	110.15	69.29	143.64	72.94 to 95.50	942,180	761,324
01-OCT-21 To 30-SEP-22	24	63.96	66.95	71.74	21.47	93.32	18.80	128.53	55.66 to 78.40	1,469,381	1,054,071
01-OCT-22 To 30-SEP-23	11	59.10	64.06	59.15	23.93	108.30	40.51	106.91	48.22 to 91.32	944,956	558,926
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	24	83.12	82.57	73.54	17.54	112.28	50.17	143.64	69.68 to 88.18	1,082,800	796,338
01-JAN-22 To 31-DEC-22	16	64.66	68.73	76.73	27.56	89.57	18.80	128.53	54.75 to 82.76	1,449,508	1,112,171
<u>ALL</u>	53	70.67	73.84	72.10	23.50	102.41	18.80	143.64	63.74 to 82.42	1,181,489	851,882

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	17	70.67	70.74	66.40	21.81	106.54	40.51	106.91	50.45 to 86.95	1,043,430	692,817
2	36	70.51	75.31	74.36	24.35	101.28	18.80	143.64	63.20 to 84.06	1,246,683	926,995
<u>ALL</u>	53	70.67	73.84	72.10	23.50	102.41	18.80	143.64	63.74 to 82.42	1,181,489	851,882

26 Dixon
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 53
 Total Sales Price : 62,618,904
 Total Adj. Sales Price : 62,618,904
 Total Assessed Value : 45,149,720
 Avg. Adj. Sales Price : 1,181,489
 Avg. Assessed Value : 851,882

MEDIAN : 71
 WGT. MEAN : 72
 MEAN : 74
 COD : 23.50
 PRD : 102.41

COV : 30.44
 STD : 22.48
 Avg. Abs. Dev : 16.61
 MAX Sales Ratio : 143.64
 MIN Sales Ratio : 18.80

95% Median C.I. : 63.74 to 82.42
 95% Wgt. Mean C.I. : 61.72 to 82.48
 95% Mean C.I. : 67.79 to 79.89

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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
_____Dry_____											
County	24	77.47	76.21	71.71	21.58	106.28	40.51	143.64	59.10 to 86.95	1,079,732	774,228
1	14	74.54	72.00	67.38	23.17	106.86	40.51	106.91	50.45 to 91.32	1,023,137	689,420
2	10	78.60	82.10	77.05	20.28	106.55	55.66	143.64	58.63 to 92.30	1,158,964	892,960
_____Grass_____											
County	2	62.06	62.06	67.67	17.98	91.71	50.90	73.21	N/A	332,540	225,030
2	2	62.06	62.06	67.67	17.98	91.71	50.90	73.21	N/A	332,540	225,030
_____ALL_____	53	70.67	73.84	72.10	23.50	102.41	18.80	143.64	63.74 to 82.42	1,181,489	851,882

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	58.03	63.60	54.30	20.83	117.13	50.17	88.18	N/A	2,588,852	1,405,656
2	4	58.03	63.60	54.30	20.83	117.13	50.17	88.18	N/A	2,588,852	1,405,656
_____Dry_____											
County	38	71.42	74.49	70.55	21.06	105.58	40.51	143.64	64.71 to 82.76	1,067,818	753,362
1	17	70.67	70.74	66.40	21.81	106.54	40.51	106.91	50.45 to 86.95	1,043,430	692,817
2	21	72.94	77.53	73.78	20.06	105.08	54.75	143.64	64.71 to 86.73	1,087,560	802,375
_____Grass_____											
County	3	73.21	85.21	74.19	36.72	114.85	50.90	131.53	N/A	246,895	183,168
2	3	73.21	85.21	74.19	36.72	114.85	50.90	131.53	N/A	246,895	183,168
_____ALL_____	53	70.67	73.84	72.10	23.50	102.41	18.80	143.64	63.74 to 82.42	1,181,489	851,882

Dixon County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	7,520	7,140	7,140	6,910	6,900	6,480	5,835	5,600	6,737
Cedar	1	6,420	6,355	6,355	6,355	5,700	5,700	5,190	5,190	5,807
Thurston	1	6,300	6,100	6,100	6,100	5,850	5,850	5,000	5,000	5,833
Wayne	1	8,750	8,550	8,550	8,265	8,000	7,700	7,085	6,750	7,658
Dixon	2	6,865	6,520	6,520	6,310	5,865	5,440	5,330	5,115	5,942
Cedar	1	6,420	6,355	6,355	6,355	5,700	5,700	5,190	5,190	5,807
Dakota	2	n/a	6,470	6,470	6,320	n/a	n/a	5,320	5,125	5,446

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	7,660	7,385	6,915	6,810	6,775	6,720	5,795	5,315	6,657
Cedar	1	5,680	5,680	5,635	5,635	5,625	5,625	5,150	5,150	5,467
Thurston	1	5,950	5,950	5,500	5,500	5,200	5,200	4,000	3,900	5,204
Wayne	1	7,700	7,650	7,600	7,575	7,400	7,000	6,360	6,000	7,178
Dixon	2	5,875	5,380	5,380	5,370	5,000	4,850	4,425	4,240	4,832
Cedar	1	5,680	5,680	5,635	5,635	5,625	5,625	5,150	5,150	5,467
Dakota	2	6,550	6,531	6,235	6,175	5,725	5,410	5,125	4,990	5,423

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	3,215	3,040	2,685	n/a	2,440	2,280	n/a	n/a	2,946
Cedar	1	2,906	2,906	2,646	2,649	2,406	2,407	2,145	2,145	2,696
Thurston	1	1,900	1,900	1,800	1,800	1,700	n/a	1,500	n/a	1,872
Wayne	1	2,850	2,720	2,525	2,375	2,140	n/a	n/a	n/a	2,699
Dixon	2	2,515	2,380	2,250	2,115	1,985	1,985	1,905	1,755	2,281
Cedar	1	2,906	2,906	2,646	2,649	2,406	2,407	2,145	2,145	2,696
Dakota	2	2,460	2,460	2,460	2,459	2,460	n/a	n/a	n/a	2,460

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	6,713	1,733	94
Cedar	1	1,950	1,175	601
Thurston	1	n/a	500	85
Wayne	1	4,786	1,271	100
Dixon	2	4,734	1,261	121
Cedar	1	1,950	1,175	601
Dakota	2	n/a	609	215

Source: 2024 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	3	Median :	39	COV :	26.80	95% Median C.I. :	N/A
Total Sales Price :	4,906,500	Wgt. Mean :	35	STD :	10.14	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,906,500	Mean :	38	Avg.Abs.Dev :	06.70	95% Mean C.I. :	12.65 to 63.03
Total Assessed Value :	1,728,270						
Avg. Adj. Sales Price :	1,635,500	COD :	17.01	MAX Sales Ratio :	47.12		
Avg. Assessed Value :	576,090	PRD :	107.44	MIN Sales Ratio :	27.01		

Printed : 03/28/2024

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	1	47.12	47.12	47.12		100.00	47.12	47.12	N/A	1,462,500	689,076
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	2	33.21	33.21	30.17	18.67	110.08	27.01	39.40	N/A	1,722,000	519,597
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021											
10/01/2021 To 09/30/2022	1	47.12	47.12	47.12		100.00	47.12	47.12	N/A	1,462,500	689,076
10/01/2022 To 09/30/2023	2	33.21	33.21	30.17	18.67	110.08	27.01	39.40	N/A	1,722,000	519,597
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021											
01/01/2022 To 12/31/2022	1	47.12	47.12	47.12		100.00	47.12	47.12	N/A	1,462,500	689,076
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	3	Median :	39	COV :	26.80	95% Median C.I. :	N/A
Total Sales Price :	4,906,500	Wgt. Mean :	35	STD :	10.14	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,906,500	Mean :	38	Avg.Abs.Dev :	06.70	95% Mean C.I. :	12.65 to 63.03
Total Assessed Value :	1,728,270						
Avg. Adj. Sales Price :	1,635,500	COD :	17.01	MAX Sales Ratio :	47.12		
Avg. Assessed Value :	576,090	PRD :	107.44	MIN Sales Ratio :	27.01		

Printed : 03/28/2024

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140008											
140054											
140101											
260001											
260024											
260070											
260561											
900017	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090
900560											
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Dry</u>											
County	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090
1	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090
<u>ALL</u>											
10/01/2020 To 09/30/2023	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

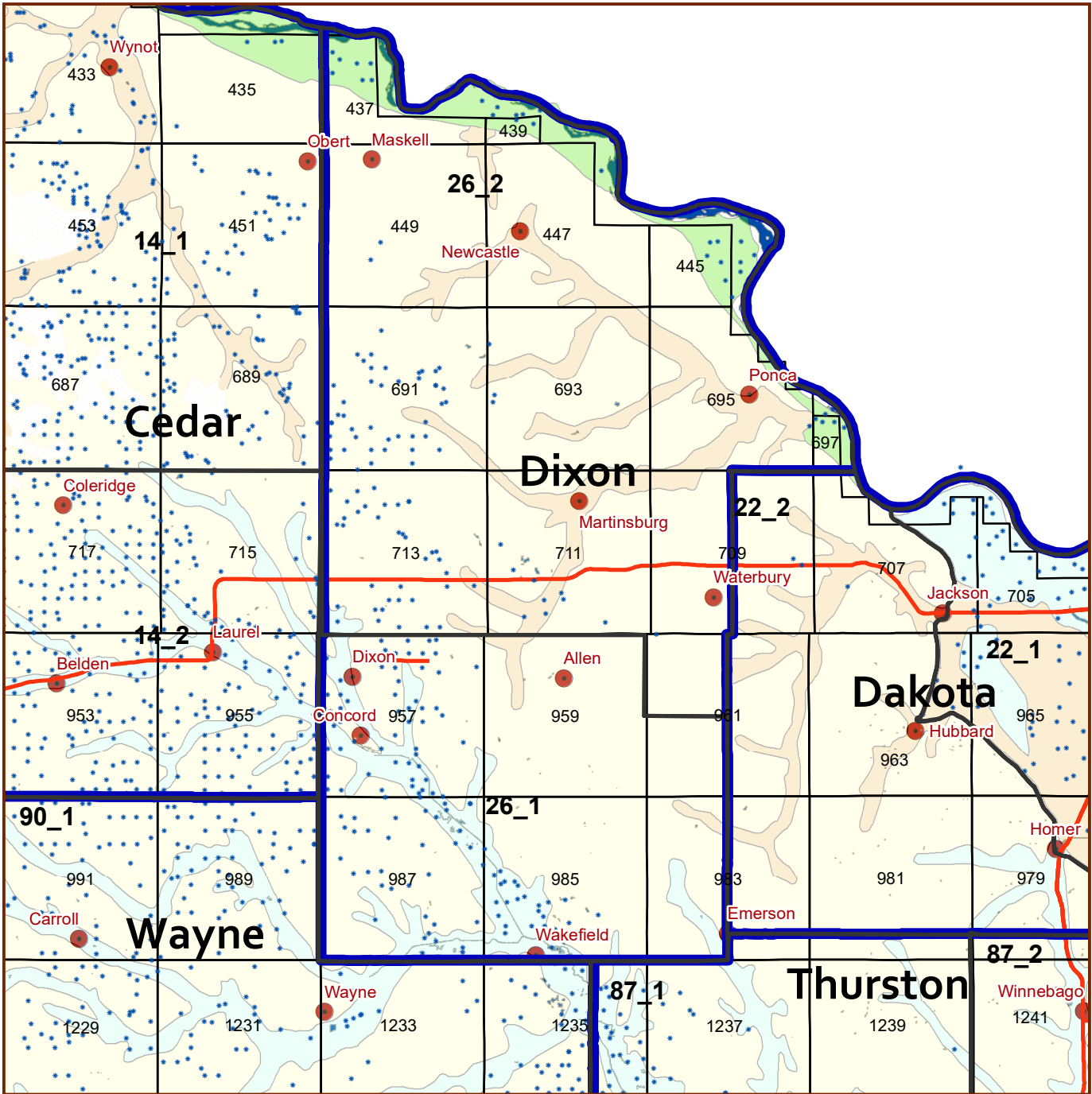
Number of Sales :	3	Median :	39	COV :	26.80	95% Median C.I. :	N/A
Total Sales Price :	4,906,500	Wgt. Mean :	35	STD :	10.14	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,906,500	Mean :	38	Avg.Abs.Dev :	06.70	95% Mean C.I. :	12.65 to 63.03
Total Assessed Value :	1,728,270						
Avg. Adj. Sales Price :	1,635,500	COD :	17.01	MAX Sales Ratio :	47.12		
Avg. Assessed Value :	576,090	PRD :	107.44	MIN Sales Ratio :	27.01		

Printed : 03/28/2024






80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u> Dry </u>											
County	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090
1	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090
<u> ALL </u>											
10/01/2020 To 09/30/2023	3	39.40	37.84	35.22	17.01	107.44	27.01	47.12	N/A	1,635,500	576,090

DIXON COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils

CLASS










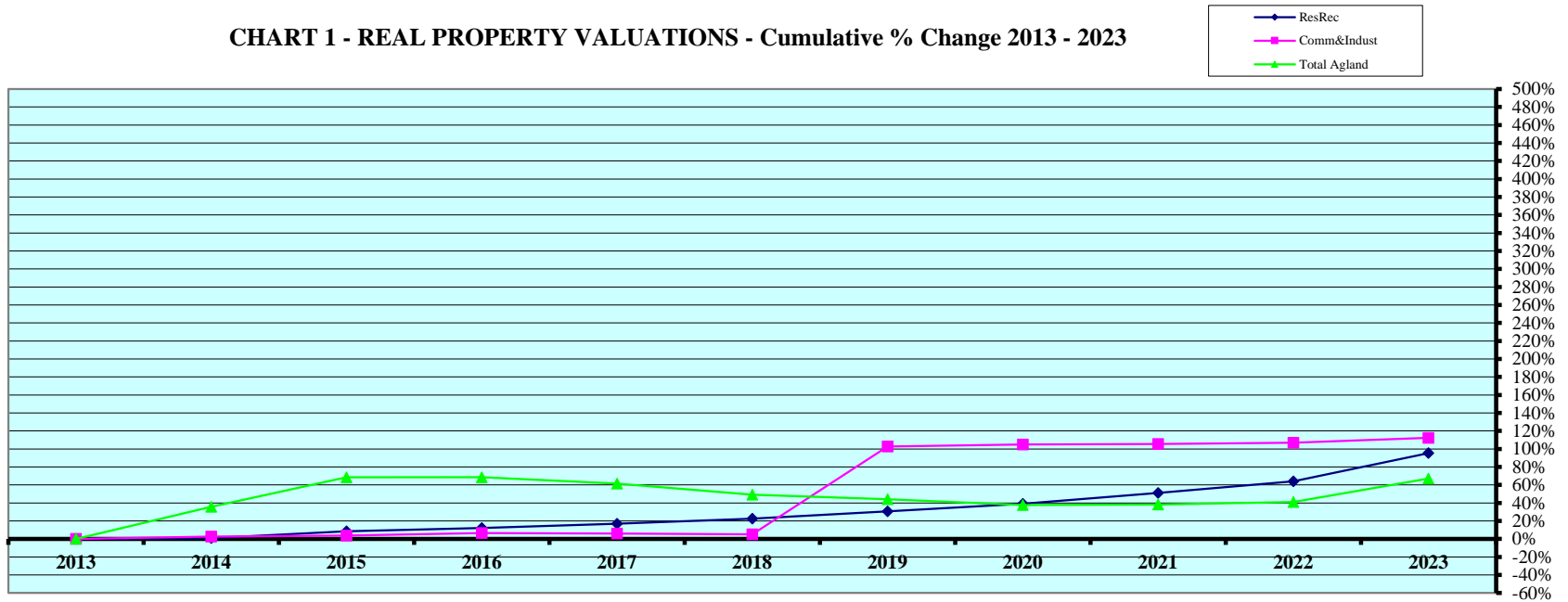
-  Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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
-  Somewhat poorly drained soils formed in alluvium on bottom lands
-  Moderately well drained silty soils with clay subsoils on uplands
-  Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	116,475,355	-	-	-	44,690,795	-	-	-	709,500,840	-	-	-
2014	117,627,715	1,152,360	0.99%	0.99%	45,871,540	1,180,745	2.64%	2.64%	963,644,090	254,143,250	35.82%	35.82%
2015	126,495,525	8,867,810	7.54%	8.60%	46,372,705	501,165	1.09%	3.76%	1,194,835,285	231,191,195	23.99%	68.41%
2016	130,535,295	4,039,770	3.19%	12.07%	47,561,465	1,188,760	2.56%	6.42%	1,196,158,955	1,323,670	0.11%	68.59%
2017	136,254,245	5,718,950	4.38%	16.98%	47,347,450	-214,015	-0.45%	5.94%	1,146,399,475	-49,759,480	-4.16%	61.58%
2018	142,584,635	6,330,390	4.65%	22.42%	46,976,495	-370,955	-0.78%	5.11%	1,058,662,205	-87,737,270	-7.65%	49.21%
2019	152,268,875	9,684,240	6.79%	30.73%	90,552,480	43,575,985	92.76%	102.62%	1,021,849,910	-36,812,295	-3.48%	44.02%
2020	161,926,605	9,657,730	6.34%	39.02%	91,579,825	1,027,345	1.13%	104.92%	976,579,815	-45,270,095	-4.43%	37.64%
2021	176,004,300	14,077,695	8.69%	51.11%	91,846,960	267,135	0.29%	105.52%	980,900,885	4,321,070	0.44%	38.25%
2022	191,208,745	15,204,445	8.64%	64.16%	92,434,360	587,400	0.64%	106.83%	1,001,479,385	20,578,500	2.10%	41.15%
2023	227,513,860	36,305,115	18.99%	95.33%	94,909,405	2,475,045	2.68%	112.37%	1,186,051,880	184,572,495	18.43%	67.17%

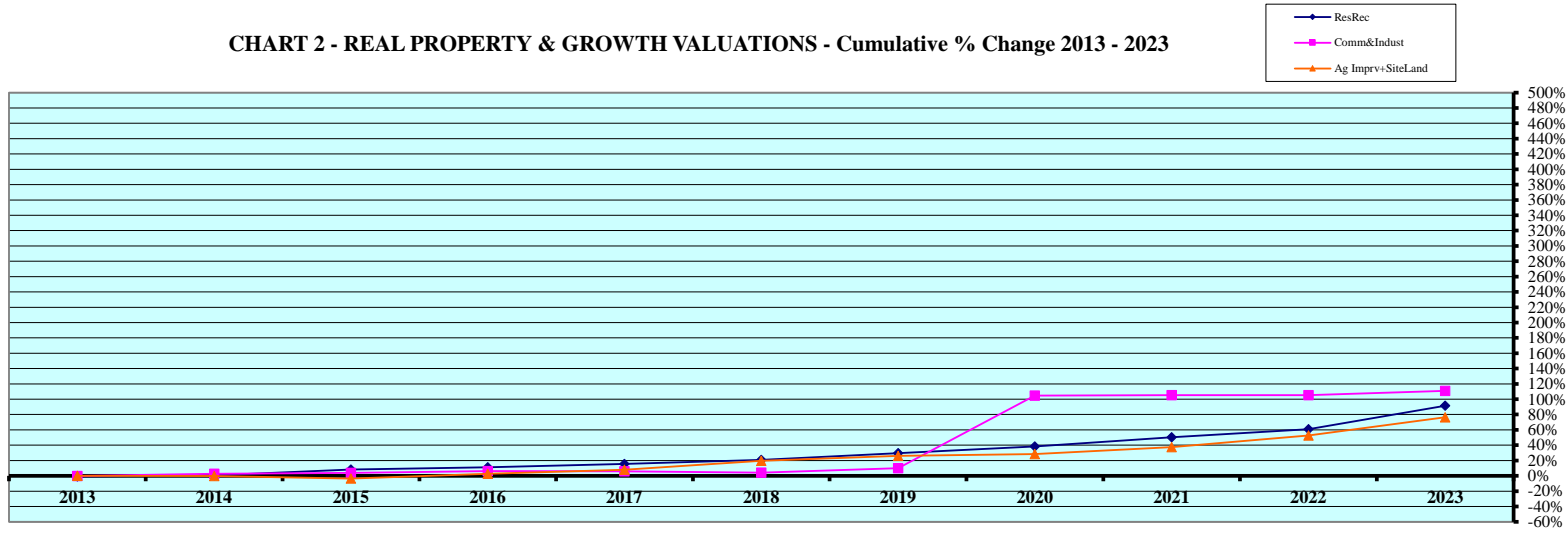
Rate Annual %chg: Residential & Recreational **6.92%** Commercial & Industrial **7.82%** Agricultural Land **5.27%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	116,475,355	955,465	0.82%	115,519,890	-	-0.82%	44,690,795	65,610	0.15%	44,625,185	-	-0.15%
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	0.58%	45,871,540	0	0.00%	45,871,540	2.64%	2.64%
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	8.19%	46,372,705	0	0.00%	46,372,705	1.09%	3.76%
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	11.24%	47,561,465	77,775	0.16%	47,483,690	2.40%	6.25%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	15.63%	47,347,450	17,095	0.04%	47,330,355	-0.49%	5.91%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	20.88%	46,976,495	380,520	0.81%	46,595,975	-1.59%	4.26%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	29.45%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	9.87%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	38.23%	91,579,825	73,275	0.08%	91,506,550	1.05%	104.75%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	50.25%	91,846,960	39,990	0.04%	91,806,970	0.25%	105.43%
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	60.98%	92,434,360	711,245	0.77%	91,723,115	-0.13%	105.24%
2023	227,513,860	4,510,985	1.98%	223,002,875	16.63%	91.46%	94,909,405	659,770	0.70%	94,249,635	1.96%	110.89%
Rate Ann%chg	6.92%			Resid & Recreat w/o growth 5.94%			7.82%			C & I w/o growth 1.17%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	--	--
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	-0.24%
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	-3.56%
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	2.62%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	7.98%
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	19.59%
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	26.20%
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	28.43%
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	37.47%
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	52.62%
2023	76,767,470	44,260,870	121,028,340	2,452,650	2.03%	118,575,690	12.12%	76.44%
Rate Ann%chg	4.92%	8.42%	6.06%	Ag Imprv+Site w/o growth			3.77%	

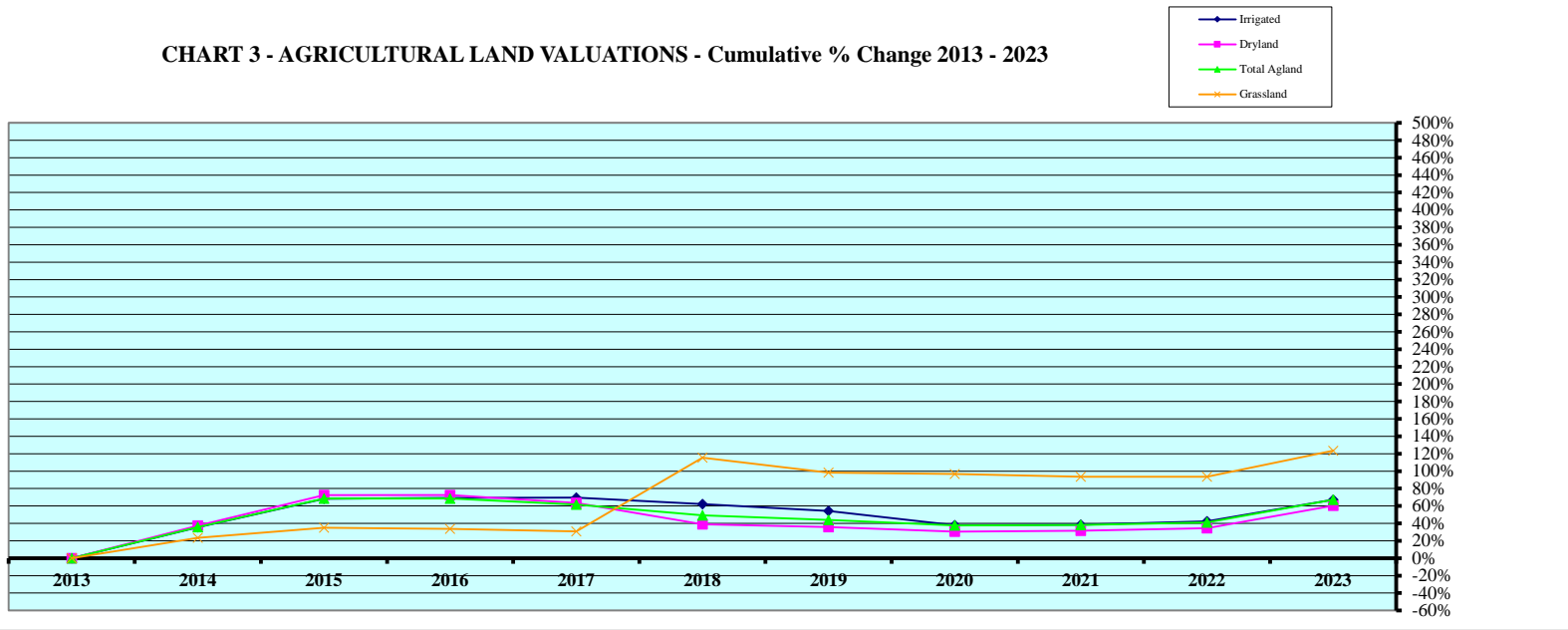
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 26
County DIXON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	108,603,060	-	-	-	538,303,445	-	-	-	61,752,760	-	-	-
2014	147,248,735	38,645,675	35.58%	35.58%	739,360,310	201,056,865	37.35%	37.35%	76,195,215	14,442,455	23.39%	23.39%
2015	182,694,050	35,445,315	24.07%	68.22%	927,865,070	188,504,760	25.50%	72.37%	83,428,600	7,233,385	9.49%	35.10%
2016	183,758,080	1,064,030	0.58%	69.20%	928,982,255	1,117,185	0.12%	72.58%	82,617,720	-810,880	-0.97%	33.79%
2017	184,197,670	439,590	0.24%	69.61%	880,683,300	-48,298,955	-5.20%	63.60%	80,701,915	-1,915,805	-2.32%	30.69%
2018	176,259,095	-7,938,575	-4.31%	62.30%	748,452,575	-132,230,725	-15.01%	39.04%	133,125,145	52,423,230	64.96%	115.58%
2019	167,607,430	-8,651,665	-4.91%	54.33%	731,003,175	-17,449,400	-2.33%	35.80%	122,404,040	-10,721,105	-8.05%	98.22%
2020	149,670,205	-17,937,225	-10.70%	37.81%	702,643,505	-28,359,670	-3.88%	30.53%	121,541,430	-862,610	-0.70%	96.82%
2021	150,462,060	791,855	0.53%	38.54%	708,190,670	5,547,165	0.79%	31.56%	119,457,925	-2,083,505	-1.71%	93.45%
2022	154,792,545	4,330,485	2.88%	42.53%	724,287,895	16,097,225	2.27%	34.55%	119,537,375	79,450	0.07%	93.57%
2023	181,687,520	26,894,975	17.37%	67.30%	863,484,330	139,196,435	19.22%	60.41%	138,017,130	18,479,755	15.46%	123.50%

Rate Ann.%chg: Irrigated **5.28%** Dryland **4.84%** Grassland **8.37%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	810,095	-	-	-	31,480	-	-	-	709,500,840	-	-	-
2014	808,350	-1,745	-0.22%	-0.22%	31,480	0	0.00%	0.00%	963,644,090	254,143,250	35.82%	35.82%
2015	807,065	-1,285	-0.16%	-0.37%	40,500	9,020	28.65%	28.65%	1,194,835,285	231,191,195	23.99%	68.41%
2016	800,900	-6,165	-0.76%	-1.14%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	68.59%
2017	816,590	15,690	1.96%	0.80%	0	0	-	-100.00%	1,146,399,475	-49,759,480	-4.16%	61.58%
2018	825,390	8,800	1.08%	1.89%	0	0	-	-100.00%	1,058,662,205	-87,737,270	-7.65%	49.21%
2019	835,265	9,875	1.20%	3.11%	0	0	-	-100.00%	1,021,849,910	-36,812,295	-3.48%	44.02%
2020	858,030	22,765	2.73%	5.92%	1,866,645	1,866,645	5829.62%	5829.62%	976,579,815	-45,270,095	-4.43%	37.64%
2021	850,910	-7,120	-0.83%	5.04%	1,939,320	72,675	3.89%	6060.48%	980,900,885	4,321,070	0.44%	38.25%
2022	853,535	2,625	0.31%	5.36%	2,008,035	68,715	3.54%	6278.76%	1,001,479,385	20,578,500	2.10%	41.15%
2023	854,865	1,330	0.16%	5.53%	2,008,035	0	0.00%	6278.76%	1,186,051,880	184,572,495	18.43%	67.17%

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

Rate Ann.%chg: Total Agric Land **5.27%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	104,010,380	29,222	3,559			539,019,355	190,631	2,828			63,154,340	53,978	1,170		
2014	145,847,300	30,408	4,796	34.76%	34.76%	740,856,080	191,165	3,875	37.06%	37.06%	76,244,270	52,443	1,454	24.26%	24.26%
2015	182,215,225	31,923	5,708	19.01%	60.37%	925,506,690	190,437	4,860	25.40%	71.88%	84,633,290	51,615	1,640	12.78%	40.15%
2016	182,652,800	32,006	5,707	-0.02%	60.33%	929,456,485	191,291	4,859	-0.02%	71.84%	82,792,280	50,665	1,634	-0.34%	39.67%
2017	183,254,750	32,144	5,701	-0.10%	60.17%	880,282,115	191,715	4,592	-5.50%	62.39%	81,187,970	49,803	1,630	-0.24%	39.33%
2018	176,259,095	32,556	5,414	-5.03%	52.11%	745,722,025	176,558	4,224	-8.01%	49.38%	135,413,665	64,507	2,099	28.77%	79.42%
2019	166,886,490	32,477	5,139	-5.09%	44.37%	731,433,780	179,788	4,068	-3.68%	43.88%	122,321,080	61,400	1,992	-5.10%	70.27%
2020	149,719,525	32,859	4,556	-11.33%	28.01%	703,019,870	181,524	3,873	-4.80%	36.97%	121,080,955	59,008	2,052	3.00%	75.38%
2021	150,269,640	32,987	4,555	-0.02%	27.99%	708,023,555	181,608	3,899	0.67%	37.88%	119,810,895	58,866	2,035	-0.81%	73.96%
2022	154,811,005	33,137	4,672	2.56%	31.26%	724,508,795	181,619	3,989	2.32%	41.08%	119,557,515	58,718	2,036	0.04%	74.03%
2023	181,732,800	33,133	5,485	17.40%	54.10%	863,573,850	181,402	4,761	19.34%	68.36%	137,904,210	58,514	2,357	15.75%	101.43%

Rate Annual %chg Average Value/Acre: 4.42%

5.35%

7.25%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	810,300	7,165	113			0	0				706,994,375	280,996	2,516		
2014	808,605	7,156	113	-0.08%	-0.08%	0	0				963,756,255	281,171	3,428	36.23%	36.23%
2015	794,905	7,095	112	-0.85%	-0.92%	0	0				1,193,150,110	281,069	4,245	23.85%	68.72%
2016	801,175	7,137	112	0.19%	-0.74%	0	0				1,195,702,740	281,100	4,254	0.20%	69.06%
2017	816,485	7,165	114	1.51%	0.76%	0	0				1,145,541,320	280,828	4,079	-4.10%	62.13%
2018	825,510	7,189	115	0.77%	1.54%	0	0				1,058,220,295	280,810	3,768	-7.62%	49.78%
2019	835,330	7,222	116	0.73%	2.28%	0	0				1,021,476,680	280,887	3,637	-3.50%	44.54%
2020	852,420	7,287	117	1.14%	3.44%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	38.08%
2021	850,155	7,254	117	0.19%	3.64%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	38.67%
2022	853,595	7,276	117	0.10%	3.74%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	41.59%
2023	853,260	7,156	119	1.64%	5.44%	2,008,035	446	4,500	0.00%		1,186,072,155	280,651	4,226	18.63%	67.97%

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DIXON

Rate Annual %chg Average Value/Acre: 5.32%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,606	DIXON	81,741,285	5,975,987	11,102,841	225,336,130	63,730,980	31,178,425	2,177,730	1,186,051,880	76,767,470	44,260,870	0	1,728,323,598
cnty sectorvalue % of total value:		4.73%	0.35%	0.64%	13.04%	3.69%	1.80%	0.13%	68.62%	4.44%	2.56%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
355	ALLEN	661,603	102,971	348,663	16,709,825	1,012,860	0	0	0	0	19,880	0	18,855,802
6.33%	%sector of county sector	0.81%	1.72%	3.14%	7.42%	1.59%					0.04%		1.09%
	%sector of municipality	3.51%	0.55%	1.85%	88.62%	5.37%					0.11%		100.00%
126	CONCORD	30,343	0	0	4,061,765	34,775	0	0	0	0	0	0	4,126,883
2.25%	%sector of county sector	0.04%			1.80%	0.05%							0.24%
	%sector of municipality	0.74%			98.42%	0.84%							100.00%
77	DIXON	424,886	92,948	600,617	2,617,685	1,137,440	0	0	0	0	0	0	4,873,576
1.37%	%sector of county sector	0.52%	1.56%	5.41%	1.16%	1.78%							0.28%
	%sector of municipality	8.72%	1.91%	12.32%	53.71%	23.34%							100.00%
840	EMERSON	28,561	229,976	30,600	12,532,580	1,062,705	0	0	12,035	0	0	0	13,896,457
14.98%	%sector of county sector	0.03%	3.85%	0.28%	5.56%	1.67%			0.00%				0.80%
	%sector of municipality	0.21%	1.65%	0.22%	90.19%	7.65%			0.09%				100.00%
78	MARTINSBURG	156,597	339	77	2,614,915	121,370	0	0	0	0	0	0	2,893,298
1.39%	%sector of county sector	0.19%	0.01%	0.00%	1.16%	0.19%							0.17%
	%sector of municipality	5.41%	0.01%	0.00%	90.38%	4.19%							100.00%
58	MASKELL	131,870	0	0	1,882,540	186,095	0	0	144,250	123,795	3,880	0	2,472,430
1.03%	%sector of county sector	0.16%			0.84%	0.29%			0.01%	0.16%	0.01%		0.14%
	%sector of municipality	5.33%			76.14%	7.53%			5.83%	5.01%	0.16%		100.00%
280	NEWCASTLE	589,414	0	0	9,136,305	552,695	0	0	64,775	0	0	0	10,343,189
4.99%	%sector of county sector	0.72%			4.05%	0.87%			0.01%				0.60%
	%sector of municipality	5.70%			88.33%	5.34%			0.63%				100.00%
907	PONCA	548,573	497,177	77,387	46,348,475	3,566,155	0	0	26,750	0	0	0	51,064,517
16.18%	%sector of county sector	0.67%	8.32%	0.70%	20.57%	5.60%			0.00%				2.95%
	%sector of municipality	1.07%	0.97%	0.15%	90.76%	6.98%			0.05%				100.00%
1,522	WAKEFIELD	23,884,638	389,743	48,390	37,273,460	5,429,905	10,651,885	0	0	0	0	0	77,678,021
27.15%	%sector of county sector	29.22%	6.52%	0.44%	16.54%	8.52%	34.16%						4.49%
	%sector of municipality	30.75%	0.50%	0.06%	47.98%	6.99%	13.71%						100.00%
72	WATERBURY	30,680	67,681	420,530	1,696,355	126,250	0	0	0	0	0	0	2,341,496
1.28%	%sector of county sector	0.04%	1.13%	3.79%	0.75%	0.20%							0.14%
	%sector of municipality	1.31%	2.89%	17.96%	72.45%	5.39%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,316	Total Municipalities	26,487,166	1,380,835	1,526,264	134,873,914	13,230,251	10,651,885	0	247,810	123,795	23,760	0	188,545,679
76.98%	%all municip.sectors of cnty	32.40%	23.11%	13.75%	59.85%	20.76%	34.16%		0.02%	0.16%	0.05%		10.91%

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 6,025	Value : 1,859,660,420	Growth 5,981,511	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	197	1,299,765	125	1,602,350	258	4,566,855	580	7,468,970	
02. Res Improve Land	1,310	13,228,800	209	4,626,910	334	11,038,100	1,853	28,893,810	
03. Res Improvements	1,316	125,560,585	210	31,814,470	351	56,190,300	1,877	213,565,355	
04. Res Total	1,513	140,089,150	335	38,043,730	609	71,795,255	2,457	249,928,135	3,643,206
% of Res Total	61.58	56.05	13.63	15.22	24.79	28.73	40.78	13.44	60.91
05. Com UnImp Land	59	219,245	19	426,465	11	2,239,565	89	2,885,275	
06. Com Improve Land	190	1,020,410	25	145,855	8	3,739,195	223	4,905,460	
07. Com Improvements	191	10,380,230	25	2,239,625	20	44,632,265	236	57,252,120	
08. Com Total	250	11,619,885	44	2,811,945	31	50,611,025	325	65,042,855	352,720
% of Com Total	76.92	17.86	13.54	4.32	9.54	77.81	5.39	3.50	5.90
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	4	122,645	7	2,452,125	11	2,574,770	
11. Ind Improvements	0	0	5	10,534,635	7	18,270,375	12	28,805,010	
12. Ind Total	0	0	5	10,657,280	7	20,722,500	12	31,379,780	0
% of Ind Total	0.00	0.00	41.67	33.96	58.33	66.04	0.20	1.69	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	5	181,535	5	181,535	
15. Rec Improvements	0	0	0	0	116	2,040,995	116	2,040,995	
16. Rec Total	0	0	0	0	116	2,222,530	116	2,222,530	15,000
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.93	0.12	0.25
Res & Rec Total	1,513	140,089,150	335	38,043,730	725	74,017,785	2,573	252,150,665	3,658,206
% of Res & Rec Total	58.80	55.56	13.02	15.09	28.18	29.35	42.71	13.56	61.16
Com & Ind Total	250	11,619,885	49	13,469,225	38	71,333,525	337	96,422,635	352,720
% of Com & Ind Total	74.18	12.05	14.54	13.97	11.28	73.98	5.59	5.18	5.90
17. Taxable Total	1,763	151,709,035	384	51,512,955	763	145,351,310	2,910	348,573,300	4,010,926
% of Taxable Total	60.58	43.52	13.20	14.78	26.22	41.70	48.30	18.74	67.06

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	16	529,055	530,695	0	0	0
19. Commercial	49	1,509,810	1,085,980	3	142,295	539,275
20. Industrial	0	0	0	1	3,428,725	13,635,230
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	16	529,055	530,695
19. Commercial	0	0	0	52	1,652,105	1,625,255
20. Industrial	0	0	0	1	3,428,725	13,635,230
21. Other	0	0	0	0	0	0
22. Total Sch II				69	5,609,885	15,791,180

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	0	0	0	0	0
24. Non-Producing	1	0	0	0	0	0	1	0	0
25. Total	1	0	0	0	0	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	219	45	286	550

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	43,655	83	7,348,150	2,188	976,183,025	2,272	983,574,830
28. Ag-Improved Land	0	0	36	8,894,995	750	413,081,685	786	421,976,680
29. Ag Improvements	4	19,880	37	4,576,065	801	100,939,665	842	105,535,610

30. Ag Total				3,114	1,511,087,120
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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	4	3.00	77,010	
32. HomeSite Improv Land	0	0.00	0	28	28.00	700,000	
33. HomeSite Improvements	0	0.00	0	28	0.00	3,921,735	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	6.65	16,480	
36. FarmSite Improv Land	0	0.00	0	27	69.55	139,900	
37. FarmSite Improvements	4	0.00	19,880	30	0.00	654,330	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	24	35.62	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	15,540	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	39	38.19	975,000	43	41.19	1,052,010	
32. HomeSite Improv Land	471	480.82	12,055,750	499	508.82	12,755,750	
33. HomeSite Improvements	485	0.00	62,240,225	513	0.00	66,161,960	328,245
34. HomeSite Total				556	550.01	79,969,720	
35. FarmSite UnImp Land	118	331.50	671,860	125	338.15	688,340	
36. FarmSite Improv Land	636	2,560.84	5,092,650	663	2,630.39	5,232,550	
37. FarmSite Improvements	718	0.00	38,699,440	752	0.00	39,373,650	1,642,340
38. FarmSite Total				877	2,968.54	45,294,540	
39. Road & Ditches	2,228	5,297.08	0	2,253	5,333.50	0	
40. Other- Non Ag Use	10	131.97	91,730	11	139.74	107,270	
41. Total Section VI				1,433	8,991.79	125,371,530	1,970,585

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	636.70	3,803,195	4	636.70	3,803,195

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	1,952.78	12.78%	15,212,160	14.78%	7,790.00
46. 1A	482.90	3.16%	3,631,420	3.53%	7,520.02
47. 2A1	2,166.54	14.18%	15,469,090	15.03%	7,140.00
48. 2A	5,318.83	34.80%	36,753,140	35.70%	6,910.00
49. 3A1	632.59	4.14%	4,364,850	4.24%	6,899.97
50. 3A	88.13	0.58%	571,085	0.55%	6,480.03
51. 4A1	4,096.19	26.80%	23,901,255	23.22%	5,835.00
52. 4A	544.54	3.56%	3,049,425	2.96%	5,600.00
53. Total	15,282.50	100.00%	102,952,425	100.00%	6,736.62
Dry					
54. 1D1	2,974.77	3.94%	22,786,735	4.54%	7,660.00
55. 1D	19,941.28	26.44%	147,266,360	29.33%	7,385.00
56. 2D1	7,251.80	9.61%	50,146,250	9.99%	6,915.01
57. 2D	2,215.70	2.94%	15,088,945	3.01%	6,810.01
58. 3D1	1,852.39	2.46%	12,549,960	2.50%	6,775.01
59. 3D	23,058.33	30.57%	154,951,885	30.86%	6,720.00
60. 4D1	6,127.88	8.12%	35,511,085	7.07%	5,795.00
61. 4D	12,000.02	15.91%	63,780,160	12.70%	5,315.00
62. Total	75,422.17	100.00%	502,081,380	100.00%	6,656.95
Grass					
63. 1G1	2,237.83	26.61%	7,424,765	24.63%	3,317.84
64. 1G	2,821.19	33.55%	10,398,955	34.50%	3,686.02
65. 2G1	1,757.05	20.90%	5,238,285	17.38%	2,981.30
66. 2G	115.73	1.38%	788,115	2.61%	6,809.95
67. 3G1	830.20	9.87%	2,387,525	7.92%	2,875.84
68. 3G	348.43	4.14%	2,312,365	7.67%	6,636.53
69. 4G1	53.39	0.63%	306,760	1.02%	5,745.65
70. 4G	244.60	2.91%	1,283,325	4.26%	5,246.63
71. Total	8,408.42	100.00%	30,140,095	100.00%	3,584.51
Irrigated Total					
Irrigated Total	15,282.50	15.32%	102,952,425	16.19%	6,736.62
Dry Total					
Dry Total	75,422.17	75.61%	502,081,380	78.95%	6,656.95
Grass Total					
Grass Total	8,408.42	8.43%	30,140,095	4.74%	3,584.51
72. Waste	467.55	0.47%	43,880	0.01%	93.85
73. Other	171.12	0.17%	770,040	0.12%	4,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	99,751.76	100.00%	635,987,820	100.00%	6,375.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,653.79	9.27%	11,576,530	10.92%	7,000.00
46. 1A	80.99	0.45%	555,990	0.52%	6,864.92
47. 2A1	1,917.90	10.75%	12,504,705	11.80%	6,520.00
48. 2A	5,954.10	33.37%	37,570,375	35.44%	6,310.00
49. 3A1	603.90	3.38%	3,541,885	3.34%	5,865.02
50. 3A	378.22	2.12%	2,057,520	1.94%	5,440.01
51. 4A1	5,141.87	28.82%	27,406,175	25.85%	5,330.00
52. 4A	2,111.31	11.83%	10,799,365	10.19%	5,115.01
53. Total	17,842.08	100.00%	106,012,545	100.00%	5,941.71
Dry					
54. 1D1	4,600.99	4.34%	27,031,020	5.28%	5,875.04
55. 1D	24,342.27	22.98%	130,961,500	25.58%	5,380.00
56. 2D1	8,871.13	8.37%	47,726,685	9.32%	5,380.00
57. 2D	837.35	0.79%	4,496,565	0.88%	5,369.99
58. 3D1	1,714.09	1.62%	8,570,450	1.67%	5,000.00
59. 3D	23,855.53	22.52%	115,699,845	22.60%	4,850.02
60. 4D1	2,769.98	2.61%	12,257,210	2.39%	4,425.02
61. 4D	38,948.58	36.76%	165,142,145	32.26%	4,240.00
62. Total	105,939.92	100.00%	511,885,420	100.00%	4,831.85
Grass					
63. 1G1	9,227.71	18.41%	21,544,625	16.60%	2,334.77
64. 1G	10,131.33	20.21%	30,135,575	23.22%	2,974.49
65. 2G1	9,118.86	18.19%	20,165,785	15.54%	2,211.44
66. 2G	12,045.05	24.03%	25,615,700	19.74%	2,126.66
67. 3G1	700.34	1.40%	2,123,345	1.64%	3,031.88
68. 3G	1,885.04	3.76%	9,133,215	7.04%	4,845.10
69. 4G1	722.93	1.44%	2,093,510	1.61%	2,895.87
70. 4G	6,300.80	12.57%	18,966,705	14.61%	3,010.21
71. Total	50,132.06	100.00%	129,778,460	100.00%	2,588.73
Irrigated Total					
Irrigated Total	17,842.08	9.86%	106,012,545	14.14%	5,941.71
Dry Total					
Dry Total	105,939.92	58.56%	511,885,420	68.28%	4,831.85
Grass Total					
Grass Total	50,132.06	27.71%	129,778,460	17.31%	2,588.73
72. Waste	6,714.53	3.71%	813,350	0.11%	121.13
73. Other	275.11	0.15%	1,237,995	0.17%	4,500.00
74. Exempt	4.12	0.00%	23,680	0.00%	5,747.57
75. Market Area Total	180,903.70	100.00%	749,727,770	100.00%	4,144.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	1,009,115	32,985.04	207,955,855	33,124.58	208,964,970
77. Dry Land	7.72	43,000	1,817.38	10,586,355	179,536.99	1,003,337,445	181,362.09	1,013,966,800
78. Grass	0.26	655	1,556.82	3,689,775	56,983.40	156,228,125	58,540.48	159,918,555
79. Waste	0.00	0	87.06	8,970	7,095.02	848,260	7,182.08	857,230
80. Other	0.00	0	0.00	0	446.23	2,008,035	446.23	2,008,035
81. Exempt	4.12	23,680	0.00	0	0.00	0	4.12	23,680
82. Total	7.98	43,655	3,600.80	15,294,215	277,046.68	1,370,377,720	280,655.46	1,385,715,590

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	33,124.58	11.80%	208,964,970	15.08%	6,308.46
Dry Land	181,362.09	64.62%	1,013,966,800	73.17%	5,590.84
Grass	58,540.48	20.86%	159,918,555	11.54%	2,731.76
Waste	7,182.08	2.56%	857,230	0.06%	119.36
Other	446.23	0.16%	2,008,035	0.14%	4,500.00
Exempt	4.12	0.00%	23,680	0.00%	5,747.57
Total	280,655.46	100.00%	1,385,715,590	100.00%	4,937.43

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Allen	37	460,695	166	2,008,790	167	15,120,145	204	17,589,630	146,965
83.2 Condixmskmburgwbury	80	380,740	222	1,148,050	223	16,487,910	303	18,016,700	735,720
83.3 Emerson	23	167,290	171	1,436,685	171	13,361,525	194	14,965,500	108,150
83.4 Newcastle	30	306,425	139	1,367,645	142	10,806,580	172	12,480,650	163,565
83.5 Ponca	76	708,240	366	5,967,855	366	47,711,105	442	54,387,200	606,390
83.6 Rural	302	5,203,215	431	13,979,680	560	78,220,735	862	97,403,630	1,850,121
83.7 Wakefield	32	242,365	363	3,166,640	364	33,898,350	396	37,307,355	47,295
84 Residential Total	580	7,468,970	1,858	29,075,345	1,993	215,606,350	2,573	252,150,665	3,658,206

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Allen	3	14,065	24	162,275	25	1,045,390	28	1,221,730	0
85.2	Condixmskmburgwbury	18	56,185	29	86,395	31	1,609,860	49	1,752,440	59,545
85.3	Emerson	10	41,710	21	77,275	21	943,720	31	1,062,705	0
85.4	Newcastle	3	7,755	26	146,450	26	467,130	29	621,335	0
85.5	Ponca	20	58,115	46	278,905	45	3,162,945	65	3,499,965	131,470
85.6	Rural	11	2,245,265	20	6,220,510	23	24,982,905	34	33,448,680	116,460
85.7	Rural Commercial	2	2,065	5	20,770	14	38,654,400	16	38,677,235	0
85.8	Wakefield	22	460,115	63	487,650	63	15,190,780	85	16,138,545	45,245
86	Commercial Total	89	2,885,275	234	7,480,230	248	86,057,130	337	96,422,635	352,720

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	2,183.33	31.64%	7,019,400	34.52%	3,215.00
88. 1G	2,342.19	33.94%	7,120,280	35.02%	3,040.01
89. 2G1	1,622.68	23.51%	4,356,895	21.43%	2,685.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	746.73	10.82%	1,822,015	8.96%	2,439.99
92. 3G	6.55	0.09%	14,935	0.07%	2,280.15
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,901.48	100.00%	20,333,525	100.00%	2,946.26
CRP					
96. 1C1	52.26	3.62%	400,320	4.13%	7,660.16
97. 1C	432.99	29.97%	3,197,625	32.97%	7,384.99
98. 2C1	125.29	8.67%	866,380	8.93%	6,915.00
99. 2C	115.73	8.01%	788,115	8.13%	6,809.95
100. 3C1	83.47	5.78%	565,510	5.83%	6,775.01
101. 3C	341.88	23.66%	2,297,430	23.69%	6,719.99
102. 4C1	52.78	3.65%	305,855	3.15%	5,794.90
103. 4C	240.37	16.64%	1,277,570	13.17%	5,315.01
104. Total	1,444.77	100.00%	9,698,805	100.00%	6,713.04
Timber					
105. 1T1	2.24	3.60%	5,045	4.68%	2,252.23
106. 1T	46.01	74.01%	81,050	75.21%	1,761.57
107. 2T1	9.08	14.61%	15,010	13.93%	1,653.08
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	0.61	0.98%	905	0.84%	1,483.61
112. 4T	4.23	6.80%	5,755	5.34%	1,360.52
113. Total	62.17	100.00%	107,765	100.00%	1,733.39
<hr/>					
Grass Total	6,901.48	82.08%	20,333,525	67.46%	2,946.26
CRP Total	1,444.77	17.18%	9,698,805	32.18%	6,713.04
Timber Total	62.17	0.74%	107,765	0.36%	1,733.39
<hr/>					
114. Market Area Total	8,408.42	100.00%	30,140,095	100.00%	3,584.51

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,557.68	21.81%	19,005,920	24.04%	2,514.78
88. 1G	6,892.96	19.89%	16,405,380	20.75%	2,380.02
89. 2G1	7,633.34	22.02%	17,176,615	21.72%	2,250.21
90. 2G	11,947.33	34.47%	25,268,620	31.96%	2,115.00
91. 3G1	236.74	0.68%	469,935	0.59%	1,985.03
92. 3G	3.24	0.01%	6,430	0.01%	1,984.57
93. 4G1	329.90	0.95%	628,470	0.79%	1,905.03
94. 4G	59.11	0.17%	103,740	0.13%	1,755.03
95. Total	34,660.30	100.00%	79,065,110	100.00%	2,281.14
CRP					
96. 1C1	28.38	0.32%	166,740	0.39%	5,875.26
97. 1C	2,275.41	25.33%	12,241,710	28.78%	5,380.00
98. 2C1	268.78	2.99%	1,446,030	3.40%	5,379.98
99. 2C	53.91	0.60%	289,500	0.68%	5,370.06
100. 3C1	297.81	3.32%	1,489,050	3.50%	5,000.00
101. 3C	1,881.80	20.95%	9,126,785	21.46%	4,850.03
102. 4C1	308.88	3.44%	1,366,795	3.21%	4,425.00
103. 4C	3,868.70	43.06%	16,403,290	38.57%	4,240.00
104. Total	8,983.67	100.00%	42,529,900	100.00%	4,734.13
Timber					
105. 1T1	1,641.65	25.30%	2,371,965	28.98%	1,444.87
106. 1T	962.96	14.84%	1,488,485	18.19%	1,545.74
107. 2T1	1,216.74	18.75%	1,543,140	18.86%	1,268.26
108. 2T	43.81	0.68%	57,580	0.70%	1,314.31
109. 3T1	165.79	2.56%	164,360	2.01%	991.37
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	84.15	1.30%	98,245	1.20%	1,167.50
112. 4T	2,372.99	36.57%	2,459,675	30.06%	1,036.53
113. Total	6,488.09	100.00%	8,183,450	100.00%	1,261.30
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Grass Total	34,660.30	69.14%	79,065,110	60.92%	2,281.14
CRP Total	8,983.67	17.92%	42,529,900	32.77%	4,734.13
Timber Total	6,488.09	12.94%	8,183,450	6.31%	1,261.30
<hr/>					
114. Market Area Total	50,132.06	100.00%	129,778,460	100.00%	2,588.73

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

26 Dixon

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	225,336,130	249,928,135	24,592,005	10.91%	3,643,206	9.30%
02. Recreational	2,177,730	2,222,530	44,800	2.06%	15,000	1.37%
03. Ag-Homesite Land, Ag-Res Dwelling	76,767,470	79,969,720	3,202,250	4.17%	328,245	3.74%
04. Total Residential (sum lines 1-3)	304,281,330	332,120,385	27,839,055	9.15%	3,986,451	7.84%
05. Commercial	63,730,980	65,042,855	1,311,875	2.06%	352,720	1.51%
06. Industrial	31,178,425	31,379,780	201,355	0.65%	0	0.65%
07. Total Commercial (sum lines 5-6)	94,909,405	96,422,635	1,513,230	1.59%	352,720	1.22%
08. Ag-Farmsite Land, Outbuildings	44,153,600	45,294,540	1,140,940	2.58%	1,642,340	-1.14%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	107,270	107,270	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	44,260,870	45,401,810	1,140,940	2.58%	1,642,340	-1.13%
12. Irrigated	181,687,520	208,964,970	27,277,450	15.01%		
13. Dryland	863,484,330	1,013,966,800	150,482,470	17.43%		
14. Grassland	138,017,130	159,918,555	21,901,425	15.87%		
15. Wasteland	854,865	857,230	2,365	0.28%		
16. Other Agland	2,008,035	2,008,035	0	0.00%		
17. Total Agricultural Land	1,186,051,880	1,385,715,590	199,663,710	16.83%		
18. Total Value of all Real Property (Locally Assessed)	1,629,503,485	1,859,660,420	230,156,935	14.12%	5,981,511	13.76%

2024 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$165,699.60
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$62,560
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,476
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Office
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; dixon.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor Office Staff & gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, obliques and Google Earth
10.	When was the aerial imagery last updated?
	April 2024 - next flight scheduled

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A

3.	What municipalities in the county are zoned?
	Allen, Wakefield, Ponca
4.	When was zoning implemented?
	N/A

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	NA
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for Dixon County

1.	Valuation data collection done by:																				
	Assessor/staff																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
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4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																				
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5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																				
	No, the county utilizes one depreciation table for each valuation group. If adjustments are needed they use economic depreciation.																				
6.	Describe the methodology used to determine the residential lot values?																				
	A vacant lot study is done and the square foot methodology is used to determine residential lot values.																				

7.	How are rural residential site values developed?																																																						
	The cost to add amenities to the vacant site are reviewed and then compared with surrounding counties.																																																						
8.	Are there form 191 applications on file?																																																						
	No																																																						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
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2024 Commercial Assessment Survey for Dixon County

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	Assessor and staff															
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.															
	The cost approach and sales approach are used for commercial properties.															
3a.	Describe the process used to determine the value of unique commercial properties.															
	We contact other counties for sales of like properties.															
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?															
	The County uses depreciation tables provided in the CAMA system.															
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.															
	No - adjust with economic depreciation if needed.															
6.	Describe the methodology used to determine the commercial lot values.															
	We are now valuing all commercial lots using the square foot method based on sales.															

7.	<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	2022	2022	2022	2022
	5	2022	2022	2022	2022
	10	2018	2018	2018	2018
	15	2018	2018	2018	2019/2018
	25	2023	2023	2018/2019/2020	2018/2019/2020
	30	2023	2018	2018	2019
<p>Dixon was inspected and revalued in 2018. Martinsburg and all gas stations in the county were inspected and revalued in 2019. Concord, Dixon, Maskell and Waterbury were inspected and reviewed for 2020. In 2021, Valuation Groups 15 Allen and 20 Newcastle were combined into Valuation Group 15.</p>					

2024 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:										
	Assessor and Office Staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; 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;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.</td> <td style="text-align: center;">Annually</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.	Annually	2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	Annually
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.	Annually									
2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	Annually									
	N/A										
3.	Describe the process used to determine and monitor market areas.										
	Monitor sales and review land use in each area.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Recreational land can consistently be found along the river and consists of small mobile home parks. Rural residential is classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes, currently farm sites and rural residential sites have the same values.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Intensive use has been defined to include chicken houses, hog houses and large feedlots.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	Sold parcels with similar timber land use are reviewed. WRP land is valued at half of the per acre value of the T2 values.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	No										
	<i>If your county has special value applications, please answer the following</i>										
8a.	How many parcels have a special valuation application on file?										

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

AMY WATCHORN

DIXON COUNTY ASSESSOR

302 3RD ST

PO BOX 369

PONCA, NE 68770

PHONE: (402) 755-5601

FAX: (402) 755-5650

DIXON COUNTY 2023-2024

3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2023.

GENERAL DESCRIPTION OF THE COUNTY

In 2023 Dixon County has a total of 6,349 parcels 576 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 226 Homesteads Applications were accepted. Dixon County's total valuation for 2023 is 1,728,410,563.

BUDGET

2023-2024 General Budget = \$ 165,699.60

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

2023-2024 Budget = \$ 62,560.00

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

RESPONSIBILITES

The office currently has 2 employees besides me. I do not have a Deputy Assessor as of 2021. The staff assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. All of my clerks work 5 days a week and we handle all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. My staff and I are also responsible for the GIS system. The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office. As the Assessor I file all reports when they are due following the statutes, assist with pickup work, enter information into the CAMA system, price out improvements, and calculate

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

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

RESIDENTIAL

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

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. We received a GIS grant and our website is up and running. We also are seeing the residential market in Dixon County have a drastic uptick in the last year. Houses in town had not been moving very quickly and were selling about the same as their assessed value. This last year has seen housing prices jump and houses are selling a lot of the time before they are even advertised on the open market or on the market for a short period of time. We are having homes sell that have never been listed on the open market, home owners are being contacted and asking what they would sell their home for and in many cases that's exactly what they are getting for a selling price. Many of the homes that are listed are sold in just under a week. While we realize this isn't going to continue this is going to have a substantial effect on the current market and in exchange upcoming valuations. Ponca, Allen & Wakefield were revalued using updated costs for 2023.

2024- Newcastle, Concord, Dixon, Maskell, Martinsburg, Waterbury

2025 – Emerson, Ponca

2026 – Rural Area 1

COMMERCIAL

Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owner's business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market. We continue to have very little commercial activity and very few new businesses. Ponca & Wakefield commercial will be revalued with updated costs. I have also looked at properties by occupancies and not just location, so if we have gas stations sell, the gas stations in all the cities and villages are revalued etc. Having very few active business's this has been the most effective,

2024 – Emerson, Newcastle

2025 – Concord, Dixon

2026 - Rural

AGRICULTURAL

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry. We have seen the agland have some sales which are showing an increase in per acre cost, which we will continue to monitor. We also will be reviewing the changes caused by the soil conversion. In Area 1 3D was increase in value 200 per acre.

2023 - Monitor market by LCG

2024 – Monitor market by LCG

2025 – Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self- addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form, however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

CONCLUSION

In 2021 my Deputy retired and my appraisal clerk left for other employment, so we have 2 new people being trained this year and who are coming in with no experience in this field what so ever. 1 of the 2 latest hires has left for other employment due to a move and we are once again looking for help. I have no one currently employed who is able or willing to take the test to be the deputy. We received Eagle View flights for 2021. A GIS system for the county was purchased in late 2004. This makes it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arm's length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn
Dixon County Assessor

Reg 50 report

DIXON COUNTY VALUATION METHODOLOGY

General Information:

Dixon County has 2 market areas for agland valuation purposes, basically the townships north & south of Hwy 20. They currently are split at townships boundaries.

We have 2 cities Wakefield and Ponca one at each end of the county. These two towns are zoned and have a one-mile jurisdiction outside city limits. Both cities have a school, gas stations, bank, restaurant and bars and a grocery store or something comparable. Wakefield is in both Dixon County and Wayne County. Dixon County has the business district and older homes. We also have Waldbaum's which is a chicken processing plant in the city.

We have 3 larger villages Allen, Newcastle & Emerson which are close in population and amenities. Allen and Emerson each have a school, a bank and a bar and convenience store in the town. Emerson is in three counties with Dixon County having the bank, and the Casino owned by the Winnebago Tribe.

There are 5 small villages which are similar in population and amenities. Concord, Dixon, Maskell, Martinsburg and Waterbury. These towns have very little if any commercial property. 3 of the 5 have a bar and that is the only business in town. Concord is the only one with a post office.

Dixon County has very little in the way of businesses, we do not have a Casey's, Subway or Dollar Store or any other name brand business in our county.

2018

My office of 4 people, with no contracted appraiser or contracted pickup work, does all the review work. We went out in the fall and reviewed each property in all the towns listed below. We took new pics during our review of each property. Our county does not have zoning so most of our improvements to property are found through our discovery or when people file personal property. We review Ariel photos, we review google earth prior to going out to see if there is anything that stands out as having been changed just as a heads up. I physically measured the urban houses when I started this job and do currently do all the pickup work with one of my staff, so I have a very good knowledge of the cities and village properties in my county. The great majority of our pickup and review work is done in the fall. In my office we all do personal property filings, assist with homesteads and process sales. So, in the spring we are very busy with customers and getting ready to send out valuation notices. We don't just send a postcard stating the valuation, we send on colored paper the statute about valuing properties and the sales which effected valuation. So, on the paper for residential will typically have 4-6 sales of each kind of properties and some the characteristics of the sale: Style, year built, square foot, attached or detached garage what the valuation was at the time of sale, the sale price and sale percentage. We usually sort them by 1 story, 1 ½ Story and 2 story. We do the sale process for agricultural sales. This

process of telling people what has sold and why they are seeing increases in valuation are why I believe we do have many protests or go to TERC. We also, talk with almost every person who comes in protest prior to them getting a protest form. Our County Clerk sends them over to our office and we go through their property card and our sales book to show them exactly why their property valuation was increased. Contrary to what some people believe, not all residents file everything online, our taxpayers come in and pick up the protest forms which assists greatly in them seeing why valuation has changed and many times they do not file once they SEE why their value has changed. The Dixon County Board of Equalization is very good about not changing value just because they can. During protests they are very respectful of my explanations and looking at what the laws says concerning their jobs as CBOE. I keep a running total of valuation by year at my desk. In 2000 our county valuation was 342,874,968 and in 2016 topped out at 1,526,339,701, so in 16 years we have spoken with a great many people and had a great deal of success with helping them to understand why their valuation has changed. We also go over the levies if they have questions and pull other property record cards of like property so they can see they have been treated the same, and if they have not why. Most of the people in we see come in with percentage issues; my property went up 10% my neighbor only went up 6%. We show them land use differences or whatever the differences are. I am fortunate that our county is small and I am able to be the person who speaks with the tax payers and so I am aware my methods may not work someplace larger, which is fine we should not try to make everyone fit one type. When people leave my window, they are not always happy but they are informed. I have been the Assessor for 20 years and I speak to the majority of the people coming to the window and my method is and will continue to be clear as to what we do in my office. The people I see at my window or that I speak with on the phone do not want me to talk in appraisers' terms just to confuse them. I am in no way insinuating that my tax payers are not intelligent, but each profession uses terms people outside of that profession are not aware of, and I do not believe in talking in circles or over explaining to people, so that they leave here more irritated than when they got here. But if they would like to see this report I will gladly show them.

For 2018 we did a reappraisal for our small towns, and rural homes in Area 2. Concord, Dixon, Maskell & Waterbury. Our residential market has been basically flat for several years and in just the last 2 yrs. we have seen a quick uptick in the market.

2018 ALLEN VILLAGE 1990 & NEWER HOUSES RAISED

2018 Emerson ranch 1.25 older than 1995 1995 newer 1.15

1 ½ st ave 1.15

2018 NEWCASTLE 1000 SQ FT HOUSES LOWERED .85 calculation on these houses

Commercial

Allen 1 story brick

Emerson

Newcastle BARS

Dixon ALL & BARS

EMERSON BARS

Rural

WAKEFIELD REVIEWED NO CHANGES

2019

1. Review: 9-1-18 – 3-15-19

Report: 4-10-19

Valuation Date: January 1, 2019 (as stated in statute)

2. County Assessor Signature: _____

3. This mass appraisal report is to be used for the purpose of satisfying the Property Assessment Division request.

Dixon County is current on six yr. inspection and review as of 1-1-2019.

Dixon County has no stats out of compliance. 4-10-19 (As can be seen in 2019 R& O)

4. Dixon County makes no adjustments for easements, nor do we keep track of easements.

Valuation is always assumed to reflect highest and best use. We do not do interior inspections unless a protest is filed or a taxpayer requests us to come in, which happens less and less as people feel we are constantly bothering them for information about their properties. Since I do all the pickup work and sales review, and quality and condition assessments, properties should be equitable.

5. See General section above for characteristics of the county and groupings for valuation.

6. Dixon County follows the statutes for study periods using:

3 yrs. sales for ag

2 yrs. sales for residential & commercial

The Reports and Opinions have the stats for # of sales used each year and the stats for that year. I insert the preliminary stats for the tax payers to see why valuation went up or down. We use this book at the counter and during protests to help explain the statistical measurement.

We use the majority of our sales. We will use substantially changed for valuation as adjusted if necessary.

We have very few unimproved sales in our villages and cities as we really don't have any in town subdivisions at this time. Also, our new homes are built by the homeowner, we don't have any homes being built as spec homes and sold. We had a couple in the late 90's and early 2000's and haven't had any since.

If I feel we need to look at sales from other counties I will use them. We always check on the sales in the towns with multiple counties for sales when we review. We have in the past used irrigated sales from Cedar County to assist in setting irrigated values as we do not have many sales in Area 2 that are irrigated.

7. Land Valuation is currently done by using the sales of agland based on like land valuation group/land classification group.

Currently in Dixon County we do not use the income approach to value any parcels. We have very few apartments houses, very little commercial businesses and not very many rental properties and so very little information would be collected and that would cause me to question the validity of the using income approach to set value.

8. I have placed preliminary stats are in the R & O as supporting data for valuation. We use the R & O, GISWorkshop website, Google Earth Maps all for the taxpayers to look at when they are in the office. Also, when we talk to people on the phone if they have a computer we have them look at these sites also, and go over questions,

2019 Residential

Our residential market has again shown large upswing in prices being paid. We do not have an abundance of properties on the market and if people want to buy, many of them have said they have had to pay more than they had planned because of the shortages of houses for sale. The city of Ponca and Wakefield have problems of very few buildable lots in town. Wakefield's growth is almost all coming from Wayne Co as the land bordering the city in Dixon co is not for sale.

2019

Revalued

Martinsburg Econ & costing updated

Ponca costing updated and 1 story ranch increased 15%, & 2 story increase 10%, older homes & 1 ½ story homes 5%, poor condition did not have an adjustment figure added

Newcastle Econ & costing updated

Rural homes. Econ & costing updated

Commercial

Ponca all commercial costing & econ updated

Gas stations & 3 large apt buildings increased significantly

Rural Commercial more than a mile out econ & costing updated

Agland

Area 1 Irrigated land lowered 10%-15%

Area 2 dryland lowered 5%-10%

Wind turbines 101 of them put on

Coscto chicken houses -3 put on

2020

RESIDENTIAL-

Allen Village all residential had a complete reappraisal using updated costing and econ.

Wakefield City all residential had a complete reappraisal using updated costing and econ.

Ponca city ranch style homes were increased again due to the increasing market for that style of homes. All three of these towns saw substantial increases in valuation again based on the market. Many homes saw increases of 25,000 or more. We only had 7 protests 5 were residential and the board did not adjust any of them. For next year many of these same properties may again see substantial increases because even in this economy properties are selling. The interest rates were low and people were willing to pay the asking on many of these properties.

COMMERCIAL-

Wakefield City all commercial properties had a complete reappraisal using updated costing and econ.

Allen Village all commercial properties had a complete reappraisal using updated costing and econ.

Rural commercial was also received an updated cost and econ. Again, even with everything going on with pandemic properties continue to sell higher than what they are assessed for and the market remains strong.

AGLAND-

The soil conversion from the Dept of Revenue was put on and many soil classes were changed with a great deal of them going from a 4G to a 1G in Area 2. Area 1 the changes were mostly to the Dryland lowering 1D to 3D. I used my current market to set value and while that caused some issues with the Dept of Revenue as to wanting me to lower only classes that increased with no consideration for the classes which went down.

2021

RESIDENTIAL

Concord, Dixon, Maskell, Martinsburg, Waterbury were all reviewed together and lot values all increased and valued by sq ft. These towns have very few vacant lot sales and any that occur are usually for a neighboring property to control neighbors, not for new construction. All houses were revalued and reviewed both using aerials and physical review. These small towns have historically not seen the large selling prices that the other villages that have any amenities have, however, this appears to be changing also and the current sales show they may again see increases next year.

Newcastle Village was also physically reviewed as the market in the village has been very active and consistently the stats have been all over the place. The Village is currently doing a lot of condemnation if not corrected notices and this may be the reason for some of the disparity in sales prices. Many of these homes have sold to one buyer as he is "taking them off the seller's hands," and the original owners doesn't have to come up with any money to correct the problem or remove the house. The Hartington School District has decided to close the k-2 in Newcastle for the next year, so we will monitor if this has any effect on the market.

Ponca City older homes were all revalued based on the current market. The homes in Ponca have not even been making it to the market before they are sold. People are being contacted by potential buyers and coming up with what they would sell their houses for. While I fully understand that this occurs in larger markets when it occurs in smaller markets the affect on the market is greatly changed. We also increased the lot values as we have had several vacant lots finally sell. With the condition of the current market and sales the entire town will most likely see substantial increases again next yr.

Rural

Rural houses were all increased and the 1st acre value increased to 20,000. We just received our aerials from Eagleview and will working on processing them.

AGLAND

3D land raised in Area 1

COMMERCIAL

Emerson & Newcastle commercial improvements were increased 5% based on the few commercial sales that occurred.

2022 –

RESIDENTIAL

All rural residents and out buildings were revalued using Pictometry flights. Using 2021 costing and new depreciation tables

We also increased the farmsite acres and additional residential rural to 2,000 per acre.

The Village of Emerson was reviewed and lot values all increased and valued by sq ft. Emerson like all the villages and cities in Dixon County have very few vacant lot sales and any that occur are usually for a neighboring property to control neighbors, not for new construction. All houses were revalued and reviewed both using aerials and physical review. Emerson was revalued using 2021 costing and new depreciation tables.

Ponca City the 1995 and newer homes were all increased for 2022 due to raising market of this kind of houses. The homes in Ponca continue to not even been making it to the market before they are sold. People are being contacted by potential buyers and coming up with what they would sell their houses for. While I fully understand that this occurs in larger markets when it occurs in smaller markets the effect on the market is greatly changed. We will be updating the costing in 2022 and revaluing the city again in an attempt to keep up with market increases. Many of the homes are selling for \$150,000 over current valuation.

AGLAND

Dry and irrigated land in Area 1 were increased due to increasing selling prices of agland. We continue to see the sales prices for agland market increasing greatly.

COMMERCIAL

Commercial land in Wakefield City was increased in 2022 and the commercial buildings will be done for 2023.

2023

RESIDENTIAL

Allen and Wakefield had a complete reappraisal and new costing added and lot values increased. Ponca had a complete reappraisal and new costing added. Rural homes had new costing put on. Residential sales continued to show large increases in 2022.

COMMERCIAL

Ponca & Wakefield complete revalue on commercial using new costing. Newcastle and Allen lot values increased. Allen had a physical review of all buildings.

AG

Area 1

Irrigated increased 20%

Dry increased 20-27%

Grass increased 20%

Area 2

All classes increased 15%

Tree Cover increased 25%

2024

RESIDENTIAL

Concord, Dixon, Maskell, M'Burg, Waterbury-Lot values increased to .30 per sq ft and houses reappraised with 2022 pricing and new depreciation put on.

Emerson – Lot values increased to .75 per sq ft and houses reappraised with 2022 pricing and new depreciation put on.

Allen - Lot values increased to .88 per sq ft and 1st acre in village to 15,000

Newcastle – Lot values increased to .75 per sq ft and 1st acre in village to 15,000, houses reappraised with 2022 pricing and new depreciation put on.

Ponca - Lot values increased to 1.15 per sq ft and 1st acre in city increased to 20,000, houses were on 2022 pricing and now have new depreciation based on sales.

Rural- Homesite/Res. Rural increased from 20,000-25,000

COMMERCIAL

Allen – Lot values increased to .75 per sq ft and buildings reappraised using 2022 costing.

W'field - Apts & service garage revalued and depreciation updated.

AG

Both areas were increased 15-20% on all classes of land.

Amy Watchorn 3-25-2024